

**TOWN OF SPRINGER, OKLAHOMA  
AND  
SPRINGER PUBLIC WORKS AUTHORITY  
INDEPENDENT ACCOUNTANT'S REPORT  
As of and For the Year Ended June 30, 2022**

## INDEPENDENT ACCOUNTANT'S REPORT

To the Specified Users of the Report:

Town Council, Town of Springer  
Springer, Oklahoma

Trustees of the Springer Public Works Authority  
Springer, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

Management is responsible for the accompanying Summary of Changes in Fund Balances – Cash Basis of the Town of Springer (the “Town”) as of and for the year ended June 30, 2022 and the related Budgetary Comparison Schedule – Cash Basis – General Fund, Budgetary Comparison Schedule – Cash Basis –Street and Alley Fund, Statement of Revenues, Expenses and Changes in Fund Balance – Cash Basis – Springer Public Works Authority, and the Schedule of Grant Activity – Cash Basis for the year ended June 30, 2022, and for determining that the cash basis of accounting is an acceptable financial reporting framework. The financial statements have been prepared in a format and basis of accounting, as prescribed by Oklahoma Statutes, that demonstrates compliance with the cash basis and budget laws of the State of Oklahoma applicable to municipalities and the presentation requirements prescribed in Oklahoma Statutes §11-17 (105-107) and §60-180.1-3. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements themselves.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma, solely to assist the Town and Utility Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022.

Management of the Town is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the additional requirements prescribed by Oklahoma Statutes.

The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

## **Procedures and Findings**

As to the Town of Springer, Oklahoma as of and for the fiscal year ended June 30, 2022:

1. **Procedures Performed:** From the Town's trial balances, we obtained a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No instances of fund balance deficits were noted.

2. **Procedures Performed:** From the Town's trial balances, we obtained a budget and actual financial schedule for the General Fund and Street and Alley Fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

**Findings:** No instances of expenditures exceeding appropriations were noted.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

**Findings:** Material bank accounts included the General Fund and Street and Alley Fund. These accounts appeared properly reconciled.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** The Town's deposits were fully insured or collateralized as of June 30, 2022.

5. **Procedures Performed:** We compared the use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** Materially restricted revenues consist of Street and Alley Funds and the Town's grants. No instances of noncompliance were noted regarding these restricted revenues.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

**Findings:** All required funds have been established.

As to the Springer Public Works Authority, as of and for the year ended June 30, 2022:

1. **Procedures Performed:** From the Authority's trial balances, we obtained a schedule of revenues, expenses, and changes in fund balance – cash basis – for the Authority (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No instances of fund balance deficits were noted.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

**Findings:** The accounts appeared properly reconciled.



**3. Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** The Authority's deposits were fully insured or collateralized as of June 30, 2022.

**4. Procedures Performed:** We compared the use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance were noted regarding restricted revenues.

**5. Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

**Findings:** All required funds have been established.

As to the Town of Springer and Springer Public Works Authority, as of and for the year ended June 30, 2022:

**1. Procedures Performed:** From the Town's and Authority's trial balances, we compiled a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances on noncompliance with the grant agreements.

**Findings:** No instances of noncompliance were noted.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

*Arledge & Associates, P.C.*

Edmond, Oklahoma  
September 26, 2022



**EXHIBIT 1**

**TOWN OF SPRINGER AND PUBLIC TRUST**  
**SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Change</u>	<u>End of Year Fund Balances</u>
<b>TOWN:</b>			
General Fund	\$ 366,545	\$ 79,227	\$ 445,772
Street and Alley Fund	19,863	1,809	21,672
<b>Town Subtotal</b>	<u>386,408</u>	<u>81,036</u>	<u>467,444</u>
<b>PUBLIC WORKS AUTHORITY:</b>			
Springer Public Works Authority	101,624	88	101,712
<b>PWA Subtotal</b>	<u>101,624</u>	<u>88</u>	<u>101,712</u>
<b>Overall Totals</b>	<u>\$ 488,032</u>	<u>\$ 81,124</u>	<u>\$ 569,156</u>

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2  
TOWN OF SPRINGER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ 368,001	\$ 368,001	\$ 366,545	\$ (1,456)
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	91,875	101,875	119,401	17,526
Use tax	25,000	25,000	38,228	13,228
Franchise tax	17,500	17,500	25,381	7,881
Total Taxes	134,375	144,375	183,010	38,635
<b>Intergovernmental:</b>				
Alcoholic beverage tax	5,000	5,000	5,500	500
Tobacco tax	1,100	1,100	957	(143)
Grant revenue - CARES Act	-	60,343	60,343	-
Total Intergovernmental	6,100	66,443	66,800	357
<b>Miscellaneous Income:</b>				
Permits	125	125	125	-
Miscellaneous	100	100	380	280
Rent	200	200	70	(130)
Oil Royalties	300	300	1,059	759
Total Miscellaneous	725	725	1,634	909
<b>Total Resources (Inflows)</b>	141,200	211,543	251,444	39,901
<b>Amounts available for appropriation</b>	509,201	579,544	617,989	38,445
<b>Charges to Appropriations (Outflows):</b>				
<b>General Government:</b>				
Personal services	\$ 19,000	\$ 19,300	\$ 19,236	\$ 64
Materials and supplies	25,000	33,000	30,538	2,462
Other services and charges	49,500	49,200	42,414	6,786
Capital outlay	-	60,343	34,900	25,443
Total General Government	93,500	161,843	127,088	34,755
<b>Council:</b>				
Personal services	2,500	2,500	1,753	747
Total Council	2,500	2,500	1,753	747
<b>Maintenance:</b>				
Personal services	40,000	40,000	37,556	2,444
Total Maintenance	40,000	40,000	37,556	2,444
<b>Fire:</b>				
Personal services	1,200	1,200	1,020	180
Total Fire	1,200	1,200	1,020	180
<b>Attorney:</b>				
Personal services	4,000	6,000	4,800	1,200
Total Attorney	4,000	6,000	4,800	1,200
<b>Total Charges to Appropriations</b>	141,200	211,543	172,217	39,326
<b>Ending Budgetary Fund Balance</b>	<u>\$ 368,001</u>	<u>\$ 368,001</u>	<u>\$ 445,772</u>	<u>\$ 77,771</u>

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2  
TOWN OF SPRINGER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
STREET AND ALLEY FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive (Negative)</b>
Beginning Budgetary Fund Balance	\$ 19,443	\$ 19,443	\$ 19,863	\$ 420
Resources (Inflows):				
Gasoline excise tax	1,100	1,100	1,231	131
Motor vehicle tax	4,500	4,500	5,438	938
Investment income	30	30	22	(8)
Total Resource (Inflows)	<u>5,630</u>	<u>5,630</u>	<u>6,691</u>	<u>1,061</u>
Amounts available for appropriation	<u>25,073</u>	<u>25,073</u>	<u>26,554</u>	<u>1,481</u>
Charges to appropriations (outflows):				
Streets	5,630	5,630	4,882	748
Total Streets	<u>5,630</u>	<u>5,630</u>	<u>4,882</u>	<u>748</u>
Total Charges to Appropriations	<u>5,630</u>	<u>5,630</u>	<u>4,882</u>	<u>748</u>
Ending Budgetary Fund Balance	<u>\$ 19,443</u>	<u>\$ 19,443</u>	<u>\$ 21,672</u>	<u>\$ 2,229</u>

See independent accountant's report on agreed-upon procedures.

EXHIBIT 3  
TOWN OF SPRINGER, OKLAHOMA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - CASH BASIS  
SPRINGER PUBLIC WORKS AUTHORITY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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**Operating Revenues:**

Charges for services:	
Sewer	\$ 35,283
Total Operating Revenues	<u>35,283</u>

**Operating Expenses:**

Personal services	32,566
Materials and supplies	115
Other services and charges	2,625
Total Operating Expenses	<u>35,306</u>
Operating Income (Loss)	(23)

**Non-Operating Revenues:**

Investment income	101
Miscellaneous income	10
Total Non-Operating Revenues	<u>111</u>

<b>Change in fund balance</b>	88
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<b>Fund Balance - beginning</b>	<u>101,624</u>
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<b>Fund Balance - ending</b>	<u><u>\$ 101,712</u></u>
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**EXHIBIT 4****TOWN OF SPRINGER , OKLAHOMA  
SCHEDULE OF GRANT ACTIVITY - CASH BASIS  
Year Ended June 30, 2022**

	<u>Coronavirus State and Local Fiscal Recovery Funds</u>
Awarding agency	U.S. Department of Treasury
AL#	21.027
Award Amount	\$ 121,263
Program Budget	121,263
Current Year Activity:	
Current Year Receipts:	
Received from agency	60,343
Received from local funds	<u>-</u>
Total current year receipts	60,343
Current Year Disbursements	34,900
Beginning of Year Unexpended Grant Funds	<u>-</u>
End of Year Unexpended Grant Funds	<u><u>25,443</u></u>
Program To-Date Activity:	
Program To-Date Receipts:	
Received from agency	60,343
Received from local funds	<u>-</u>
Total program to-date receipts	60,343
Program To-Date Disbursements	<u>34,900</u>
Program To-Date Unexpended Grant Funds	<u><u>\$ 25,443</u></u>

See independent accountant's report on agreed-upon procedures.