

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. 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 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 6 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.

(9-10-2014)

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

CITY OF PONCA CITY

CITY CLERK

P. O. BOX 1450

PONCA CITY, OKLAHOMA 74601

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 552,440	d. Use tax	T99 1,153,959
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 13,593,063	3. Occupation and business licensing 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 117,536
a. General sales tax		b. Other licensing and permits	T99
b. Franchise fee or tax	T15 649,694	4. Other — Specify 911 Fees	T99 158,754
c. Cigarette tax	T10 338,391		
d. Hotel/Motel	T19 855,687		

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 amounts received (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	107,166	0	0
2. Street and highways	C46 237,230	D46 0	B46 0
3. Health or Hospital	C42 0	D42 0	B42 0
4. Grants received for water utilities	C81 0	D81 0	B81 0
5. Grants received for waste water utilities		0	0
6. Grants received for housing, economic, & community development	C50 157,595	D50 0	B50 0
7. Airports	C89 125,456	D89 0	B89 0
8. Mass transit rail and/or bus system	C94 0	D94 0	B94 0
9. Grants received for transportation	C89 0	D89 0	B89 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)	8,565	0	0
b. Public Safety	C89 80,166	D89 0	B89 75,343
c. Job training	C89 0	D89 0	B89 0
d. Library grants	C89 0	D89 0	B89 0
e. Other - Specify	C89 0	D89 0	B89 0
f.	C89 0	D89 0	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.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
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.	A91	2. Other sales and service revenue - Gross 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.	A80
a. Water supply system	7,279,700	a. Sewerage charges	5,965,862
b. Electric power system	A92 37,504,059	b. Refuse collection charges	A81 4,763,978
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 and 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.)	A61 518,260	U20 464,159	
e. Airports — Include rentals and gross sales of gas and oil.	A01 907,491	6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2	U40 264,831
f. Parking facilities (parking lots, garages, parking meters)	A60 0	7. Royalties - Compensation or portion of proceed from exgraction of natural resources such as c	U41
g. Municipal housing project rentals (gross)	A50 1,308,085	8. Fines and forfeitures - (city or town share only)	697,898
h. Ambulance services	A89 6,644,353	9. Private donations	2,627,813
i. Miscellaneous commercial activities (cemeteries)	A03 212,476	10. Miscellaneous other revenue	
j. Other (including miscellaneous fee collections)	A89 0	Revenue of your government and its agencies not covered by items above, except tax and intergovtn revenues. Include insurance adjustments, etc. DO NOT include: (1)proceeds from borrowing;(2) receipts from sale of holdings;(3)transfers between funds of your government;or(4)employee's contribut and interest earnings of, any employee pensio	U99
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	a. Other	808,051
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 68,429	Total misc other revenue	U99 808,051
		Sum of items 10a and 10c →	808,051

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, information technology).	E23 410,393	E23 33,064	F23 0	G23 1,063
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 438,790	E25 54,063	F25 0	G25 0
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 1,302,252	E29 1,148,816	F29 0	G29 231,739
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 7.	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
7. Welfare institutions - Construction and operation of nursing homes and welfare in by your government for veterans and needy persons.	E77 0	E77 0	E77 0	E77 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 Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, 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 1,678,218	E44 613,754	F44 1,525,246	G44 95,026
10. Toll highways and facilities - Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45 0	E45 0	E45 0	E45 0
11. Municipal airports	E01 338,267	E01 680,368	F01 0	G01 180,813
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 0	E60 0	F60 0	G60 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).	E62 5,521,041	E62 635,080	F62 0	G62 238,084
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 4,723,583	E24 184,823	F24 0	G24 30,723

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				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04 0	E04 0	E04 0	E04 0
16. Other corrections — Probation and parole activities - But exclude "lockup" operations (report in item 16).	E05 0	E05 0	F05 0	G06 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 0	E66 0	F66 0	G66 0
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	E32 735,764	E32 224,265	F32 0	G32 144,309
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61 2,320,762	E61 941,517	F61 0	G61 1,082,006
20. Libraries — 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 645,436	E52 360,982	F52 0	G52 58,386
UTILITIES				
21. 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 1,717,445	E91 2,353,507	F91 0	G91 3,374,767
b. Electric power system	E92 3,025,620	E92 25,032,686	F92 0	G92 3,302,805
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	E90 1,099,219	E90 4,291,006	F90 0	G90 743,208
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 2,289,531	E81 854,969	F81 0	G81 970,800
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		I91 382,993		
b. Electric power system		I92 200,694		
c. Gas supply system		I93 0		
d. Transit		I94 0		
e. All interest not covered by items 19a through 19d		I99 1,098,854		
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; 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.				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50 0	E50 0	F50 0	G50 0
b. Economic development	E89 0	E89 0	F89 0	G89 0
c. Civil defense	E99 0	E99 0	F99 0	G99 0
d. Cemetery operations and maintenance	E99 0	E99 0	F99 0	G99 0
e. Miscellaneous commercial activities - Garage	E99 223,350	E99 1,501,487	F99 0	G99 9,371
Other — Specify				
f. E-911	0	0	0	0
g. Judgement	0	0	0	0
h. Insurance Imprest	63,012	4,659,604	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. None		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 18,195,610

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 in-substance 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)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired ©		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19X 5,749,402	29X 405,528	39X 730,037	5,424,893	44X	41X 0
b. Water supply system debt	18A 7,391,025	28A	38A 5,686,021	1,705,004	44A	41A 0
c. Electric power system debt	18B 62,500	28B 0	38B 25,000	37,500	44B	41B 0
d. Gas supply system debt	18C 0	28C 0	38C 0	0	44C	41C 0
e. Transit	18D 0	28D 0	38D 0	0	44D	41D 0
f. Industrial revenue and pollution control debt	18T 0	24T 0	34T 0	0	44T	41T 0
g. All other purposes	19X 40,715,539	29X 13,240,295	39X 4,828,787	49,127,047	44X	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 6,117,418
2. Bond funds — Unexpected proceeds from sale of G.O. and revenue bond issues held pending disbursement.	W31 0
3. All other funds except employee retirement funds.	W01 39,564,400
4. Retirement systems — Single employer plans only	22,260,036

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 guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Stotts, Archambo, Mueggenborg & Barclay, PC

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302 South Osage Avenue

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Bartlesville

State

OK

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74003

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Name of contact person

Debbie Mueggenborg