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Members of American  
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## Practitioner's Report on Applying Agreed-Upon Procedures

To the Specified Users of the Report:

City Board, City of Erick  
Erick, Oklahoma

Trustees of the Erick Public Works Authority  
Erick, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

We have performed the procedures enumerated below as defined within the applicable state laws of the State of Oklahoma solely to assist the City 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 City of Erick and the Erick Public Works Authority are responsible for the City's and Authority's financial accountability and its compliance with those legal and contractual requirements.

The City of Erick and the Erick Public Works Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting its financial accountability requirements as prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1-.3. 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 City of Erick as of and for the fiscal year ended June 30, 2023:

- I. **Procedures Performed:** Prepare a schedule of changes in fund balances for each fund from the City's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** See Exhibit I. No instances of noncompliance noted.

- II. **Procedures Performed:** Prepare a budget and actual financial schedule for the General Fund and any other significant funds listing separately each federal fund and compare the actual expenditures reported to the authorized appropriations to report any noted instances on noncompliance with the appropriation limitations.

**Findings:** See Exhibit II, III IV, V, VI, VII, and VIII. No instances of non compliance noted.

**Procedures Performed:** Agree the City'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 noted.

- III. **Procedures Performed:** Compare the City's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances of noncompliance noted. All deposits were insured or collateralized at June 30, 2023.

- IV. **Procedures Performed:** Compare use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance noted.

- V. **Procedures Performed:** Compare the accounting for the City'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 noted.

- VI. **Procedures Performed:** Compare the City's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

**Findings:** No such compliance requirements were identified that were applicable to the City. No instances of noncompliance noted.

- VII. **Procedures Performed:** For the grants received during the year, prepare a schedule of grant funds awarded, received, expended and the remaining balances. Compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

**Findings:** See Exhibit X. No instances of noncompliance noted.

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

- I. **Procedures Performed:** Prepare a schedule of revenues, expenditures and changes in fund balance-cash basis from the Authority's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** See Exhibit IX. No instances of noncompliance noted.

- II. **Procedures Performed:** Agree 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 unusual reconciling items were noted that did not clear on a timely basis.

III. **Procedures Performed:** Compare 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 noted. All deposits were insured or collateralized at June 30, 2023.

IV. **Procedures Performed:** Compare the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances of noncompliance noted.

V. **Procedures Performed:** Compare 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 noted.

VI. **Procedures Performed:** Compare the Authority's account balances in reserve accounts to contractually required 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 noted.

We were engaged by The City of Erick and the Erick 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 and the additional 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, to meet the requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. 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 City of Erick and the Erick Public Works Authority and to meet our 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 those specified parties.



rsmeacham  
CPA ADVISORS

Clinton, Oklahoma  
January 2, 2024

rsmeacham  
CPA ADVISORS

**CITY OF ERICK, OKLAHOMA**  
**STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES (MODIFIED CASH BASIS)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Beginning of Year <u>Fund Balances</u>	Current Year <u>Change</u>	End of Year <u>Fund Balances</u>
<b>TOWN:</b>			
General Fund	\$ 700,399	\$ 247,358	\$ 947,757
Street & Alley Fund	42,706	1,433	44,139
Cemetery Replacement Fund	57,110	825	57,935
Ambulance Fund	272,739	31,582	304,321
Fire Dept Fund	182,390	21,601	203,991
Motel Tax Fund	128,420	(2,211)	126,209
Municipal Court Fund	16,688	2,440	19,128
Equipment Improvement Fund	1,515	-	1,515
CDBG Grant	1	-	1
<b>CITY TOTAL</b>	<u>1,401,968</u>	<u>303,028</u>	<u>1,704,996</u>
<b>ERICK PUBLIC WORKS AUTHORITY</b>			
EPWA			
Invested in fixed assets	** 1,644,761	420,162	2,064,923
Unrestricted fund balance	389,344	(492,881)	(103,537)
<b>EPWA TOTAL</b>	<u>\$ 2,034,105</u>	<u>\$ (72,719)</u>	<u>\$ 1,961,386</u>

\*\* Restated for fixed assets not included in prior year in the amount of \$41,835

