TOWN OF BYARS, OKLAHOMA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

THE TOWN OF BYARS, OKLAHOMA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023



Independent Accountant's Report

To the Specified Users of the Report:

Town Council, Town of Byars Byars, Oklahoma

Trustees of the Byars Public Works Authority Byars, Oklahoma

Oklahoma Office of State Auditor and Inspector Oklahoma City, Oklahoma

Report on Applying Agreed-Upon Procedures

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 Public Works Authority in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2023. Management of the Town of Byars (the Town) and the Byars Public Works Authority (the Authority) are responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town and the Authority has agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2023. 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 all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Procedures and Findings

As to the Town of Byars as of and for the fiscal year ended June 30, 2023:

1. **Procedures Performed**: From the Town's trial balances, we prepared a cash basis 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 observed instances of noncompliance.

Findings: No instances of noncompliance observed.

T: 405-691-5550

F: 405-691-5646 | W: www.crawfordcpas.com

E: info@crawfordcpas.com | 10308 Greenbriar Place, Oklahoma City, OK 73159

Town of Byars and Byars Public Works Authority Page 2

2. **Procedures Performed**: From the Town's trial balances, we prepared a cash basis budget and actual financial schedule for the General Fund, the Street and Alley Fund, the Capital Improvement Fund, the Volunteer Fire Fund, the Cemetery Fund and the Cemetery Perpetual Care Fund (see accompanying Exhibit 2) and compared the actual expenditures reported to the authorized appropriations to report any observed instances of noncompliance with the appropriation limitations.

Findings: No instances of noncompliance were observed.

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: No significant or unusual reconciling items were observed that did not clear on a timely basis.

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: At June 30, 2023, all deposits were covered by FDIC or by additional collateral pledged.

5. **Procedures Performed:** We compared the Town's use of material restricted revenues and resources to their restrictions to report any observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

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 observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

7. **Procedures Performed:** A search for Town debt agreements was performed to identify any contractually required reserve balances and debt service requirements of bond indentures for the purpose of determining contract compliance.

Findings: The Town had no debt, therefore no debt service coverage requirements of bond indentures were applicable.

As to the Byars Public Works Authority, as of and for the fiscal year ended June 30, 2023:

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

Findings: No instances of noncompliance were observed.

CRAWFORD & ASSOCIATES PC.

Town of Byars and Byars Public Works Authority Page 3

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: No instances of noncompliance were observed.

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: At June 30, 2023, all deposits were covered by FDIC or by additional collateral pledged.

4. **Procedures Performed:** We compared the Authority's use of material restricted revenues and resources to their restrictions to report any observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

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

Findings: No instances of noncompliance were observed.

6. **Procedures Performed:** A search for Authority debt agreements was performed to identify any contractually required reserve balances and/or debt service coverage requirements of bond indentures for the purposes of determining contract compliance.

Findings: The Authority has a Rural Development loan with a required debt service reserve balance of \$9,732. The reserve account consist of a cd account with a balance of \$18,552 at June 30, 2023. Therefore, the required debt service reserve balance was met.

As to the Town of Byars and Byars Public Works Authority grant programs, as of and for the fiscal year ended June 30, 2023:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared 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 observed instances of noncompliance with the grant agreement.

Findings: No instances of noncompliance were observed.

We were engaged to conduct this agreed-upon procedures engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants to meet the requirements prescribed in Oklahoma Statutes §11-17.105-.107 and §60-180.1-.3. We were 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 Town or the Authority meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2023. Accordingly, we do not express such an opinion or

Town of Byars and Byars Public Works Authority Page 4

conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Crawford & Associates, P.C.

Crawford : associates, P.C.

January 16, 2024

EXHIBIT 1
TOWN OF BYARS AND PUBLIC TRUST
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2023

