

**TOWN OF BINGER, OKLAHOMA and  
BINGER PUBLIC WORKS AUTHORITY**

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

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

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**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Binger  
Binger, Oklahoma

Trustees of the Binger Public Works Authority  
Binger, Oklahoma

Oklahoma Office of 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 Binger and Binger Public Works Authority, Binger, Oklahoma, which comprise a Summary of Changes in Fund Balances-Modified Cash Basis as of the year ended June 30, 2022, and the related Budgetary Comparison Schedule-General Fund-Modified Cash Basis, Budgetary Comparison Schedule-Clinic Fund-Modified Cash Basis, Budgetary Comparison Schedule-Street & Alley Fund-Modified Cash Basis, Budgetary Comparison Schedule-Capital Improvement Fund-Modified Cash Basis, Budgetary Comparison Schedule-Improvement Plan Fund-Modified Cash Basis, Budgetary Comparison Schedule-Reap Grant Fund Fund-Modified Cash Basis, Binger Public Works Authority-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 modified cash basis of accounting is an acceptable financial reporting framework. 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 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 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 user's conclusions about the Town's and Authority's assets, liabilities, fund balances, revenues, and expenses. Accordingly, these financial statements and schedules are not designed 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 or contractual requirements for the fiscal year ended June 30, 2022. Management of the Town of Binger and the Binger 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 Binger and the Binger 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, 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 Binger** as of and for the fiscal year ended June 30, 2022:

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 the appropriation limitations.

*Findings: Cleet Fund in total exceeded appropriations. The Town underbudgeted expenses for maintenance and operations in the amount of \$293.*

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 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: The Town did not have sufficient collateral pledged to cover the uninsured deposits in the bank that were in excess of FDIC coverage. The amount uninsured at year end was \$127,533.*

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 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 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 **Binger 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 - 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: The Meter Fund that is included with the Binger Public Works Authority had a deficit fund balance amount of \$914 at year end. The credit card processing fees increased significantly and the Town did not have the Binger Public Works Authority reimburse the Meter Fund for those fees.*

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 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: The Authority did not have sufficient cash on hand to cover the amount of meter deposits due to customers upon termination of service. The amount of cash needed to be in compliance was \$489. However, this amount could be \$914 because the deposit outstanding list balance in the amount of \$20,770 was not reconciled to the general ledger balance of \$21,195 at year end.*

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: No instances of noncompliance were noted.*

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: No instances of noncompliance were noted.*

As to the **Town of Binger and Binger 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 noted instances of noncompliance with the grant agreement.

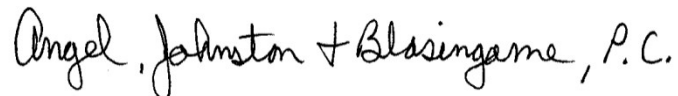
*Findings: The Town did not formally select the standard revenue loss allowance option for expending State and Local Fiscal Recovery Funds established under the American Rescue Plan Act. Payment number one of the Town's ARPA funds were spent on police and fire capital outlay.*

We were engaged by the Town of Binger and the Binger 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, 2022. 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 Binger and the Binger 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.

A handwritten signature in black ink that reads "Angel, Johnston & Blasingame, P.C." The signature is written in a cursive, flowing style.

