

Accountants' Compilation Report

The Honorable Mayor and City Council The City of Oklahoma City, Oklahoma Oklahoma City, Oklahoma

We have compiled the accompanying Form SA&I 2643 – Annual Survey of City and Town Finances of the City of Oklahoma City, Oklahoma, as of June 30, 2015, and for the year then ended. We have not audited or reviewed the accompanying financial information and, accordingly, do not express an opinion or provide any assurance about whether the financial information is in accordance with the prescribed form.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the prescribed form and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

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 no material modifications that should be made to the financial statements.

BKD,LIP

December 21, 2015



FORM	SA&I	2643
(7-15-2	015)	

Part I

73102

ZIP Code

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. 10 Title 11. Section17-105.1 of Title 11. SSARS 193.27 requires an accountant's compilation report to accompany this form.	OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES
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 2015.	

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 <u>une 30</u> 2015. 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 levenue public interest reques. State and Federal appreciate and universities.	

This rep level, is League, public interest groups, State and Federal agencies and universit When completed, please file electronically at www.sai.ok.gov.

City	of	Oklahoma	City,	OK	

Laura Papas, Controller

Address Oklah City

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

DUE DATE: Six months after Fiscal-Year-End

oma City	ОК
	State

-	
TAX REVENUES	
	our government. Include current and delinquent amounts, penalties, and interest.
Do not include receipts from service charges, special assess	sments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
 Property taxes — General fund, building fund, and sinking fund 	^{тø1} \$96,539	e. Use tax	тø ₉ \$48,570
 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. General sales tax 	тøя \$423,031	 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; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc. 	^{T28} \$14,466
b. Franchise fee or tax	^{т15} \$45,054	b. Other licensing and permits	т ²⁹ \$10,495
c. Cigarette tax	C30	4. Other — Specify	Т99
d. Hotel/Motel	\$14,722	E-911 Taxes \$4,659 & Other Taxes \$4,994	\$9,653

Name

INTERGOVERNMENTAL REVENUE Part IA

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

				Amount (Omit cents)	
Purpose for which rec		From State (a)	From other local governments (b)	From Federal Government (directly) (c)	
General support — Total amounts received (as per capit without restrictions as to particular programs or purposes	es, etc.)	C3Ø	D3Ø	B3Ø	
 Alcoholic beverage tax 	to be financed.		\$934		
2. Street and highways			^{C46} \$6.423	D46	^{в46} \$442
3. Health or hospital			C42	D42	B42
			C91	D91	B91
4. Grants received for water utilities			C8Ø	D8Ø	B8Ø
5. Grants received for waste water utilities					
6. Grants received for housing, economic, and communi	ity development		^{c₅ø} \$669	5ø \$6	^{в50} \$16,720
7. Airports			свэ -\$36	D89	^{вø1} \$11,472
8. Mass transit rail and/or bus system			^{C94} \$1,291	^{D94} \$6	^{в94} \$8,832
9. Grants received for transportation			C89	D89	B89
 ALL OTHER (From State – code C89; From Federal Include in the appropriate box, receipts from various Parks and recreation (BOR or HUD) 			C89	D89	^{в89} \$30
b. Public safety			^{C89} \$1,763	\$1,436	вая \$989
c. Job training			C89	D89	B89
d. Library grants			C89	D89	B89
Other – Specify			C89	D89	B89
e. Emergency disaster			\$67		\$793
f. Other			сая \$31,648 \$156,198 Ввэ		
Part IB OTHER REVENUES — Other than tax and	intergovernmental	revenues	\$01,010	\$100,100	
Enter below amounts of the stated types of r fiscal year. Be sure to include revenues of al	evenue (net of refund	is and interfund tra	nsfers) received by in the special instru	your government dur ctions.	ing the
1. Utility sales revenue — Gross receipts of any	Amount (Omit cents)		d service revenue		Amount (Omit cents)
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	from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.			A8Ø
a. Water supply system	\$125,517	a. Sewerage	charges		\$86.831
b. Electric power system	A92		0		A81
	A93		llection charges		\$48,416 A36
c. Gas supply system	A94	patients u	inder the Medicare	behalf of individual program or other <i>Exclude Medicaid</i>	
d. Transit	\$3,049	and amou		poses received from	

