



**TOWN OF  
BYARS,  
OKLAHOMA**

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**THE TOWN OF BYARS, OKLAHOMA**

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

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, 2022. 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, 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 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, 2022:

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.

- 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 and the Volunteer Fire 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:** The Town exceeded the approved budget in the following area:

Street and Alley Fund Street Department – Other services and charges \$3,286

- 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, 2022, 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, 2022:

- 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.

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, 2022, 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:** At June 30, 2022, the Authority met its debt service reserve balance requirement and has no debt service coverage requirement.

As to the Town of Byars and Byars Public Works Authority grant programs, as of and for the fiscal year ended June 30, 2022:

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, 2022. Accordingly, we do not express such an opinion or

Town of Byars and Byars Public Works Authority  
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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.  
December 29, 2022



**EXHIBIT 1**

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

	<b>Beginning of Year Fund Balances</b>	<b>Current Year Change</b>	<b>End of Year Fund Balances</b>
<b>TOWN:</b>			
General Fund	\$ 124,840	\$ 37,412	\$ 162,252
Street and Alley Fund	11,752	(8,995)	2,757
Capital Improvement Fund	33,632	(4,636)	28,996
Volunteer Fire Fund	27,179	(4,150)	23,029
Park Fund	1,360	-	1,360
Cemetery Care Fund	8,491	2,513	11,004
Cemetery Perpetual Care Fund	52,001	256	52,257
<b>Town Subtotal</b>	<u>259,255</u>	<u>22,400</u>	<u>281,655</u>
<b>PUBLIC WORKS AUTHORITY:</b>			
Byars Public Works Authority	154,321	42,308	196,629
<b>PWA Subtotal</b>	<u>154,321</u>	<u>42,308</u>	<u>196,629</u>
<b>Overall Totals</b>	<u>\$ 413,576</u>	<u>\$ 64,708</u>	<u>\$ 478,284</u>

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

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 144,588	\$ 144,588	\$ 124,840	\$ (19,748)
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax and use tax	57,588	57,588	50,043	(7,545)
Franchise tax	50	50	7	(43)
Cigarette tax	-	-	271	271
McClain 1/2 cent sales tax	6,300	6,300	6,300	-
Total Taxes	<u>63,938</u>	<u>63,938</u>	<u>56,621</u>	<u>(7,317)</u>
<b>Grant Revenue</b>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Investment Income</b>	<u>120</u>	<u>120</u>	<u>58</u>	<u>(62)</u>
<b>Miscellaneous Income:</b>				
Rent	3,747	3,747	4,375	628
Nutrition program	1,200	1,200	1,100	(100)
Other	-	-	9,002	9,002
Total Miscellaneous	<u>4,947</u>	<u>4,947</u>	<u>14,477</u>	<u>9,530</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	<u>2,040</u>	<u>2,040</u>	<u>1,476</u>	<u>(564)</u>
<b>Total Resources (Inflows)</b>	<u>71,045</u>	<u>111,045</u>	<u>112,632</u>	<u>1,587</u>
<b>Amounts available for appropriation</b>	<u>215,633</u>	<u>255,633</u>	<u>237,472</u>	<u>(18,161)</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General Government:</b>				
Personal services	22,500	30,500	30,460	40
Materials and supplies	10,486	10,486	2,475	8,011
Other services and charges	73,699	65,699	17,395	48,304
Capital outlay	50,000	90,000	11,091	78,909
Total General Government	<u>156,685</u>	<u>196,685</u>	<u>61,421</u>	<u>135,264</u>
<b>Fire:</b>				
Capital outlay	2,000	2,000	-	2,000
Total Fire	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Utilities:</b>				
Other services and charges	40,948	40,948	13,799	27,149
Total Utilities	<u>40,948</u>	<u>40,948</u>	<u>13,799</u>	<u>27,149</u>
<b>Other Financing Sources:</b>				
Transfers to other funds	<u>16,000</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
<b>Total Charges to Appropriations</b>	<u>215,633</u>	<u>255,633</u>	<u>75,220</u>	<u>180,413</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,252</u>	<u>\$ 162,252</u>

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



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

	<b>STREET AND ALLEY FUND</b>			
	<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	\$ 12,516	\$ 12,516	\$ 11,752	\$ (764)
Resources (Inflows):				
Taxes	4,750	4,750	7,533	2,783
Other financing sources:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	17,266	17,266	19,285	2,019
Charges to appropriations (outflows):				
Streets - Other services and charges	11,766	11,766	15,052	(3,286)
Total Streets	11,766	11,766	15,052	(3,286)
Other Financing Uses:				
Transfers to other funds	5,500	5,500	1,476	4,024
Total Charges to Appropriations	17,266	17,266	16,528	738
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 2,757	\$ 2,757

