



Independent Accountant's Report

To the Specified Users of the Report:

Town Board, Town of Blair
Blair, Oklahoma

Trustees of the Blair Public Works Authority
Blair, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

South Western Oklahoma Development Authority
Burns Flat, Oklahoma

State of Oklahoma Department of Agriculture, Food, and Forestry
Oklahoma City, Oklahoma

Management is responsible for the accompanying Summary of Changes in Fund Balances-Cash Basis of the Town of Blair (the "Town") and Public Works Authority (the "Authority"), Blair, Oklahoma and the related Budgetary Comparison Schedule of General Fund-Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Public Works Authority-Cash Basis, and Schedule of Grant Activity-Cash Basis for the fiscal year ended June 30, 2022, collectively referred to as the City's ("financial statements and schedules") in a format and basis of accounting, as prescribed by Oklahoma Statutes, that demonstrates compliance with the cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements and schedules prepared on the cash basis of accounting. If the omitted disclosures were included, they might influence the user's conclusions about the Town's fund balances, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

This report is intended solely for the information and use of the specified users listed above. This report is not intended to be, and should not be, used by anyone other than the specified users.

Additionally, 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

HSPG & ASSOCIATES, PC

Oklahoma solely to assist the Town and Public Works Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022. Management of the Town of Blair is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

HSPG & Associates, P.C.

December 28, 2022

Procedures and Findings:

As to the **Town of Blair** as of and for the fiscal year ended June 30, 2022:

1. **Procedure Performed:** From the Town's trial balances, we prepared a summary of changes in fund balances – cash basis for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budgetary comparison schedule – cash basis for the General Fund (see accompanying Exhibit 2) and compared the actual expenditures reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: No instances of noncompliance were noted.

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 instances of reconciling items were noted as uncleared.

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: All of the Town's deposits are insured or collateralized.

5. **Procedures Performed:** We compared the use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

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 noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

Procedures and Findings:

As to the **Blair Public Works Authority** as of and for the fiscal year ended June 30, 2022:

1. **Procedure Performed:** From the Authority's trial balances, we prepared a summary of changes in fund balances – cash basis for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

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

Findings: No instances of noncompliance were noted.

3. **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 significant or unusual instances of reconciling items were noted as uncleared.

4. **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: All of the Authority's deposits are insured or collateralized.

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

Findings: No instances of noncompliance were noted.

6. **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 noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

7. **Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No instances of noncompliance were noted.

Procedures and Findings:

As to the **Town of Blair and Public Works Authority Grant Programs** as of and for the fiscal year ended June 30, 2022:

1. From the Town and Authority's trial balances, we prepared a schedule of grant activity – cash basis for each grant contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: No instances of noncompliance were noted.

**TOWN OF BLAIR AND PUBLIC AUTHORITY
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>Transfers</u>	<u>End of Year Fund Balances</u>
CITY:					
General Fund	\$ 124,784	\$ 467,240	\$ 396,420	\$ (26,010)	\$ 169,594
City Subtotal	<u>124,784</u>	<u>467,240</u>	<u>396,420</u>	<u>(26,010)</u>	<u>169,594</u>
PUBLIC WORKS AUTHORITY:					
PWA Utilities Fund	142,519	401,696	416,443	26,010	153,782
Meter Deposits Fund	12,399	5,264	3,320	-	14,343
PWA Subtotal	<u>154,918</u>	<u>406,960</u>	<u>419,763</u>	<u>26,010</u>	<u>168,125</u>
Overall Totals	<u>\$ 279,702</u>	<u>\$ 874,200</u>	<u>\$ 816,183</u>	<u>\$ -</u>	<u>\$ 337,719</u>

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TOWN OF BLAIR, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS (UNAUDITED)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Fund Balance:	124,784	124,784	124,784	-
Resources (Inflows):				
Taxes:				
Sales tax	154,000	204,000	209,425	5,425
Franchise tax	19,523	19,523	19,696	173
Licenses and permits	-	-	489	489
Occupational tax	2,500	2,500	1,305	(1,195)
Cigar tax	1,861	1,861	1,698	(163)
Total Taxes	177,884	227,884	232,613	4,729
Intergovernmental:				
Alcoholic beverage tax	8,132	8,132	7,256	(876)
Gas and vehicle tax	6,519	6,519	7,712	1,193
Grants	4,500	4,500	157,069	152,569
Total Intergovernmental	19,151	19,151	172,037	152,886
Other Revenue:				
Rent	992	992	1,217	225
Street lights	-	-	600	600
Fire assessment fees	13,985	13,985	14,051	66
Meal Site	17,865	17,865	19,251	1,386
Donations	-	14,000	675	(13,325)
Fire Calls	-	-	-	-
Court fines	1,888	1,888	1,303	(585)
Collection fees	-	-	-	-
Refunds	6,806	6,806	3,055	(3,751)
Fire membership contributions	7,333	7,333	7,850	517
Park revenue	6,168	6,168	8,728	2,560
Insurance claims	-	-	-	-
Sale of excess property	-	-	2,851	2,851
Medical Runs	500	500	-	(500)
Total Other Revenue	55,537	69,537	59,581	(9,956)
Investment Income:	182	182	70	(112)
Miscellaneous Income:	2,335	2,335	2,939	604
Other Financing Sources:				
Transfers from other funds	-	-	-	-
Total Resources (Inflows)	255,089	319,089	467,240	148,151
Amounts available for appropriation	379,873	443,873	592,024	148,151

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TOWN OF BLAIR, OKLAHOMA
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS (UNAUDITED)
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Charges to Appropriations (Outflows):				
General Government:				
Personal services	78,600	78,600	89,900	(11,300)
Materials and supplies	8,055	8,055	29,204	(21,149)
Other services and charges	59,620	59,620	64,206	(4,586)
Capital outlay	-	-	100,619	(100,619)
Park expense	9,871	9,871	10,096	(225)
Total General Government	<u>156,146</u>	<u>156,146</u>	<u>294,025</u>	<u>(137,879)</u>
Street & Alley:				
Materials and supplies	7,119	7,119	6,978	141
Capital Outlay	-	-	-	-
Total Street & Alley	<u>7,119</u>	<u>7,119</u>	<u>6,978</u>	<u>141</u>
Fire:				
Personal services	1,400	1,400	977	423
Materials and supplies	1,050	1,050	6,699	(5,649)
Other services and charges	24,541	17,009	17,490	(481)
Capital outlay	-	-	-	-
Total Fire	<u>26,991</u>	<u>19,459</u>	<u>25,166</u>	<u>(5,707)</u>
Police:				
Personal services	52,700	53,400	54,574	(1,174)
Materials and supplies	458	458	3,868	(3,410)
Other services and charges	19,589	18,889	11,809	7,080
Capital outlay	-	-	-	-
Total Police	<u>72,747</u>	<u>72,747</u>	<u>70,251</u>	<u>2,496</u>
Total Charges to Appropriations (Outflows)	<u>263,003</u>	<u>255,471</u>	<u>396,420</u>	<u>(140,949)</u>
Other Financing Sources:				
Transfers to other funds	-	-	(26,010)	(26,010)
Net Inflows and Outflows	<u>(7,914)</u>	<u>63,618</u>	<u>44,810</u>	<u>(18,808)</u>
Ending Fund Balance	<u>116,870</u>	<u>188,402</u>	<u>169,594</u>	<u>(18,808)</u>

(Concluded)

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TOWN OF BLAIR, OKLAHOMA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - CASH BASIS (UNAUDITED)
TOWN OF BLAIR PUBLIC WORKS AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Operating Revenues:

Charges for services:		
Water	\$	201,195
Sewer		39,370
Sanitation		152,902
Installation		1,000
Penalties		9,406
Other		2,754
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Total Operating Revenues		406,627

Operating Expenses:

Water		201,008
Sewer		41,431
Sanitation		114,191
Other		517
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Total Operating Expenses		357,147

Operating Income (Loss)		49,480
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Non-Operating Revenues (Expenses):

Investment income		333
Insurance proceeds		-
Proceeds from borrowings		-
Capital outlay		(10,251)
Debt service		(52,365)
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Total Non-Operating Revenues (Expenses)		(62,283)

Net Income (Loss) Before Contributions and Transfers		(12,803)
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Transfers from other funds		<hr/> 26,010
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Change in fund balance		13,207
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Fund Balance - beginning		<hr/> 154,918
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Fund Balance - ending		<hr/> <hr/> \$ 168,125
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TOWN OF BLAIR, OKLAHOMA
SCHEDULE OF GRANT ACTIVITY - CASH BASIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Grant Program Agency and Description:	Prior Year Unexpended Funds	Receipts	Disbursements	Unexpended Funds
TOWN:				
South Western Oklahoma Development Authority CENA 2022 Grant Community Expansion of Nutrition Assistance	\$ -	\$ 5,850	\$ 5,850	\$ -
State of Oklahoma Department of Agriculture, Food and Forestry Annual Operational Grant	-	4,763	4,763	-
South Western Oklahoma Development Authority REAP 2022 Grant Asphalt Street Overlay Project	-	75,000	75,000	-
Department of Homeland Security, FEMA 2018 Assistance to Firefighters Grant Personal Protective Equipment purchases	-	6,518	6,518	-
2022 CARES Act Coronavirus Relief Funds American Rescue Plan Act	-	64,797	-	64,797
Total Grant Program Activity	<u>\$ -</u>	<u>\$ 156,928</u>	<u>\$ 92,131</u>	<u>\$ 64,797</u>

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