Form SAI 264	43 (7/1/2023)					2023
DUE DATE	E: Six months after Fiscal Year-End	k				
	IMPORTANT		1	OFFICE OF	THE STATE AUDITOR AND	INSPECTOR
This report is to	be completed by your auditor from the audited financia	al			STATE OF OKLAHOMA	
	e municipality as required by Oklahoma Statutes, Sec					
17-105.1 of Title	11.			CINDY	BYRD , AUDITOR AND INS	PECTOR
T 1.1	un de la Annale de Markela de des communes de la companya de la companya de la companya de la companya de la co	,		ANNUAL SU	JRVEY OF CITY AND TOW	N FINANCES
	ils the funds available to the municipality and the use out uding information relating to the duly constituted	ot				
	e muncipality (public trusts, etc.) for the fiscal year					
	2023. See supplementary instructions (coverage of t	his				
report) for inform	nation related to entities and activities to be included in	1			Town of Springer	
this report on pa	ge 6 of this document.				rown or springer	
					PO Box 368	
	cipally for planning purposes at the local, State, and					
	used by the Office of the State Auditor, the Oklahoma	1			Springer, OK 73458	
and universitities	ie, public interest groups, State and Federal agencies					
and universitues	5.					
When completed	d, please file electronically at www.sai.ok.gov.					
RETURN	Office of the Auditor and Inspector		T			
то	State of Oklahoma at www.sai.ok	gov				
Part I	TAX REVENUES					
	Items 1-3 — Report collections from all t	axes imposed by yo	our government	. Include currer	nt and delinquent amounts, pen	alties,
	and interest. Do not include receipts from	service charges, sp	ecial assessme	nts, interest ear	rnings, fines or any other source	es tha
	are not taxes or licenses.	Ama	ait conto		Itom	Amount (Omitt-)
4 P	Item	Amount (On	m cents)		Item	Amount (Omit cents)
	taxes — General fund, building fund,	T01	-			T09
and sinkin	0		0	e. Use tax		36,102
	les taxes — Taxes on goods and	T09		-	on and business	T28
	leasured as a percent of sales or as an amount per unit sold (gallon,				and permits ere licenses and inspection	
	tc.). Report only these taxes imposed				ipations and businesses - for	
by your gov	vernment; shares of taxes imposed by			example, inspec	tion of restrooms, restaurants,	
	vernment are to be reported under part				acturing plants; food handler	
1A below.	Leelee tev		167,855		ig permits; taxicab licenses; s; vending licenses, and liquor	
a. General	se fee or tax		34,288	licenses; busines		0
c. Cigarett		T15	1,043		censing and permits	T29 75
Gi olgarott		C30 T19	1,0-10	4. Other — 3		T99
d. Hotel/M	otel	119	0			0
Part IA	INTERGOVERNMENTAL REVENUE		-			-
	mounts received by your government from other g				 Report all amounts your government 	
	ants, shares of taxes imposed by other governeme and reimbursements for services performed for of				as collection fees), including any a from Federal grants to the State.	mounts financed
	ans. Also exclude here and report as "Tax Reven			whony or in part	from Federal grants to the State.	
	ed by your government which were collected for it			Column (c)	 Report only amounts received di 	rectly from the Federal
government				Government.	-	
					Amount (Omit cents)	
	Purpose for which received		_		From other local	From Federal
	·			n State	governments	Government (directly)
				(a)	(b)	(c)
	pport —Total amts rec'd (as per capita grants, s		C30		D30	B30
1. Alcoholic	strictions as to particular programs or purposes to	be intanced.		5,496	C	0
2. Street and	0			6,186		
			C46			
3. Health or I			C42	0	D42	512
	ceived for water utilities		C91	0	D91 0	
	ceived for waste water utilities		C80	0	D80 0	
	ceived for housing, economic, & community devel	opment	C50	0	D50 C	
7. Airports			C89	0	D89 C	501
8. Mass trans	sit rail and/or bus system		C94	0	D94 C	B94 0
9. Grants rec	ceived for transportation		C89	0	D89 C	B89 0
10. ALL OTH	ER (From State - code C89; From Fed. Gov't Co	de B89)	C89		D89	B89
	e appropriate box, receipts from various payments suc	h as —				
	nd recreation (BOR or HUD)			0	0	
b. Public S	Safety		C89		D89 C	500
c. Job train	ning		C89	0	D89 C	B89 0
d. Library	grants		C89	0	D89 C	B89 0
Other -	Specify		C89		D89	B89
e. ARPA				0	C	
f.			C89	0	D89 C	B89 0
Part IB	OTHER REVENUES — Other than ta	ax and intergove	000	-		
	•	•				
	Enter below amounts of the stated types of	revenue (net of ref	unds and interf	und transfers) re	eceived by your government du	ring
	the fiscal year. Be sure to include revenue					•
			ait agenta)	2. Other sale	s and service revenue - Gross	Amount (Omit cents)
1. Utility sa	ales revenue — Gross receipts of any	Amount (On	m cerns)			
water, elect	tric, gas or transit systems operated by	Amount (On A91	in cents)	receipts from sal	les, rentals, maintenance	A80
water, elect your govern	tric, gas or transit systems operated by nement, from utility sales and charges.		in cents)	receipts from sal assessments, ar	nd other charges for municipal	A80
water, elect your govern Exclude an	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the		in cents)	receipts from sal assessments, ar services, aside fi	nd other charges for municipal rom utility receipts (carried in	A80
water, elect your govern	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the		in cens)	receipts from sal assessments, ar services, aside fi	nd other charges for municipal rom utility receipts (carried in usive of amounts received from	A80
water, elect your goverr Exclude an parent gove	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the		nt cents)	receipts from sal assessments, ar services, aside fi item 1) and exclu	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts.	A80 35,630
water, elect your goverr Exclude an parent gove	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the ernment.	A91	in cents)	receipts from sal assessments, ar services, aside fi item 1) and exclu other governmer a. Sewerag	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts.	35,630
water, elect your govern Exclude an parent gove a. Water s	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the ernment. upply system		0	receipts from sal assessments, ar services, aside fi item 1) and exclu other governmer a. Sewerag b. Refuse c	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts. e charges ollection charges	35,630
water, elect your govern Exclude an parent gove a. Water s	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the ernment.	A91 A92		receipts from sal assessments, ar services, aside fi item 1) and exclu other governmer a. Sewerag b. Refuse c c. Hospital of	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts. e charges ollection charges charges received on behalf of	35,630
water, elect your govern Exclude an parent gove a. Water s b. Electric	tric, gas or transit systems operated by nement, from utility sales and charges. <i>y amounts paid to such utilities by the</i> <i>ermment.</i> upply system power system	A91	0	receipts from sal assessments, ar services, aside fi item 1) and exclu other governmer a. Sewerag b. Refuse co c. Hospital of individual patient	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts. e charges ollection charges charges received on behalf of ts under the Medicare program	35,630
water, elect your govern Exclude an parent gove a. Water s b. Electric	tric, gas or transit systems operated by nement, from utility sales and charges. y amounts paid to such utilities by the ernment. upply system	A91 A92 A93		receipts from sal assessments, ar services, aside fi item 1) and exclu other governmer a. Sewerag b. Refuse or c. Hospital of individual patient or other insurand	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts. e charges ollection charges charges received on behalf of ts under the Medicare program ce-type arrangements.	35,630
water, elect your govern Exclude an parent gove a. Water s b. Electric	tric, gas or transit systems operated by nement, from utility sales and charges. <i>y amounts paid to such utilities by the</i> <i>ermment.</i> upply system power system	A91 A92	0	receipts from sal assessments, ar services, aside fi item 1) and excli other governmer a. Sewerag b. Refuse co c. Hospital of individual patient or other insurance <i>Exclude Medicai</i>	nd other charges for municipal rom utility receipts (carried in usive of amounts received from nts. e charges ollection charges charges received on behalf of ts under the Medicare program	35,630

NO ASSURANCE IS PROVIDED

	es of all funds other than										_
2. Other sales and service revenue — Continued	Amount (Omit cents	s)	5. Interest				ed	Am	ount (Omit cer	nts)
d Pagraption charges (minute and and the	A61		on all deposits & government and		-		_	U20			
 d. Recreation charges (swimming, golf, auditoriums etc. 		0	government and of any employee			ig earnings	5				3
5.0.	A01	J	6. Rents-Ex			rt, and all		U40			J
			other rental reven					5.0			
.			municipal servic								4
e. Airports — Include rentals and gross sales of			 Royaltie of proceed from 					U41			
gas and oil.		0	of proceed from such as oil.	extraction o	natural i	esources					1,0
f. Parking facilities (parking lots, garages, parking	A60	U	8. Fines & fo	rfeitures	(City or	Town sh	nare on	U30			.,0
meters)		0	9. Private					U50			_
g. Municipal housing project rentals (gross)	A50	0	10. Miscella								
h. Ambulance services	A89	0	Revenue of your	-		-					
Miscellaneous commercial activities (cemeteries)	A03	0	covered by items			-					
j. Other (including miscellaneous fee collections)	A89	0	mental revenues DO NOT include								
Special assessments — Compulsory ontributions and reimbursements from owners or	U01		receipts from sal				(2)				
property benefited by improvements (streets, sewers,			between funds of				or				
idewalks, water extensions, etc.) Do not include			(4) employee's c								
roceeds from sales of special assessment bonds.			earnings of, any								
Report maintenance assessments under item 2 on			a. MISC.							6	6,2
age 1.		0	b. Cemete	ry							
4. Receipts from sale of property — Amounts	U11		с.								
rom sale of realty, other than by tax sales, including		~	Total misc					U99		-	
Property sold to other governments.		0	Sum of ite	ms 10a	- IUC	→				6	6,2
Please note that payments made to other governments (Stat			coverage, etc.	Exclu	de: /1	canital	outlav	report in	column	s (c.) & //	d))·
should NOT be included in amounts reported here, but should	'		and (2) amo							3 (0.) & (0	u)),
at part III.	·					5			,		
Enter below all amounts expended during the fiscal year for t			Column (b							irect	
(net of interfund transfers). Be sure to include expenditures of then the executions noted in the instructions on the first page			expenditure fo	r supplies	, materia	als, and c	ontract	ual servic	es.		
than the exceptions noted in the instructions on the first page Column (a) — Gross salaries and wages without deduction			Column (c) — Ren	ort cone	ruction o	utlave f	rom all ec	urces.	i.e. bord	d
column (a) — Gross salaries and wages without deduction income taxes, employee contributions for Social Security or r			proceeds, ass				audys I	ioni all SC	arues;		
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								CA	PITAL	OUTLA	٩Y
PURPOSE				Pers	onal	Operat	ions &			Purcha	ase
				Serv	ices	Mainte		Constru	uction	land, eq	aip
										struc	
										5000	-tui v
				(3	a)	(h	0	(c)	(d)
GOVERNMENTAL ADMINISTRATION				(8	a)	(b)	(C)	(c	d)
	director quditor comptrolle	or trop		(á E23	a)	(b E23)	(C F23)	(0 G23	d)
1. Financial administration — Office of the finance				· ·	a)))		d)
1. Financial administration — Office of the finance tax assessment and collection, central accounting and pu	urchasing services, budgeting			· ·	,		,		,		d)
 Financial administration — Office of the finance tax assessment and collection, central accounting and pu (including related data processing, information technolog 	urchasing services, budgeting y).	ıg, etc		E23	a) O	E23)) 0	F23) 0	G23	d)
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PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued					
		EXPEN	DITURES BY	PURPOSE AN	VD TYPE
				CAPITAI	L OUTLAY
PURPOSE		Personal	Operations &		Purchase of
				Construction	
		Services	Maintenance	Construction	land, equip. &
					structures
		(a)	(b)	(c)	(d)
PUBLIC SAFETY — Continued	E04		E04	F04	G04
15. Correction institutions — Operation of facilities for confinement, correction					
•		-	-		
and rehabilition of adults or juveniles.		0	0	0	0
16. Other corrections — Probation and parole activities - But exclude	E05		E05	F05	G05
"lock up" operations (report in item 15).		0	0	0	0
	E66	•	E66	F66	G66
17. Protection inspection and regulation, n.e.c. — Regulation of	200		200	100	000
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.		0	0	0	0
	E32	•	E32	F32	G32
AMBULANCE	EJZ		E32	FJZ	0.52
18. All expenditures for city operated or subsidized ambulance services.		0	0	0	0
CULTURE AND RECREATION	E61		E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf					
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		0	0	0	0
	E52		E52	F52	G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated				1	1
by the city. Aid to other governmental libraries should be excluded and reported in part III.		0	0	0	0
UTILITIES				1	
				1	1
				1	1
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in				1	1
item 19); also exclude utility contributions to the parent government and deduct the cost of				1	1
	E91		E91	F91	G91
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).				1	
a. Water supply system					
	E92		E92	F92	G92
		•			
b. Electric power system		0	0	0	0
	E93		E93	F93	G93
C. Gas supply system		0	0	0	0
	E94	v	E94	F94	G94
	204		204	1 04	004
d. Transit system		0	0	0	0
	E80		E80	F80	G80
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary					
and storm systems and sewage disposal plants		45,591	8,314	0	0
f. Solid waste and landfill — The collection and disposal of garbage and landfill	E81	·	E81	F81	G81
operations		0	o	0	o
		U	0		0
INTEREST ON DEBT					
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,					
as well as general obligations.			191		
a. Water supply system					
			192		
			-		
b. Electric power system			0		
			193		
			0		
C. Gas supply system			-	<u> </u>	
			194	1	1
d. Transit system			0		
,	1		189	+	<u> </u>
				1	1
e. All interest not covered by items 19a through 19d				<u> </u>	<u> </u>
ALL OTHER EXPENDITURES				T	
23. Include any amounts which have not been allocated above by purpose, such as: your employer				1	1
contribution to a State administered retirement system or to the Federal Social Security System;				1	1
judgments and insurance premiums; and municipal service agencies, such as a central garage or				1	1
an engineering department, which serve more than one functional agency, and whose expenses					
				1	1
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.				1	1
a. Housing and community development — Gross expenditure for urban renewal,	E50		E50	F50	G50
slum clearance, municipal housing projects, and similar activities.		0	0	0	0
	E50		E50	F50	G50
b. Economic development		0	0	0	0
· · · · · · · · · · · · · · · · · · ·	E89	v	E89	F89	G89
	200				
c. Civil defense		0	0	0	0
	E03		E03	F03	G03
d Comptony approxime and maintanence		~		-	-
d. Cemetery operations and maintenance		0	F03	0	0
	E03		E03	F03	G03
e. Miscellaneous commercial activities		0	0	0	0
Other — Specify	E89	-	E89	F89	G89
		140.044	400 754	-	-
f. General Gov't.	1	10,911	120,751	0	0
				1	1
g.		0	0	0	0
	1	~	İ	1	
h.		0	0	0	0
· · · · ·		U	. 0		

Part III INTERGOVERNMENT	L EXPENDITURES						
basis – e.g., for hospital ca	made to other governments fi ire, highways, school tuition, ((b) of part II.) <i>Enter "None" if</i>	or support, etc	c. (S	Such amount	ts should be e	xcluded from expenditure	
ltem	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)		lte	em	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
				_			
1.		0) 5).			0
2.		0) 6	5.			0
3.		0) 7				0
4.		0	8	8.			0
Part IV SALARIES, WAGES, A	ND FORCE ACCOUNT					Amount (Omit co	ents)
well as any salaries and ware part V DEBT OUTSTANDING	e for salaries and wages inclu ages paid on force account co ISSUED, AND RETIRED s general city or town d	onstruction pro	ojec	ts.			74,993
 Long term debt — Bonds, mortgag particular agencies. When an advance refunding has resu as retired in the year of defeasance a 	lted in a legal or an in-substa	nce defeasan	ice,	the debt ma		, ,	
				ΔΜ		RPOSE (Omit cents)	
			Т				
		Outstanding at beginning	_	DURING FI	SCAL YEAR	Outstanding to (a) plus (b)	tal
		of fiscal year		Issued	Retired	minus (c)	
		(a)	29	(b) au	(C) 39U	(d)	
a. Sewer debt		0 19U	29	0	0 39U	0	
b. Water supply system debt		0 19U		0	0 39U	0	
c. Electric power system deb		o)	0	0	0	
d. Gas supply system debt		19U O		9U O	39U O	49U O	
e. Transit		19U O	29	9U O	39U O	49U 0	
Industrial revenue and f. pollution control debt		19T	24	1T O	34T O	44T O	
· ·		19U	29	ÐŪ	39U	49U	
g. All other purposes 2. Short-term (interest-bearing) d	ebt – Tax anticipation notes	, bond anticipa	atio	n notes,		Amount (Omit co	ents)
interest-bearing warrants, and other of accounts payable and other nonintere a. Amount outstanding at bec	est-bearing obligations.	year or less –	- Ex	kclude		61V	0
b. Amount outstanding at end	of fiscal year					64V	0
Report separately for each investments in Federal Go all investments at carrying housing and industrial final	of the three types of funds lis vernment, Federal agency, St value. Include in the sinking noing loans. Exclude account bursuant to an advance refund	ted below, the ate and local fund total any ts receivable,	e to gov mo valu	vernment, an ortgages and ue of real pro	d non-govern notes receiva operty, and all	mental securities. Report able held as offsets to non-security assets.	
	Type of fund					Amount at end of fis	•
 Sinking funds – Reserves held for sinking fund and revenue bond related of long-term debt. 						(Omit cents, ^{W01}) 0
 Bond funds – Unexpended proceed pending disbursement. 	Is from sale of G.O. and reve	nue bond issu	ies	held		W31	0
						W61	Ŭ
3. All other funds except employee retir	ement funds.						624,952
4. Retirement systems – Single em	ployer plans only						0
Page 4	NO ASSURANC	E IS PRO		DED		FORM SA	&I 2643 (7/1/2023)

Part VII AUDITOR INFORMATION					
Part VII AUDITOR INFORMATION					
Part VII AUDITOR INFORMATION					
uditor's firm name Arledge & Associates, P.C.					
Auditor's firm name			Area	TELEPHONE	Evtension
uditor's firm name Arledge & Associates, P.C. dress — <i>Number and street</i>			Area Code	TELEPHONE	Extension
Part VII AUDITOR INFORMATION Auditor's firm name Address firm name Arledge & Associates, P.C. Adress – Number and street B09 North Bryant Dity	State	ZIP Code			Extension
uditor's firm name Arledge & Associates, P.C. dress – <i>Number and street</i> 09 North Bryant	State	ZIP Code 73034			Extension

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governemnts. 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 discretely 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 appopriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES 2023 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 trust (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 T01)

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 salex tax (code T09)

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 C30) — 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) Page 6

- 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 IB — 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 as part II, Item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.
- Exclude —
- Internal Service Funds.

Part IV — SALARIES, WAGES, AND FORCE ACCT.

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 & RETIRED

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