

**CITY OF ANTLERS
PUSHMATAHA COUNTY, OKLAHOMA**

**AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED
JUNE 30, 2022**

***WILLIAM K. GAUER
CERTIFIED PUBLIC ACCOUNTANT
WATONGA, OKLAHOMA***

**CITY OF ANTLERS
PUSHMATAHA COUNTY, OKLAHOMA
CITY COUNCIL AND OFFICERS**

**Michael Riser
Madge Gentry
Joel Taylor
Charlie Deupree
Mike Baggett**

Mike Taylor

Sherry Dobbs

**Mayor
Councilmember
Councilmember
Councilmember
Councilmember**

City Manager

City Clerk/Treasurer

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Antlers, Oklahoma To the City Council
City of Antlers, Oklahoma

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the City of Antlers, State of Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Antlers, State of Oklahoma's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Antlers, State of Oklahoma, as of June 30, 2022, and the respective changes in modified cash basis financial position, and where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Antlers, State of Oklahoma, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Antlers, State of Oklahoma's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Antlers, State of Oklahoma's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Antlers, State of Oklahoma's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

City of Antlers
March 31, 2023

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Antlers, State of Oklahoma's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated March 31, 2023, on our consideration of City of Antlers, State of Oklahoma's internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Antlers, State of Oklahoma's internal control over financial reporting and compliance.



William K. Gauer CPA

Watonga, OK 73772
March 31, 2023

**GOVERNMENT-WIDE
STATEMENTS**

CITY OF ANTLERS, OKLAHOMA
Statement of Net Position
June 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,209,220	\$ 423,658	\$ 1,632,878
Due from Governmental Fund	-	-	-
Taxes Receivable	141,688	-	141,688
Accounts Receivable	-	120,429	120,429
Total Current Assets	<u>1,350,907</u>	<u>544,087</u>	<u>1,894,995</u>
Non-current Assets:			
Restricted Cash	156,777	848,966	1,005,743
Restricted Debt Service	-	148,138	148,138
	-	-	-
Capital Assets (Note 4)			
Land, infrastructure	81,722	570,961	652,683
Capital assets, net of depreciation	<u>3,986,823</u>	<u>15,934,883</u>	<u>19,921,706</u>
Total Non-Current Assets	<u>4,225,322</u>	<u>17,502,948</u>	<u>21,728,270</u>
Total Assets	<u><u>5,576,229</u></u>	<u><u>18,047,036</u></u>	<u><u>23,623,265</u></u>
LIABILITIES			
Current Portion of Long-Term Debt	-	271,191	271,191
Current Portion of Bonds Payable	-	160,000	160,000
Due to Other Funds/Governments	65,444	-	65,444
Due to Depositors	-	86,079	86,079
Compensated Absences	<u>28,179</u>	<u>11,822</u>	<u>40,001</u>
Total Current Liabilities	<u>93,623</u>	<u>529,091</u>	<u>622,714</u>
Long-term Liabilities (Note 6)	-	3,667,300	3,667,300
Long-Term Portion of Bonds Payable	-	522,000	522,000
Less: Current Portion of Long-Term, Debt	-	(271,191)	(271,191)
Total Liabilities	<u>93,623</u>	<u>4,447,201</u>	<u>4,540,824</u>
NET POSITION			
Invested in capital assets, net of related debt	4,068,545	12,316,544	16,385,089
Restricted	156,777	911,026	1,067,802
Unrestricted	1,257,284	372,265	1,629,550
Total Net Position	<u><u>\$ 5,482,606</u></u>	<u><u>\$ 13,599,835</u></u>	<u><u>\$ 19,082,441</u></u>

See accompanying notes to the basic financial statements.

CITY OF ANTLERS, OKLAHOMA
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functional Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Charges for		Operating	Capital	Governmental Activities	Business-Type Activities	Total
	Expenses	Services	Contributions	Grants and Contributions			
Primary Government:							
Governmental Activities:							
General Government	\$ 1,530,480	\$ 7,671	\$ -	\$ 202,688	\$ (1,320,122)	\$ -	\$ (1,320,122)
Public Safety	1,085,041	716,007	4,763	86,238	(278,033)	-	(278,033)
Airport	41,385	26,632	-	188,003	173,250	-	173,250
Cemetery	-	16,633	-	-	16,633	-	16,633
Street and Alley	199,496	-	-	-	(199,496)	-	(199,496)
Culture, Parks and Recreation	150,953	1,864	21,405	-	(127,684)	-	(127,684)
Depreciation-Unallocated	261,070	-	-	-	(261,070)	-	(261,070)
Total governmental activities	3,268,426	768,807	26,168	476,929	(1,996,522)	-	(1,996,522)
Business-Type Activities:							
Water	942,543	967,010	-	-	-	24,467	24,467
Sewer	333,728	370,170	-	-	-	36,442	36,442
Sanitation	154,755	216,670	-	-	-	61,915	61,915
Administrative and Operations	103,717	-	-	-	-	(103,717)	(103,717)
Industrial Trust Authority	94,838	57,173	-	-	-	(37,666)	(37,666)
Total business-type activities	1,629,580	1,611,022	-	-	-	(18,558)	(18,558)
Total Primary Government	4,898,006	2,379,829	26,168	476,929	(1,996,522)	(18,558)	(2,015,080)
General Revenues:							
Taxes:							
Sales, Tobacco and Other Tax					1,750,239	-	1,750,239
Use Tax					266,545	-	266,545
Franchise Tax					81,969	-	81,969
E-911 Taxes, Restricted for Public Safety					14,095	-	14,095
Investment Income					1,418	535	1,953
Miscellaneous					303,253	93,330	396,583
Transfers-External Activity					99,000	-	99,000
Transfers-Internal Activity					(322,688)	322,688	-
Total general revenues and transfers					2,193,831	416,553	2,610,385
Changes in Net Assets					197,309	397,995	595,304
Net Position - Beginning							
Prior Period Adjustment					5,285,297	13,201,840	18,487,137
Net Position - Ending					5,482,606	13,599,835	19,082,441

See accompanying notes to the basic financial statements.

