

THE TOWN OF BINGER, OKLAHOMA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

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, 2024. 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, 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 Binger as of and for the fiscal year ended June 30, 2024:

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, 2024, the town's deposits were fully collateralized.

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 required reserve balance and 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, 2024:

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.

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, 2024, 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, 2024, the Authority met its debt service reserve balance requirement and has no debt service coverage requirement.

The Authority has a Rural Development loan with a required debt service reserve balance of \$4,860. The reserve account consists of a money market savings account with a balance of \$15,054 at June 30, 2024. Therefore, the required debt service reserve balance was met.

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

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.

Town of Binger and Binger Public Works Authority
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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, 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 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.
October 22, 2024

EXHIBIT 1

TOWN OF BINGER AND BINGER PUBLIC WORKS AUTHORITY
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	Restated Beginning of Year Fund Balances	Current Year Revenues	Current Year Expenditures	End of Year Fund Balances
TOWN:				
General Fund	\$ 302,010	\$ 274,660	\$ 300,686	\$ 275,984
Clinic Fund	61,303	24,523	24,830	60,996
Street and Alley Fund	55,930	45,814	49,975	51,769
Fire Truck Improvement Fund	50,125	37,903	37,770	50,258
Fire Department County Tax Fund	13,256	2,106	3,195	12,167
Improvement Plan Fund	172,400	83,519	16,152	239,767
REAP Grant Fund	1	2,725	2,725	1
CLEET Fund	1,035	2,558	2,487	1,106
Beautification Project Fund	2,993	945	573	3,365
Fire Truck Fund	18,053	10,526	7,055	21,524
NE Caddo Co. EMS Dist. Tax	-	143,536	143,536	-
Capital Improvement Fund	126,968	64,326	53,959	137,335
Town Subtotal	<u>804,074</u>	<u>693,141</u>	<u>642,943</u>	<u>854,272</u>
PUBLIC WORKS AUTHORITY:				
Binger Public Works Authority	109,988	320,957	296,440	134,505
BPWA Subtotal	<u>109,988</u>	<u>320,957</u>	<u>296,440</u>	<u>134,505</u>
Overall Totals	<u>\$ 914,062</u>	<u>\$ 1,014,098</u>	<u>\$ 939,383</u>	<u>\$ 988,777</u>

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, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Beginning Budgetary Fund Balance	\$ 302,010	\$ 302,010	\$ 302,010	\$ -
Resources (Inflows):				
Taxes:				
Sales tax	147,039	147,039	176,685	29,646
Franchise tax	23,049	23,049	26,278	3,229
Total Taxes	170,088	170,088	202,963	32,875
Intergovernmental:				
Alcoholic beverage	6,985	6,985	7,415	430
Tobacco tax	2,088	2,088	2,103	15
Grant revenue	-	-	29,031	29,031
Total Intergovernmental	9,073	9,073	38,549	29,476
Charges for Services:				
Permits	32	32	-	(32)
Fire department fees	4,806	4,806	2,960	(1,846)
Total Charges for Services	4,838	4,838	2,960	(1,878)
Interest Income	131	131	149	18
Fines and Forfeitures	31,934	31,934	20,039	(11,895)
Miscellaneous Income:				
Rent	1,800	1,800	2,000	200
Royalty	2,984	2,984	2,630	(354)
Other	-	-	5,370	5,370
Total Miscellaneous	4,784	4,784	10,000	5,216
Total Resources (Inflows)	220,848	220,848	274,660	53,812
Amounts available for appropriation	522,858	522,858	576,670	53,812
Charges to Appropriations (Outflows):				
General Government:				
Personal services	260,000	260,000	157,464	102,536
Maintenance and operations	162,858	162,858	85,575	77,283
Capital outlay	100,000	100,000	57,647	42,353
Total General Government	522,858	522,858	300,686	222,172
Total Charges to Appropriations	522,858	522,858	300,686	222,172
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 275,984	\$ 275,984

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, 2024

	CLINIC FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 61,303	\$ 61,303	\$ 61,303	\$ -
Resources (Inflows):				
Sales tax	-	17,350	20,880	3,530
Interest	-	31	43	12
Building rent	-	3,150	3,600	450
Total Resources (Inflows)	-	20,531	24,523	3,992
Amounts available for appropriation	61,303	81,834	85,826	3,992
Charges to appropriations (outflows):				
Maintenance and operations	6,303	10,218	4,857	5,361
Capital outlay	55,000	71,616	19,973	51,643
Total Clinic	61,303	81,834	24,830	57,004
Total Charges to Appropriations	61,303	81,834	24,830	57,004
Ending Budgetary Fund Balance	\$ -	\$ (0)	\$ 60,996	\$ 60,996

