

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING
AGREED-UPON PROCEDURES
TOWN OF BURNS FLAT, OKLAHOMA &
BURNS FLAT UTILITIES AUTHORITY
JUNE 30, 2024**

**TOWN OF BURNS FLAT, OKLAHOMA &
BURNS FLAT UTILITIES AUTHORITY**

JUNE 30, 2024

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**TOWN OF BURNS FLAT, OKLAHOMA &
BURNS FLAT UTILITIES AUTHORITY**

TOWN OFFICIALS

JUNE 30, 2024

Board of Trustees

Mayor	Terry Field
Trustee	Rod McKone
Trustee	Tony Dorman, Sr.
Trustee	Candace Bond
Trustee	Barry Hill

Town Administrator

Joel Newberry



BRITTON, KUYKENDALL, & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

JAMES M. KUYKENDALL
RICK D. MILLER

204 E. FRANKLIN - P.O. BOX 507
WEATHERFORD, OK 73096
580-772-3596
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Specified Users of the Report:

Town Board, Town of Burns Flat
Burns Flat, Oklahoma

Trustees of the Burns Flat Utilities Authority
Burns Flat, Oklahoma

Trustees of the Burns Flat Economic Development Authority
Burns Flat, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

United States Department of Agriculture
Rural Development
Hobart, Oklahoma

Oklahoma Department of Commerce
Oklahoma City, Oklahoma

Management is responsible for the accompanying financial statements of the Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority, which comprise the Summary of Changes in Fund Balances - Cash Basis of Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority as of June 30, 2024, the related Budgetary Comparison Schedules - Cash Basis of the Town of Burns Flat, Oklahoma, Statement of Revenues, Expenses and Changes in Fund Balance - Cash Basis of the Burns Flat Utilities Authority, and the Schedule of Grant Activity - Cash Basis of the Town of Burns Flat, Oklahoma for the fiscal year then ended, included in the accompanying prescribed form in accordance with the basis of accounting prescribed by Oklahoma Statutes, that demonstrates compliance with the cash basis and budget laws of the State of Oklahoma, and for determining that the cash basis of accounting is an acceptable financial reporting framework. The accompanying financial statements included in the prescribed form were not subjected to an audit, review, or compilation or financial statement preparation engagement by us, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management, and accordingly we do not express an opinion, a conclusion, or provide any assurance on them.

The financial statements included in the accompanying prescribed form are prepared in accordance with the basis of accounting prescribed by Oklahoma Statutes, that demonstrates compliance with the 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, and are not intended to be a complete presentation of Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority's assets and liabilities. As a result, the financial statements may not be suitable for another purpose.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, equity, revenues and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We have performed the procedures enumerated below as defined within the applicable state laws of the State of Oklahoma solely to assist the Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority in meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements as of and for the fiscal year ended June 30, 2024. Management of the Town of Burns Flat, Oklahoma and the Burns Flat Utilities Authority are responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of their financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3. Additionally, the other specified users of the report, as identified above, have agreed that the procedures performed are appropriate for their purposes. 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.

The procedures and associated findings are as follows:

As to the Town of Burns Flat, Oklahoma as of and for the fiscal year ended June 30, 2024:

1. Procedures Performed: From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (See accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. Procedures Performed: From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds 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: No exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

5. Procedures Performed: We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

7. Procedures Performed: We compared the Town'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 exceptions were found as a result of applying the procedure.

As to the Burns Flat Utilities 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, expenditures/expenses and changes in fund balances/net assets 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 exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

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: No exceptions were found as a result of applying the procedure.

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 exceptions were found as a result of applying the procedure.

6. Procedures Performed: We compared 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 exceptions were found as a result of applying the procedure.

We were engaged by the Town of Burns Flat, Oklahoma and Burns Flat Utilities Authority to perform this agreed-upon procedures engagement and we conducted our 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 of Burns Flat, Oklahoma and Burns Flat Utilities Authority meeting their 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. 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 Town of Burns Flat, Oklahoma and Burns Flat Utilities 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.