**GOVERNMENTAL
STATEMENTS**

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS - CASH BASIS
JUNE 30, 2022

	General Fund	Other Funds	Total
ASSETS			
Cash and cash equivalents	\$ 657,795	\$ 551,424	\$ 1,209,220
Accounts receivable	-	-	-
Total Unrestricted Assets	657,795	551,424	1,209,220
Restricted cash and cash equivalents	156,777	-	156,777
Capital Assets			
Land, inexhaustible assets and construction-in-process	-	-	-
Other capital assets, net of accumulated depreciation	-	-	-
Total Restricted Assets	156,777	-	156,777
Total Assets	814,572	551,424	1,365,996
LIABILITIES			
Due to Other Funds/Governmental Entities	-	-	-
Compensated Absences	-	-	-
Long-term debt			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total Liabilities	-	-	-
NET POSITION			
Non-Spendable:			
Invested in Capital Assets, net of debt	-	-	-
Restricted			
Capital Outlay	-	143,513	143,513
Committed			
911 Fund	-	24,439	24,439
Cemetery Fund	-	14,833	14,833
Tourism Fund	-	56,483	56,483
Assigned			
Library	-	45,600	45,600
Street & Alley	-	259,631	259,631
Senior Citizens	-	6,926	6,926
General Fund - EMS/Fire/Ambulance	-	-	-
Unrestricted	156,777	-	156,777
General Fund	657,795	-	657,795
Total Net Position	814,572	551,424	1,365,996
Reconciliation to Statement of Net Assets:			
Capital assets			4,068,545
Taxes Receivable Accrued at year end			91,077
Compensated Absences not accrued on fund statements			(28,179)
			\$ 5,482,606

See accompanying notes to the basic financial statements.

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Revenues:			
Taxes	\$ 1,361,920	\$ 704,072	\$ 2,065,992
Intergovernmental	623,114	31,449	654,563
Charges for services	710,180	5,828	716,007
Fines and forfeitures	79,414	93,332	172,746
Licenses and permits	7,671	-	7,671
Investment income	1,047	371	1,418
Miscellaneous	296,652	312,726	609,378
Total Revenues	<u>3,079,998</u>	<u>1,147,777</u>	<u>4,227,775</u>
Expenditures:			
Administration	61,313	-	61,313
City Clerk	196,116	-	196,116
Police Department	546,674	-	546,674
Fire/EMS Department	844,179	-	844,179
Animal Control	6,508	-	6,508
Municipal Court	-	-	-
Public Safety	98,682	111,066	209,748
Inmate	58,295	-	58,295
Airport:	213,815	-	213,815
Cemetery	-	-	-
Streets and Alley	-	379,618	379,618
Library	40,001	37,610	77,610
General Government	1,072,487	225,830	1,298,317
Senior Citizens Nutrition	12,190	61,152	73,342
Total Expenditures	<u>3,150,259</u>	<u>815,276</u>	<u>3,965,534</u>
Excess (deficiency) of revenues over expenditures	(70,260)	332,501	262,241
Other Financing Sources			
Transfers In	63,000	111,190	174,190
Transfers Out	48,264	198,731	246,995
Total Other Financing Sources	<u>14,736</u>	<u>(87,540)</u>	<u>(72,805)</u>
Net Changes in Fund Balances	(55,525)	244,961	189,436
Fund Balance - Beginning	870,097	306,464	1,176,561
	-	-	-
Fund Balance - Ending	<u>\$ 814,572</u>	<u>\$ 551,425</u>	<u>\$ 1,365,997</u>

Reconciliation to the Statement of Activities:

Net change in fund balances	
Compensated Abscenses not accrued on fund statements	(28,179)
Governmental Funds reported as expenditures while activities report depreciation	
Capitalized purchases	297,123
Depreciation expense	(261,070)
Changes in Net Assets of Governmental Activities	<u>\$ 197,309</u>

See Accompanying notes to the basic financial statements.

