

DUE DATE: Six months after Fiscal Year-End

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. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

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 municipality (public trusts, etc.) for the fiscal year ending June 30, 2014. 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 universities.

When completed, please file electronically at www.sai.ok.gov.

**OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

City of Ardmore

Mayor

PO Box 249

Ardmore, OK 73402-0249

RETURN TO Office of the Auditor and Inspector
State of Oklahoma at www.sai.ok.gov

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 2,103,720	d. Use tax	T99 1,926,507
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. Occupation and business licensing and permits	T26
a. General sales tax	20,368,933	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 licenses, and liquor licenses; business licenses; etc.	0
b. Franchise fee or tax	T15 1,838,000	b. Other licensing and permits	T29 227,663
c. Cigarette Tax	T16 242,024	4. Other — Specify	T99
c. Hotel/Motel	T19 897,259	E-911	223,251

Part IA INTERGOVERNMENTAL REVENUE

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.

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) (c)
General support —Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30	D30	B30
1. Alcoholic beverage tax	104,050	0	0
2. Street and highways	C46 234,419	D46 0	B46 0
3. Health or Hospital	C42 0	D42 0	B42 0
4. Grants received for water utilities	C91 0	D91 0	B91 95,684
5. Grants received for waste water utilities	C80 0	D80 0	B80 0
6. Grants received for housing, economic, & community development	C50 0	D50 0	B50 0
7. Airports	C89 100	D89 0	B89 63,063
8. Mass transit rail and/or bus system	C94 0	D94 0	B94 0
9. Grants received for transportation	C69 0	D69 0	B69 0
10. 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 0	D89 0	B89 74,318
c. Historical preservation	C89 0	D89 0	B89 3,863
d. Library grants	C89 24,272	D89 0	B89 1,314
Other - Specify	C89	D89	B89
e. On behalf payments	837,255	D89	B89 0
f.	C89	D89	B89 0

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.

1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	Amount (Omit cents)	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 exclude of amounts received from other governments.	Amount (Omit cents)
a. Water supply system	A91 5,641,214	a. Sewerage charges	A80 3,256,654
b. Electric power system	A92 0	b. Refuse collection charges	A81 3,245,440
c. Gas supply system	A93 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
d. Transit	A94 0		

Part IB OTHER REVENUES — Other than tax and Intergovernmental revenues — Continued			
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 received on all deposits & investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums etc.)	A81 596,637	U20 218,802	
e. Airports — Include rentals and gross sales of gas and oil	A01 24,851	U40 40,919	
f. Parking facilities (parking lots, garages, parking meters)	A80 0	U41 479,440	
g. Municipal housing project rentals (gross)	A50 0	U30 160,449	
h. Ambulance services	A89 0	U50 125,000	
i. Miscellaneous commercial activities (cemeteries)	A03 0		
j. Other (including miscellaneous fee collections)	A89 71,482		
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	10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments. etc DO NOT include (1) proceeds from borrowing, (2) receipts from sale of holdings, (3) transfers between funds or agencies of your government, or (4) employee's contributions to, and interest earnings of, any employee pension fund	U99 1,483,476
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 37,324	a. MISC.	54,200
		b. Cemetery	0
		c.	0
		Total misc other revenue	U99 1,537,676
		Sum of Items 10a-10c —	

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.

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY	
			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 550,196	E23 112,401	F23 0	G23 1,250
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 161,342	E25 135,187	F25 0	G25 3,426
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 976,190	E29 561,791	F29 0	G29 137,083
HEALTH AND WELFARE				
4. Social services				
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E79 0	E79 0	F79 0	G79 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.	E36 0	E36 0	F36 0	G36 0
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	G77 0
8. Health (other than hospitals) — All public health activities 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				
9. 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 211, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.	E44 744,894	E44 883,301	F44 0	G44 3,234,121
10. Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45 0	E45 0	F45 0	G45 0
11. Municipal airports	E01 0	E01 39,998	F01 0	G01 63,593
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E80 0	E80 0	F80 0	G80 0
PUBLIC SAFETY				
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	E82 5,086,462	E82 598,486	F82 0	G82 45,191
14. 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 3,207,896	E24 228,196	F24 0	G24 29,815