**CITY OF ERICK, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 698,850	\$ 700,399	\$ 700,399	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	409,206	409,206	477,085	67,879
Use tax	47,681	47,681	60,035	12,354
Tobacco tax	4,157	4,157	4,121	(36)
Lodging tax	-	-	-	-
<b>Total Taxes</b>	<u>461,044</u>	<u>461,044</u>	<u>541,241</u>	<u>80,197</u>
<b>Intergovernmental:</b>				
Alcoholic beverage tax	12,561	12,561	12,615	54
Franchise tax	21,228	21,228	28,732	7,504
Occupational tax	-	-	2,000	2,000
Permits & Licenses	230	230	1,345	1,115
<b>Total Intergovernmental</b>	<u>34,019</u>	<u>34,019</u>	<u>44,692</u>	<u>10,673</u>
<b>Fines and Forfeitures</b>	-	-	1,324	1,324
<b>Investment Income</b>	725	725	5,157	4,432
<b>Park Fees and donations</b>	6,690	8,890	-	(8,890)
<b>Miscellaneous Income</b>	3,450	3,450	32,403	28,953
<b>Miscellaneous Police reimbursements</b>	-	-	-	-
<b>Cemetery</b>	4,902	-	-	-
<b>Grants</b>	87,240	93,440	94,267	827
<b>Total current year resources</b>	<u>598,070</u>	<u>601,568</u>	<u>719,084</u>	<u>117,516</u>
<b>Amounts available for appropriation</b>	<u>\$ 1,296,920</u>	<u>\$ 1,301,967</u>	<u>\$ 1,419,483</u>	<u>\$ 117,516</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	65,000	73,000	72,246	754
Maintenance and operations	7,500	13,700	12,749	951
Other services and charges	35,000	35,000	34,703	297
Capital outlay	-	-	-	-
<b>Total General Government</b>	<u>107,500</u>	<u>121,700</u>	<u>119,698</u>	<u>2,002</u>
<b>Public Works-Street Dept:</b>				
Personal services	130,000	130,000	131,470	(1,470)
Maintenance and operations	15,000	15,000	13,958	1,042
Other services and charges	30,000	30,000	29,248	752
Capital outlay	-	-	-	-
<b>Total Public Works-Street Dept</b>	<u>175,000</u>	<u>175,000</u>	<u>174,676</u>	<u>324</u>
<b>Community Building</b>				
Materials and supplies	1,000	1,000	299	701
Other services and charges	-	-	-	-
<b>Total Community Building</b>	<u>1,000</u>	<u>1,000</u>	<u>299</u>	<u>701</u>
<b>Police:</b>				
Personal services	125,000	125,000	117,345	7,655
Maintenance and operations	15,000	15,000	11,916	3,084
Other services and charges	30,000	30,000	24,602	5,398
Capital outlay	-	-	13,203	(13,203)
<b>Total Police</b>	<u>170,000</u>	<u>170,000</u>	<u>167,066</u>	<u>2,934</u>
<b>Library:</b>				
Personal services	7,000	7,500	7,318	182
Maintenance and operations	1,000	1,000	760	240
Other services and charges	2,000	2,000	2,031	(31)
Capital outlay	1,500	1,500	1,441	59
<b>Total Library</b>	<u>11,500</u>	<u>12,000</u>	<u>11,550</u>	<u>450</u>
<b>Parks:</b>				
Personal services	12,000	12,000	9,645	2,355
Maintenance and operations	5,000	9,200	8,490	710
Other services and charges	6,000	7,000	6,432	568
Capital outlay	-	-	-	-
<b>Total Parks</b>	<u>23,000</u>	<u>28,200</u>	<u>24,567</u>	<u>3,633</u>
<b>Other Financing Uses:</b>				
Transfer (in) out	-	298,426	298,426	-
Transfer (in)	(25,000)	(298,426)	-	-
Transfer (in) out Court	-	-	(19,527)	19,527
<b>Total Other Financing Uses:</b>	<u>(25,000)</u>	<u>-</u>	<u>(19,527)</u>	<u>19,527</u>
<b>Total Charges to Appropriations</b>	<u>463,000</u>	<u>507,900</u>	<u>478,329</u>	<u>29,571</u>
<b>Change in Fund Balance</b>	135,070	93,668	240,755	147,087
<b>Ending Budgetary Fund Balance</b>	<u>833,920</u>	<u>794,067</u>	<u>941,154</u>	<u>147,087</u>
<b>ADJUSTMENTS TO MODIFIED CASH BASIS</b>			6,603	
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>947,757</u>	