Angel, Johnston and Blasingame, P.C.  
Chickasha, Oklahoma  
November 10, 2022

**TOWN OF BINGER AND BINGER PUBLIC WORKS AUTHORITY**  
**Binger, Oklahoma**

**SUMMARY OF CHANGES IN FUND BALANCES**  
**MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
<b>TOWN:</b>				
General Fund	\$ 170,093	\$ 331,631	\$ 223,279	\$ 278,445
Clinic Fund	187,972	22,506	2,268	208,210
Street & Alley Fund	69,914	44,043	62,239	51,718
Fire Truck Improvement Fund	13,301	47,522	27,725	33,098
Capital Improvement Fund	115,492	57,518	39,635	133,375
Fire Dept. County Tax Fund	10,404	3,685	2,700	11,389
Improvement Plan Fund	90,255	78,591	37,545	131,301
REAP Grant Fund	48,387	-	48,386	1
Cleet Fund	483	4,164	3,782	865
Beautification Project Fund	2,419	-	-	2,419
Fire Truck Fund	31,223	7,442	25,944	12,721
<b>Town Subtotal</b>	<u>739,943</u>	<u>597,102</u>	<u>473,503</u>	<u>863,542</u>
<b>AUTHORITY:</b>				
Binger Public Works Authority	124,388	299,890	340,622	83,656
Binger Economic Development Authority - Inactive	-	-	-	-
<b>Authority Subtotal</b>	<u>124,388</u>	<u>299,890</u>	<u>340,622</u>	<u>83,656</u>
<b>Overall Totals</b>	<u>\$ 864,331</u>	<u>\$ 896,992</u>	<u>\$ 814,125</u>	<u>\$ 947,198</u>

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF BINGER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 163,826	\$ 163,826	\$ 163,826	\$ -
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Franchise tax	21,416	21,416	24,130	2,714
Sales tax	134,491	134,491	159,467	24,976
Alcohol beverage tax	10,505	10,505	8,788	(1,717)
Tobacco tax	2,547	2,547	2,522	(25)
Use tax				-
Total Taxes	<u>168,959</u>	<u>168,959</u>	<u>194,907</u>	<u>25,948</u>
<b>Other Revenue:</b>				
Grants			86,929	86,929
Licenses, permits & fees	1,354	1,354	1,110	(244)
Animal control				-
Grave openings				-
Fines & Forfeitures	10,052	10,052	37,177	27,125
Interest	503	503	442	(61)
Rental	1,800	1,800	2,000	200
Royalty	2,044	2,044	3,409	1,365
Reimbursements	-	-	3,200	3,200
Donations	-	-	10	10
Miscellaneous	-	-	2,447	2,447
Total Other Revenue	<u>15,753</u>	<u>15,753</u>	<u>136,724</u>	<u>120,971</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Resources (Inflows)</b>	<u>184,712</u>	<u>184,712</u>	<u>331,631</u>	<u>146,919</u>
<b>Amounts available for appropriation</b>	<u>348,538</u>	<u>348,538</u>	<u>495,457</u>	<u>146,919</u>
<b>Charges to Appropriations (Outflows):</b>				
Personal services	192,000	182,000	132,904	49,096
Maintenance & operations	113,518	98,518	62,832	35,686
Capital outlay	43,020	68,020	66,517	1,503
Debt service				-
Total Other	<u>348,538</u>	<u>348,538</u>	<u>262,253</u>	<u>86,285</u>
<b>Other Financing Uses:</b>				
Transfers to other funds			-	-
<b>Total Charges to Appropriations (Outflows)</b>	<u>348,538</u>	<u>348,538</u>	<u>262,253</u>	<u>86,285</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,204</u>	<u>\$ 233,204</u>
Current year encumbrances			<u>45,241</u>	
<b>Ending Fund Balance</b>			<u>\$ 278,445</u>	

See Independent Accountant's Report on Agreed-Upon Procedures.



**TOWN OF BINGER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CLINIC FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 187,972	\$ 187,972	\$ 187,972	\$ -
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Sales tax	-	15,086	19,648	4,562
Total Taxes	<u>-</u>	<u>15,086</u>	<u>19,648</u>	<u>4,562</u>
<b>Other Revenue:</b>				
Interest	-	104	158	54
Rental	-	2,025	2,700	675
Total Other Revenue	<u>-</u>	<u>2,129</u>	<u>2,858</u>	<u>729</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Resources (Inflows)</b>	<u>-</u>	<u>17,215</u>	<u>22,506</u>	<u>5,291</u>
<b>Amounts available for appropriation</b>	<u>187,972</u>	<u>205,187</u>	<u>210,478</u>	<u>5,291</u>
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	7,972	9,421	3,012	6,409
Capital outlay	180,000	195,766	30,000	165,766
Total Other	<u>187,972</u>	<u>205,187</u>	<u>33,012</u>	<u>172,175</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	<u>187,972</u>	<u>205,187</u>	<u>33,012</u>	<u>172,175</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,466</u>	<u>\$ 177,466</u>
Current year encumbrances			<u>30,744</u>	
<b>Ending Fund Balance</b>			<u>\$ 208,210</u>	