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, 2024

	STREET AND ALLEY FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 55,930	\$ 55,930	\$ 55,930	\$ -
Resources (Inflows):				
Sales tax	-	34,699	41,759	7,060
Gas excise tax	-	647	779	132
Motor vehicle tax	-	2,560	3,248	688
Interest income	-	21	28	7
Total Resources (Inflows)	-	37,927	45,814	7,887
Amounts available for appropriation	55,930	93,857	101,744	7,887
Charges to appropriations (outflows):				
Personal service	40,000	58,500	32,666	25,834
Maintenance and operations	15,930	35,357	17,309	18,048
Total Streets	55,930	93,857	49,975	43,882
Total Charges to Appropriations	55,930	93,857	49,975	43,882
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 51,769	\$ 51,769

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, 2024

	FIRE TRUCK IMPROVEMENT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 50,125	\$ 50,125	\$ 50,125	\$ -
Resources (Inflows):				
Sales tax	-	17,350	20,880	3,530
Miscellaneous income	-	100	7,000	6,900
Interest income	-	22	29	7
Grant revenue	-	10,994	9,994	(1,000)
Total Resources (Inflows)	-	28,466	37,903	9,437
Amounts available for appropriation	50,125	78,591	88,028	9,437
Charges to appropriations (outflows):				
Personal service	2,500	3,600	2,420	1,180
Maintenance and operations	27,625	44,547	13,847	30,700
Capital outlay	20,000	30,444	21,503	8,941
Total Fire Truck Improvement	50,125	78,591	37,770	40,821
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	50,125	78,591	37,770	40,821
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 50,258	\$ 50,258

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, 2024

	FIRE DEPARTMENT COUNTY TAX FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 13,256	\$ 13,256	\$ 13,256	\$ -
Resources (Inflows):				
County tax	-	1,420	1,420	-
Interest income	-	64	86	22
BIA fire runs	-	600	600	-
Total Resources (Inflows)	-	2,084	2,106	22
Amounts available for appropriation	13,256	15,340	15,362	22
Charges to appropriations (outflows):				
Maintenance and operations	3,256	4,696	3,195	1,501
Capital outlay	10,000	10,644	-	10,644
Total Fire Department	13,256	15,340	3,195	12,145
Total Charges to Appropriations	13,256	15,340	3,195	12,145
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 12,167	\$ 12,167

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, 2024

	IMPROVEMENT PLAN FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 172,400	\$ 172,400	\$ 172,400	\$ -
Resources (Inflows):				
Sales tax	-	69,399	83,519	14,120
Total Resources (Inflows)	-	69,399	83,519	14,120
Amounts available for appropriation	172,400	241,799	255,919	14,120
Charges to appropriations (outflows):				
Maintenance and operations	2,400	2,400	240	2,160
Capital outlay	170,000	239,399	15,912	223,487
Total Improvement Plan	172,400	241,799	16,152	225,647
Total Charges to Appropriations	172,400	241,799	16,152	225,647
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 239,767	\$ 239,767

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, 2024

	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	-	2,725	2,725	-
Total Resources (Inflows)	-	2,725	2,725	-
Amounts available for appropriation	1	2,726	2,726	-
Charges to appropriations (outflows):				
Capital outlay	1	2,726	2,725	1
Total REAP Grant	1	2,726	2,725	1
Total Charges to Appropriations	1	2,726	2,725	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, 2024

	CLEET FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 1,035	\$ 1,035	\$ 1,035	\$ -
Resources (Inflows):				
Court costs	-	2,528	2,558	30
Total Resources (Inflows)	-	2,528	2,558	30
Amounts available for appropriation	1,035	3,563	3,593	30
Charges to appropriations (outflows):				
Maintenance and supplies	1,035	3,563	2,487	1,076
Total CLEET	1,035	3,563	2,487	1,076
Total Charges to Appropriations	1,035	3,563	2,487	1,076
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 1,106	\$ 1,106

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, 2024

	BEAUTIFICATION PROJECT FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 2,993	\$ 2,993	\$ 2,993	\$ -
Resources (Inflows):				
Garage sale vendors	-	815	765	(50)
Garage sale permits	-	180	180	-
Total Resources (Inflows)	-	995	945	(50)
Amounts available for appropriation	2,993	3,988	3,938	(50)
Charges to appropriations (outflows):				
Maintenance and operations	500	1,495	573	922
Capital outlay	2,493	2,493	-	2,493
Total Beautification Project	2,993	3,988	573	3,415
Total Charges to Appropriations	2,993	3,988	573	3,415
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 3,365	\$ 3,365

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, 2024

	FIRE TRUCK FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 18,053	\$ 18,053	\$ 18,053	\$ -
Resources (Inflows):				
Volunteer's monthly	-	670	1,160	490
Volunteer's per run	-	2,055	1,785	(270)
Fundraisers	-	3,489	3,489	-
Donations	-	3,405	3,405	-
Interest income		507	687	180
Total Resources (Inflows)	-	10,126	10,526	400
Amounts available for appropriation	18,053	28,179	28,579	400
Charges to appropriations (outflows):				
Maintenance and operations	6,053	6,053	2,912	3,141
Capital outlay	12,000	22,126	4,143	17,983
Total Fire Truck Fund	18,053	28,179	7,055	21,124
Total Charges to Appropriations	18,053	28,179	7,055	21,124
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 21,524	\$ 21,524

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, 2024

	CAPITAL IMPROVEMENT FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 126,968	\$ 126,968	\$ 126,968	\$ -
Resources (Inflows):				
Use tax	-	52,969	63,071	10,102
Interest income	-	927	1,255	328
Total Resources (Inflows)	-	53,896	64,326	10,430
Amounts available for appropriation	126,968	180,864	191,294	10,430
Charges to appropriations (outflows):				
Maintenance and operations	3,968	3,968	-	3,968
Capital outlay	123,000	176,896	53,959	122,937
Total Capital Improvement	126,968	180,864	53,959	126,905
Total Charges to Appropriations	126,968	180,864	53,959	126,905
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 137,335	\$ 137,335

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, 2024

Operating Revenues:

Charges for services:

Water	\$ 315,760
Sewer	4,180
Other	505
Total Operating Revenues	<u>320,445</u>

Operating Expenses:

Water:

Personal services	112,121
Maintenance and operations	152,614
Total Water	<u>264,735</u>

Sewer:

Maintenance and operations	14,853
Total Sewer	<u>14,853</u>

Total Operating Expenses	<u>279,588</u>
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Operating Income	40,857
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Non-Operating Revenues (Expenses):

Interest income	512
Debt service - principal	(11,839)
Debt service - interest	(5,013)
Total Non-Operating Revenues (Expenses)	<u>(16,340)</u>

Change in fund balance	24,517
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Fund Balance - beginning	<u>109,988</u>
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*Fund Balance - ending	<u>\$ 134,505</u>
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*Ending fund balance includes the Rural Development reserve account balance of \$15,054.

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

EXHIBIT 4

TOWN OF BINGER, OKLAHOMA
SCHEDULE OF GRANT ACTIVITY - CASH BASIS
Year Ended June 30, 2024

	Coronavirus State and Local Fiscal Recovery Funds	Rural Fire Grant	REAP Contract #222218	2024 Safe Oklahoma Grant	State Rural Community Fire Protection Sub-grant	FEMA DR 4575 PW 159
Awarding agency	U.S. Department of Treasury	Oklahoma Department of Agriculture	Association of South- Central Oklahoma Governments (ASCOG)	Oklahoma Office of Attorney General	Oklahoma Department of Agriculture, Food and Forestry	Department of Emergency Management
ALN	21.027	N/A	N/A			97.036
Award Amount	\$ 110,905	\$ 9,994	\$ 45,000	\$ 27,600	\$ 20,000	\$ 27,177
Program Budget	110,905	9,994	45,000	27,600	25,000	28,608
Current Year Activity:						
Current Year Receipts:						
Received from agency	-	9,994	2,725	27,600	-	1,431
Received from local match	-	-	-	-	-	-
Total current year receipts	-	9,994	2,725	27,600	-	1,431
Current Year Disbursements	50,297	9,994	2,725	7,350	13,043	-
Beginning of Year Unexpended Grant Funds (Due from Agency)	50,297	-	-	-	-	(1,431)
End of Year Unexpended Grant Funds (Due from Agency)	-	-	-	20,250	(13,043)	-
Program To-Date Activity:						
Program To-Date Receipts:						
Received from agency	110,905	9,994	21,225	27,600	-	27,178
Received from local match	-	-	-	-	-	1,430
Total program To-Date Receipts	110,905	9,994	21,225	27,600	-	28,608
Program To-Date Disbursements	110,905	9,994	21,225	7,350	13,043	28,608
Program To-Date Unexpended Grant Funds (Due from Agency)	\$ -	\$ -	\$ -	\$ 20,250	\$ (13,043)	\$ -

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