CITY OF ERICK, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS  
 STREET AND ALLEY FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Final	Actual		
<b>Beginning Budgetary Fund Balance:</b>	\$ 43,305	\$ 42,706	\$ 42,706	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Auto tax	7,289	7,289	7,169	(120)
Gas tax	1,656	1,656	1,761	105
<b>Total Taxes</b>	<u>8,945</u>	<u>8,945</u>	<u>8,930</u>	<u>(15)</u>
<b>Investment Income</b>	51	51	150	99
<b>Total current year resources</b>	<u>8,996</u>	<u>8,996</u>	<u>9,080</u>	<u>84</u>
<b>Amounts available for appropriation</b>	<u>\$ 52,301</u>	<u>\$ 51,702</u>	<u>\$ 51,786</u>	<u>\$ 84</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>Street</b>				
Other services and charges	8,000	8,000	7,647	353
<b>Total General Government</b>	<u>8,000</u>	<u>8,000</u>	<u>7,647</u>	<u>353</u>
<b>Total Charges to Appropriations</b>	<u>8,000</u>	<u>8,000</u>	<u>7,647</u>	<u>353</u>
<b>Change in Fund Balance</b>	996	996	1,433	437
<b>Ending Budgetary Fund Balance</b>	<u>44,301</u>	<u>43,702</u>	<u>44,139</u>	<u>437</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>44,139</u>	

**CITY OF ERICK, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS  
CEMETERY FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 57,219	\$ 57,110	\$ 57,110	\$ -
<b>Resources (Inflows):</b>				
Interment	329	329	425	96
Plot Sales	371	371	88	(283)
Interest	51	51	312	261
<b>Total</b>	<u>751</u>	<u>751</u>	<u>825</u>	<u>74</u>
<b>Total current year resources</b>	<u>751</u>	<u>751</u>	<u>825</u>	<u>74</u>
<b>Amounts available for appropriation</b>	<u>\$ 57,970</u>	<u>\$ 57,861</u>	<u>\$ 57,935</u>	<u>\$ 74</u>
<b>Charges to Appropriations (Outflows):</b>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Fund Balance</b>	<u>751</u>	<u>751</u>	<u>825</u>	<u>74</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>57,970</u></u>	<u><u>57,861</u></u>	<u><u>57,935</u></u>	<u><u>74</u></u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>		<u><u>57,861</u></u>	<u><u>57,935</u></u>	

CITY OF ERICK, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 AMBULANCE FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 297,746	\$ 272,739	\$ 272,739	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	51,151	51,151	59,636	8,485
Use tax	5,960	5,960	7,504	1,544
<b>Total Taxes</b>	<u>57,111</u>	<u>57,111</u>	<u>67,140</u>	<u>10,029</u>
<b>Service</b>	117,881	117,881	90,296	(27,585)
<b>Ambulance 522</b>	201,528	201,528	204,484	2,956
<b>Subscriptions</b>	28,097	28,097	30,524	2,427
<b>Penalty</b>	476	476	-	(476)
<b>Interest income</b>	217	217	1,622	1,405
<b>Miscellaneous Income</b>	-	-	(589)	(589)
<b>Donations</b>	-	-	200	200
<b>Grants-Other</b>	-	55,000	54,897	(103)
<b>Total current year resources</b>	<u>405,310</u>	<u>460,310</u>	<u>448,574</u>	<u>(11,736)</u>
<b>Amounts available for appropriation</b>	\$ <u>703,056</u>	\$ <u>733,049</u>	\$ <u>721,313</u>	\$ <u>(11,736)</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	260,000	260,000	278,923	(18,923)
Maintenance and operations	50,000	50,000	29,692	20,308
Other services and charges	60,000	60,000	49,804	10,196
Capital Outlay	-	55,000	58,573	(3,573)
<b>Total General Government</b>	<u>370,000</u>	<u>425,000</u>	<u>416,992</u>	<u>8,008</u>
<b>Change in Fund Balance</b>	35,310	35,310	31,582	(3,728)
<b>Ending Budgetary Fund Balance</b>	<u>333,056</u>	<u>308,049</u>	<u>304,321</u>	<u>(3,728)</u>
ADJUSTMENTS TO MODIFIED CASH BASIS				
UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)			<u>304,321</u>	

