

**TOWN OF CEMENT, OKLAHOMA and  
CEMENT 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 Cement  
Cement, Oklahoma

Trustees of the Cement Public Works Authority  
Cement, 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 Cement and Cement Public Works Authority, Cement, 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-Fire Department Equipment & Maintenance Fund-Modified Cash Basis, Budgetary Comparison Schedule-Fire Department Grant & Donation Fund-Modified Cash Basis Budgetary Comparison Schedule-CDBG Grant Fund-Modified Cash Basis, Budgetary Comparison Schedule-REAP Fund-Modified Cash Basis, Cement 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 Cement and the Cement 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 Cement and the Cement 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 Cement** 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: The Street & Alley Fund had a fund balance deficit of \$509 as of June 30, 2022.*

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: Fire Department Equipment & Maintenance Fund in total did not exceed appropriations. The Town underbudgeted expenses for transfers to other funds in the amount of \$303.*

*Findings: Cemetery Care Fund in total did not exceed appropriations. The Town underbudgeted expenses for maintenance & operations in the amount of \$8.*

***Findings: The Town did not prepare a budget for the CDBG Grant Fund for the fiscal year 2022. This fund had maintenance & operations expenses in the amount of \$7,691.***

- 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: 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 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 **Cement 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: No instances of noncompliance were noted.***

- 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 list of meter deposits due to customers upon termination of service is not being reconciled to the Authority's financials. The financials reported \$577 less than the meter deposit report balance 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 Cement and Cement 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.

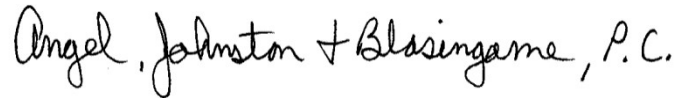
*Findings: The Town did not formally select the water and sewer infrastructure category for expending State and Local Fiscal Recovery Funds established under the American Rescue Plan Act. Current year payments of the Town's ARPA funds were spent on the repair of a collapsed sewer line. Town board minutes only reflect approval of the contractor, but no dollar amount was listed. Also, miscellaneous expenses of \$2,160 that were related to the project were not approved by the board as ARPA grant expenses.*

We were engaged by the Town of Cement and the Cement 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 Cement and the Cement 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 cursive script that reads "Angel, Johnston & Blasingame, P.C.".

Angel, Johnston and Blasingame, P.C.  
Chickasha, Oklahoma  
February 17, 2023

TOWN OF CEMENT AND CEMENT PUBLIC WORKS AUTHORITY  
Cement, 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	\$ 117,036	\$ 239,812	\$ 190,381	\$ 166,467
Fire Department E & M Fund	29,262	33,516	37,251	25,527
Street and Alley Fund	70	4,317	4,896	(509)
Capital Improvement Fund	27,798	8,938	15,136	21,600
Cemetery Care Fund	3,399	574	146	3,827
Fire Department G & D Fund	19,299	14,963	8,253	26,009
CDBG Grant Fund	1	7,691	7,691	1 **
REAP Fund	1	-	-	1 **
Reserve Police Fund	1,937	-	-	1,937
<b>Town Subtotal</b>	<u>198,803</u>	<u>309,811</u>	<u>263,754</u>	<u>244,860</u>
<b>AUTHORITY:</b>				
Cement Public Works Authority	136,168	414,914	421,451	129,631 **
<b>Authority Subtotal</b>	<u>136,168</u>	<u>414,914</u>	<u>421,451</u>	<u>129,631</u>
<b>Overall Totals</b>	<u>\$ 334,971</u>	<u>\$ 724,725</u>	<u>\$ 685,205</u>	<u>\$ 374,491</u>

\*\*Reclassified CDBG Grant Fund and REAP Fund from the Authority to the Town.