**PROPRIETARY
STATEMENTS**

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

ASSETS	Public Works Authority		Industrial Authority	Total
	Water/Trash	Sewer		
Cash and cash equivalents	\$ 182,422	\$ 146,405	\$ 94,832	\$ 423,658
Accounts receivable	91,832	28,597	-	120,429
Total Unrestricted Assets	274,254	175,001	94,832	544,087
Cash in bank - restricted	642,351	206,815	-	848,966
Restricted for Debt Service	113,904	34,234	-	148,138
Taxes receivable	-	-	-	-
Capital Assets				
Land, inexhaustible assets and construction-in-process	115,931	-	455,030	570,961
Other capital assets, net of accumulated depreciation	11,366,059	3,536,837	1,031,988	15,934,883
Total Restricted Assets	12,238,244	3,777,686	1,487,018	17,502,948
Total Assets	12,512,498	3,952,688	1,581,850	18,047,036
LIABILITIES				
Current Portion of Long-Term Debt	172,258	98,933	-	271,191
Current Portion of Bonds Payable	160,000	-	-	160,000
Meter Deposit Liability	86,079	-	-	86,079
Compensated absences	11,822	-	-	11,822
Current Liabilities	430,158	98,933	-	529,091
Long-Term Debt				
Long-Term Portion of Bonds Payable	2,016,081	1,651,239	-	3,667,300
Less: Current Portion of Long-Term Debt	522,000	-	-	522,000
	(172,258)	(98,933)	-	(271,191)
Total Long-Term Liabilities	2,365,803	1,552,306	-	3,918,110
Total Liabilities	2,795,961	1,651,239	-	4,447,201
Invested in Capital Assets, net of debt	8,943,929	1,885,597	1,487,018	12,316,544
Restricted	670,176	240,850	-	911,026
Unrestricted	102,432	175,001	94,832	372,265
Total Net Position	\$ 9,716,537	\$ 2,301,448	\$ 1,581,850	\$ 13,599,835

See accompanying notes to the basic financial statements,

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

	Public Works Authority		Industrial Authority	Total
	Water/Trash	Sewer		
Revenues:				
Charges for services:				
Water	\$ 932,438	\$ -	\$ -	\$ 932,438
Sanitation	216,670	-	-	216,670
Sewer	-	368,973	-	368,973
Rental	-	-	56,173	56,173
Miscellaneous receipts	34,572	1,196	1,000	36,768
Total Revenues	<u>1,183,680</u>	<u>370,170</u>	<u>57,173</u>	<u>1,611,022</u>
Expenses:				
Administration and operations	103,717	-	-	103,717
Industrial Trust Expenditures	-	-	-	-
Water	526,743	-	72,164	598,907
Sewer	-	212,820	-	212,820
Sanitation	154,755	-	-	154,755
Depreciation	375,130	90,394	22,674	488,199
Total Expenses	<u>1,160,346</u>	<u>303,215</u>	<u>94,838</u>	<u>1,558,398</u>
Operating Income (Loss)	<u>23,334</u>	<u>66,955</u>	<u>(37,666)</u>	<u>52,624</u>
Non-operating revenues (expenses):				
Investment Income	356	5	174	535
Interest expense & Admin Fees	(40,669)	(30,513)	-	(71,182)
Grant Receipts	-	-	-	-
Total Non-operating Revenues (Expenses)	<u>(40,313)</u>	<u>(30,508)</u>	<u>174</u>	<u>(70,647)</u>
Net Income (Loss) before contributions and trans	(16,979)	36,447	(37,491)	(18,023)
Transfers in	429,806	22,424	-	452,230
Transfers out	<u>36,212</u>	<u>-</u>	<u>-</u>	<u>36,212</u>
Changes in Net Assets	376,615	58,871	(37,491)	397,995
Net Position - Beginning	9,339,922	2,242,577	1,619,341	13,201,840
Net Position - Ending	<u>\$ 9,716,537</u>	<u>\$ 2,301,448</u>	<u>\$ 1,581,850</u>	<u>\$ 13,599,835</u>

See Accompanying notes to the basic financial statements.

**CITY OF ANTLERS, OKLAHOMA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

	Public Works Authority		Industrial Authority	Total
	Water/Trash	Sewer		
Cash Flows from Operating Activities				
Receipts from customers	\$ 1,130,473	\$ 369,308	\$ 56,173	\$ 1,555,953
Other income	34,572	1,196	1,000	36,768
Payments to Suppliers	(590,610)	(131,007)	(72,164)	(793,781)
Payments to Employees	(214,000)	(81,786)	-	(295,786)
Net Cash Provided (Used) by Operating Activities	<u>360,435</u>	<u>157,711</u>	<u>(14,991)</u>	<u>503,154</u>
Cash Flows from Capital and Related Financing Activities				
Site Improvement	-	-	-	-
Repayments of Principal from Loans	(176,482)	(98,041)	(26,668)	(301,191)
Repayment of Bond Principle	(160,000)	-	-	(160,000)
Interest Paid on Debt	(40,669)	(30,513)	-	(71,182)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(377,151)</u>	<u>(128,554)</u>	<u>(26,668)</u>	<u>(532,373)</u>
Cash Flows from Investing Activities				
Investment Receipts	356	5	174	535
Transfers	233,815	83,707	3,994	321,516
Cash Flows provided (Used) by Investing Activities	<u>234,171</u>	<u>83,712</u>	<u>4,169</u>	<u>322,051</u>
Net Increase (Decrease) in Cash	217,454	112,869	(37,491)	292,832
Cash, Beginning of Fiscal Year	404,797	426,397	158,991	990,185
Total Cash, End of Year	<u>\$ 622,251</u>	<u>\$ 539,266</u>	<u>\$ 121,500</u>	<u>\$ 1,283,017</u>

Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities:

Operating Loss	\$ 23,334	\$ 66,955	\$ (37,666)	\$ 52,624
Adjustments to reconcile Net Income to Net Cash				
Depreciation	375,130	90,394	22,674	488,199
Gain on Sale of Land	-	-	-	-
(Increase) Decrease in Accounts Receivable	(18,635)	361	-	(18,274)
Increase (Decrease) in Accrued Expenses	(19,395)	-	-	(19,395)
Net Cash Provided (Used) by Operating Activities	<u>\$ 360,435</u>	<u>\$ 157,711</u>	<u>\$ (14,991)</u>	<u>\$ 503,154</u>

See Accompanying notes to the basic financial statements.