CITY OF ERICK, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 FIRE FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u> <u>Original</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive (Negative)</u>
<b>Beginning Budgetary Fund Balance:</b>	\$ 195,642	\$ 182,390	\$ 182,390	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	51,151	58,151	59,636	1,485
Use tax	5,960	5,960	7,504	1,544
<b>Total</b>	<u>57,111</u>	<u>64,111</u>	<u>67,140</u>	<u>3,029</u>
Investment Income	242	242	1,045	803
Donations	-	-	2,150	2,150
Miscellaneous Income	-	-	9,302	9,302
Grants-Fire Dept	4,287	10,052	10,053	1
<b>Total current year resources</b>	<u>61,640</u>	<u>74,405</u>	<u>89,690</u>	<u>15,285</u>
<b>Amounts available for appropriation</b>	<u>\$ 257,282</u>	<u>\$ 256,795</u>	<u>\$ 272,080</u>	<u>\$ 15,285</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>Fire:</b>				
Personal services	10,000	10,000	10,000	-
Maintenance and operations	30,000	30,000	19,332	10,668
Other services and charges	20,000	27,000	32,782	(5,782)
Capital outlay	-	5,765	5,975	(210)
<b>Total Fire:</b>	<u>60,000</u>	<u>72,765</u>	<u>68,089</u>	<u>4,676</u>
<b>Other Financing Uses:</b>				
<b>Total Charges to Appropriations</b>	<u>60,000</u>	<u>72,765</u>	<u>68,089</u>	<u>4,676</u>
<b>Change in Fund Balance</b>	1,640	1,640	21,601	10,609
<b>Ending Budgetary Fund Balance</b>	<u>197,282</u>	<u>184,030</u>	<u>203,991</u>	<u>10,609</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>203,991</u>	

CITY OF ERICK, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 HOTEL/MOTEL FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 140,588	\$ 128,420	\$ 128,420	\$ (12,168)
<b>Resources (Inflows):</b>				
<b>Intergovernmental:</b>				
Lodging tax	12,320	12,320	8,747	(3,573)
<b>Total Intergovernmental</b>	<u>12,320</u>	<u>12,320</u>	<u>8,747</u>	<u>(3,573)</u>
<b>Investment Income</b>	121	121	800	679
<b>Miscellaneous income</b>	-	-	475	475
<b>Total current year resources</b>	<u>12,441</u>	<u>12,441</u>	<u>10,022</u>	<u>(2,419)</u>
<b>Amounts available for appropriation</b>	<u>\$ 153,029</u>	<u>\$ 140,861</u>	<u>\$ 138,442</u>	<u>\$ (14,587)</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Other services and charges	3,500	3,500	4,223	(723)
Capital outlay	25,000	25,000	8,010	16,990
<b>Total General Government</b>	<u>28,500</u>	<u>28,500</u>	<u>12,233</u>	<u>16,267</u>
<b>Other Financing Uses:</b>				
Debt service	-	-	-	-
<b>Total Charges to Appropriations</b>	<u>28,500</u>	<u>28,500</u>	<u>12,233</u>	<u>16,267</u>
<b>Change in Fund Balance</b>	(16,059)	(16,059)	(2,211)	13,848
<b>Ending Budgetary Fund Balance</b>	<u>124,529</u>	<u>112,361</u>	<u>126,209</u>	<u>1,680</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>126,209</u>	

