

SAMUEL S. ALEXANDER
Certified Public Accountant

304 South Hayes
Wagoner, Oklahoma 74467
918.485.2733
E-mail: ndncpa49@gmail.com

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, 2022. 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, 2022. 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 a \$385 difference between book and bank balances that corrected itself.
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.

The Town of Washington engaged me 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 that reads "J. S. Alexander CPA". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Wagoner, Oklahoma
February 17, 2024

Town of Washington, Oklahoma
Schedule of Changes in Fund Balance
June 30, 2022

	General Fund	Public Works Authority
Revenues	639,291	253,122
Expenses	<u>549,690</u>	<u>253,122</u>
Changes in Fund Balances	<u>89,601</u>	<u>-</u>

Town of Washington, Oklahoma
Agree Material Bank Account Balance with Bank Statements
June 30, 2022

Cash in Bank-First United Bank

Advantage Now Public Funds
Account No. xxxx3049

Balance per bank statement	87,881.96
Balance per books	<u>88,266.53</u>
Difference at year end	<u><u>384.57</u></u>

(equates to .43% of cash balance; the
difference works out in 2023)

Town of Washington, Oklahoma
Budget vs Actual-General Fund
June 30, 2022

	Budget	Actual	Variance
Revenues			
Sales tax	225,000	216,071	(8,929)
City use tax	160,000	162,184	2,184
Grant funds	50,000	52,484	2,484
Miscellaneous	20,000	22,653	2,653
Building permits	19,000	18,424	(576)
Alcoholic beverage tax	200	-	(200)
Franchise fees	9,000	8,727	(273)
County clerk	5,000	5,817	817
Interest income	100	17	(83)
Transfers from PWA	145,000	152,914	7,914
	<u>633,300</u>	<u>639,291</u>	<u>5,991</u>
Expenditures			
Compensation	192,000	181,807	10,193
Insurance	61,000	60,018	982
Police	56,000	55,232	768
Fire department	5,500	5,350	150
Utility expense	37,000	36,574	426
Mileage	750	725	25
Gasoline	17,000	15,303	1,697
Miscellaneous	12,000	12,143	(143)
Worker Compensation insurance	18,000	17,182	818
Dues and fees	5,000	2,667	2,333
Professional fees	35,000	33,465	1,535
Office	13,000	11,308	1,692
Repairs and maintenance	80,000	115,734	(35,734)
Payment processing fee	1,500	1,500	-
Training	1,200	684	516
	<u>534,950</u>	<u>549,692</u>	<u>(14,742)</u>
Excess of revenues over expenditures	<u>98,350</u>	<u>89,599</u>	<u>(8,751)</u>

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Town of Washington
PO Box 127
Washington, Oklahoma 73093

Invoice

Professional services rendered through May 9, 2024 re: preparation of an
Agreed-Upon Procedures report for the Town of Washington for the year ended June 30,
2022.....

Fees and costs, per engagement letter	\$2, 500.
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May 10, 2024