

# INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON ANNUAL SURVEY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Town Council Town of Dickson 35 Eastgate Loop Ardmore, Oklahoma

We have compiled the revenues, expenditures, debt, cash and investments for the Town of Dickson, Oklahoma, as of and for the year ended June 30, 2013, included in the accompanying Annual Survey of City and Town Finances (SA&I form 2643). We have not audited or reviewed the accompanying financial schedules and, accordingly, do not express an opinion or provide any other assurance about whether the financial schedules are in accordance with the form prescribed by the Office of the State Auditor and Inspector of the State of Oklahoma.

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

Our responsibility is to conduct the compilation in accordance with the 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 the financial schedules in the form prescribed by the Office of the Oklahoma State Auditor and Inspector without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

The financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Town Council, Town management and Office of the State Auditor and Inspector of the State of Oklahoma and is not intended to be used by anyone other than these specified parties.

Rahhal Herderson Johnson, PLIC

Ardmore, Oklahoma July 31, 2015

> 100 E Street S.W., Suite 200 | Ardmore, OK 73401 Telephone (580) 223-6454 | FAX 1-800-858-9329

Form SAI 2643					<u> </u>		
DUE DATE: Six months after Fiscal-Year-End IMPORTANT		OFFICE OF THE STATE AUDITOR AND INSPECTOR					
This report is to be compiled by your auditor from the audited financial		STATE OF OKLAHOMA					
statements of the municipality as required by Oklahoma Statutes 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's report to accompany this form.	s, Section	GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES					
This report details the funds available to the municipality and the							
municipality (public trusts, etc.) for the fiscal year ending <u>JUNE</u> See supplementary instructions (coverage of this report) for infor to entities and activities to be included in this report on page 6 of document.	mation related	TOWN OF DIC	KSON				
This report, principally for planning purposes at the local, State, a level, is used by the Office of the State Auditor, the Oklahoma M		Name 35 EASTGATE					
League, public interest groups, State and Federal agencies and When completed, <i>please file electronically at www.sai.ok.gov</i>	universities.	LOOP Address					
DETLIDN Office of the Auditor and Inspecto	r	ARDMORE		OK 734			
RETURN Office of the Auditor and Inspecto TO State of Oklahoma at www.sai.ok.		City (Please col	rrect any error in name,	State Zip C address, and ZIP Code			
Items 1-3 — Report collections from all taxe Do not include receipts from service charges,							
Item	Amount (Omit cer		Item		Amount (Omit cents)		
1. Property taxes — General fund, building fund, and sinking fund	TØ1	d. Use tax			TØ9		
<b>2. Local sales taxes</b> — Taxes on goods and services,	TØ9		and business lice	nsing and permits	T28		
<ul> <li>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.</li> <li>a. General sales tax</li> </ul>	415,75	<ul> <li>a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending</li> </ul>					
	T15		· ·		850 T29		
<b>b.</b> Franchise fee or tax	46,37	4. Other – Spe	sing and permits		Т99		
<b>c.</b> Cigarette tax	5,72		-City		100		
d. Hotel/Motel	T19						
Part IA INTERGOVERNMENTAL REVENUE	1	<b>_</b>					
Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, 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.							
				Amount (Omit cents)			
Purpose for which receive	ved		From State (a)	From other local governments (b)	From Federal Government (directly) (c)		
<b>General support</b> — Total amounts received (as per cap without restrictions as to particular programs or purposes t <b>1.</b> Alcoholic beverage tax		d taxes, etc.)	C3Ø	D3Ø	B3Ø		
2. Street and highways			C46	4,918 D46 8,661	B46		
3. Health or hospital			C42	D42	B42		
4. Grants received for water utilities			C91	D91	B91		
5. Grants received for waste water utilities			C8Ø	D8Ø	B8Ø		
6. Grants received for housing, economic, and communit	ty development		C5Ø	D5Ø	B5Ø		
7. Airports			C89	D89	BØ1		
8. Mass transit rail and/or bus system		C94	D94	B94			
9. Grants received for transportation		C89	D89	B89			
<b>10.</b> ALL OTHER (From State – code C89; From Federal C Include in the appropriate box, receipts from various p	de B89) — : —	C89	D89	B89			
a. Parks and recreation (BOR or HUD)		C89	D89	B89			
b. Public safety		4,484 C89	D89	B89			
c. Job training			C89	D89	B89		
d. Library grants Other – <i>Specify</i>			C89	D89	B89		
e		C89	D89	B89			
f. Dorf IR OTHER REVENUES Other than too							
Part IB OTHER REVENUES — Other than tax Enter below amounts of the stated types of re the fiscal year. Be sure to include revenues o	evenue (net of ref	unds and interfund trar	nsfers) received by v	our government duri ructions.	ng		
<ol> <li>Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges.</li> </ol>	receipts from s	and service reversales, rentals, mainter	enance	Amount (Omit cents) A8Ø			
Exclude any amounts paid to such utilities by the parent government.	services, aside	and other charges for e from utility receipts ve of amounts receiv	(carried in item				
a. Water supply system a. Sewerage charges							
<b>b.</b> Electric power system	A92			<b>b.</b> Refuse collection charges			
c. Gas supply system	A93	<b>c.</b> Hospital ch patients un	arges received on be der the Medicare pro	ogram or other	A36		
d. Transit	insurance-t	ype arrangements. <i>E</i> ts for hospital purpo	Exclude Medicaid				

