HBC
CPAs & Advisors

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Mayor and City Council
City of Piedmont, Oklahoma

We have compiled the annual survey of city and town finances form SA&I 2643 of the City of Piedmont, Oklahoma for the year ended June 30, 2011, in the accompanying prescribed form. We have not audited or reviewed the survey included in the prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the State Auditor and Inspector of Oklahoma.

Management is responsible for the preparation and fair presentation of the survey in the form prescribed by the State Auditor and Inspector of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the survey.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are not material modifications that should be made to the financial statements.

The survey included in the accompanying prescribed form is in accordance with the requirements of the State Auditor and Inspector of Oklahoma and is not intended to be a presentation in accordance with accounting principles generally accepted accounting principles in the United States of America.

This report is intended solely for the information and use of the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than this specified party.

HBC CPAs + Advisors

HBC CPAs and Advisors
May 8, 2012

1401 Health Center Parkway Yukon, Oklahoma 73099
827 NW 63rd Suite 202 Oklahoma City, Oklahoma 73116
Phone (405) 848-7797 Fax (405) 848-7840 Web address: www.hbc-cpas.com

2011

DUE DATE: *December 31, 2011*

FORM **SA&I 2643**

IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11.
This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2004. *See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.*
This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universitities.
For assistance in completing this report, please call the Office of the State Auditor at (405) 522-6400. When completed, please return this form to the Office of the State Auditor at the address below.

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
JEFF A. MCMAHAN, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

CITY OF PIEDMONT

CITY CLERK

314 EDMOND ROAD NW

PIEDMONT, OK 73078

RETURN TO
Office of the Auditor and Inspector
State of Oklahoma
P.O. BOX 700001
Oklahoma City, OK 73107

Part I TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses.

Item		Amount *(Omit cents)*	Item		Amount *(Omit cents)*
1. Property taxes — General fund, building fund, and sinking fund	T01	**0**	**d.** Use tax	T99	**94,745**
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T09		**3. Licenses and permits** Enter here licenses and inspection charges on occupations and businesses– for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses; etc.	T99	**155,305**
a. General salex tax		**1,593,611**			
b. Franchise fee or tax	T15	**145,612**			
c. Hotel/Motel	T19	**0**	**4. Other** — *Specify*	T99	
			Cigarette Sales Tax		**23,424**
			Motor Vehicle Tax		**26,112**
			E911		**2,456**
			Telephone excise		**19,911**
			Gasoline Tax		**10,661**

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governements, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount *(Omit cents)* From State (a)		From other local governments (b)		From Federal Government (directly) ©	
General support—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.						
1. Alcoholic beverage tax	C30	**13,715**	D30	**0**	B30	**0**
2. Street and highways	C46	**100,859**	D46	**0**	B46	**0**
3. Health or Hospital	C42	**0**	D42	**0**	B42	**0**
4. Grants received for water and waste water utilities	C91	**0**	D91	**0**	B91	**0**
5. Grants received for housing, economic, & community development	C50	**0**	D50	**0**	B50	**0**
6. Airports	C89	**0**	D89	**0**	B89	**0**
7. Mass transit rail and/or bus system	C94	**0**	D94	**0**	B94	**0**
8. Grants received for transportation	C89	**0**	D89	**0**	B89	**0**
9. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) — *Include in the appropriate box, receipts from various payments such as* —	C89		D89		B89	
a. Parks and recreation (BOR or HUD)		**0**		**0**		**0**
b. Public Safety	C89	**56,294**	D89	**0**	B89	**0**
c. Job training	C89	**0**	D89	**0**	B89	**0**
d. Library grants	C89	**0**	D89	**0**	B89	**0**
e. Other	C90	**175,444**	D90	**0**	B90	**303,870**

Part IB OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

	Amount *(Omit cents)*			Amount (Omit cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your governement, from utility sales and charges. *Exclude any amounts paid to such utilities by the parent government.*	A91		**2. Other** sales and service revenue - Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and excluse of amounts received from other governments.	A80
a. Water supply system		**1,321,994**	**a.** Sewerage charges	**194,203**
			b. Refuse collection charges	A81 **646,666**
b. Electric power system	A92	**0**	**c.** Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. *Exclude Medicaid and amounts for hospital purposes received from other governments.*	A36 **0**
c. Gas supply system	A93	**0**		
d. Transit	A94	**0**		