Notes to Financial Statements
City of Antlers
June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Antlers, Oklahoma operates under a council-manager form of government with an elected five-member Council. In defining the reporting entity for financial reporting purposes, management has considered potential component units by applying criteria set forth in Statement 14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity," as amended by Statement 39 of the Governmental Accounting Standards Board, "Determining Whether Certain Organizations are Component Units."

Blended Component Unit—Antlers Public Works Authority

The Antlers Public Works Authority (PWA) was established by the Council as a Public Trust during 1979. The purpose of the Trust is to finance, develop, and operate the water, wastewater, and sanitation services or activities of the City of Antlers.

Blended Component Unit—Industrial Trust Authority

The Industrial Trust Authority was developed to finance, develop and operate a city owned property to attract or retain existing business industry.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City of Antlers (the primary government) and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component unit.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, internal service fund and fiduciary funds, even though the latter are excluded from the government-wide financial

statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported typically reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The financial statements are reported on the modified basis of accounting, which another comprehensive basis of accounting. The modification is due to the presentation of the pension assets and pension liabilities.

Governmental fund financial statements are reported using the current financial resources measurement focus and the cash basis of accounting. Revenues are recognized as soon as they are both received. Revenues are considered to be available when they are collectible within the current period and soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within by the end of the fiscal year, June 30. Expenditures generally are recorded when paid.

The City reports the following major governmental funds:

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This includes the Ambulance and Emergency Management Service accounts.

The Library fund is used to account for receipts and disbursements related to operation of the municipal library.

The capital outlay fund uses its receipts or revenues to maintain and operate the City's capital assets.

The 911 Fund accounts for the receipts and expenditure of 911 fees and expenses.

The Cemetery Fund uses it receipts from charges for services for the maintenance and operation of the City's cemetery.

The Court fund accounts for the receipts and expenditures or expenses of the municipal court fund, which includes traffic fines.

The Seniors' Nutrition fund account for receipts and expenses of the Senior Center.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where management has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The City's enterprise fund consists of the activities of the Public Works Authority and the Industrial Trust Authority.

The City reports the following major enterprise fund:

The Public Works Authority fund accounts for the activities at the various water, wastewater, and sanitation services performed by the City.

The Industrial Trust Authority fund accounts for the receipts and expenditures to promote and retain commercial development.

The City applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions and Accounting Research Bulletins (ARBs). As permitted by GASB No. 20, the City has elected not to follow subsequent private-sector guidance in its business-type activities and enterprise funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds and internal service fund are charges for services to customers. Operating expenses for the enterprise funds and the internal service fund include the cost of personnel, contractual services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Assets

1. Deposits and Investments

The City's and its component unit's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and readily convertible to cash.

The City has established a formal Investment Policy that governs the investment of all funds other than its permanent funds, private-purpose trust funds, and agency funds. Pursuant to its Investment Policy and applicable Oklahoma law, investments for the City and its component unit are reported at fair value. Additionally, investments are restricted or confined to Certificate of Deposits.

2. Receivables and Payables

The City does not record receivables or payables on the face of the basic financial statements. Interfund balances are recorded as due “due to/from other funds.”

3. Inventories and prepaid items

The City does not maintain or record amounts on the basic financial statements for inventory or prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. All infrastructure, regardless of acquisition date, has been reported.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No business-type activity interest was capitalized in the current period.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight line method over the assets’ estimated useful lives ranging from 5 to 50 years.

Assets	Years
Buildings	45–50
Improvements other than buildings	20
Machinery and equipment	5–20
Vehicles	5–15
Intangibles	5–20
Infrastructure	20–50

See Figure No. 1 for detail of Capital Assets.

5. Compensated Absences

Under the terms of personnel policies and union contracts, vacation and sick leave (compensated absences) are granted in varying amounts according to length of service. Certain employees also earn compensatory time. A liability for vested or accumulated vacation, sick and compensatory leave is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. All accumulated leave is accrued when incurred in the government-wide financial statements. Only vacation time is accrued as compensated absences. The City Council established a new policy that only employees that have had two years of service are eligible to receive accrued vacation time at termination.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

7. Fund Equity

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable—resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted—resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed—resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned—resources neither restricted nor committed for which a government has a stated intended use as established by the Town Council or a body or official to which the Town Council has delegated the authority to assign amounts for specific purposes.

Unassigned—resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

8. Use of Estimates

Preparation of the City's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

9. New Pronouncements

Beginning with the fiscal year ended June 30, 2007, and continuing with these statements, the City has applied the provisions of Governmental Accounting Standards Board Statement 51. During the fiscal year ended June 30, 2010 the City has not adopted the provisions of Statements No. 45 and 54.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between fund balance—total governmental funds and net assets—governmental activities as reported in the government-wide statement of net assets.

One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.” The details of this \$5,482,606 are as follows:

Capital assets, net	\$	4,068,545
Accrued Tax Receivable		91,077
Compensated Absences		(28,179)
Net Position of Governmental Funds-Cash Basis		<u>1,351,164</u>
Net adjustment to increase fund balance—total governmental funds to arrive at net assets—governmental activities	\$	5,482,606

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances—total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities.

