

ANNUAL REPORT OF MUNICIPAL FINANCES

<b>DUE:</b> at time of audit filing		<b>FISCAL YEAR:</b> 2024	
<b>INSTRUCTIONS</b> The municipality's auditor is to file this report as required by Oklahoma Statutes, Title 11, Section 17-105.1. See additional instructions, as well as information about the coverage of this report, on the following page.		<b>MUNICIPALITY:</b> Town of Washington Name 204 S Main Address (including Town/City and Zip Code) Washington, OK 7309: 405-288-2578 Phone Number Email Address	
<b>FILE:</b> with State Auditor & Inspector at <a href="http://www.SAI.OK.gov">www.SAI.OK.gov</a>			

  

<b>REVENUES:</b> Report monies available to the municipality and to any duly constituted authorities of the municipality.	<b>Amount</b> (Omit cents)	<b>EXPENDITURES:</b> Report monies used by the municipality and by any duly constituted authorities of the municipality.	<b>Amount</b> (Omit cents)
1. Taxes: .....	\$ 575,406	1. General Government: .....	\$ 150,095
2. Intergovernmental: .....	\$	2. Streets: .....	\$
3. Charges for services: .....	\$	3. Public Safety: .....	\$ 60,766
4. Fines and Forfeitures: .....	\$	4. Cemetery: .....	\$
5. Licenses and Permits: .....	\$ 42,340	5. Culture and Recreation: .....	\$
6. Investment income: .....	\$ 3	6. Airport: .....	\$
7. Grants: .....	\$ 25,626	7. Interest: .....	\$
8. Utility-related income: .....	\$ 333,864	8. Water: .....	\$ 18,926
9. Miscellaneous: .....	\$ 41,530	9. Sewer: .....	\$ 10,833
10. Other: County Government .....	\$ 37,005	10. Sanitation: .....	\$ 61,407
11. Other: Reimbursements .....	\$ 30,505	11. Economic Development: .....	\$
12. Other: Cemetery income .....	\$ 14,309	12. Other: Public Works Authority .....	\$ 128,900
13. Other: Ambulance .....	\$ 39,217	13. Other: Insurance .....	\$ 128,481
14. Other: .....	\$	14. Other: Compensation .....	\$ 227,781
15. Other: .....	\$	15. Other: Professional fees .....	\$ 75,552
16. Other: .....	\$	16. Other: Repairs .....	\$ 54,559
17. Other: .....	\$	17. Other: Tax payments .....	\$ 24,551
18. Other: .....	\$	18. Other: Utilities .....	\$ 46,588
19. Other: .....	\$	19. Other: Capital Outlay-Renoval .....	\$ 80,403
20. Other: .....	\$	20. Other: .....	\$
<b>TOTAL:</b> .....	<b>\$ 1,139,805</b>	<b>TOTAL:</b> .....	<b>\$ 1,068,842</b>

  

Auditor telephone number: 918-485-2733.  
 Additional information (if any)

  

<b>AUDITOR/ AUDIT FIRM:</b>	
Samuel S Alexander CPA Name 304 S Hayes Address (including Town/City and State and Zip Code) Wagoner, OK 74467 Phone Number	Samuel S Alexander Name of contact person (for audit firm) ndncpa49@gmail.com Email Address

## SA&I FORM 2643 – ANNUAL REPORT OF MUNICIPAL FINANCES

### INSTRUCTIONS FOR THE FORM AND COVERAGE OF THE REPORT

This report must list the funds available to the municipality and the use of those funds, including information relating to the duly constituted authorities of the municipality (e.g., trust authorities) for the fiscal year, as required by Section 17-105.1 of Title 11 of the Oklahoma Statutes.

For revenues on this form, take 1) total revenues from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “sources” in the section titled “other financing sources/uses” except for transfers in, then 2) add in the total operating revenues from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating revenues from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

For expenditures on this form, take 1) total expenditures from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “uses” in the section entitled “other financing sources/uses” except for transfers out, then 2) add in the total operating expenses from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating expenses from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

Note that all transfers in and out of all funds are ignored, the government-wide statements are ignored, all fiduciary funds are ignored, and all internal-service funds are ignored.

The municipality, which is the financial reporting entity for which information is to be presented, must comply with generally accepted accounting principles for governments. Authoritative guidance is provided in GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting. These require the financial reporting entity to consist of the primary government or oversight unit and all blended and discretely presented component units.

Copies of this form may be distributed to component units for completion, but forms completed by component units should not be filed separately but should be returned to the municipality for inclusion in the report filed for the municipality. Such component units would include, but not be limited to, public trust authorities, special districts, hospitals, and other entities meeting the inclusion criteria of GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting.

SAMUEL S. ALEXANDER  
Certified Public Accountant

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918.485.2733  
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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, 2024. 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, 2024. 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.	The books and bank reconciliation agree.
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. Special Revenue bank accounts are maintained.