Part IB **OTHER REVENUES — Other than tax and intergovernmental revenues — Continued**

E: *December 31, 2011*

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

2. Other sales and service revenue — Continued	Amount *(Omit cents)*	**5. Interest earnings — Interest**	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums etc.	A61 **2,390**	received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U20 **1,422**
e. Airports — *Include rentals and gross sales of gas and oil.*	A01 **0**	**6. Rents & royalties** — *Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.*	U40 **0**
f. Parking facilities (parking lots, garages, parking meters)	A60 **0**	**7. Miscellaneous other revenue** — Revenue of your government and its agencies not covered by items above, except tax and inter-governmental revenues. *Include fines & forfeits, donations from private sources, insurance adjust-ments, etc. Do NOT include:* ***(1)*** *proceeds from borrowing;* ***(2)*** *receipts from sale of security holdings;* ***(3)*** *transfer between funds or agencies of your gov't.; or* ***(4)*** *employee's contributions to, and interest earnings of, any employee pension fund.*	
g. Municipal housing project rentals (gross)	A50 **0**		
h. Ambulance services	A89 **0**		
i. Miscellaneous commercial activities	A03 **0**		
j. Other (including miscellaneous fee collections)	A89 **884**		
3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) *Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.*	U01 **0**		U99
		a. TOTAL fines & forfeits (City or town share only)	**218,088**
		All Other — *Specify* **b. Misc other revenue-other**	**220,521**
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 **0**	**Donations**	**72,900**
		Total misc other revenue	
		Sum of items 7a and 7c →	**511,509**
			U99

Part II **DIRECT EXPENDITURES BY PURPOSE AND TYPE**

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc. ***Exclude: (1)*** *capital outlay (report in columns (c.) & (d)); and* ***(2)*** *amounts paid to other governments (report in part III).*

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

Column (c.) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

0

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
GOVERNMENTAL ADMINISTRATION **1. Financial administration** — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).	E23 **269,558**	E23 **465,021**	F23 **0**	G23 **0**
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	E25 **0**	E25 **74,488**	F25 **0**	G25
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	**92,094**	**561,374**	**0**	G29 **0**
HEALTH AND WELFARE **4. Social services**	E79 **0**	E79 **0**	F79 **0**	G79 **0**
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 6.	E36 **0**	E36 **0**	F36 **0**	G36 **0**
6. Other hospitals — Payments to hospitals operated privately. *Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.*	**0**	E38 **0**	F38 **0**	G38 0 **0**
7. Health (other than hospitals) — All public health acitivities except provision of hospital care. *Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.*	E32 **0**	E32 **0**	F32 **0**	G32 **0**
TRANSPORTATION **8. Highways** — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. *Exclude here and report in item 18f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 19e.*	E44 **22,491**	E44 **88,604**	F44 **0**	G44 **0**
9. Municipal airports	E01 **0**	E01 **0**	F01 **0**	G01 **0**
10. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	**0**	**0**	**0**	G60 **0**
PUBLIC SAFETY **11. Police** — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highway 0 and vehicular control; vehicular inspection activiities; and traffic control and safety activities. ***Exclude*** *highway engineering and planning (report in item 8).*	E62 **689,592**	E62 **230,794**	F62 **0**	G62 **17,958**
12. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24 **129,832**	E24 **97,683**	F24 **0**	G24 **0**

PART II **DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued**

DUE DATE: *December 31, 2011*

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G06
13. Animal Control	0	0	0	0
14. Protection inspection and regulation, n.e.c. — Regulation of private enterprize for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E66 0	E66 0	F66 0	G66 0
AMBULANCE	E32	E32	F32	G32
15. All expenditures for city operated or subsidized ambulance services	0	0	0	5,734
CULTURE AND RECREATION	E61	E61	F61	G61
16. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	0	0	0	0
17. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. *Aid to other governmental libraries should be excluded and reported in part III.*	E52 62,692	E52 22,935	F52 0	G52 383
UTILITIES				
18. Gross expenditures for utility systems operated by your government. *Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).* **a.** Water supply system	333,405	520,628	0	499
b. Electric power system	E92 0	E92 0	F92 0	G92 0
c. Gas supply system	E93 0	E93 0	F93 0	G93 0
d. Transit	E94 0	E94 0	F94 0	G94 0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80 187,000	E80 16,713	F80 0	G80 19,020
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	0	0	0	0
INTEREST ON DEBT				
19. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. **a.** Water supply system	0	I91 0	0	0
b. Electric power system	0	0	0	0
c. Gas supply system	0	0	0	0
d. Transit	0	0	0	0
e. All interest not covered by items 19a through 19d	0	0	0	0
ALL OTHER EXPENDITURES				
20. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgements and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. ***Do not include: (1)*** *Payments for retirement of debt,* ***(2)*** *payments for purchase of securities,* ***(3)*** *transfer between funds or agencies of your government, or* ***(4)*** *benefits and payments from distinct employee pension funds.*				0
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projets, and similar activities.	E50 0	E50 0	F50 0	G50 0
b. Other	E89 147,237	E89 42,656	F89 0	G89 0
c. Other	E89 38,950	E89 0	F89 0	G89 0

