



**Town of
BINGER,
OKLAHOMA**

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

AS OF AND FOR THE FISCAL YEAR ENDED

JUNE 30, 2023

THE TOWN OF BINGER, OKLAHOMA

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

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

Independent Accountant's Report

To the Specified Users of the Report:

Town Board, 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 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 Public Works Authority in meeting its 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, 2023. Management of the Town of Binger (the Town) and the Binger Public Works Authority (the Authority) are responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town and the 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 with specified legal or contractual requirements for the fiscal year ended June 30, 2023. 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, 2023:

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

Findings: No instances of noncompliance were observed.

Town of Binger and Binger Public Works Authority
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2. **Procedures Performed:** From the Town's trial balances, we prepared a cash basis budget and actual financial schedule for the General Fund, Clinic Fund, Street and Alley Fund, Fire Truck Improvement Fund, Fire Department County Tax Fund, Improvement Plan Fund, REAP Grant Fund, CLEET Fund, Beautification Fund, Fire Truck Fund, and Capital Improvement Fund (see accompanying Exhibit 2) and compared the actual expenditures reported to the authorized appropriations to report any observed instances of noncompliance with the appropriation limitations.

Findings: No instances of noncompliance were observed.

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 reconciling items were observed that did not clear on a timely basis.

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: At June 30, 2023, the town was undercollateralized by \$28,066. The Town has since received additional pledged collateral to cover all deposits.

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

Findings: No instances of noncompliance were observed.

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 observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

7. **Procedures Performed:** A search for Town debt agreements was performed to identify any contractually required reserve balances and debt service requirements of bond indentures for the purpose of determining contract compliance.

Findings: The Town had no debt, therefore no debt service coverage requirements of bond indentures were applicable.

As to the Binger Public Works Authority, as of and for the fiscal year ended June 30, 2023:

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

Findings: No instances of noncompliance were observed.

Town of Binger and Binger Public Works Authority
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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 observed.

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: At June 30, 2023, all deposits were covered by FDIC.

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

Findings: No instances of noncompliance were observed.

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 observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

6. **Procedures Performed:** A search for Authority debt agreements was performed to identify any contractually required reserve balances and/or debt service coverage requirements of bond indentures for the purposes of determining contract compliance.

Findings: At June 30, 2023, the Authority met its debt service reserve balance requirement and has no debt service coverage requirement.

As to the Town of Binger and Binger Public Works Authority grant programs, as of and for the fiscal year ended June 30, 2023:

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 observed instances of noncompliance with the grant agreement.

Findings: No instances of noncompliance were observed.

We were engaged to conduct this agreed-upon procedures engagement in accordance with the 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 or the 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, 2023. Accordingly, we do not express such an opinion or

Town of Binger and Binger Public Works Authority
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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 and the 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.

Crawford & Associates, P.C.

Crawford & Associates, P.C.
September 26, 2023



EXHIBIT 1

TOWN OF BINGER AND BINGER PUBLIC WORKS AUTHORITY
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Restated Beginning of Year Fund Balances	Current Year Revenues	Current Year Expenditures	End of Year Fund Balances
TOWN:				
General Fund	\$ 274,741	\$ 307,624	\$ 280,355	\$ 302,010
Clinic Fund	208,210	21,391	168,298	61,303
Street and Alley Fund	51,718	46,683	42,471	55,930
Fire Truck Improvement Fund	33,098	40,738	23,711	50,125
Fire Department County Tax Fund	11,389	3,287	1,420	13,256
Improvement Plan Fund	131,302	85,301	44,203	172,400
REAP Grant Fund	1	18,500	18,500	1
CLEET Fund	865	4,821	4,651	1,035
Beautification Project Fund	2,419	800	226	2,993
Fire Truck Fund	12,721	9,937	4,605	18,053
Capital Improvement Fund	133,375	52,926	59,333	126,968
Town Subtotal	<u>859,839</u>	<u>592,008</u>	<u>647,773</u>	<u>804,074</u>
PUBLIC WORKS AUTHORITY:				
Binger Public Works Authority	83,656	348,110	321,778	109,988
BPWA Subtotal	<u>83,656</u>	<u>348,110</u>	<u>321,778</u>	<u>109,988</u>
Overall Totals	<u>\$ 943,495</u>	<u>\$ 940,118</u>	<u>\$ 969,551</u>	<u>\$ 914,062</u>

Note: General Fund beginning fund balance was restated in the amount of \$3,704 relating to the removal of OMAG Escrow account which is not considered a cash account of the Town.

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Beginning Budgetary Fund Balance, Restated	\$ 233,203	\$ 233,203	\$ 274,741	\$ 41,538
Resources (Inflows):				
Taxes:				
Sales tax	143,520	143,520	163,377	19,857
Franchise tax	21,717	21,717	25,610	3,893
Total Taxes	165,237	165,237	188,987	23,750
Intergovernmental:				
Alcoholic beverage	7,909	7,909	7,761	(148)
Tobacco tax	2,270	2,270	2,320	50
Grant revenue	-	-	60,005	60,005
Total Intergovernmental	10,179	10,179	70,086	59,907
Charges for Services:				
Permits	54	54	-	(54)
Fire department fees	945	945	5,340	4,395
Total Charges for Services	999	999	5,340	4,341
Interest Income	398	398	146	(252)
Fines and Forfeitures	33,459	33,459	35,482	2,023
Miscellaneous Income:				
Rent	1,800	1,800	2,000	200
Royalty	3,068	3,068	3,316	248
Other	-	-	2,267	2,267
Total Miscellaneous	4,868	4,868	7,583	2,715
Other Financing Sources:				
Transfers from other funds	-	-	-	-
Total Resources (Inflows)	215,140	215,140	307,624	92,484
Amounts available for appropriation	448,343	448,343	582,365	134,022
Charges to Appropriations (Outflows):				
General Government:				
Personal services	225,000	225,000	142,148	82,852
Maintenance and operations	147,343	147,343	85,251	62,092
Capital outlay	76,000	76,000	52,956	23,044
Total General Government	448,343	448,343	280,355	167,988
Other Financing Sources:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	448,343	448,343	280,355	167,988
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 302,010	\$ 302,010

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
CLINIC FUND
FOR THE YEAR ENDED JUNE 30, 2023

	CLINIC FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 208,210	\$ 208,210	\$ 208,210	\$ -
Resources (Inflows):				
Sales tax	-	18,002	21,313	3,311
Interest	-	66	78	12
Total Resources (Inflows)	<u>-</u>	<u>18,068</u>	<u>21,391</u>	<u>3,323</u>
Amounts available for appropriation	<u>208,210</u>	<u>226,278</u>	<u>229,601</u>	<u>3,323</u>
Charges to appropriations (outflows):				
Maintenance and operations	2,500	6,091	3,353	2,738
Capital outlay	205,710	220,187	164,945	55,242
Total Clinic	<u>208,210</u>	<u>226,278</u>	<u>168,298</u>	<u>57,980</u>
Other Financing Uses:				
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Charges to Appropriations	<u>208,210</u>	<u>226,278</u>	<u>168,298</u>	<u>57,980</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,303</u>	<u>\$ 61,303</u>

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
STREET AND ALLEY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	STREET AND ALLEY FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 51,718	\$ 51,718	\$ 51,718	\$ -
Resources (Inflows):				
Sales tax	-	36,028	42,651	6,623
Gas excise tax	-	636	792	156
Motor vehicle tax	-	2,361	3,213	852
Interest income	-	20	27	7
Total Resources (Inflows)	-	39,045	46,683	7,638
Amounts available for appropriation	51,718	90,763	98,401	7,638
Charges to appropriations (outflows):				
Personal service	36,000	57,617	30,431	27,186
Maintenance and operations	15,718	33,146	12,040	21,106
Total Streets	51,718	90,763	42,471	48,292
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	51,718	90,763	42,471	48,292
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 55,930	\$ 55,930