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF BINGER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**STREET & ALLEY FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 69,914	\$ 69,914	\$ 67,816	\$ (2,098)
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Motor vehicle tax	-	3,049	3,872	823
Gasoline tax	-	660	844	184
Sales tax	-	30,172	39,295	9,123
<b>Total Taxes</b>	<b>-</b>	<b>33,881</b>	<b>44,011</b>	<b>10,130</b>
<b>Other Revenue:</b>				
Interest	-	21	31	10
<b>Total Other Revenue</b>	<b>-</b>	<b>21</b>	<b>31</b>	<b>10</b>
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources (Inflows)</b>	<b>-</b>	<b>33,902</b>	<b>44,042</b>	<b>10,140</b>
<b>Amounts available for appropriation</b>	<b>69,914</b>	<b>103,816</b>	<b>111,858</b>	<b>8,042</b>
<b>Charges to Appropriations (Outflows):</b>				
Personal services	30,000	46,266	38,668	7,598
Maintenance & operations	25,914	43,550	24,305	19,245
Capital outlay	14,000	14,000	-	14,000
<b>Total Other</b>	<b>69,914</b>	<b>103,816</b>	<b>62,973</b>	<b>40,843</b>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	<b>69,914</b>	<b>103,816</b>	<b>62,973</b>	<b>40,843</b>
<b>Ending Budgetary Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,885</b>	<b>\$ 48,885</b>
Current year encumbrances			2,833	
<b>Ending Fund Balance</b>			<b>\$ 51,718</b>	

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF BINGER, OKLAHOMA**

**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL IMPROVEMENT FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 115,492	\$ 115,492	\$ 111,372	\$ (4,120)
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Use tax	-	45,751	57,440	11,689
Total Taxes	-	45,751	57,440	11,689
<b>Other Revenue:</b>				
Interest	-	51	78	27
Total Other Revenue	-	51	78	27
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	-	-	-	-
<b>Total Resources (Inflows)</b>	-	45,802	57,518	11,716
<b>Amounts available for appropriation</b>	115,492	161,294	168,890	7,596
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	2,492	2,492	-	2,492
Capital outlay	113,000	158,802	35,515	123,287
Total Other	115,492	161,294	35,515	125,779
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	115,492	161,294	35,515	125,779
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 133,375	\$ 133,375
Current year encumbrances			-	
<b>Ending Fund Balance</b>			\$ 133,375	

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF BINGER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**IMPROVEMENT PLAN FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 90,256	\$ 90,256	\$ 88,025	\$ (2,231)
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Sales tax	-	60,344	78,591	18,247
Total Taxes	<u>-</u>	<u>60,344</u>	<u>78,591</u>	<u>18,247</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Resources (Inflows)</b>	<u>-</u>	<u>60,344</u>	<u>78,591</u>	<u>18,247</u>
<b>Amounts available for appropriation</b>	<u>90,256</u>	<u>150,600</u>	<u>166,616</u>	<u>16,016</u>
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	2,256	2,256	250	2,006
Capital outlay	88,000	148,344	47,129	101,215
Total Other	<u>90,256</u>	<u>150,600</u>	<u>47,379</u>	<u>103,221</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	<u>90,256</u>	<u>150,600</u>	<u>47,379</u>	<u>103,221</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,237</u>	<u>\$ 119,237</u>
Current year encumbrances			<u>12,064</u>	
<b>Ending Fund Balance</b>			<u>\$ 131,301</u>	

See Independent Accountant's Report on Agreed-Upon Procedures.