One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this \$197,309 difference is as follows:

Capital outlay	\$	297,123
Net change in fund balance, cash basis of fund		277,180
Compensated Absences		(28,179)
Depreciation expense		(261,070)
Net adjustment to increase net changes in fund balances—total governmental funds to arrive at changes in net assets of governmental activities		
	\$	197,309

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

An annual budget of the General Fund is legally adopted by the City Council through the passage of an appropriation resolve. There is a difference between the budgetary basis (Cash Basis) and generally accepted accounting principles (GAAP). The legal level of budgetary control is that level of expenditure authority that may not be exceeded or reassigned without the approval of the City Council. The City Charter gives the City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, between general classifications of expenditures within an office, department or agency. Accordingly, the legal level of budgetary control is an office, department or agency. Historically, the appropriated budget for the General Fund is prepared by department or activity.

The accounting system is employed as a budgetary management control device to monitor the individual departments. The Council did not make any amended budgetary appropriations throughout the year.

All appropriations of the general fund lapse at the end of the fiscal year to the extent that they have not been expended or lawfully encumbered. Encumbrance accounting is employed in the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as a

designation of fund balances and do not constitute expenditures or liabilities. The commitments are re-appropriated and honored during the subsequent year.

The amounts reported as “Final Budgeted Amounts” on the Statement of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual, for the General Fund, include the adopted budget as well as prior-year encumbrances, additional appropriations and transfers.

B. State statute prohibits the use of deficit spending. No council shall operate or approve encumbrances or expenditures that result in a fund deficit for the current or future years.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Primary government:

As of June 30, 2020, the policy of the primary government is to invest in certificate of deposits, only.

Interest rate risk. The City does not currently have a policy regarding interest rate risk.

Credit risk. The City does not have a formal policy regarding credit risk. Oklahoma statutes authorize the City to invest only in certificates of deposits that are either guaranteed or fully collateralized by the financial institution that holds the deposits.

Custodial credit risk—deposits. This is the risk that in the event of a bank failure, the City’s deposits may not be returned to it.

B. Receivables

The City record receivable that are primarily various taxes that will be received in July of the following fiscal year.

The PWA records the billings at the end of the month and the receivable are primarily the June billings for utility services.

D. Interfund Balances and Transfers

The composition of interfund balances as of June 30, 2020, is as follows. The due to/from balances result from receipts and disbursements being made through the General Fund cash accounts. These balances will be eliminated when cash transfers are made to the appropriate funds. The advances are interfund loans from the general fund.

Transfers:

Receiving Fund	Disbursing Fund	Amount
Nutrition Fund	General Fund	\$12,190
General Fund	PWA Trash	39,000
General Fund	PWA Meter Fund	212

PWa Repair & Replace	Capital Outlay	120,000
Other Governmental Units		
911 Fund	511 EMS Authority	24,000

E. Leases

The City has no operating or capital leases as of June 30, 2021 that are presented separately.

F. Long-Term Debt

Business-type long-term debt payable from net revenues generated by the utility resources pledged to the debt includes the following:

Bonds Payable:**BUSINESS-TYPE ACTIVITIES***Public Works Authority:*

General Obligation Bond; Bond is held by the Public Works Authority and funded by transfers from the Street & Alley (Governmental Fund). The Face amount of the GO Bonds is \$850,000, and was used to repair and improve the streets in the City of Antlers. The bond is paid using sales tax and is secured by the Public Works Authority.

\$ 522,000

Notes Payable:**BUSINESS-TYPE ACTIVITIES***Public Works Authority:*

Oklahoma Water Resource Board (OWRB) \$2,352,000	
payable in monthly installments to a trustee, \$10,713 at 2.32%	
and pledged with sewer revenues and sales tax	\$1,651,239
Oklahoma Water Resource Board (OWRB) \$3,110,000	
Payable in monthly installments to a trustee, \$17,937 at 2.17%	
And pledged with water revenues and sales tax	\$2,016,061

Industrial Trust Authority:

Department of Commerce Note in the amount of \$400,000

Payable in monthly installments of \$1,666.66 with interest at 0.00% \$ 0

Total Notes Payable \$ 3,667,300

Notes Payable:

Public Works Authority	Beg Bal	Additions	Retirements	End Bal
OWRB Series 2013	1,749,280	0	90,041	1,651,239
OWRB Series 2014	2,192,543	0	176,482	2,016,061
Total PWA	3,941,823	0	266,523	3,667,300
Less Current				<u>271,191</u>
				3,396,109

Industrial Park Authority

Department of Commerce	\$ 26,667	0	26,667	0
Less Current				<u>0</u>
				0

Maturities of Long-Term debt are as follows:	GO Bond	Principle
Payments due June 30, 2023	160,000	271,191
June 30, 2024	160,000	276,758
June 30, 2025	160,000	282,440
June 30, 2026	160,000	288,824
June 30, 2027	42,000	294,159
June 30, 2028 to June 30, 2032	0	1,563,961
June 30, 2033 to June 30, 2037		905,619
June 30, 2038 to June 30, 2042		59,457

The new debt issuance with the Oklahoma Water Resources Board has a debt coverage requirement of 1.25 revenue over expenses, excluding depreciation

Revenue Bond Coverage	OWRB 2013	OWRB 2014
Pledged utility revenue	\$ 368,973	\$ 932,438
Pledged sales tax	236,142	236,142
Utility operating expenses	(303,215)	(901,873)
Exclude depreciation	90,394	375,130
Net revenues available	392,294	641,836

Annual debt service	128,554	217,151
Computed coverage	3.05	2.95
Required	1.25	1.25

G. Short-Term Debt

The City did not issue or retire any short-term debt during the fiscal year and had none outstanding at June 30, 2022.