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FIRE TRUCK IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FIRE TRUCK IMPROVEMENT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 33,098	\$ 33,098	\$ 33,098	\$ -
Resources (Inflows):				
Sales tax	-	18,002	21,313	3,311
Miscellaneous income	-	6,420	9,350	2,930
Interest income	-	17	22	5
Grant revenue	-	4,350	10,053	5,703
Total Resources (Inflows)	-	28,789	40,738	11,949
Amounts available for appropriation	33,098	61,887	73,836	11,949
Charges to appropriations (outflows):				
Personal service	500	2,980	2,430	550
Maintenance and operations	15,598	41,907	19,480	22,427
Capital outlay	17,000	17,000	1,801	15,199
Total Fire Truck Improvement	33,098	61,887	23,711	38,176
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	33,098	61,887	23,711	38,176
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 50,125	\$ 50,125

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FIRE DEPARTMENT COUNTY TAX FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FIRE DEPARTMENT COUNTY TAX FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 11,389	\$ 11,389	\$ 11,389	\$ -
Resources (Inflows):				
County tax	-	1,420	1,420	-
Interest income	-	46	67	21
BIA fire runs	-	1,800	1,800	-
Total Resources (Inflows)	-	3,266	3,287	21
Amounts available for appropriation	11,389	14,655	14,676	21
Charges to appropriations (outflows):				
Maintenance and operations	2,000	3,420	1,420	2,000
Capital outlay	9,389	11,235	-	11,235
Total Fire Department	11,389	14,655	1,420	13,235
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	11,389	14,655	1,420	13,235
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 13,256	\$ 13,256

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
IMPROVEMENT PLAN FUND
FOR THE YEAR ENDED JUNE 30, 2023

	IMPROVEMENT PLAN FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 131,302	\$ 131,302	\$ 131,302	\$ -
Resources (Inflows):				
Sales tax	-	72,058	85,301	13,243
Total Resources (Inflows)	-	72,058	85,301	13,243
Amounts available for appropriation	131,302	203,360	216,603	13,243
Charges to appropriations (outflows):				
Maintenance and operations	1,302	2,904	45	2,859
Capital outlay	130,000	200,456	44,158	156,298
Total Improvement Plan	131,302	203,360	44,203	159,157
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	131,302	203,360	44,203	159,157
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 172,400	\$ 172,400

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
REAP GRANT FUND
FOR THE YEAR ENDED JUNE 30, 2023

	REAP GRANT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 1	\$ 1	\$ 1	\$ -
Resources (Inflows):				
Grant revenue	-	18,500	18,500	-
Total Resources (Inflows)	-	18,500	18,500	-
Amounts available for appropriation	1	18,501	18,501	-
Charges to appropriations (outflows):				
Capital outlay	1	18,501	18,500	1
Total REAP Grant	1	18,501	18,500	1
Total Charges to Appropriations	1	18,501	18,500	1
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 1	\$ 1

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
CLEET FUND
FOR THE YEAR ENDED JUNE 30, 2023

	CLEET FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 865	\$ 865	\$ 865	\$ -
Resources (Inflows):				
Court costs	-	4,791	4,821	30
Total Resources (Inflows)	-	4,791	4,821	30
Amounts available for appropriation	865	5,656	5,686	30
Charges to appropriations (outflows):				
Maintenance and supplies	865	5,656	4,651	1,005
Total CLEET	865	5,656	4,651	1,005
Total Charges to Appropriations	865	5,656	4,651	1,005
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 1,035	\$ 1,035

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
BEAUTIFICATION PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2023

BEAUTIFICATION PROJECT FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 2,419	\$ 2,419	\$ 2,419	\$ -
Resources (Inflows):				
Garage sale vendors	-	595	595	-
Garage sale permits	-	205	205	-
Total Resources (Inflows)	-	800	800	-
Amounts available for appropriation	2,419	3,219	3,219	-
Charges to appropriations (outflows):				
Maintenance and operations	200	500	226	274
Capital outlay	2,219	2,719	-	2,719
Total Beautification Project	2,419	3,219	226	2,993
Total Charges to Appropriations	2,419	3,219	226	2,993
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 2,993	\$ 2,993

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FIRE TRUCK FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FIRE TRUCK FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 12,721	\$ 12,721	\$ 12,721	\$ -
Resources (Inflows):				
Volunteer's monthly	-	1,060	1,260	200
Volunteer's per run	-	2,875	2,875	-
Fundraisers	-	2,668	2,668	-
Donations	-	2,270	2,818	548
Interest income		186	316	130
Total Resources (Inflows)	-	9,059	9,937	878
Amounts available for appropriation	12,721	21,780	22,658	878
Charges to appropriations (outflows):				
Maintenance and operations	7,721	13,280	4,605	8,675
Capital outlay	5,000	8,500	-	8,500
Total Fire Truck Fund	12,721	21,780	4,605	17,175
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	12,721	21,780	4,605	17,175
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 18,053	\$ 18,053

See independent accountant's report on agreed-upon procedures.

EXHIBIT 2
TOWN OF BINGER, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2023

CAPITAL IMPROVEMENT FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 129,411	\$ 129,411	\$ 133,375	\$ 3,964
Resources (Inflows):				
Use tax	-	44,016	51,940	7,924
Interest income	-	683	986	303
Total Resources (Inflows)	-	44,699	52,926	8,227
Amounts available for appropriation	129,411	174,110	186,301	12,191
Charges to appropriations (outflows):				
Maintenance and operations	1,411	6,747	3,631	3,116
Capital outlay	128,000	167,363	55,702	111,661
Total Capital Improvement	129,411	174,110	59,333	114,777
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	129,411	174,110	59,333	114,777
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 126,968	\$ 126,968

See independent accountant's report on agreed-upon procedures.

EXHIBIT 3

TOWN OF BINGER, OKLAHOMA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - CASH BASIS
BINGER PUBLIC WORKS AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Operating Revenues:

Charges for services:

Water	\$ 332,490
Sewer	15,080
Other	216

Total Operating Revenues	347,786
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Operating Expenses:

Water:

Personal services	149,196
Maintenance and operations	129,553

Total Water	278,749
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Sewer:

Maintenance and operations	26,177
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Total Sewer	26,177
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Total Operating Expenses	304,926
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Operating Income	42,860
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Non-Operating Revenues (Expenses):

Interest income	324
Debt service - principal	(11,433)
Debt service - interest	(5,419)

Total Non-Operating Revenues (Expenses)	(16,528)
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Change in fund balance	26,332
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Fund Balance - beginning	83,656
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Fund Balance - ending	\$ 109,988
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See independent accountant's report on agreed-upon procedures.

TOWN OF BINGER, OKLAHOMA
SCHEDULE OF GRANT ACTIVITY - CASH BASIS
Year Ended June 30, 2023

	Coronavirus State and Local Fiscal Recovery Funds	Rural Fire Grant	REAP Contract #222218	FEMA DR 4575 PW 159
Awarding agency	U.S. Department of Treasury	Oklahoma Department of Agriculture	Association of South- Central Oklahoma Governments (ASCOG)	Department of Emergency Management
ALN	21,027	N/A	N/A	97,036
Award Amount	\$ 110,905	\$ 10,053	\$ 45,000	\$ 27,177
Program Budget	110,905	10,053	45,000	28,608
Current Year Activity:				
Current Year Receipts:				
Received from agency	55,714	10,053	18,500	4,291
Received from local match	-	-	-	-
Total current year receipts	55,714	10,053	18,500	4,291
Current Year Disbursements	1,262	10,053	18,500	-
Beginning of Year Unexpended Grant Funds (Due from Agency)	(4,155)	-	-	-
End of Year Unexpended Grant Funds (Due from Agency)	50,297	-	-	4,291
Program To-Date Activity:				
Program To-Date Receipts:				
Received from agency	110,905	10,053	18,500	25,747
Received from local match	-	-	-	1,430
Total program To-Date Receipts	110,905	10,053	18,500	27,177
Program To-Date Disbursements	60,608	10,053	18,500	28,608
Program To-Date Unexpended Grant Funds (Due from Agency)	\$ 50,297	\$ -	\$ -	\$ (1,431)

See independent accountant's report on agreed-upon procedures.