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, reading "SC Lyander CPA". The signature is stylized, with a large, loopy initial "S" and a distinct "CPA" at the end.

Wagoner, Oklahoma  
June 6, 2025

Town of Washington  
 Budget vs Actual - General Fund  
 June 30, 2024

	Budget	Actual	Variance
<b>Revenues</b>			
Sales tax	300,000	376,797	76,797
Grants		25,626	25,626
Franchise tax	24,000	24,927	927
Use tax	160,000	171,315	11,315
Miscellaneous	18,000		(18,000)
Building permits	20,000	42,340	22,340
Interest income	100	3	(97)
Alcohol beverage tax	200		(200)
County clerk	5,000	37,005	32,005
Motor fuel tax	1,200		(1,200)
Tobacco tax		2,367	2,367
Miscellaneous income		41,530	41,530
Reimbursements		30,505	30,505
	<u>528,500</u>	<u>752,415</u>	<u>223,915</u>
<b>Expenditures</b>			
Compensation	121,200	136,897	(15,697)
Maintenance supplies	35,000	27,717	7,283
Repairs	35,000	26,842	8,158
Capital outlay		80,403	(80,403)
Insurance	98,000	118,879	(20,879)
Police department	42,000	28,188	13,812
Fire department	11,000	32,578	(21,578)
Utilities	47,000	50,075	(3,075)
Mileage	750	8	742
Gasoline	20,000	14,062	5,938
Miscellaneous	12,000	42,607	(30,607)
Workers compensation insurance	14,000	9,602	4,398
Dues and fees	5,000	10,361	(5,361)
Professional fees	35,000	75,552	(40,552)
Emergency service		33,104	(33,104)
Equipment rental		3,000	(3,000)
Training	1,200	738	462
Internet	300	1,876	(1,576)
Personal services	35,000		35,000

Tax payments		24,551	(24,551)
Office expense	18,000	38,516	(20,516)
	530,450	755,556	(225,106)
Excess of Revenues over Expenditures	(1,950)	(3,141)	(1,191)

Town of Washington  
Schedule of Changes in Fund Balance  
June 30, 2024

	General Fund	Public Works Authority	Cemetery CIP	Other Special Revenue Funds	Totals
Revenues	752,415	373,081	14,309		1,139,805
Expenditures	755,556	313,286			1,068,842
Subtotal	(3,141)	59,795	14,309		70,963
Beginning fund balance	163,305	874			164,179
Recording existing bank accounts not included in prior year financial statements			45,557	43,673	89,230
Fund balance	160,164	60,669	59,866	43,673	324,372

Town of Washington  
Bank reconciliation  
June 30, 2024

Account name	Account Number	Bank Balance	Financial Statement Account	
ARPA	9785	43,898.78	43,898.78	
Independence Day	9116	421.00	421.00	
Meter Fund	2083	3,656.06	3,656.06	
Municipal Court Fund	657	659.65	659.65	
Street and Alley Fund	3282	5,985.74	5,985.74	
Cemetery CIP	668	29,354.49	28,843.37	Reconciled below
Volunteer Fire Dept	1564	41,119.99	39,439.99	Reconciled below
Water Authority	9742	174,057.48	174,396.73	Reconciled below
General Fund	3049	19,936.68	17,672.68	Reconciled below
		<u>319,089.87</u>	<u>314,974.00</u>	
Cemetery CIP				
	Per bank	29354.49		
	Less: o/s check			
	1407 Paul Aday	<u>511.12</u>		Cleared bank 7/1/2025
	Financial statement	<u>28843.37</u>		
Volunteer Fire Department				
	Per bank	<u>41,119.99</u>		
	Less: o/s checks			
	1664 OSFA	1,280.00		Cleared bank 7/9/2025
	1675 Russell Enter.	<u>400.00</u>		Cleared bank 7/9/2025
		<u>1,680.00</u>		
	Financial statement	<u>39,439.99</u>		
Water Authority				
	Per bank	174,057.48		
	Deposit in transit			
	Intedata	<u>339.25</u>		Cleared bank 8/7/2025
	Financial statement	<u>174,396.73</u>		



General Fund

Per bank	<u>19,936.68</u>	
Less: o/s checks		
10689 D Osterling	70.00	Cleared bank 7/12/2025
10706 IRS	500.00	Cleared bank 7/12/2025
10705 Blackjack RO	1,000.00	Cleared bank 7/1/2025
DW9 IRS	684.00	Cleared bank 7/11/2025
Pitney Bowes	<u>10.00</u>	Cleared bank 7/21/2025
	<u>2,264.00</u>	
	<u><u>17,672.68</u></u>	

All of the above bank accounts are through 1st United, 324 W Main, Purcell, OK 73080