H. Components of Fund Balances

Fund Balances are divided up into three categories; (1) Invested in capital assets, net of debt, (2) Restricted, and (3) Unrestricted.

The proprietary funds contain restricted cash amounts for customer utility deposits and other for debt service covenants.

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and other risks for which the City insurance. There have been no significant changes in insurance coverage during the past fiscal year. For the three fiscal years ended June 30, 2021, 2020 and 2019 there have been no settlements in excess of coverage.

The City belongs to the OKLAHOMA MUNICIPAL ASSURANCE GROUP (OMAG) for most of its municipal property and liability exposures.

For worker's compensation, the City and its related authorities participate in OMAG.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

At time there are various claims and suits brought against the City that arise in the normal course of the City's activities. In the opinion of counsel and Town management, the ultimate disposition of these various claims and suits will have no material effect on the financial position of the City.

C. Deferred Compensation Plan

The City offers no deferred compensation plan to its employees.

D. Employee Retirement System and Plan

The City of Antlers is contributing by ordinance a retirement fund and system designated the "Employee Retirement System of Antlers, Oklahoma" under authority granted by Oklahoma Statutes Title 11 § 48-101. The City participates with other cities in the Oklahoma Municipal Retirement System, which is a cost sharing, multiple-employer public employee retirement system (PERS).

Substantially all of the City's regular, full time employees participate in a defined contribution plan. Participants are required to contribute 3% of their covered compensation. The City contributes 3.69% of covered payroll. Participants are permitted to make voluntary deductible contributions to the plan.

The funds are credited to individual participant accounts and pooled for investment purposes through OMRF. Benefits vest after 10 years of service with normal retirement age of 65 years and early retirement at age 55 with 10 years or more of service. Upon retirement, termination of employment, disability, or death the vested portion of a participant's account is paid to the participant or beneficiary.

The City has incurred the following expenditure for the last three years as it relates to this matter:

June 30, 2020	58,721
June 30, 2021	59,842
June 30, 2022	44,266

The Employee Retirement System of Antlers, Oklahoma as July 1, 2019, the most current report, is funded at a ratio of 130%. The Net Pension Liability is \$169,003.

Per the Actuarial report for GASB 68 the City's pension plan has a balance of deferred outflows of \$54,558.

Firefighters pension plan

Contributions required and contributions made

The City makes annual contributions to the pension plan equal to the amount required by state statutes. According to Title 11, O.S. 49-122 (C) cities are to contribute \$60.00 yearly to the Oklahoma Firefighters Pension and Retirement System for each active volunteer firefighter.

The City of Antlers made contributions to Oklahoma Firefighters Pension and Retirement System during the fiscal year ended June 30, 2022. For the current fiscal year the City has made payments into the pension fund of \$14,772.

E. Other Post Employment Benefits

The City has no OPED as of June 30, 2022.

F. Overlapping Debt

The City has no overlapping debt as of June 30, 2021.

G. Quasi-Municipal Debt

The City does not have any debt or obligation that would be defined as Quasi-Municipal Debt, as of June 30, 2022.

H. Joint Venture

The City is not and has not entered into any joint ventures as of June 30, 2022.

I. Commitments

As of June 30, 2022, the City had various contractual commitments. No significant commitments are material to the financial position of the City.

J. Long-Term Receivables

The city has no long-term receivables as of June 30, 2022.

K. Subsequent Events

As of March 31, 2022, the issuance date of this report, the City has not entered into any contract or experienced any events that would have a material effect on the financials. The City is continuing work airport improvements and these improvements are being performed with Federal Aviation Administration Grants.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

To the City Council
City of Antlers, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Antlers, State of Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Antlers, State Oklahoma's basic financial statements and have issued our report thereon dated March 31, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Antlers, State of Oklahoma's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Antlers, State of Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Antlers, State of Oklahoma's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items

City of Antlers
March 31, 2023

2022-01; The City has not adopted the prescribed pension reporting. This affects the face of the financial statements and the notes to the financials. The City currently has pension assets that are equivalent or exceed the pension liabilities.

2022-02; The City did not properly record the subsequent changes to the City's Budget within the books and records of the City.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the City of Antlers, State of Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items.

City of Antlers, State of Oklahoma's Response to Findings

City of Antlers, State of Oklahoma's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Antlers, State of Oklahoma's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Watonga, Oklahoma
March 31, 2023