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY	
			Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G05
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	0	0	0	0
16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 16).	E04	E04	F04	G04
	0	0	0	0
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
	0	0	0	0
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	1,453,872	981,322	0	80,701
20. 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	E52	F52	G52
	731,320	133,668	0	210,115
UTILITIES				
24. 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	E91	E91	F91	G91
	2,034,361	1,637,905	0	2,218
b. Electric power system	E92	E92	F92	G92
	0	0	0	0
c. Gas supply system	E93	E93	F93	G93
	0	0	0	0
d. Construction	E94	E94	F94	G94
	0	0	0	0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80	E80	F80	G80
	1,177,669	878,814	0	15,002
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81
	952,346	915,495	0	66,879
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		:91		
	0	665,354	0	0
b. Electric power system		:92		
	0	0	0	0
c. Gas supply system		:93		
	0	0	0	0
d. Transit		:94		
	0	0	0	0
e. All interest not covered by items 18a through 18d		:99		
	0	738,900	0	0
ALL OTHER EXPENDITURES				
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.				
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.				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
	0	0	0	0
b. Economic development (Industrial)	E89	E89	F89	G89
	0	884,798	0	0
c. Civil defense	E88	E88	F88	G88
	0	0	0	0
d. Cemetery operations and maintenance	E89	E89	F89	G89
	258,994	31,432	0	9,903
e. Miscellaneous commercial activities	E03	E03	F03	G03
Other — Specify				
f. General Gov't.	E89	E89	F89	G89
	1,734,724	3,075,527	0	2,984,336
g. Engineering				
	403,869	9,370	0	4,615
h.				
	0	0	0	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	Amount (Omit cents)
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.	200 11,276,005

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.

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		Outstanding total (a) plus (b) minus © (d)
		Issued (b)	Retired (c)	
a. Sewer debt	19U 13,921,561	29U 15,021,789	39U 13,119,181	49U 15,824,169
b. Water supply system debt	19U 17,021,659	29U 13,070,000	39U 16,809,160	49U 13,282,499
c. Electric power system debt	19U 0	29U 0	39U 0	49U 0
d. Gas supply system debt	19U 0	29U 0	39U 0	49U 0
e. Transit	19U 0	29U 0	39U 0	49U 0
f. Industrial revenue and pollution control debt	19T 0	24T 0	34T 0	49T 0
g. All other purposes	19U 10,271,168	29U 0	39U 1,478,580	49U 8,792,588
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				51V 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 928,428
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.	W31 78,048
3. All other funds except employee retirement funds.	W61 35,558,809
4. Retirement systems — Single employer plans only	0

Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed 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.

Auditor's firm name

Casey Russell CPA, Inc.

Address — Number and street

2812 NW 57th Street, Suite 102

City

Oklahoma City

State

OK

ZIP Code

73112

TELEPHONE

Area Code

405

Number

607-8743

Extension

Name of contact person/Email

Casey Russell

CaseyCPA@Hotmail.com

Russell & Williams CPA's PC

Casey J. Russell, C.P.A., M.B.A.
Autumn L. Williams, C.P.A., Esq.
Member AICPA & OSCP

2812 NW 57th Street, Suite 102
Oklahoma City, Oklahoma 73112

Phone: (405) 607-8743
Fax: (405) 607-8744
Email: caseycpa@hotmail.com

INDEPENDENT ACCOUNTANTS COMPILATION REPORT

April 1, 2015

Office of the State Auditor and Inspector
State of Oklahoma
2300 North Lincoln Boulevard, Room 100
Oklahoma City, OK 73105

We have compiled the 2013-2014 Annual Survey of City and Town Finances of the City of Ardmore, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supporting information in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supporting information are in accordance with the form prescribed by the Oklahoma State Auditor and inspector.

Management is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the form prescribed by the Oklahoma State Auditor and inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements as presented in the Annual Survey of City and Town Finances.

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 and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures normally include in financial statements prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the financial position and results of operations. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such matters.

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



Russell & Williams CPA's PC