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

**EXHIBIT 2**  
**TOWN OF BYARS, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS**  
**CAPITAL IMPROVEMENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>CAPITAL IMPROVEMENT FUND</b>				
	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Beginning Budgetary Fund Balance	\$ 31,996	\$ 31,996	\$ 33,632	\$ 1,636
Resources (Inflows):				
Grant revenue	-	67,448	67,448	-
Investment income	100	100	14	(86)
Total inflows	100	67,548	67,462	(86)
Other financing sources:				
Transfers from other funds	3,480	3,480	3,350	(130)
Amounts available for appropriation	35,576	103,024	104,444	1,420
Charges to appropriations (outflows):				
Materials and supplies	20,576	88,024	75,448	12,576
Capital outlay	15,000	15,000	-	15,000
Total Capital Improvement	35,576	103,024	75,448	27,576
Total Charges to Appropriations	35,576	103,024	75,448	27,576
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 28,996	\$ 28,996

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

TOWN OF BYARS, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
 VOLUNTEER FIRE FUND  
 FOR THE YEAR ENDED JUNE 30, 2022

VOLUNTEER FIRE FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 28,207	\$ 28,207	\$ 27,179	\$ (1,028)
Resources (Inflows):				
Grant revenue	5,000	5,000	4,763	(237)
Donations	1,000	1,000	-	(1,000)
Investment income	75	75	11	(64)
Miscellaneous	2,000	2,000	775	(1,225)
Total inflows	8,075	8,075	5,549	(2,526)
Amounts available for appropriation	36,282	36,282	32,728	(3,554)
Charges to appropriations (outflows):				
Materials and supplies	31,196	31,196	5,286	25,910
Other services and charges	5,086	5,086	4,413	673
Total Fire	36,282	36,282	9,699	26,583
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	36,282	36,282	9,699	26,583
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 23,029	\$ 23,029

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

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

<b>Operating Revenues:</b>	
Charges for services:	
Water	\$ 37,371
Sewer	17,661
Garbage	17,545
Total Operating Revenues	<u>72,577</u>
<b>Operating Expenses:</b>	
Water:	
Personal services	5,319
Other services and charges	7,658
Total Water	<u>12,977</u>
Sewer:	
Personal services	2,577
Other services and charges	3,675
Total Sewer	<u>6,252</u>
Garbage:	
Personal services	2,561
Other services and charges	21,219
Total Garbage	<u>23,780</u>
Total Operating Expenses	<u>43,009</u>
Operating Income	29,568
<b>Non-Operating Revenues (Expenses):</b>	
Transfer out	(3,350)
Investment income	420
Misc revenue	751
Grant revenue	23,840
Debt service - principal	(6,230)
Interest expense	(2,691)
Total Non-Operating Revenues (Expenses)	<u>12,740</u>
<b>Change in fund balance</b>	42,308
<b>Fund Balance - beginning</b>	<u>154,321</u>
<b>Fund Balance - ending</b>	<u><u>\$ 196,629</u></u>

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

TOWN OF BYARS, OKLAHOMA  
 SCHEDULE OF GRANT ACTIVITY - CASH BASIS  
 Year Ended June 30, 2022

	Coronavirus State and Local Fiscal Recovery Funds	Rural Fire Grant	REAP Contract #212212	REAP Contract #202204
Awarding agency	U.S. Department of Treasury	Oklahoma Department of Agriculture	Association of South- Central Oklahoma Governments (ASCOG)	Association of South- Central Oklahoma Governments (ASCOG)
ALN	21.027	N/A	N/A	N/A
Award Amount	\$ 47,907	\$ 4,763	\$ 67,448	\$ 40,000
Program Budget	47,907	4,763	77,448	84,000
Current Year Activity:				
Current Year Receipts:				
Received from agency	23,840	4,763	67,448	40,000
Received from local match	-	-	7,111	-
Total current year receipts	23,840	4,763	74,559	40,000
Current Year Disbursements	-	4,763	74,559	2,667
Beginning of Year Unexpended Grant Funds (Due from Agency)	-	-	-	(37,333)
End of Year Unexpended Grant Funds (Due from Agency)	23,840	-	-	-
Program To-Date Activity:				
Program To-Date Receipts:				
Received from agency	23,840	4,763	67,448	40,000
Received from local match	-	-	10,000	44,000
Total program To-Date Receipts	23,840	4,763	77,448	84,000
Program To-Date Disbursements	-	4,763	77,448	84,000
Program To-Date Unexpended Grant Funds (Due from Agency)	\$ 23,840	\$ -	\$ -	\$ -

Note: REAP Contract #212212 is for street repairs and resurfacing. The Town has a match of \$10,000 and an in-kind match of \$93,877 from McClain County. When the Town receives the grant money, it is then sent to McClain County.

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