d. Recreation charges (swimming, golf, auditoriums, etc.) AØ1	. ,	 Interest earni deposits and 	ngs — Interest rece	eived on all	Amount (Omit cen
AØ1	d. Recreation charges (swimming, golf, auditoriums,				^{U2Ø} \$10,167
e. Airports — Include rentals and gross sales of gas and oil. \$44,68		lude housing, airpor e reported from spec m 2.		^{U4Ø} \$14,902	
f. Parking facilities (parking lots, garages, parking meters) \$20,71	9	from extractio	Compensation or po n of natural resource	es such as oil.	^{U41} \$2,872
g. Municipal housing project rentals (gross)		8. Fines and for share only)	feitures — (City or	town	\$27,038
A89		9. Private donat			\$47,406
h. Ambulance services i. Miscellaneous commercial activities (cemeteries) j. Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions UØ1	government al above, except Include insura include: (1) pr from sale of h or agencies of	s other revenue — nd its agencies not of tax and intergovern nce adjustments, et oceeds from borrow oldings; (3) transfers f your government; o o, and interest earn.	covered by items imental revenues, c. DO NOT ring; (2) receipts s between funds or (4) employee's		
and reimbursements from owners or property benefited by improvements (streets, sewers,		employee pen a. Pubic Sa	sion fund.		\$1,930
sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on		ь. Enginee			\$4,363
page 1. \$7,362	2	c. Other			\$8,614
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. \$891		TOTAL misce Sum of items	llaneous other revo 10a–10c.	enue	U99 \$14,907
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 purper (net of interfund transfers). Be sure to include expenditures of all fund than the exceptions noted in the instructions on the first page. Column (a) — Gross salaries and wages without deduction of withhor income taxes, employee contributions for Social Security or retirement	oses listed ls other oldings for	Column (b) — En for supplies, mater	to other governments ater in the appropriate rials, and contractual eport construction outl ments, grants, etc.	functional category services.	
		E	XPENDITURES BY	PURPOSE AND T	/PE
PURPOSE	Personal services	Operations and maintenance	CAPITA	L OUTLAY Purchase of lan equipment, an structures	
		(a) E23	(b) E23	(C) F23	(d) G23
 GOVERNMENTAL ADMINISTRATION Financial administration — Office of the finance director, aud comptroller, treasurer, tax assessment and collection, central 					
accounting and purchasing services, budgeting, etc. (including related data processing, information technology).		\$10,876	\$9,397	505	\$963
 Judicial and legal — All municipal court and court-related act including juries, probate officials, prosecutors, public defenders municipal attorneys, and legal departments. Exclude probation parole (report in item 16). 	i,	^{E25} \$11,557	^{E25} \$7,356	F25 \$226	G25 \$27
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder,		E29	E29	F29	G29
planning, zoning, and personnel.		\$9,757 E79	\$2,722 E79	\$1,447 ^{F79}	\$235 G79
 4. Social services 5. Own hospitals — Construction and operation of hospitals by y 	/our	E36	E36	F36	G36
 government. Nursing homes are to be reported in item 7. 6. Other hospitals — Payments to hospitals operated privately. E 	xclude				
here and report in item 6, any payments under public welfare p Report payments to hospitals operated by other governments in			_		
 Welfare institutions — Construction and operation of nursing I and welfare institutions by your government for veterans and ne persons. 		E77	E77	F77	G77
8. Health (other than hospitals) — All public health activities exprovision of hospital care. Include environmental health activitie regulation and inspection, water and air pollution control, mosq control, and inspection of food handling establishments. Also ir public health nursing, vital statistics collection, and all other ser performed directly by the public health department. Report in it payments under public welfare programs.	E32	E32	F32	G32	
 FRANSPORTATION 9. Highways — Construction and maintenance of municipal strees sidewalks, bridges. Also includes street lighting, snow removal highway engineering, control, and safety. Exclude here and rep item 21f, street cleaning expenditure. Include in part III any pa to the State or county for highway purposes. Report interest of 	£44	E44	F44	G44	
highway debt in item 22e. 10. Toll highways and facilities — Operation and maintenance of		\$7,506 E45	\$25,453 E45	\$48,287 F45	\$572 G45
highways, roads, and bridges operated on fee or toll basis		EØ1	EØ1	FØ1	GØ1
 Municipal airports Parking facilities — Municipal garages, parking lots, etc., and 	all	\$9,620	\$29,485	\$47,586	\$1,804
	ers)	\$353 E62	\$5,933 E62	\$8,993 F62	\$49 G62
purchase and maintenance of meters (including on-street mete	 purchase and maintenance of meters (including on-street meters) 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 			1 02	002
 purchase and maintenance of meters (including on-street meter PUBLIC SAFETY I3. Police — Include municipal police agencies for preventing, con or reducing crime; coroners, medical examiners; special police 	for pection	\$132,055	\$26,845	\$16,624	\$6,650