| | Beginning of Year Fund Balances | | Current Year Change | | End of Year Fund Balances | |
|------------------------------|---------------------------------------|---------|---------------------------|---------|---------------------------------|---------|
| TOWN: | | | | | | |
| General Fund | \$ | 162,252 | \$ | 28,982 | \$ | 191,234 |
| Street and Alley Fund | | 2,757 | | 1,835 | | 4,592 |
| Capital Improvement Fund | | 28,996 | | (7,554) | | 21,442 |
| Volunteer Fire Fund | | 23,029 | | 7,586 | | 30,615 |
| Park Fund | | 1,360 | | - | | 1,360 |
| Cemetery Care Fund | | 11,004 | | 740 | | 11,744 |
| Cemetery Perpetual Care Fund | | 52,257 | | 283 | | 52,540 |
| Town Subtotal | | 281,655 | | 31,872 | | 313,527 |
| PUBLIC WORKS AUTHORITY: | | | | | | |
| Byars Public Works Authority | | 196,629 | | 3,750 | | 200,379 |
| PWA Subtotal | | 196,629 | | 3,750 | | 200,379 |
| Overall Totals | \$ | 478,284 | \$ | 35,622 | \$ | 513,906 |

| | Budgeted | l Amounts | Actual | Variance with Final Budget |
|--|--------------|--------------|-------------|-------------------------------|
| | Original | Final | Amounts | Positive (Negative) |
| Beginning Budgetary Fund Balance: | \$ 171,338 | \$ 171,338 | \$ 162,252 | \$ (9,086) |
| Resources (Inflows): | | | | |
| Taxes: | 25.000 | 25.000 | 24255 | ((45) |
| Sales tax and use tax | 35,000 | 35,000 | 34,355 | (645) |
| Use tax Franchise tax | 17,000 10 | 17,000 10 | 16,624 3 | (376) |
| Cigarette tax | 300 | 300 | 233 | (7) |
| McClain 1/2 cent sales tax | 6,300 | 6,300 | 6,300 | (67) |
| Wice fail 1/2 cent sales tax | 0,300 | 0,500 | 0,300 | - |
| Total Taxes | 58,610 | 58,610 | 57,515 | (1,095) |
| Grant Revenue | | | 24,067 | 24,067 |
| Investment Income | 90 | 90 | 394 | 304 |
| Miscellaneous Income: | | | | |
| Rent | 6,300 | 6,300 | 4,175 | (2,125) |
| Nutrition program | 1,200 | 1,200 | 1,300 | 100 |
| Other | 14,200 | 14,200 | 229 | (13,971) |
| Total Miscellaneous | 21,700 | 21,700 | 5,704 | (15,996) |
| Other Financing Sources: | | | | |
| Transfers from other funds | 1,700 | 1,700 | 1,282 | (418) |
| Total Resources (Inflows) | 82,100 | 82,100 | 88,962 | 6,862 |
| Amounts available for appropriation | 253,438 | 253,438 | 251,214 | (2,224) |
| Charges to Appropriations (Outflows): | | | | |
| General Government | 82,100 | 82,100 | 59,980 | 22,120 |
| Total General Government | 82,100 | 82,100 | 59,980 | 22,120 |
| Total Charges to Appropriations | 82,100 | 82,100 | 59,980 | 22,120 |
| Ending Budgetary Fund Balance | \$ 171,338 | \$ 171,338 | \$ 191,234 | \$ 19,896 |

STREET AND ALLEY FUND

| | Budgeted Amounts | | Actual | Variance with Final Budget | |
|---------------------------------------|------------------|----------|----------|-------------------------------|------------|
| | Original | Final | Amounts | Positive | (Negative) |
| Beginning Budgetary Fund Balance | \$ 3,850 | \$ 3,850 | \$ 2,757 | \$ | (1,093) |
| Resources (Inflows): | | | | | |
| Alcoholic beverage tax | 2,550 | 2,550 | 1,282 | | (1,268) |
| Motor vehicle tax | 2,550 | 2,550 | 1,390 | | (1,160) |
| Gas excise tax | 500 | 500 | 344 | | (156) |
| Franchise tax | 4,200 | 4,200 | 4,884 | | 684 |
| Total taxes | 9,800 | 9,800 | 7,900 | | (1,900) |
| Amounts available for appropriation | 13,650 | 13,650 | 10,657 | | (2,993) |
| Charges to appropriations (outflows): | | | | | |
| Streets | 8,100 | 8,100 | 4,783 | | 3,317 |
| Total Streets | 8,100 | 8,100 | 4,783 | | 3,317 |
| Other Financing Uses: | | | | | |
| Transfers to other funds | 1,700 | 1,700 | 1,282 | | 418 |
| Total Charges to Appropriations | 9,800 | 9,800 | 6,065 | | 3,735 |
| Ending Budgetary Fund Balance | \$ 3,850 | \$ 3,850 | \$ 4,592 | \$ | 742 |