**TOWN OF BINGER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**REAP GRANT FUND-MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 48,387	\$ 48,387	\$ 48,387	\$ -
<b>Resources (Inflow):</b>				
<b>Other Revenue:</b>				
Grants	-	-	-	-
Total Other Revenue	-	-	-	-
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	-	-	-	-
<b>Total Resources (Inflows)</b>	-	-	-	-
<b>Amounts available for appropriation</b>	48,387	48,387	48,387	-
<b>Charges to Appropriations (Outflows):</b>				
Capital outlay	48,387	48,387	48,386	1
Total Other	48,387	48,387	48,386	1
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	48,387	48,387	48,386	1
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 1	\$ 1
Current year encumbrances			-	
<b>Ending Fund Balance</b>			\$ 1	

See Independent Accountant's Report on Agreed-Upon Procedures.

**BINGER PUBLIC WORKS AUTHORITY**  
**Binger, Oklahoma**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE**  
**MODIFIED CASH BASIS**  
**For The Year Ended June 30, 2022**  
**(Unaudited)**

		<b>Binger Public Works Authority</b>
<b>Operating Revenues:</b>		
Water/Sewer/Sanitation revenue	\$	294,521
Water/Sewer tap fees		1,750
Miscellaneous revenue		3,544
Total Operating Revenue		<u>299,815</u>
<b>Operating Expenses:</b>		
Personal services		137,000
Maintenance and operations-water		21,669
Maintenance and operations-sewer		25,659
Maintenance and operations-other		118,779
Capital outlay-water		20,664
Total Operating Expenses		<u>323,771</u>
Operating Income (Loss)		<u>(23,956)</u>
<b>Non-Operating Revenues (Expenses):</b>		
Interest revenue		75
Debt Service-Interest		(5,811)
Debt Service-Principal		(11,040)
Total Non-Operating Revenues (Expenses)		<u>(16,776)</u>
<b>Net Income (Loss) Before Transfers</b>		<u>(40,732)</u>
Transfers in		-
Transfers out		-
<b>Changes in Fund Balance</b>		<u>(40,732)</u>
<b>Fund Balance - beginning</b>		<u>124,388</u>
<b>Fund Balance - ending</b>	\$	<u><u>83,656</u></u> (1)

(1) Ending fund balance includes the Rural Development reserve account balance of \$14,327.

See Independent Accountant's Report on Agreed-Upon Procedures.

TOWN OF BINGER AND BINGER PUBLIC WORKS AUTHORITY  
Binger, Oklahoma

SCHEDULE OF GRANT ACTIVITY  
MODIFIED CASH BASIS  
For The Year Ended June 30, 2022  
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
<b>TOWN:</b>							
Oklahoma Department of Agriculture							
Fire Operational Grant - FY21	\$ 4,826	\$ 4,826	\$ -	\$ 4,826	\$ -	\$ 4,826	\$ -
Fire Operational Grant - FY22	4,763	-	-	-	4,763	4,763	-
U.S. Department of the Treasury							
American Rescue Plan Act ALN #21.027	110,905	-	-	-	55,191	55,191	-
Department of Emergency Management							
FEMA DR 4575 PW 159	28,608	-	-	-	21,456	28,608	(7,152)
District Attorneys Council							
JAG Grant-LLE 2021	5,800	-	-	-	5,122	5,122	-
CKenergy Electric Foundation, Inc.							
Operation Roundup Grant - Police	5,160	-	-	-	5,160	-	5,160
Operation Roundup Grant - Fire	6,000	-	-	-	6,000	6,000	-
<b>Town Subtotal</b>	<u>166,062</u>	<u>4,826</u>	<u>-</u>	<u>4,826</u>	<u>97,692</u>	<u>104,510</u>	<u>(1,992)</u>
<b>AUTHORITY:</b>							
Association of South Central Oklahoma Governments							
Binger REAP #202202	48,386	48,386	-	48,386	-	48,386	-
Binger REAP #222218	45,000	-	-	-	-	-	-
<b>Authority Subtotal</b>	<u>93,386</u>	<u>48,386</u>	<u>-</u>	<u>48,386</u>	<u>-</u>	<u>48,386</u>	<u>-</u>
<b>Overall Totals</b>	<u>\$ 259,448</u>	<u>\$ 53,212</u>	<u>\$ -</u>	<u>\$ 53,212</u>	<u>\$ 97,692</u>	<u>\$ 152,896</u>	<u>\$ (1,992)</u>

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