	E	KPENDITURES BY		
PURPOSE		Operations and	CAPITA	
	Personal services	maintenance	Construction	Purchase of land equipment, and structures
	(a)	(b)	(c)	(d)
UBLIC SAFETY — Continued	EØ4	EØ4	FØ4	GØ4
 Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles. 	\$6,338	\$1,596		
6. Other corrections — Probation and parole activities – But	EØ5	EØ5	FØ5	GØ5
exclude "lock-up" operations (report in item 15).	E66	E66	F66	G66
 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. 				
MBULANCE	E32	E32	F32	G32
 All expenditures for city operated or subsidized ambulance services 		\$3,243		\$2,518
ULTURE AND RECREATION	E61	E61	F61	G61
9. Parks, cultural activities, and other recreation — Include				
playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	\$42,516	\$54,482	\$68,391	\$3,838
0. Libraries — Include payments to nongovernmental libraries as well as	E52	E52	F52	G52
libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.				
TILITIES	E91	E91	F91	G91
 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	\$61,980	\$173,556	\$66.357	\$10,548
	E92	E92	F92	G92
b. Electric power supply				
	E93	E93	F93	G93
c. Gas supply system	E94	E94	F94	G94
d. Transit system	\$14,838	\$11,728	\$767	\$436
·	E8Ø	E8.Ø	F8Ø	G8Ø
 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage 				
disposal plants			\$2,036	\$803
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	^{E81} \$8,053	^{E81} \$32,070	^{F81} \$232	_{G81} \$1,309
	φ0,000	ψ32,070	ψ2.52	\$1,505
 Amounts of interest paid, including any interest on short-term or 				
nonguaranteed obligations, as well as general obligations.		191		
a. Water supply system		\$16,524 192		
b . Electric power supply		192		
		193		
c. Gas supply system				
		194		
d. Transit system		189		
e. All interest not covered by items 19a through 19d		\$40,387		
LL OTHER EXPENDITURES				
3. 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.				
 Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities. 	^{Е5Ø} \$12,698	E5Ø \$21,533	F5Ø	G5Ø \$55
b. Economic development	^{Е50} \$2,038	^{E5Ø} \$68,266	F5Ø \$3,908	65ø \$5
	E89	E89	F89	G89
c. Civil defense				
d. Cemetery operations and maintenance	EØ3	EØ3	FØ3	GØ3
a Miccellaneous commercial activities	200	L93	F103	600
e. Miscellaneous commercial activities Other — Specify \mathbf{k}	E89	E89	F89	G89
	1			
		A	A	A
 f. Education g. General Services 	\$636 \$6,460	\$108,838 \$4,705	\$5,843 \$9	\$265 \$2,366