CITY OF ERICK, OKLAHOMA  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 COURT FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ 16,577	\$ 16,688	\$ 16,688	\$ 111
<b>Resources (Inflows):</b>				
Bonds & Fines	19,761	19,761	16,384	(3,377)
Fees	2,428	2,428	5,914	3,486
Fees due to State	2,794	2,794	-	(2,794)
Admin Fees from State	63	63	-	(63)
Costs	2,897	2,897	-	(2,897)
Drug/Alcohol	88	88	100	12
Technology Fee	2,113	2,113	2,285	172
Interest Income	15	15	72	57
<b>Total</b>	<u>30,159</u>	<u>30,159</u>	<u>24,755</u>	<u>(5,404)</u>
Miscellaneous Income	565	565	-	-
<b>Total current year resources</b>	<u>30,724</u>	<u>30,724</u>	<u>24,755</u>	<u>(5,404)</u>
<b>Amounts available for appropriation</b>	<u>\$ 47,301</u>	<u>\$ 47,412</u>	<u>\$ 41,443</u>	<u>\$ (5,293)</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>Court:</b>				
Other services and charges	3,500	3,500	2,771	729
<b>Total Court:</b>	<u>3,500</u>	<u>3,500</u>	<u>2,771</u>	<u>729</u>
<b>Other Financing Uses:</b>				
Transfers	23,274	23,274	19,527	3,747
<b>Total Charges to Appropriations</b>	<u>26,774</u>	<u>26,774</u>	<u>22,298</u>	<u>4,476</u>
<b>Change in Fund Balance</b>	<u>3,950</u>	<u>3,950</u>	<u>2,457</u>	<u>(928)</u>
<b>Ending Budgetary Fund Balance</b>	<u>20,527</u>	<u>20,638</u>	<u>19,145</u>	<u>(817)</u>
<b>ADJUSTMENTS TO MODIFIED CASH BASIS</b>				
Other adjustments			(17)	
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>19,128</u>	

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

<b>Operating Revenues:</b>	
<b>Charges for services:</b>	
Water	274,339
Sewer	96,195
Sanitation	250,843
Other	5,747
Total Operating Revenues	<u>627,124</u>
<b>Operating Expenses:</b>	
Salaries	339,288
Materials & Supplies	210,941
Capital Outlay	7,500
Total Operating Expenses	<u>557,729</u>
Operating Income	69,395
<b>Non-Operating Revenues and Expenses:</b>	
Investment income	4,235
Debt service-interest	(12,579)
Grant Income	294,548
Grant expense	(430,118)
Lease income	1,800
Total Non-Operating Revenues	<u>(142,114)</u>
Net Income Before Contributions and Transfers	(72,719)
Change in fund balance	(72,719)
Fund Balance - beginning	<u>2,034,105</u>
Fund Balance - ending	<u>1,961,386</u>
Reconciliation to cash basis	-
Fund Balance - ending	<u>1,961,386</u>

**CITY OF ERICK, OKLAHOMA  
SCHEDULE OF GRANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Grant revenue	Funding period	Project description	Award	Amount received	Amount expended	Receipts less expenditures
Grant received from:						
ARPA	FY23-24	GF-American Rescue Plan	\$ 88,067	\$ 88,067	\$ 88,067	\$ -
SWODA	FY23	GF-Senior Meals	6,200	6,200	6,200	-
Beckham County ARPA	FY23	Update ambulance equipment	55,000	54,897	54,897	-
State of Oklahoma Department of Agriculture, Food, and Forestry	FY23	Fire grant	10,053	10,053	10,053	-
Beckham County ARPA	FY23	PWA-Update sewer	225,000	211,122	211,134	(12)
OMAG	FY23	PWA-Sanitary Sewer Equipment Purchase Grant,	10,000	10,000	135,602	(125,602)
SWODA	Jan 1, 2022- Jan 1, 2023	PWA-Awarded FY22 Paid FY23 REAP-Sewer line work	-	73,426	73,426	-
OCEA Community Improv Grant	FY23-24	Flag poles	1,000	-	-	-
Rural Development	FY22-23	Communities Facilities Grant/New Ambulance	218,700			
Oklahoma Forestry Services	FY23	Community Fire Assistance 80/20 Reimbursement Grant	5,197	-	-	-
OMAG	FY23-24	Public Works Safety Equipment Grant	5,000	-	-	-
OMAG	FY23-24	Sanitary Sewer Equipment Grant	10,000	-	-	
<b>Total</b>			<b>\$ 634,217</b>	<b>\$ 453,765</b>	<b>\$ 579,379</b>	<b>\$ (125,614)</b>

See accountant's report.

\*\* Awarded in FY23, expended in FY24  
\*\*\*Awarded in FY22, expended in FY23