CAPITAL IMPROVEMENT FUND

| | | Budgeted | Amoui | nts | Actual Amounts | | | ance with |
|---------------------------------------|----|----------|-------|--------|-------------------|--------|---------------------|-----------|
| | C |)riginal | | Final | | | Positive (Negative) | |
| Beginning Budgetary Fund Balance | \$ | 35,282 | \$ | 35,282 | \$ | 28,996 | \$ | (6,286) |
| Resources (Inflows): | | | | | | | | |
| Investment income | | 100 | | 100 | | 54 | | (46) |
| Total inflows | | 100 | _ | 100 | _ | 54 | | (46) |
| Other financing sources: | | | | | | | | |
| Transfers from other funds | | 3,300 | | 3,300 | | 3,442 | | 142 |
| Amounts available for appropriation | | 38,682 | | 38,682 | | 32,492 | | (6,190) |
| Charges to appropriations (outflows): | | | | | | | | |
| Materials and supplies | | 1,000 | | 1,000 | | 50 | | 950 |
| Other services and charges | | 1,000 | | 1,000 | | - | | 1,000 |
| Capital outlay | | 1,400 | | 12,400 | | 11,000 | | 1,400 |
| Total Capital Improvement | | 3,400 | _ | 14,400 | | 11,050 | | 3,350 |
| Total Charges to Appropriations | | 3,400 | | 14,400 | | 11,050 | | 3,350 |
| Ending Budgetary Fund Balance | \$ | 35,282 | \$ | 24,282 | \$ | 21,442 | \$ | (2,840) |

VOLUNTEER FIRE FUND

| | Budgeted Amounts Original Final | | Actual Amounts | | Variance with Final Budget Positive (Negative) | | |
|---------------------------------------|-------------------------------------|----|-------------------|----|--|----|---------|
| Beginning Budgetary Fund Balance | \$ 26,228 | \$ | 26,228 | \$ | 23,029 | \$ | (3,199) |
| , | -, - | | -, - | | - / | | (-,, |
| Resources (Inflows): | | | | | | | |
| Grant revenue | 5,000 | | 5,000 | | 10,053 | | 5,053 |
| Donations | 1,000 | | 1,000 | | 125 | | (875) |
| Reimbursements | - | | - | | 2,449 | | 2,449 |
| Investment income | 25 | | 25 | | 63 | | 38 |
| Miscellaneous | 2,000 | | 2,000 | | 5,435 | | 3,435 |
| Total inflows | 8,025 | | 8,025 | | 18,125 | | 10,100 |
| Amounts available for appropriation | 34,253 | | 34,253 | | 41,154 | | 6,901 |
| Charges to appropriations (outflows): | | | | | | | |
| Fire | 9,925 | | 11,925 | | 10,539 | | 1,386 |
| Total Fire | 9,925 | | 11,925 | | 10,539 | | 1,386 |
| Total Charges to Appropriations | 9,925 | | 11,925 | | 10,539 | | 1,386 |
| Ending Budgetary Fund Balance | \$ 24,328 | \$ | 22,328 | \$ | 30,615 | \$ | 8,287 |

| | CEMETERY FUND | | | | | | | |
|---------------------------------------|---------------|----------------------|---------------|--------|-------------------|--------|--|---------|
| | | Budgeted Driginal | Amounts Final | | Actual Amounts | | Variance with Final Budget Positive (Negative) | |
| Beginning Budgetary Fund Balance | \$ | 10,111 | \$ | 10,111 | \$ | 11,004 | \$ | 893 |
| Resources (Inflows): | | | | | | | | |
| Lot sales and fees | | 1,400 | | 1,400 | | 800 | | (600) |
| Burial expense | | 1,000 | | 1,000 | | 300 | | (700) |
| Donations | | - | | - | | 4,090 | | 4,090 |
| Miscellaneous | | 2,000 | | 2,000 | | - | | (2,000) |
| Total inflows | | 4,400 | _ | 4,400 | _ | 5,190 | | 790 |
| Amounts available for appropriation | | 14,511 | | 14,511 | | 16,194 | | 1,683 |
| Charges to appropriations (outflows): | | | | | | | | |
| Cemetery | | 7,700 | | 7,700 | | 4,350 | | 3,350 |
| Total Cemetery | _ | 7,700 | | 7,700 | _ | 4,350 | | 3,350 |
| Other financing sources: | | | | | | | | |
| Transfers to other funds | | 500 | | 500 | | 100 | | 400 |
| Total Charges to Appropriations | | 8,200 | | 8,200 | | 4,450 | | 3,350 |
| Ending Budgetary Fund Balance | \$ | 6,311 | \$ | 6,311 | \$ | 11,744 | \$ | 5,433 |

CEMETERY PERPETURAL CARE FUND

| | Budgeted Amounts Original Final | | Actual Amounts | | | | |
|---------------------------------------|---------------------------------|--------|----------------|--------|-------|----|--------|
| Beginning Budgetary Fund Balance | \$ | 32,327 | \$ 32,327 | \$ 52, | ,257 | \$ | 19,930 |
| Resources (Inflows): | | | | | | | |
| Investment income | | 15 | 15 | | 183 | | 168 |
| Total inflows | | 15 | 15 | | 183 | | 168 |
| Other financing sources: | | | | | | | |
| Transfers from other funds | | 200 | 200 | | 100 | | (100) |
| Amounts available for appropriation | | 32,542 | 32,542 | 52, | ,540_ | | 19,998 |
| Charges to appropriations (outflows): | | | | | | | |
| Cemetery | | 215 | 215 | | - | | 215 |
| Total Cemetery | | 215 | 215 | | | | 215 |
| Total Charges to Appropriations | | 215 | 215 | | | | 215 |
| Ending Budgetary Fund Balance | \$ | 32,327 | \$ 32,327 | \$ 52, | ,540 | \$ | 20,213 |

| Operating Revenues: | | |
|---|----|-------------|
| Charges for services: | | |
| Water | \$ | 35,985 |
| Sewer | Ψ | 17,842 |
| Garbage | | 17,671 |
| Total Operating Revenues | | 71,498 |
| | | , , , , , , |
| Operating Expenses: | | |
| Water: | | |
| Personal services | | 5,435 |
| Other services and charges | | 15,164 |
| Total Water | _ | 20,599 |
| Sewer: | | |
| Personal services | | 2,695 |
| Other services and charges | | 7,519 |
| | | |
| Total Sewer | | 10,214 |
| Garbage: | | |
| Personal services | | 2,669 |
| Other services and charges | | 22,704 |
| Total Garbage | _ | 25,373 |
| Total Operating Expenses | | 56,186 |
| Operating Income | | 15,312 |
| Non-Operating Revenues (Expenses): | | |
| Transfer out | | (3,443) |
| Investment income | | 1,513 |
| Misc revenue | | 100 |
| Debt service - principal | | (7,006) |
| Interest expense | | (2,726) |
| Total Non-Operating Revenues (Expenses) | | (11,562) |
| Change in fund balance | | 3,750 |
| Fund Balance - beginning | | 196,629 |
| Fund Balance - ending | \$ | 200,379 |

TOWN OF BYARS , OKLAHOMA SCHEDULE OF GRANT ACTIVITY - CASH BASIS Year Ended June 30, 2023

| | L | avirus State and ocal Fiscal covery Funds | Rural Fire Grant | | |
|--|----|---|---------------------|-------------------------|--|
| Awarding agency | | Department of Treasury | | Department of riculture | |
| ALN | | 21.027 | | N/A | |
| Award Amount | \$ | 47,907 | \$ | 10,053 | |
| Program Budget | | 47,907 | | 10,053 | |
| Current Year Activity: | | | | | |
| Current Year Receipts: | | | | | |
| Received from agency Received from local match | | 24,067 | | 10,053 | |
| Total current year receipts | | 24,067 | | 10,053 | |
| Current Year Disbursements | | - | | 10,053 | |
| Beginning of Year Unexpended Grant Funds | | 23,840 | | | |
| End of Year Unexpended Grant Funds | | 47,907 | | | |
| Program To-Date Activity: | | | | | |
| Program To-Date Receipts: | | | | | |
| Received from agency Received from local match | | 47,907 - | | 10,053 | |
| Total program To-Date Receipts | | 47,907 | | 10,053 | |
| Program To-Date Disbursements | | | | 10,053 | |
| Program To-Date Unexpended Grant Funds | \$ | 47,907 | \$ | | |