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

**TOWN OF CEMENT, 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>	\$ 114,189	\$ 114,189	\$ 114,189	\$ -
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Franchise tax	8,698	8,698	11,423	2,725
Sales tax	71,375	71,375	97,185	25,810
Alcohol beverage tax	7,834	7,834	7,953	119
Tobacco tax	826	826	1,008	182
Use tax	20,687	20,687	24,578	3,891
Total Taxes	<u>109,420</u>	<u>109,420</u>	<u>142,147</u>	<u>32,727</u>
<b>Other Revenue:</b>				
Grants			41,481	41,481
Licenses, permits & fees	590	590	1,355	765
Animal control	5,808	5,808	6,068	260
Lot sales	2,183	2,183	1,699	(484)
Fines & Forfeitures	196	196	7,885	7,689
Rental	-	-	2,500	2,500
Royalty	4,489	4,489	7,165	2,676
Reimbursements	-	-	26,044	26,044
Donations	-	-	1,000	1,000
Miscellaneous	-	-	2,165	2,165
Total Other Revenue	<u>13,266</u>	<u>13,266</u>	<u>97,362</u>	<u>84,096</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	303	303
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>303</u>	<u>303</u>
<b>Total Resources (Inflows)</b>	<u>122,686</u>	<u>122,686</u>	<u>239,812</u>	<u>117,126</u>
<b>Amounts available for appropriation</b>	<u>236,875</u>	<u>236,875</u>	<u>354,001</u>	<u>117,126</u>
<b>Charges to Appropriations (Outflows):</b>				
Personal services	90,000	90,000	74,623	15,377
Maintenance & operations	146,875	146,875	116,608	30,267
Capital outlay	-	-	-	-
Total Other	<u>236,875</u>	<u>236,875</u>	<u>191,231</u>	<u>45,644</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	<u>236,875</u>	<u>236,875</u>	<u>191,231</u>	<u>45,644</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,770</u>	<u>\$ 162,770</u>
Current year encumbrances			<u>3,697</u>	
<b>Ending Fund Balance</b>			<u>\$ 166,467</u>	

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



## TOWN OF CEMENT, OKLAHOMA

**BUDGETARY COMPARISON SCHEDULE**  
**FIRE DEPARTMENT EQUIPMENT & MAINTENANCE 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>	\$ 28,808	\$ 28,808	\$ 28,808	\$ -
<b>Resources (Inflow):</b>				
<b>Taxes:</b>				
Sales tax	-	18,023	18,023	-
County sales tax	-	712	712	-
Total Taxes	<u>-</u>	<u>18,735</u>	<u>18,735</u>	<u>-</u>
<b>Other Revenue:</b>				
Rural fire dues	-	-	100	100
Donations	-	1,996	1,996	-
Interest	-	70	70	-
Surplus	-	11,965	11,965	-
Miscellaneous	-	732	650	(82)
Total Other Revenue	<u>-</u>	<u>14,763</u>	<u>14,781</u>	<u>18</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>33,498</u>	<u>33,516</u>	<u>18</u>
<b>Amounts available for appropriation</b>	<u>28,808</u>	<u>62,306</u>	<u>62,324</u>	<u>18</u>
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	28,808	62,306	37,879	24,427
Total Other	<u>28,808</u>	<u>62,306</u>	<u>37,879</u>	<u>24,427</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	303	(303)
<b>Total Charges to Appropriations (Outflows)</b>	<u>28,808</u>	<u>62,306</u>	<u>38,182</u>	<u>24,124</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,142</u>	<u>\$ 24,142</u>
Current year encumbrances			<u>1,385</u>	
<b>Ending Fund Balance</b>			<u>\$ 25,527</u>	

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

**TOWN OF CEMENT, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIRE DEPARTMENT GRANT & DONATION 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>	\$ 19,300	\$ 19,300	\$ 19,300	\$ -
<b>Resources (Inflow):</b>				
<b>Other Revenue:</b>				
Grants	-	250	5,013	4,763
Donations	-	14,563	9,950	(4,613)
Total Other Revenue	<u>-</u>	<u>14,813</u>	<u>14,963</u>	<u>150</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>14,813</u>	<u>14,963</u>	<u>150</u>
<b>Amounts available for appropriation</b>	<u>19,300</u>	<u>34,113</u>	<u>34,263</u>	<u>150</u>
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	19,300	34,113	9,112	25,001
Total Other	<u>19,300</u>	<u>34,113</u>	<u>9,112</u>	<u>25,001</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	<u>19,300</u>	<u>34,113</u>	<u>9,112</u>	<u>25,001</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,151</u>	<u>\$ 25,151</u>
Current year encumbrances			<u>858</u>	
<b>Ending Fund Balance</b>			<u>\$ 26,009</u>	

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

**TOWN OF CEMENT, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**CDBG 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>	\$ -	\$ -	\$ 1	\$ 1
<b>Resources (Inflow):</b>				
<b>Other Revenue:</b>				
Grants	-	-	7,691	7,691
Total Other Revenue	-	-	7,691	7,691
<b>Other Financing Sources:</b>				
Transfers from other funds	-	-	-	-
Total Other Financing Sources	-	-	-	-
<b>Total Resources (Inflows)</b>	-	-	7,691	7,691
<b>Amounts available for appropriation</b>	-	-	7,692	7,692
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	-	-	7,691	(7,691)
Total Other	-	-	7,691	(7,691)
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	-	-	7,691	(7,691)
<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.

**TOWN OF CEMENT, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE**  
**REAP 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>	\$ -	\$ -	\$ 1	\$ 1
<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>	-	-	1	1
<b>Charges to Appropriations (Outflows):</b>				
Maintenance & operations	-	-	-	-
Total Other	-	-	-	-
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Charges to Appropriations (Outflows)</b>	-	-	-	-
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
Current year encumbrances			-	
<b>Ending Fund Balance</b>			<u>\$ 1</u>	

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

**CEMENT PUBLIC WORKS AUTHORITY**  
Cement, Oklahoma

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

	<u><b>Cement Public Works Authority</b></u>
<b>Operating Revenues:</b>	
Water revenue	\$ 156,892
Sewer revenue	46,604
Solid waste revenue	83,089
Penalties and fees	9,706
Refunds and reimbursements	462
Miscellaneous revenue	270
ODOT water/sewer line relocate project	117,862
Total Operating Revenue	<u>414,885</u>
<b>Operating Expenses:</b>	
Personal services	63,115
Maintenance and operations	
Water	259,886
Sewer	7,691
Solid Waste	81,664
Capital outlay	9,095
Total Operating Expenses	<u>421,451</u>
Operating Income (Loss)	<u>(6,566)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Interest revenue	<u>29</u>
Total Non-Operating Revenues (Expenses)	<u>29</u>
<b>Net Income (Loss) Before Transfers</b>	<u>(6,537)</u>
Transfers in	-
Transfers out	<u>-</u>
<b>Changes in Fund Balance</b>	<u>(6,537)</u>
<b>Fund Balance - beginning</b>	<u>136,168</u> (1)
<b>Fund Balance - ending</b>	<u>\$ 129,631</u>

(1) Reclassed CDBG Grant Fund of \$1 and REAP Fund of \$1 from the Authority to the Town.

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

TOWN OF CEMENT AND CEMENT PUBLIC WORKS AUTHORITY  
Cement, 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 - FY20	\$ 4,642	\$ 4,642	3,523	1,119	-	1,119	-
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	83,355	-	-	-	41,481	18,460	23,021
<b>Town Subtotal</b>	<u>97,586</u>	<u>9,468</u>	<u>3,523</u>	<u>5,945</u>	<u>46,244</u>	<u>29,168</u>	<u>23,021</u>
<b>AUTHORITY:</b>							
Oklahoma Department of Commerce							
17438 CDBG 18	136,364	127,631	127,631	-	7,691	7,691	-
Oklahoma Water Resources Board							
OWRB REAP Grant No. FAP-20-001-R	99,999	99,999	14,252	85,747	-	9,095	76,652
Oklahoma Department of Transportation							
ODOT Project No. STP-108C(101)UT	160,000	269,785	269,564	221	50,566	50,566	221
Oklahoma Department of Transportation							
ODOT Project No. STP-108C(101)UT	161,325	-	-	-	67,296	67,296	-
<b>Authority Subtotal</b>	<u>557,688</u>	<u>497,415</u>	<u>411,447</u>	<u>85,968</u>	<u>125,553</u>	<u>134,648</u>	<u>76,873</u>
<b>Overall Totals</b>	<u>\$ 655,274</u>	<u>\$ 506,883</u>	<u>\$ 414,970</u>	<u>\$ 91,913</u>	<u>\$ 171,797</u>	<u>\$ 163,816</u>	<u>\$ 99,894</u>

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