Part III INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) *Enter "None" if your government made no reportable payments to other governments during the fiscal year.*

Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount *(Omit cents)* (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount *(Omit cents)* (b)
1.		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

Amount *(Omit cents)*

Z00 **1,972,851**

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — *Report special obligations of all agencies of your government as well as general city or town debt.*

1. Long term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. *Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)).*
When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

	AMOUNT, BY PURPOSE *(Omit cents)*					
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR Issued (b)	DURING FISCAL YEAR Retired ©	Outstanding total (a) plus (b) minus © (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING Revene and nonguaranteed bonds 0	DETAIL OF LONG-TERM DEBT OUTSTANDING Guaranteed bonds (f)
a. Sewer debt	19X 379,720	29X 1,832,022	39X 53,016	2,158,726	44X 2,158,726	41X 0
b. Water supply system debt	19A 4,081,528	29A 0	39A 153,253	3,928,275	44A 3,928,275	41A 0
c. Electric power system debt	19B 0	29B 0	39B 0	0	44B 0	41B 0
d. Gas supply system debt	19C 0	29C 0	39C 0	0	44C 0	41C 0
e. Water/Sewer	19D 390,000	29D 0	39D 190,000	200,000	44D 200,000	41D 0
f. Industrial revenue and pollution control debt	19T 0	24T 0	34T 0	0	44T 0	
g. All other purposes	19X 1,737,653	29X 161,889	39X 192,866	1,706,676	44X 1,706,676	41X 0

2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — *Exclude accounts payable and other noninterest-bearing obligations.*

	Amount *(Omit cents)*
a. Amount outstanding at beginning of fiscal year	61V 0
b. Amount outstanding at end of fiscal year	64V 0

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. *Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.*

Type of fund	Amount at end of fiscal year *(Omit cents)*
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	W01 0
2. Bond funds — Unexpected proceeds from sale of G.O. and revenue bond issues held pending disburseement.	W31 0
All other funds except employee retirement funds.	W61 2,289,901
4. Retirement systems — Single employer plans only	0

V98

Part VII **AUDITOR INFORMATION**

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescripted forms" is attached to the report. The municipality's auditor should follow the in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

0 0

Auditor's firm name					
HBC CPAS & ADVISORS					
Address — *Number and street*			TELEPHONE		
1401 HEALTH CENTER PARKWAY			Area Code	Number	Extension
City	State	0			
YUKON	**OK**	**73099**	**405**	**848-7797**	
Name of contact person					
NATALIE BARNES					

COVERAGE OF THIS REPORT

DUE DATE: *December 31, 2011*

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discreetly presently component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appopriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES
2004 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trust (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General salex tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — *Specify any sales tax not mentioned above.*

3. Licenses, permits, and other taxes

a. Licenses, permits, and taxes (code T99)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a.

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

8. All other (From State — code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Airports
- Wate and sewer facilities
- Manpower planning and utilization

Part IB — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations as part II, Item 9e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCT.

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED & RETIRED

0

0

issued by your city or town.

0

agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Anadarko	Anadarko Municipal Hospital
Bethany	Bethany General Hospital
0	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
Clinton	Clinton Regional Hospital
El Reno	Park View Hospital
Fairfax	Fairfax Municipal Hospital
Fairview	Fairview Hospital
Healdton	Healdton Municipal Hospital
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Mangum	Mangum City Hospital
Norman	Norman Municipal Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
0 Pawnee	Pawnee Municipal Hospital
Sayre	Sayre Memorial Hospital
0 Seminole	Seminole Municipal Hospital
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital