

Town of Goodwell and Goodwell Public Works Authority
Goodwell, Oklahoma
Independent Accountant's Report on Agreed Upon Procedures
For The Year Ended June 30, 2024

**Town of Goodwell and Goodwell Public Works Authority
Goodwell, Oklahoma
For The Year Ended June 30, 2024**

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Town of Goodwell and Goodwell Public Works Authority
Goodwell, Oklahoma

For The Year Ended June 30, 2024

Board of Trustees

Kenneth Smith	Mayor/Chairman
Cla Hammer	Member/Trustee
James Hager	Member/Trustee
Sarah Green	Member/Trustee
Roger Edenborough	Member/Trustee
Sandra DeHerrera	Treasurer
Denise Darnell	Clerk

S & B CPA's & Associates, PLLC

**302 North Independence, Suite 207
Enid, Oklahoma 73701
580-265-8651**

Independent Accountant's Report an Applying Agreed Upon Procedures

To the Specified Users of the Report:

Board of Trustees
Town of Goodwell
Major County, Oklahoma

Board of Trustees

Goodwell Public Works Authority
Major County, Oklahoma

Oklahoma State Auditor and Inspector
Oklahoma City, Oklahoma

Report on Compiled Financial Statements and Schedules

Management is responsible for the accompanying financial statements and schedules of the Town of Goodwell and Goodwell Public Works Authority, Goodwell, Oklahoma which comprise a Summary of Changes in Fund Balances-Modified Cash Basis for the year ended June 30, 2024, and the related Budgetary Comparison Schedule-General Fund-Modified Cash Basis, Ambulance Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, Fire Protection Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis , Cash Forfeiture Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, American Rescue Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, Goodwell Public Works Authority Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis, Meter Deposit Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, Goodwell Public Works Reserve Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, Goodwell Public Works Authority Sinking Fund Statement of Revenues, Expenses and Changes in Fund Balance – Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the year then ended in accordance with the modified cash basis of accounting and for determining that the that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements and schedules nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor do we provide any assurance on these financial statements and schedules.

The financial statements and schedules have been prepared in a format and basis of accounting, as prescribed by Oklahoma Statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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 the 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 and contractual requirements for the fiscal year ended June 30, 2024. Management of the Town of Goodwell and the Goodwell Public Works Authority is responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town of Goodwell and the Goodwell Public Works 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 requirements with specific legal or contractual requirements for the fiscal 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 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 Goodwell** as of and for the year ended June 30, 2024:

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

Findings: No instances of noncompliance were noted.

2. **Procedures Performed:** From the Town's trial balances, we prepared a modified cash basis budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with appropriation limitations..

Findings: No instances of noncompliance were noted.

3. **Procedures Performed:** We agreed the Town's material bank account balances to the 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 noted.

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: No instances of noncompliance were noted.

5. **Procedures Performed:** We compared the Town'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 Town's activities by fund to the legal and contractual requirements for separates funds to report any noted instances of noncompliance.

Findings: We noted that the purchase orders are dated after the accompanying invoices, and the invoices are not signed as approved by the town.

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

Findings: The Town had no contractual or debt service requirements. This procedure does not apply.

As to the **Goodwell Public Works Authority**, as of and for the fiscal year ended June 30, 2024:

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

Findings: No instances of noncompliance were noted.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to the 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 noted.

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: No instances of noncompliance were noted.

4. **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.

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 noted instances of noncompliance.

Findings: We noted that the purchase orders are dated after the accompanying invoices, and the invoices are not signed as approved by the authority.

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

Findings: The Authority had no contractual or debt service requirements. This procedure does not apply.

As to the **Town of Goodwell and Goodwell Public Works Authority** grant programs, as of and for the fiscal year ended June 30, 2024:

1. **Procedures Performed:** From the Town's and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipt 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.

We were engaged by the Town of Goodwell and the Goodwell Public Works Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with 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 and the Public Works 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, 2024. 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 to you.

We are required to be independent of the Town of Goodwell and the Goodwell Public Works 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.

S & B CPAs and Associates, PLLC

S & B CPAs and Associates, PLLC
Enid, Oklahoma
December 17, 2024

Town of Goodwell and Goodwell Public Works Authority
Goodwell, Oklahoma
Schedule of Changes in Fund Balance-Modified Cash Basis
For Fiscal Year Ended June 30, 2024
(Unaudited)

<u>Fund</u>	<u>Beg of Year Fund Balance</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<u>TOWN:</u>				
General Fund	193,881.23	517,436.62	549,181.06	162,136.79
Street & Alley	116.56	7,525.57	5,400.20	2,241.93
Cemetary	16,894.71	697.77	-	17,592.48
Ambulance	57,419.13	20,743.61	9,193.22	68,969.52
Municipal Court Bond	2,745.60	5,784.57	3,567.80	4,962.37
Fire Protection	80,282.20	30,460.56	9,195.34	101,547.42
Community Center	11,576.18	1,010.00	-	12,586.18
Main Street Improvement	7,317.74	41.82	-	7,359.56
Youth	1,462.55	7.64	-	1,470.19
Police	5,424.78	171.33	3,557.21	2,038.90
Insurance Reimbursement	874.44	-	-	874.44
TrafficPayment.com	11.85	17,787.23	17,793.85	5.23
Centennial Celebration	4,487.00	25.65	-	4,512.65
Community Garden	90.00	-	-	90.00
Cares Act	5.07	-	-	5.07
Cash Forfeiture	67,946.44	631.33	9,652.85	58,924.92
Federal Drug Forfeiture	2.19	-	-	2.19
American Rescue Plan	206,338.01	1,105.04	42,136.13	165,306.92
REAP Grant	-	-	-	-
CDBG Grant	-	-	-	-
Total	656,875.68	603,428.74	649,677.66	610,626.76
<u>PWA:</u>				
Public Works Authority	64,892.10	299,892.34	215,221.02	149,563.42
PWA Meter Deposit	53,242.05	5,332.26	335.00	58,239.31
PWA Reserve	18,967.52	188.33	-	19,155.85
Sinking	\$ 3,729.15	102.78	0.00	3,831.93
Total	\$ 140,830.82	\$ 305,515.71	\$ 215,556.02	\$ 230,790.51

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
Budgetary Comparison Schedule-Modified Cash Basis
General Fund
FYE 6-30-24
(Unaudited)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Over (Under)
	Original	Changes	Final		
Beg Budgetary Fund Balance	\$ 193,881.23	\$ -	\$ 193,881.23	\$ 193,881.23	\$ -
Charges for Services:					
Permit Fees	122.62	-	122.62	438.45	315.83
Garbage Disposal Fees	106,595.23	-	106,595.23	32,125.35	(74,469.88)
Sewer Connection Fees	-	-	-	3,073.09	
Dog Pound Fees	36.00	-	36.00	640.00	604.00
Fire Department Fees	2,475.00	-	2,475.00	2,500.00	25.00
Ambulance Fees	18,810.89	-	18,810.89	3,400.99	(15,409.90)
Intergovernmental - Local:					
Franchise tax	54,992.07	-	54,992.07	56,256.04	(1,263.97)
Municipal Court	8,835.40	-	8,835.40	-	(8,835.40)
Police Fines	79,827.91	-	79,827.91	17,783.85	(62,044.06)
Intergovernmental - State:					
Sales tax	77,153.86		77,153.86	90,700.65	13,546.79
Alcohol beverage tax	19,875.19		19,875.19	21,100.11	1,224.92
Tobacco Tax	508.71		508.71	578.42	69.71
Use tax	49,329.54		49,329.54	64,251.51	14,921.97
State of OK Mental Health	-		-	358.02	358.02
OEDA REAP	-		-	75,057.63	75,057.63
Intergovernmental - Federal:					
Cares Act	-		-	-	-
American Rescue Plan	-		-	-	-
Miscellaneous Revenue:					
Interest	1,023.15		1,023.15	1,184.16	161.01
Rents	-		-	40.00	
Royalty	442.45		442.45	270.35	(172.10)
Insurance Reimbursement	2,639.25		2,639.25	27,909.60	25,270.35
Copies	27.81		27.81	-	(27.81)
Utility Reimbursement	21,454.81		21,454.81	10,995.13	(10,459.68)
Police Salary Reimbursement	40,500.00		40,500.00	37,766.13	(2,733.87)
Maintenance Worker Salary Reimbursement	64,834.46		64,834.46	51,492.04	(13,342.42)
Miscellaneous	1,922.13		1,922.13	19,515.10	17,592.97
Non-Revenue Receipts:					
Transfers from other funds			-		-
Total Revenue	551,406.48	-	551,406.48	517,436.62	(39,610.89)
Amts available for appropriation	745,287.71	-	745,287.71	711,317.85	(39,610.89)
Charges to Appropriations					
Personal Services	450,000.00		450,000.00	301,738.43	148,261.57
Maintenance & Operations	292,787.68	-	292,787.68	171,528.72	121,258.96
Capital Outlay	2,500.00		2,500.00	75,913.91	(73,413.91)
Transfers to other funds			-		-
Total Charges to Appropriations	745,287.68	-	745,287.68	549,181.06	196,106.62
Unallocated(Restricted) Funds	0.03	-	0.03	-	0.03
End Budgetary Fund Balance	\$ -	\$ -	\$ -	162,136.79	\$ 162,136.79
Current Year Encumbrances and O/S Warrants				-	
Ending Fund Balance				<u>\$ 162,136.79</u>	

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
 Budgetary Comparison Schedule-Modified Cash Basis
 Ambulance Fund
 FYE 6-30-24
 (Unaudited)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Over (Under)
	Original	Changes	Final		
Beg Budgetary Fund Balance	\$ 57,419.13	\$ -	\$ 57,419.13	\$ 57,419.13	\$ -
Charges for Services:					
Ambulance			-	1,312.50	(1,312.50)
Intergovernmental - Local:					
Franchise tax	-		-	-	-
Intergovernmental - State:					
	-		-	-	-
Intergovernmental - Federal:					
			-		-
Miscellaneous Revenue:					
Water Meters			-	1,059.46	1,059.46
Water Sales			-	5,211.24	5,211.24
Miscellaneous			-	12,804.15	12,804.15
Interest			-	356.26	356.26
Non-Revenue Receipts:					
Transfers from other funds			-		-
Total Revenue	-	-	-	20,743.61	18,118.61
Amts available for appropriation	57,419.13	-	57,419.13	78,162.74	18,118.61
<u>Charges to Appropriations</u>					
Personal Services	-		-	-	-
Maintenance & Operations	57,419.13		57,419.13	9,193.22	48,225.91
Capital Outlay	-		-	-	-
Transfers to other funds			-	-	-
Total Charges to Appropriations	57,419.13	-	57,419.13	9,193.22	48,225.91
Unallocated(Restricted) Funds	-	-	-	-	-
End Budgetary Fund Balance	\$ -	\$ -	\$ -	68,969.52	\$ 68,969.52
Current Year Encumbrances				-	
Ending Fund Balance				<u>\$ 68,969.52</u>	

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
 Budgetary Comparison Schedule-Modified Cash Basis
 Fire Protection Fund
 FYE 6-30-24
 (Unaudited)

	Budgeted Amounts			Actual	Variance with
	Original	Changes	Final	Amounts	Final Budget Over (Under)
Beg Budgetary Fund Balance	\$ 80,282.20	\$ -	\$ 80,282.20	\$ 80,282.20	\$ -
Charges for Services:					
			-		-
Intergovernmental - Local: Franchise tax	-		-	-	-
Intergovernmental - State: Grants	-		-	9,993.53	(9,993.53)
Intergovernmental - Federal:			-		-
Miscellaneous Revenue:					
Funds From Meters			-	6,301.98	6,301.98
Refunds			-	1,978.58	1,978.58
Miscellaneous			-	9,140.00	9,140.00
Donations			-	2,520.00	2,520.00
Interest			-	526.47	526.47
Non-Revenue Receipts:					
Transfers from other funds			-		-
Total Revenue	-	-	-	30,460.56	10,473.50
Amts available for appropriation	80,282.20	-	80,282.20	110,742.76	10,473.50
<u>Charges to Appropriations</u>					
Personal Services	-		-	-	-
Maintenance & Operations	80,282.20		80,282.20	9,195.34	71,086.86
Capital Outlay	-		-	-	-
Transfers to other funds			-		-
Total Charges to Appropriations	80,282.20	-	80,282.20	9,195.34	71,086.86
Unallocated(Restricted) Funds	-	-	-	-	-
End Budgetary Fund Balance	\$ -	\$ -	\$ -	101,547.42	\$ 101,547.42
Current Year Encumbrances				-	
Ending Fund Balance				<u>\$ 101,547.42</u>	

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
 Budgetary Comparison Schedule-Modified Cash Basis
 Cash Forfeiture Fund
 FYE 6-30-24
 (Unaudited)

	Budgeted Amounts			Actual	Variance with
	Original	Changes	Final	Amounts	Final Budget Over (Under)
Beg Budgetary Fund Balance	\$ 67,946.44	\$ -	\$ 67,946.44	\$ 67,946.44	\$ -
Charges for Services:					
			-		-
Intergovernmental - Local:					
Franchise tax	-		-	-	-
Intergovernmental - State:					
	-		-	-	-
Intergovernmental - Federal:					
			-		-
Miscellaneous Revenue:					
Reimbursement			-	246.15	(246.15)
Interest			-	385.18	385.18
Non-Revenue Receipts:					
Transfers from other funds			-		-
Total Revenue	-	-	-	631.33	139.03
Amts available for appropriation	67,946.44	-	67,946.44	68,577.77	139.03
<u>Charges to Appropriations</u>					
Personal Services	-		-	-	-
Maintenance & Operations	57,419.13		57,419.13	9,652.85	47,766.28
Capital Outlay	-		-	-	-
Transfers to other funds			-		-
Total Charges to Appropriations	57,419.13	-	57,419.13	9,652.85	47,766.28
Unallocated(Restricted) Funds	10,527.31	-	10,527.31	-	10,527.31
End Budgetary Fund Balance	\$ -	\$ -	\$ -	58,924.92	\$ 58,924.92
Current Year Encumbrances				-	
Ending Fund Balance				<u>\$ 58,924.92</u>	

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
 Budgetary Comparison Schedule-Modified Cash Basis
 American Rescue Fund
 FYE 6-30-24
 (Unaudited)

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Over (Under)
	Original	Changes	Final		
Beg Budgetary Fund Balance	\$ 206,338.01	\$ -	\$ 206,338.01	\$ 206,338.01	\$ -
Charges for Services:			-		-
Intergovernmental - Local: Franchise tax	-		-	-	-
Intergovernmental - State:	-		-	-	-
Intergovernmental - Federal:			-	-	-
Miscellaneous Revenue:					
Donations			-	-	-
Interest			-	1,105.04	1,105.04
Non-Revenue Receipts:					
Transfers from other funds			-		-
Total Revenue	-	-	-	1,105.04	1,105.04
Amts available for appropriation	206,338.01	-	206,338.01	207,443.05	1,105.04
<u>Charges to Appropriations</u>					
Personal Services	-		-	-	-
Maintenance & Operations	2,745.60		2,745.60	42,136.13	(39,390.53)
Capital Outlay	-		-	-	-
Transfers to other funds			-		-
Total Charges to Appropriations	2,745.60	-	2,745.60	42,136.13	(39,390.53)
Unallocated(Restricted) Funds	203,592.41	-	203,592.41	-	203,592.41
End Budgetary Fund Balance	\$ -	\$ -	\$ -	165,306.92	\$ 165,306.92
Current Year Encumbrances				-	
Ending Fund Balance				<u>\$ 165,306.92</u>	

See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis
Public Works Authority
For Fiscal Year Ended June 30, 2024
(Unaudited)

Operating Revenues:

Charges for Services	
Water Revenues	\$ 139,573.50
Sewer Revenues	61,032.44
Fire Revenue	6,965.13
Sanitation	83,277.45
Ambulance Revenues	6,935.25
Bulk Water Sales	480.00
Total Operating Revenue	<u>298,263.77</u>

Operating Expenses:

Personal Services	54,581.43
Maintenance & Operations	154,368.89
Capital Outlay	-
Total Operating Expenses	<u>208,950.32</u>

Operating Income (Loss)	89,313.45
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Non-Operating Revenues(Expenses):

Investment Income	489.03
Reimbursements	1,139.54
Total Non-Operating Revenues(Expenses):	<u>1,628.57</u>

Net Income (Loss) Before Contributions and Transfers	90,942.02
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Estopped Warrants	-
Notes Payable	-
Operating Transfer In	-
Operating Transfer Out	(6,270.70)
	<u>(6,270.70)</u>

Changes In Fund Balance	84,671.32
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Fund Balance - Beginning	<u>64,892.10</u>
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Fund Balance - Ending	<u><u>\$ 149,563.42</u></u>
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See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis
Meter Fund
For Fiscal Year Ended June 30, 2024
(Unaudited)

Operating Revenues:

Customer Deposits	\$ 5,000.00
Interest	228.63
Total Operating Revenue	<u>5,228.63</u>

Operating Expenses:

Personal Services	-
Maintenance & Operations	-
Capital Outlay	-
Total Operating Expenses	<u>-</u>

Operating Income (Loss)	5,228.63
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Non-Operating Revenues(Expenses):

Reimbursements	-
Total Non-Operating Revenues(Expenses):	<u>-</u>

Net Income (Loss) Before Contributions and Transfers	5,228.63
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Estopped Warrants	103.63
Operating Transfers Out	(335.00)
	<u>(231.37)</u>

Changes In Fund Balance	4,997.26
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Fund Balance - Beginning	<u>53,242.05</u>
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Fund Balance - Ending	<u><u>\$ 58,239.31</u></u>
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Town of Goodwell and Goodwell Public Works Authority
Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis
Reserve Fund
For Fiscal Year Ended June 30, 2024
(Unaudited)

Operating Revenues:

Interest	\$ 188.33
Total Operating Revenue	<u>188.33</u>

Operating Expenses:

Personal Services	-
Maintenance & Operations	-
Capital Outlay	-
Total Operating Expenses	<u>-</u>

Operating Income (Loss)	188.33
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Non-Operating Revenues(Expenses):

Reimbursements	-
Total Non-Operating Revenues(Expenses):	<u>-</u>

Net Income (Loss) Before Contributions and Transfers	188.33
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Operating Transfers In

-
<u>-</u>

Changes In Fund Balance	188.33
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Fund Balance - Beginning	<u>18,967.52</u>
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Fund Balance - Ending	<u><u>\$ 19,155.85</u></u>
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See Independent Accountant's Report on Agreed Upon Procedures

Town of Goodwell and Goodwell Public Works Authority
Statement of Revenues, Expenses and Changes in Fund Balance-Modified Cash Basis
Sinking Fund
For Fiscal Year Ended June 30, 2024
(Unaudited)

Operating Revenues:

Ad Valorem Taxes	\$ 65.21
Interest	37.57
Total Operating Revenue	<u>102.78</u>

Operating Expenses:

Personal Services	-
Maintenance & Operations	
Capital Outlay	-
Total Operating Expenses	<u>-</u>

Operating Income (Loss)	102.78
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Non-Operating Revenues(Expenses):

Reimbursements	
Total Non-Operating Revenues(Expenses):	<u>-</u>

Net Income (Loss) Before Contributions and Transfers	102.78
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Estopped Warrants	
Fiscal Agent Fee	-
Interest Paid	-
Bonds Paid	-
	<u>-</u>

Changes In Fund Balance	102.78
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Fund Balance - Beginning	<u>3,729.15</u>
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Fund Balance - Ending	<u><u>\$ 3,831.93</u></u>
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See Independent Accountant's Report on Agreed Upon Procedures

TOWN OF GOODWELL
Schedule of Grant Activity-Modified Cash Basis
FYE 6-30-24

<u>Grant Agency</u>	<u>Wrkpr Ref #</u>	<u>Award Amount</u>	<u>Prior Year Receipts</u>	<u>Prior Year Disbursements</u>	<u>Beg of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:								
Department of Agriculture								
Fire Operation Grant		\$ 9,993.53	\$ -	\$ -	\$ -	\$ 9,993.53	\$ -	\$ 9,993.53
Fire Protection Fund								
Office of Management and Enterprise Services								
American Rescue Plan		\$ 222,334.64	\$ 111,428.51	\$ 17,010.95	\$ 206,338.01	\$ -	\$ 42,126.13	\$ 164,211.88
TOTAL ALL GRANTS		<u>\$ 232,328.17</u>	<u>\$ 111,428.51</u>	<u>\$ 17,010.95</u>	<u>\$ 206,338.01</u>	<u>\$ 9,993.53</u>	<u>\$ 42,126.13</u>	<u>\$ 174,205.41</u>

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