



### 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, 2023, 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, 2023. 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 19, 2023

Procedures and Findings:

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

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, 2023:

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, 2023:

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, 2023**

	<b><u>Beginning of Year Fund Balances</u></b>	<b><u>Current Year Receipts</u></b>	<b><u>Current Year Disbursements</u></b>	<b><u>Transfers</u></b>	<b><u>End of Year Fund Balances</u></b>
<b>CITY:</b>					
General Fund	\$ 169,594	\$ 405,138	\$ 348,585	\$ (89,400)	\$ 136,747
<b>City Subtotal</b>	<u>169,594</u>	<u>405,138</u>	<u>348,585</u>	<u>(89,400)</u>	<u>136,747</u>
<b>PUBLIC WORKS AUTHORITY:</b>					
PWA Utilities Fund	153,782	429,606	441,912	89,400	230,876
Meter Deposits Fund	14,343	3,189	3,792	-	13,740
<b>PWA Subtotal</b>	<u>168,125</u>	<u>432,795</u>	<u>445,704</u>	<u>89,400</u>	<u>244,616</u>
<b>Overall Totals</b>	<u>\$ 337,719</u>	<u>\$ 837,933</u>	<u>\$ 794,289</u>	<u>\$ -</u>	<u>\$ 381,363</u>

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**TOWN OF BLAIR, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS (UNAUDITED)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<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>
<b>Beginning Fund Balance:</b>	\$ 169,594	\$ 169,594	\$ 169,594	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	212,324	212,324	214,382	2,058
Franchise tax	20,489	20,489	22,699	2,210
Licenses and permits	-	-	301	301
Occupational tax	2,000	2,000	3,316	1,316
Cigar tax	1,719	1,719	1,453	(266)
Total Taxes	236,532	236,532	242,151	5,619
<b>Intergovernmental:</b>				
Alcoholic beverage tax	7,344	7,344	7,723	379
Gas and vehicle tax	7,833	7,833	6,702	(1,131)
Grants	4,763	171,890	89,604	(82,286)
Total Intergovernmental	19,940	187,067	104,029	(83,038)
<b>Other Revenue:</b>				
Rent	1,133	1,133	1,506	373
Street lights	-	-	600	600
Fire assessment fees	14,030	14,030	14,072	42
Meal Site	18,419	18,419	21,729	3,310
Donations	-	-	1,545	1,545
Fire Calls	-	-	-	-
Court fines	1,444	1,444	1,623	179
Collection fees	-	-	20	20
Refunds	3,641	3,641	6,162	2,521
Fire membership contributions	6,436	6,436	6,980	544
Park revenue	9,388	9,388	4,536	(4,852)
Insurance claims	-	-	-	-
Sale of excess property	-	-	-	-
Medical Runs	500	500	-	(500)
Total Other Revenue	54,991	54,991	58,773	3,782
<b>Investment Income:</b>	77	77	95	18
<b>Miscellaneous Income:</b>	4,275	11,936	90	(11,846)
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
<b>Total Resources (Inflows)</b>	315,815	490,603	405,138	(85,465)
<b>Amounts available for appropriation</b>	\$ 485,409	\$ 660,197	\$ 574,732	\$ (85,465)

(Continued)

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**TOWN OF BLAIR, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE - CASH BASIS (UNAUDITED)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<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>
<b>Charges to Appropriations (Outflows):</b>				
<b>General Government:</b>				
Personal services	\$ 80,180	\$ 80,180	\$ 97,320	\$ (17,140)
Materials and supplies	11,554	11,554	31,340	(19,786)
Other services and charges	65,910	220,565	70,559	150,006
Capital outlay	-	-	14,316	(14,316)
Park expense	10,316	10,316	7,552	2,764
Total General Government	167,960	322,615	221,087	101,528
<b>Street &amp; Alley:</b>				
Materials and supplies	8,433	8,433	6,640	1,793
Capital Outlay	-	-	-	-
Total Street & Alley	8,433	8,433	6,640	1,793
<b>Fire:</b>				
Personal services	1,400	700	660	40
Materials and supplies	1,206	1,206	18,245	(17,039)
Other services and charges	24,380	37,552	33,695	3,857
Capital outlay	-	-	-	-
Total Fire	26,986	39,458	52,600	(13,142)
<b>Police:</b>				
Personal services	57,700	57,700	51,316	6,384
Materials and supplies	1,348	1,348	2,503	(1,155)
Other services and charges	18,152	18,152	14,439	3,713
Capital outlay	-	-	-	-
Total Police	77,200	77,200	68,258	8,942
<b>Total Charges to Appropriations (Outflows)</b>	<b>280,579</b>	<b>447,706</b>	<b>348,585</b>	<b>99,121</b>
<b>Other Financing Sources:</b>				
Transfers to other funds	-	-	(89,400)	(89,400)
<b>Net Inflows and Outflows</b>	<b>35,236</b>	<b>42,897</b>	<b>(32,847)</b>	<b>(75,744)</b>
<b>Ending Fund Balance</b>	<b>\$ 204,830</b>	<b>\$ 212,491</b>	<b>\$ 136,747</b>	<b>\$ (75,744)</b>

(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, 2023**

**Operating Revenues:**

Charges for services:

Water	\$	210,241
Sewer		39,536
Sanitation		165,393
Installation		2,000
Penalties		12,185
Other		2,853

Total Operating Revenues		<u>432,208</u>
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**Operating Expenses:**

Water		197,893
Sewer		44,870
Sanitation		127,345
Other		1,023

Total Operating Expenses		<u>371,131</u>
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Operating Income (Loss)		61,077
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**Non-Operating Revenues (Expenses):**

Investment income		587
Insurance proceeds		-
Proceeds from borrowings		-
Capital outlay		(22,208)
Debt service		(52,365)

Total Non-Operating Revenues (Expenses)		<u>(73,986)</u>
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<b>Net Income (Loss) Before Contributions and Transfers</b>		<b>(12,909)</b>
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Transfers from other funds		<u>89,400</u>
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<b>Change in fund balance</b>		<b>76,491</b>
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<b>Fund Balance - beginning</b>		<u>168,125</u>
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<b>Fund Balance - ending</b>	<b>\$</b>	<u><u>244,616</u></u>
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**TOWN OF BLAIR, OKLAHOMA**  
**SCHEDULE OF GRANT ACTIVITY - CASH BASIS (UNAUDITED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Grant Program Agency and Description:	Prior Year Unexpended Funds	Receipts	Disbursements	Unexpended Funds
<b>TOWN:</b>				
South Western Oklahoma Development Authority CENA 2023 Grant Community Expansion of Nutrition Assistance	\$ -	\$ 6,640	\$ 6,640	\$ -
State of Oklahoma Department of Agriculture, Food and Forestry Annual Operational Grant	-	10,053	10,053	-
The Wichita Falls Area Community Foundation WFACF Volunteer Fire Department Fund	-	7,500	7,500	-
2023 CARES Act Coronavirus Relief Funds American Rescue Plan Act	64,797	65,411	-	130,208
Total Grant Program Activity	<u>\$ 64,797</u>	<u>\$ 89,604</u>	<u>\$ 24,193</u>	<u>\$ 130,208</u>

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