SUPPLEMENTAL INFORMATION

CITY OF ANTLERS, OKLAHOMA
Budgetary Comparison Schedule General Fund--Cash Basis
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance:	\$ -	\$ -	\$ 541,969	\$ 541,969
Resources (Inflows):				
Taxes:				
Franchise Tax	79,000	79,000	81,969	2,969
Sales Tax	1,851,854	1,851,854	1,142,992	(708,862)
Use Tax	120,000	120,000	120,000	-
Occupation Tax	5,000	5,000	3,724	(1,276)
Tobacco Tax	16,000	16,000	13,235	(2,765)
Total Taxes	2,071,854	2,071,854	1,361,920	(709,934)
Intergovernmental:				
Alcoholic Beverage Tax	195,000	195,000	192,245	(2,755)
Payment in Lieu of Taxes	9,000	9,000	7,683	(1,317)
Grants	-	-	423,186	423,186
Investment Income	960	960	1,047	87
Miscellaneous Income				
Cemetery	11,700	11,700	16,633	4,933
Animal Control	2,400	2,400	1,490	(910)
Rental Receipts	7,125	7,125	4,700	(2,425)
Airport Receipts	20,470	20,470	26,632	6,162
Police Fines	153,600	150,000	77,550	(72,450)
Fire/EMS Receipts	754,280	754,280	710,180	(44,100)
Library Fines	2,500	2,500	1,864	(636)
Licenses and Permits	4,500	4,500	7,671	3,171
Miscellaneous	-	3,600	-	(3,600)
Other Financing Sources:				
Transfer from Other Governments	96,000	96,000	24,000	(72,000)
Transfer from Other Funds	39,000	39,000	39,000	-
Amounts available for appropriations	3,368,389	3,368,389	3,437,769	69,380

CITY OF ANTLERS, OKLAHOMA
Budgetary Comparison Schedule General Fund--Cash Basis
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Administration				
Personal Services	60,600	60,600	57,803	(2,797)
Maintenance and Operations	3,200	3,200	3,510	310
Capital Outlay	-	-	-	-
	<u>63,800</u>	<u>63,800</u>	<u>61,313</u>	<u>(2,487)</u>
City Clerk/Finance				
Personal Services	122,350	122,350	130,755	8,405
Maintenance and Operations	67,500	67,500	65,361	(2,139)
Capital Outlay	-	-	-	-
	<u>189,850</u>	<u>189,850</u>	<u>196,116</u>	<u>6,266</u>
Police Department				
Personal Services	350,000	350,000	444,318	94,318
Maintenance and Operations	70,750	70,750	73,599	2,849
Capital Outlay	31,000	31,000	28,757	(2,243)
	<u>451,750</u>	<u>451,750</u>	<u>546,674</u>	<u>94,924</u>
Fire/EMS Department				
Personal Services	570,000	570,000	590,511	20,511
Maintenance and Operations	199,100	199,100	167,955	(31,145)
Capital Outlay	-	-	85,712	85,712
	<u>769,100</u>	<u>769,100</u>	<u>844,179</u>	<u>75,079</u>
Animal Control				
Personal Services	-	-	-	-
Maintenance and Operations	5,200	5,200	6,508	1,308
	<u>5,200</u>	<u>5,200</u>	<u>6,508</u>	<u>1,308</u>
Municipal Court				
Personal Services	2,400	2,400	-	(2,400)
Maintenance and Operations	39,350	39,350	-	(39,350)
	<u>41,750</u>	<u>41,750</u>	<u>-</u>	<u>(41,750)</u>
Building Inspection/Public Safety				
Personal Services	33,800	33,800	42,925	9,125
Maintenance and Operations	63,750	63,750	27,300	(36,450)
Capital Outlay	-	-	28,457	28,457
	<u>97,550</u>	<u>97,550</u>	<u>98,682</u>	<u>1,132</u>

CITY OF ANTILERS, OKLAHOMA
Budgetary Comparison Schedule General Fund--Cash Basis
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Inmate Director				
Personal Services	33,000	33,000	18,910	(14,090)
Maintenance and Operations	2,400	2,400	39,385	36,985
Capital Expenditure	-	-	-	-
	35,400	35,400	58,295	22,895
Airport				
Maintenance and Operations	40,000	40,000	38,385	(1,615)
Capital Outlay	185,300	185,300	175,430	(9,870)
	225,300	225,300	213,815	(11,485)

CITY OF ANTLERS, OKLAHOMA
Budgetary Comparison Schedule General Fund--Cash Basis
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Cemetery				
Personal Services	-	-	-	-
Maintenance and Operations	2,500	2,500	-	(2,500)
Capital Outlay	-	-	-	-
	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Library				
Personal Services	55,700	55,700	40,001	(15,699)
Maintenance and Operations	11,600	11,600	-	(11,600)
Capital Outlay	-	-	-	-
	<u>67,300</u>	<u>67,300</u>	<u>40,001</u>	<u>(27,299)</u>
General Government				
Workers Comp	35,500	35,500	38,358	2,858
Utilities/Street Lamps	40,000	40,000	6,725	(33,275)
Utilities/Park	8,000	8,000	4,635	(3,365)
Park Maintenance	2,500	2,500	45,927	43,427
Cleaning Services	24,000	24,000	29,273	5,273
Tax Transfers	500,000	500,000	472,283	(27,717)
County Hospital	500,000	500,000	472,283	(27,717)
Building Maintenance	3,000	3,000	3,004	4
Miscellaneous	-	-	-	-
	<u>1,113,000</u>	<u>1,113,000</u>	<u>1,072,487</u>	<u>(40,513)</u>
Seniors Citizens Nutrition				
Maintenance and Operations	20,000	20,000	12,190	(7,810)
Capital Outlay	-	-	-	-
	<u>20,000</u>	<u>20,000</u>	<u>12,190</u>	<u>(7,810)</u>
Other Financing Uses:				
Transfers to other funds	66,000	66,000	48,264	(17,736)
	<u>3,148,500</u>	<u>3,148,500</u>	<u>3,198,523</u>	<u>50,023</u>
Total Charges to Appropriations				
	<u>219,889</u>	<u>219,889</u>	<u>\$ 239,246</u>	<u>\$ 19,357</u>
Ending Budgetary Fund Balance				

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF NET ASSETS - COMBINING OF OTHER FUNDS
GOVERNMENTAL FUNDS - CASH BASIS
JUNE 30, 2022

	Library Funds	Capital Outlay	Splash Pad	911 Fund	Street & Alley	Senior Nutrition	Cemetery Fund	Tourism	Municipal Court Fund	Total Other Funds
ASSETS										
Cash and cash equivalents	\$ 45,600	\$ 144,008	\$ (495)	\$ 24,439	\$ 259,631	\$ 6,926	\$ 14,833	\$ 56,483	\$ -	\$ 551,424
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-
Land, inexhaustible assets and construction-in-process	-	-	-	-	-	-	-	-	-	-
Other capital assets, net of accumulated depreciation	-	-	-	-	-	-	-	-	-	-
Total Assets	45,600	144,008	(495)	24,439	259,631	6,926	14,833	56,483	-	551,424
LIABILITIES										
Accrued expenses	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-	-
Due within one year	-	-	-	-	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
NET ASSETS										
Invested in Capital Assets, net of debt	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Other	45,600	144,008	(495)	24,439	259,631	6,926	14,833	56,483	-	551,424
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total Net Assets	45,600	144,008	(495)	24,439	259,631	6,926	14,833	56,483	-	551,424

See accompanying notes to the basic financial statements,

CITY OF ANTLERS, OKLAHOMA
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - CASH BASIS
COMBINED OTHER FUNDS

	Library	Capital Outlay	Splash Pad	911 Fund	Street & Alley	Senior Nutrition	Cemetery Fund	Tourism	Municipal Court Fund	Total Other Funds
Revenues:										
Taxes	\$ -	\$ 286,545	\$ -	\$ 14,095	\$ 393,512	\$ -	\$ -	\$ 29,920	\$ -	\$ 704,072
Intergovernmental	-	-	-	-	31,449	-	-	-	-	31,449
Charges for services	-	-	-	-	-	-	5,828	-	-	5,828
Fines and forfeitures	-	-	-	-	-	-	-	-	93,332	93,332
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Investment income	-	106	-	47	218	-	-	-	-	371
Miscellaneous	73,383	136,687	-	-	47,104	54,477	-	-	1,074	312,726
Total Revenues	73,383	403,338	-	14,142	472,284	54,477	5,828	29,920	94,406	1,147,777
Expenditures:										
City Clerk	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-	-
EMS/Ambulance	-	-	-	-	-	-	-	-	-	-
Animal Control	-	-	-	-	-	-	-	-	-	-
Municipal Court	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
City Bus	-	-	-	93,391	-	-	-	-	17,675	111,066
Inmate	-	-	-	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	-	-	-
Streets and Alley	-	-	-	-	379,618	-	-	-	-	379,618
Library	37,610	-	-	-	-	-	-	-	-	37,610
Swimming Pool/Splash Pad	-	-	-	-	-	-	-	-	-	-
General Government	-	218,006	-	-	-	-	-	7,824	-	225,830
Senior Citizens Nutrition	-	-	-	-	-	61,152	-	-	-	61,152
Total Expenditures	37,610	218,006	-	93,391	379,618	61,152	-	7,824	17,675	815,276
Excess (deficiency) of revenues over expenditures	35,773	185,332	-	(79,248)	92,666	(6,675)	5,828	22,096	76,731	332,501
Other Financing Sources										
Transfers In	-	-	-	99,000	-	12,190	-	-	-	111,190
Transfers Out	-	122,000	-	-	-	-	-	-	76,731	198,731
Total Other Financing Sources	-	(122,000)	-	99,000	-	12,190	-	-	(76,731)	(87,540)
Net Changes in Fund Balances	35,773	63,332	-	19,752	92,666	5,515	5,828	22,096	-	244,961
Fund Balance - Beginning	9,827	80,676	(495)	4,687	166,966	1,411	9,005	34,387	-	306,464
Fund Balance - Ending	\$ 45,600	\$ 144,008	\$ (495)	\$ 24,439	\$ 259,631	\$ 6,926	\$ 14,833	\$ 56,483	\$ -	\$ 551,424

See Accompanying notes to the basic financial statements.

CITY OF ANTLERS, OKLAHOMA
Pushmataha County, Oklahoma
Schedule of Expenditures of Federal Awards
For Year Ended June 30, 2022

Federal/State Grantor Pass through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Program or Award Amount	Cash/ Accrued or (Deferred) Revenue at July 1, 2020	Contract Receipts or Revenue Recognized	Contract Disbursements/ Expenditures	Interest Earned Federal Funds	Match Receipts or Revenue Recognized	Match Disbursements/ Expenditures	Cash/ Accrued or (Deferred) Revenue at June 30, 2021
Federal Aviation Administration 3-40-0010-008-2018				-	188,003	172,430	-	-	-	-
American Rescue Plan ARPA Receipts Library ARPA Grant					202,688 21,405	- 21,405	-	-	-	-
Total Federal Programs			-	-	412,095	193,835	-	-	-	-
State of Oklahoma: State Aid - Library KEDDO REAP Grant Department of Ag - Fire Department Health Department Grant			-	-	14,476 32,495 4,763 53,743	14,476 - 4,763 46,063	-	-	-	-
Total State Programs			-	-	105,478	65,302	-	-	-	-
Total All Programs			-	-	517,573	259,137	-	-	-	-

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditors' report.