Please d basis — figures re	letail all pavment	L EXPENDITURES is made to other go care, highways, sc n (b) of part II.) Ente	vernments for servi hool tuition, or supp er "None" if your go	ces or programs pe port, etc. (Such amo overnment made no	erformed on a reimbur bunts should be exclu reportable payments	sement or cost-sharin, ded from expenditure to other governments	g	
ltem		Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount <i>(Omit cents)</i> (b)		Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount <i>(Omit cents)</i> (b)	
				5.				
				6.				
				7.				
art IV SALARI	ES. WAGES. AN	D FORCE ACCOL		8.		Amount (O	mit cents)	
Report th	ne total expendit	ure for salaries and	wages included in		l, as	ZØØ		
	,	wages paid on force			of all against of yo	\$340,787 ur government as we		
reported as relifed	finitine year of d	efeasance and shou			BY PURPOSE <i>(Omit</i> of	conto)		
	-					ents)		
		Outstanding at beginning of fiscal year	Issued	Retired	_	Outstanding total (a) plus (b) minus (c)		
		(a)	(b)	(c)		(d)		
a. Sewer debt		19U	29U	39U	49U \$0			
b. Water supply sy	ystem	19U	29U	39U	49U	l		
c. Electric power s	system	\$498,975 19U	\$69,525 29U	\$13,268 39U	\$555,232 49U			
debt		19U	29U	39U	\$0 49U			
d. Gas supply sys		19U	29U	39U	\$0			
e. Transit		\$22,000	0.17	\$580	\$21,420			
 Industrial reven pollution control 		19T	24T	34T	44T \$0			
g. All other purpos		^{19U} \$1,024,369	^{29U} \$162,785	39U \$151,571	49U \$1,035,583			
Short-term (interes			otes, bond anticipa			Amount (O	mit cents)	
	and other nonint	r obligations with a erest-bearing obliga g of fiscal year		r less — Exclude		^{61∨} \$54,500		
b. Amount outstar	ding at and of fi	and your				\$16.000		
Art VI CASH A Report s investme all invest housing	ND INVESTMEN eparately for eac ents in Federal G tments at carryin and industrial fin obtained and helo	NTS HELD AT END sh of the three types overnment, Federa g value. Include in vancing loans. Exclu	s of funds listed bel I agency, State and the sinking fund tota ide accounts receiv	ow, the total amour l local government, al any mortgages al rable, value of real p	nt of cash on hand an and non-government nd notes receivable h property, and all non- or in-substance defea	al securities. Report eld as offsets to security assets.		
	Type of fund Amount at end of fis (Omit cents)							
Sinking funds — sinking fund and re of long-term debt.		or redemption of lon ated accounts and a				wø1 \$157,015		
. Bond funds — Ur pending disburser		eeds from sale of G	.O. and revenue bo	ond issues held		W31 \$220,959		
. All other funds exc	cept employee re	tirement funds				^{w61} \$1,276,384		
. Retirement syste	ms — Single err	nployer plans only			\$726,067			

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FORM SA&I 2643 (7-15-2015)

Remarks

Note 1 - Reported numbers are rounded to the nearest \$1,000 to match our CAFR as of June 30, 2015

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					
BKD, LLP					
Address — Number and street			TELEPHONE		
211 N. Robinson Avenue, Suite 600		Area Number code	Extension		
City	State	ZIP Code			
Oklahoma City	ОК	73102	(405) 606-2580		
Name of contact person/Email					
Chad M. Moore, Partner/cmoore@bkd.com					

COVERAGE OF THIS REPORT

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 presented 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 appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2015 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 trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- Sewer districts
- · Utilities authorities
- Zoning districts

Exclude internal/Service funds

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 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) $\,$
- 9. 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
- · 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.

Municipality Hospital

Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
	Mercy Hospital El Reno
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
	Lindsay Municipal Hospital
Norman	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital