

DUE DATE: June 30, 2011 IMPORTANT This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-103.1 of Title 11. 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, 2011. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document. This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State, and Federal agencies and universities. For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3424. When completed, please return this form to the Office of the State Auditor at the address below.		FORM SA&I 2643 OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA STEVE BURRAGE, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES <div style="text-align: center;"> City of Spencer <hr/> 8300 NE 36th <hr/> Spencer, Oklahoma 73084 <hr/> </div>																																																																																
RETURN TO: Office of the Auditor and Inspector State of Oklahoma 3300 North Lincoln Blvd. Room 100 State Capital Oklahoma City, OK 73105		(Please correct any error in name, address, and ZIP Code)																																																																																
TAX REVENUES Items 1-3 - Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses.																																																																																		
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<p>Column (e) - Enter in the appropriate functional category direct expenditures for supplies, materials, and contractual services.</p>	<p>Column (f) - Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.</p>	<p>Column (g) - Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security</p>	<p>Column (h) - Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security</p>

GENERAL ADMINISTRATION		HEALTH AND WELFARE	
1. Finance administration - Office of the finance director, auditor, comptroller, treasurer, tax assessor, and collector, central accounting and purchasing services, budgeting, etc. (including related data processing).	123	2. Judicial and legal - All municipal court and court-related activities including judges, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 10).	223
3. Central administration - City council, administrator or commissioner, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	229	10. Other health and welfare - All health and welfare services not included in items 1 through 9.	229
4. Other general administration - All general administration services not included in items 1 through 3.	229	11. Other health and welfare - All health and welfare services not included in items 1 through 10.	229
5. Total general administration	229	12. Total health and welfare	229
6. Total	229	13. Total	229

TRANSPORTATION		1992	1991	1990	1989
8.	Health (other than hospitals) - All public health activities except provision of hospital care. Includes environmental health activities, mosquito control, and inspection of food handling establishments. Also includes public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in Item 6 payments under public welfare programs.	123	123	123	123
9.	Welfare institutions - Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	107	107	107	107
Report payments to hospital operated by other governments in part III. Includes reports made by your government to other governments.		107	107	107	107

10. Toll highways and facilities - Operations and maintenance of highways, roads, and bridges operated on fee or toll basis	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445</
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PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (e)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY - continued				
15. Correction institutions - Operations of facilities for confinement, correction and rehabilitation of adults and juveniles	004	004	704	004
16. Correction - Probation and parole activities - But exclude "lock-up" operations (report in item 16).	005	005	705	005
17. Protection inspection and regulation, n.e.c. - Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	006	006	706	006
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services.	002	002	702	002
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation - Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	001	001	701	001
20. Libraries - Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	003	003	703	003
UTILITIES				
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	001	001	701	001
a. Water supply system	248,467	273,242	255,439	-
b. Electric power system	-	-	-	-
c. Gas supply system	-	-	-	-
d. Transit	-	-	-	-
e. Sewers and storm sewers - Construction, maintenance and operation and sanitary and storm sewer systems and sewage disposal plants	31,134	14,708	-	-
f. Solid waste and landfill - The collection and disposal of garbage and landfill operations	-	197,135	-	-
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		001		
a. Water supply system		-		
b. Electric power system		-		
c. Gas supply system		-		
d. Transit		-		
e. All interest not covered by items 22a through 22d		-		
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
a. Housing and community development - Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	000	000	700	000
b. Economic development	000	000	700	000
c. Civil defense	000	000	700	000
d. Cemetery operations and maintenance	000	000	700	000
e. Miscellaneous commercial activities	000	000	700	000
f. Animal Control	000	000	700	000
g. Post Office	000	000	700	000
h. Senior Citizens Building	000	000	700	000

Part II - INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis - e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of receipt government(s) (County, State, school districts, etc.)	Amount (Omit cents)	Item	Type of receipt government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)		(a)	(b)
1.	-	-	5.	-	-
2.	-	-	6.	-	-
3.	-	-	7.	-	-
4.	-	-	8.	-	-

Part III - SALARIES, WAGES, AND FORCE ACCOUNT

Report the total expenditures for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

Amount (Omit cents)

1,075,517

Part IV - DEBT OUTSTANDING, ISSUED, AND RETIRED - Report special obligations of all agencies of your government as well as general city or town debt.

1. Long-term debt - Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column e). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column f).

When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

	AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at beginning of fiscal year	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued	Retired		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
	(a)	(b)	(c)	(d)		
a. Sewer debt	19U	29U	39U		44U	45U
	-	-	-	-	-	-
b. Water supply system debt	19U	29U	39U		44U	45U
	3,930,000	-	35,000	3,895,000	-	-
c. Electric power system debt	19U	29U	39U		44U	45U
	-	-	-	-	-	-
d. Gas supply system debt	19U	29U	39U		44U	45U
	-	-	-	-	-	-
e. Transit	19U	29U	39U		44U	45U
	-	-	-	-	-	-
f. Industrial revenue and pollution control debt	19T	24T	34T		44T	
	-	-	-	-	-	-
g. All other purposes	19U	29U	39U		44U	45U
	-	-	-	-	-	-

2. Short-term (interest-bearing) debt - Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less - Exclude accounts payable and other noninterest-bearing obligations.

Amount (Omit cents)

a. Amount outstanding at beginning of fiscal year

51V

b. Amount outstanding at end of fiscal year

50V

Part V - CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
1. Sinking funds - Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	547,640
2. Bond funds - Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.	1,584,758
3. All other funds except employee retirement funds	1,391,355
4. Retirement systems - Single employer plans only	-

CASEY J. RUSSELL CPA, INC.
 2812 NW 57th, Ste. 102
 OKLAHOMA CITY, OK 73112
 Telephone (405) 607-8743
 Fax (405) 607-8744

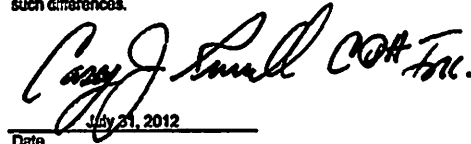
Member AICPA & OSCP

To the City of Spencer, Oklahoma

I have compiled the SA&I 2843 for the twelve months ending June 30, 2011 for the City of Spencer, Oklahoma, including in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the Office of the State Auditor and Inspector of the State of Oklahoma information that is the representation of management. I have not audited or reviewed the form referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The SA&I 2843 is presented in accordance with the requirements of the State Auditor and Inspector of the State of Oklahoma, which differs from generally accepted accounting principles. Accordingly, this form is not designed for those who are not informed about such differences.


 Date July 21, 2012

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

Auditor's firm name

CASEY J RUSSELL CPA INC

Address - Number and street

2812 NW 57th, Ste. 102

TELEPHONE

City

OKLAHOMA CITY

State

OK

Zip Code

73112

Area
Code

405

Number

607-8743

Name of contact person

CASEY J RUSSELL