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Form SAI 2643							
Part IB OTHER REVENUES — Other than tax Enter below amounts of the stated types of re	•			our government durir	na		
the fiscal year. Be sure to include revenues of	f all funds other than	the exceptions note	ed in the special inst	ructions.	'9 		
<ul> <li>2. Other sales and service revenue — Continued</li> <li>d. Recreation charges (swimming, golf, auditoriums, etc.)</li> </ul>	<b>5. Interest ea</b> deposits and i government a of any employ	Amo U2Ø	unt (Omit cents)				
e. Airports — Include rentals and gross sales of gas and oil.	AØ1	6. Rents — Ex rental revenue	U4Ø	3,877			
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	services in item 2.     1,1       7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.     U41					
g. Municipal housing project rentals (gross)	A5Ø	8. Fines and for share only)	orfeitures — (City	or town	U3Ø	227,313	
	A89	9. Private don	ations		U5Ø		
h. Ambulance services	AØ3	your governm	ous other revenu ent and its agencies except tax and interg	not covered by			
i. Miscellaneous commercial activities (cemeteries)	A89	revenues, Incl NOT include:	lude insurance adjus (1) proceeds from bo sale of holdings; (3)	tments, etc. DO prrowing; (2)			
<ul> <li>j. Other (including miscellaneous fee collections)</li> <li>3. Special assessments — Compulsory</li> </ul>	UØ1	between fund: (4) employee'	r government; or nd interest				
contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) <i>Do not include</i>			ny employee pension	n fund.	U99	29,103	
proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.		b. INSURA	ANCE REIMBURSE	CMENT		15,315	
4. Receipts from sale of property — Amounts	U11	- c.			U99		
from sale of realty, other than by tax sales, including property sold to other governments.		TOTAL misc Sum of item	ellaneous other s 10a–10c	revenue	000	44,418	
Part II DIRECT EXPENDITURES BY PURPOS Please note that payments made to other governments (Stat	te or local)			utlay (report in colum		and (d));	
should NOT be included in amounts reported here, but shou at part III. Enter below all amounts expended during the fiscal year for	·		C C	ents (report in part III).		expenditure	
(net of interfund transfers). Be sure to include expenditures of than the exceptions noted in the instructions on the first page	of all funds other e.	<b>Column (b)</b> — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.					
<b>Column (a)</b> — Gross salaries and wages without deduction income taxes, employee contributions for Social Security or		<b>Column (c)</b> — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.					
		E	XPENDITURES BY	PURPOSE AND TYP			
PURPOSE		Deres nel ser vises	Operations and	CAPITAL		_AY	
		Personal services	maintenance	Construction	equ	ipment, and structures (d)	
GOVERNMENTAL ADMINISTRATION		(a) E23	(b) E23	(C) F23	G23	(u)	
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).							
<ol> <li>Judicial and legal — All municipal court and cour including juries, probate officials, prosecutors, public of municipal attorneys, and legal departments. Exclude p parole (report in item 16).</li> </ol>	E25 3,256	E25	F25	G25			
3. Central administration — City council, aldermen commissioners, mayor, manager, city clerk's office, re	E29 57,005	E29 83,305	F29	G29			
planning, zoning, and personnel. HEALTH AND WELFARE	E79	E79	F79	G79			
<ol> <li>Social services</li> <li>Own hospitals — Construction and operation of hogovernment. Nursing homes are to be reported in item</li> </ol>	E36	E36	F36	G36			
6. Other hospitals — Payments to hospitals operated here and report in item 6, any payments under public w							
<ul> <li>Report payments to hospitals operated by other govern</li> <li>7. Welfare institutions — Construction and operation and welfare institutions by your government for veterar</li> </ul>	n of nursing homes	E77	E77	F77	G77		
persons. 8. Health (other than hospitals) — All public healt	h activities except	E32	E32	F32	G32		
provision of hospital care. Include environmental heal regulation and inspection, water and air pollution cont control, and inspection of food handling establishment public health nursing, vital statistics collection, and all performed directly by the public health department. Re payments under public welfare programs.							
TRANSPORTATION		E44	E44	F44	G44		
9. Highways — Construction and maintenance of muni sidewalks, bridges. Also includes street lighting, snow highway engineering, control, and safety. Exclude here item 21f, street cleaning expenditure. Include in part III the State or county for highway purposes. Report inter- debt in item 22e.							
<ol> <li>Toll highways and facilities — Operation and m highways, roads, and bridges operated on fee or toll b</li> </ol>	E45	E45	F45	G45			
11 Municipal airports	EØ1	EØ1	FØ1	GØ1			
<ol> <li>Municipal airports</li> <li>Parking facilities — Municipal garages, parking lo purchase and maintenance of meters (including on etc.)</li> </ol>	E6Ø	E6Ø	F6Ø	G6Ø			
purchase and maintenance of meters (including on-str PUBLIC SAFETY	E62	E62	F62	G62			
<b>13. Police</b> — Include municipal police agencies for prev or reducing crime; coroners, medical examiners; spec highways, tunnels, bridges, and vehicular control; veh activities; and traffic control and safety activities. <b>Exc</b> <i>engineering and planning (report in item 9).</i>	124,904	217,013					
14. Fire — All costs incurred for firefighting and fire preve contributions to volunteer fire units. Include any munic to a State fire pension fund.	E24 12,679	E24 52,889	F24	G24	56,821		

	EXPENDITURES BY PURPOSE AND TYPE					
			CAPITA	L OUTLAY		
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures		
	(a)	(b)	(c)	(d)		
PUBLIC SAFETY — Continued	EØ4	EØ4	FØ4	GØ4		
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.						
<ol> <li>Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).</li> </ol>	EØ5	EØ5	FØ5	GØ5		
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise 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	E66	F66	G66		
AMBULANCE	E32	E32	F32	G32		
<b>18.</b> All expenditures for city operated or subsidized ambulance services						
CULTURE AND RECREATION	E61	E61	F61	G61		
<b>19. Parks, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		4,979				
<b>20. Libraries</b> — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	E52	E52	F52	G52		
UTILITIES						
<b>21.</b> Gross expenditure 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	E91	E91	F91	G91		
b. Electric power system	E92	E92	F92	G92		
	E93	E93	F93	G93		
c. Gas supply system	E94	E94	F94	G94		
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø		
<ul> <li>Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants</li> </ul>						
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81		
INTEREST ON DEBT						
<ul><li>22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.</li><li>a. Water supply system</li></ul>		191				
<b>b.</b> Electric power system		192				
c. Gas supply system		193				
d. Transit system		194				
		189				
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES						
<ul> <li>23. 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; judgments 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.</li> <li>Do not include: (1) Payments for retirement of debt. (2) payments</li> </ul>						
<ul> <li>for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.</li> <li>a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing</li> </ul>	E5Ø	E5Ø	F5Ø	G5Ø		
projects, and similar activities.						

f.

g.

b. Economic development

d. Cemetery operations and maintenance

e. Miscellaneous commercial activities

c. Civil defense

Other — Specify

E89

EØ3

EØ3

E89

G89

GØ3

GØ3

G89

F89

FØ3

FØ3

F89

E89

EØ3

EØ3

E89

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Please detail all paym basis — e.g., for hosp	ents made to other gov ital care, highways, sch umn (b) of part II.) <i>Ente</i>	vernments for servic	ort, etc. (Such amou	nts should be exclude	ed from expenditure	•	
ltem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)		tem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	
	(a)	(b)			(a)	(b)	
1.			5.				
2.			6.				
3.			7.				
4. Part IV SALARIES, WAGE	S, AND FORCE ACC	COUNT	8.		Amount (0	l Omit cents)	
Report the total exper	nditure for salaries and	wages included in c	olumn (a) of part II,	as	zøø 149,1	55	
•	nd wages paid on force			ations of all agen			
<ol> <li>Long-term debt — Bonds, m or of particular agencies. Includ special assessments on propert but guaranteed by your governm When an advance refunding have reported as retired in the year or</li> </ol>	le revenue and nongua ty owners (column (e)). nent if these sources a s resulted in a legal or a	original term of mor ranteed special ass Report also genera re insufficient (colun an in-substance defi	essment bonds paya I obligations and an nn (f)). easance, the debt m	able solely from pledg y debt backed by pled nay be considered ext	ged earnings or dged resources		
			AMOUNT, BY PU	RPOSE (Omit cents)			
	Outstanding at	DURING FI	SCAL YEAR	Outstanding total		NG-TERM DEBT ANDING	
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds	
	(a) 19U	(b) 29U	(C) 39U	(d) 49U	(e) 44U	(f) 41U	
<ul> <li>a. Sewer debt</li> <li>b. Water supply system</li> </ul>	19U	29U	39U	49U	44U	41U	
debt c. Electric power system debt	19U	29U	39U	49U	44U	41U	
	19U	29U	39U	49U	44U	41U	
<b>d.</b> Gas supply system debt	19U	29U	39U	49U	44U	41U	
e. Transit	407	047	0.47	147	447		
<ul> <li>Industrial revenue and pollution control debt</li> </ul>	19T	24T	34T	44T	44T		
g. All other purposes	19U	29U	39U	49U	44U	41U	
2. Short-term (interest-bearing warrants, and c	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 nor a. Amount outstanding at begin	ninterest-bearing obliga				61V		
	64V						
, ,	b. Amount outstanding at end of fiscal year Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR						
Report separately for investments in Federa all investments at carr housing and industrial	each of the three types al Government, Federal ying value. <i>Include in t</i> <i>financing loans. Exclu</i> neld pursuant to an adv	of funds listed belo agency, State and he sinking fund tota de accounts receiva	w, the total amount ( local government, a l any mortgages and ble, value of real pro	nd non-governmental I notes receivable he operty, and all non-se	securities. Report Id as offsets to ecurity assets.		
	Amount at end of fiscal year (Omit cents)						
<ol> <li>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.</li> </ol>					WØ1		
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held							
pending disbursement	penaing aispursement						
3. All other funds except employee	e retirement funds						
4. Retirement systems — Sin	igle employer plans onl	У					

0.1.1.2010						V98		
marks								
ai K5								
rt VII	PREPARER INFORMA	TION						
			omploto unloss on a	componying	"accountants comp	ilation rong	ort on financial	
	<b>NOTE</b> — This report will statements included in ce in AR Section 300 of the A	rtain prescribed form	s" is attached to the	report. The m	iunicipality's auditor	should fol	low the guidelines	
				g saon comp				
Preparer's	s firm name							
	RAHHAH HENDERSON	UTOHNSON DIT	n					
Address	– Number and street							
nuui 888 -							TELEPHONE	
	100 E STREET SW,	SUITE 200				Area code	Number	Extensi
City				State	ZIP Code			
	ARDMORE			OK	7340	1 580	223-6454	
				1 OK	1070			
Name of o	contact person/Email			UK	1540			
Name of o	contact person/Email			OK	1340			

# **COVERAGE OF THIS REPORT**

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 appropriate 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 MUNICIPALITIES 2013 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.

- · Citv 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 trusts (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 TØ1)

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 sales tax (code TØ9)

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. Occupation and business licensing and permits (code T28)
  - Enter here licenses and inspection charges on occupation and business
- b. Report only licenses and permits not included in 3a. (code T29)

### Part IA — INTERGOVERNMENTAL REVENUE

### 1. General support

From State (code C3 $\emptyset$ ) — 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 vour government.

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

- 7. Grants received for mass transit and/or bus systems (codes C94 to B94)
- 9. All other (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such

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

#### Part 1B — 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 at part II, item 19e.
- · 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 ACCOUNT

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, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

**Hospitals** — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

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