

SAMUEL S. ALEXANDER
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Board of Trustees
Town of Washington
Washington, Oklahoma 73093

I have performed the procedures enumerated below on the financial accounts and other information of the engaging party during the year ended June 30, 2021. The Town of Washington is responsible for the financial accounts and other information.

The Town of Washington has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes of assisting the users in understanding the financial accounts of the Town of Washington during the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure	Description of Findings
Prepare a schedule of changes in fund balances for each fund and determine compliance with the statutory prohibition of creating fund balance deficits.	No exceptions were found as a result of applying the procedure.
Prepare a budget and actual financial schedule for the general fund and determine compliance with the legal level of appropriations by comparing expenditures and encumbrances to authorized appropriations.	No instances of noncompliance as a result of applying the procedure.
Agree material bank account balances to bank statements and trace significant reconciling items to subsequent clearance.	There were no reconciling items. There exists an insignificant \$2.45 difference between book and bank balances.
Compare uninsured deposits to fair value of pledged collateral.	There are no uninsured bank deposits.

Compare use of material-restricted revenues and resources to their restrictions.

There are no material-restricted revenues.

Determine compliance with requirements for separate funds.

Separate funds are maintained for the General Fund and Public Works Authority.

Determine compliance with reserve account and debt service coverage requirements of bond indentures.

There is no bond debt or indentures.

I was engaged by the Town of Washington to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the AICPA. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the agreed-upon procedures results. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Town of Washington and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town of Washington and the State of Oklahoma, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink, appearing to read "J. C. [unclear]", is written over a horizontal line.

Wagoner, Oklahoma
January 17, 2023

Town of Washington, Oklahoma
Budget vs Actual - General Fund
June 30, 2021

	Budget	Actual	Variance
Revenues			
Sales tax	145,953	206,578	60,625
City use tax	118,167	141,542	23,375
Franchise fees	17,286	6,779	(10,507)
County clerk	4,555	5,531	976
Building permits	8,010	3,553	(4,457)
Miscellaneous	16,787	24,075	7,288
Interest income	8	8	-
Transfers	5,500	4,500	(1,000)
	<u>316,266</u>	<u>392,566</u>	<u>76,300</u>
Expenses			
Police	37,333	42,450	(5,117)
Fire department	4,039	4,040	(1)
Utility expense	31,031	25,922	5,109
Motor fuel	9,076	15,130	(6,054)
Workers compensation insurance	16,147	23,163	(7,016)
Insurance	-	28,456	(28,456)
Professional fees	38,060	55,089	(17,029)
Compensation	152,271	152,271	-
Office	13,187	8,755	4,432
Miscellaneous	11,792	16,792	(5,000)
Dues and fees	2,605	1,291	1,314
Mileage	725	725	-
	<u>316,266</u>	<u>374,084</u>	<u>(57,818)</u>
Excess of Revenues over Expenses	<u>-</u>	<u>18,482</u>	<u>18,482</u>

Town of Washington, Oklahoma
Agree Material Bank Account Balance with Bank Statements
June 30, 2021

Cash in bank - First United Bank
 Advantage Now Public Funds
 Account No. xxxx3049

Balance per bank statement	374.75
Balance per books	<u>372.30</u>
Insignificant difference	<u><u>2.45</u></u>

Town of Washington, Oklahoma
Schedule of Changes in Fund Balance
Year ended June 30, 2021

	General Fund	Public Works Authority
Revenues	\$ 392,566	243,743
Expenses	<u>\$ 374,084</u>	<u>243,271</u>
Changes in Fund Balances	<u>\$ 18,482</u>	<u>472</u>