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL, AND MILLER
Certified Public Accountants

Weatherford, Oklahoma
December 2, 2024

EXHIBIT 1
TOWN OF BURNS FLAT AND BURNS FLAT UTILITY AUTHORITY
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Revenues</u>	<u>Current Year Expenditures/Expenses</u>	<u>End of Year Fund Balances</u>
TOWN:				
General Fund	\$ 1,341,284	\$ 470,735	\$ 788,472	\$ 1,023,547
Street and Alley Fund	162,170	25,368	95,203	92,335
Ambulance Fund	50,680	151,514	163,397	38,797
Fire Department Fund	110,560	41,909	35,129	117,340
Sport and Recreation Fund	150,789	58,312	66,604	142,497
Police Department Reserve Fund	45,435	1,371	2,160	44,646
Economic Development Authority	41,359	11,963	4,751	48,571
Town Subtotal	<u>1,902,277</u>	<u>761,172</u>	<u>1,155,716</u>	<u>1,507,733</u>
Enterprise Funds:				
Burns Flat Utility Authority	946,324	1,024,295	862,455	1,108,164
Enterprise Funds Subtotal	<u>946,324</u>	<u>1,024,295</u>	<u>862,455</u>	<u>1,108,164</u>
Overall Totals	<u>\$ 2,848,601</u>	<u>\$ 1,785,467</u>	<u>\$ 2,018,171</u>	<u>\$ 2,615,897</u>

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

EXHIBIT 2
TOWN OF BURNS FLAT, 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:	\$1,259,856	\$1,248,456	\$1,341,284	\$ 92,828
Resources (Inflows):				
Taxes:				
Sales tax	240,000	240,000	213,326	(26,674)
Use tax	49,500	49,500	59,064	9,564
Franchise tax	38,000	38,000	33,487	(4,513)
Total Taxes	<u>327,500</u>	<u>327,500</u>	<u>305,877</u>	<u>(21,623)</u>
Intergovernmental:				
Alcoholic beverage tax	54,000	54,000	50,836	(3,164)
Cigarette tax	3,000	3,000	1,760	(1,240)
Total Intergovernmental	<u>57,000</u>	<u>57,000</u>	<u>52,596</u>	<u>(4,404)</u>
Charges for services:				
ACO	1,000	1,000	355	(645)
Total Charges for Services	<u>1,000</u>	<u>1,000</u>	<u>355</u>	<u>(645)</u>
Fines and Forfeitures	<u>25,000</u>	<u>25,000</u>	<u>15,562</u>	<u>(9,438)</u>
Licenses and Permits	<u>500</u>	<u>500</u>	<u>294</u>	<u>(206)</u>
Investment Income	<u>4,000</u>	<u>4,000</u>	<u>11,123</u>	<u>7,123</u>
Miscellaneous Income:				
Royalty income	100	100	-	(100)
Other	4,000	4,000	10,677	6,677
Total Miscellaneous	<u>4,100</u>	<u>4,100</u>	<u>10,677</u>	<u>6,577</u>
Other Financing Sources:				
Transfers from other funds	70,000	70,000	70,000	-
Total Resources (Inflows)	<u>489,100</u>	<u>489,100</u>	<u>466,484</u>	<u>(22,616)</u>
Amounts available for appropriation	<u>1,748,956</u>	<u>1,737,556</u>	<u>1,807,768</u>	<u>70,212</u>
Charges to Appropriations (Outflows):				
Police department	\$343,917	\$343,917	\$245,083	\$98,834
Administration	103,359	103,359	102,136	1,223
General government	81,650	93,050	92,613	437
Municipal court	13,903	13,903	11,445	2,458
A.C.O.	11,240	11,240	935	10,305
Total Charges to Appropriations	<u>\$554,069</u>	<u>565,469</u>	<u>452,212</u>	<u>113,257</u>
Ending Budgetary Fund Balance	<u>\$ 1,194,887</u>	<u>\$ 1,172,087</u>	<u>1,355,556</u>	<u>\$ 183,469</u>
Reclass net due to/from other funds to present on true cash basis				1,584
Transfer ARPA funds from General Fund to BPWA for water meters project				(333,593)
				<u>\$ 1,023,547</u>

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

EXHIBIT 2
TOWN OF BURNS FLAT, 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	\$ 107,200	\$ 107,200	\$ 162,170	\$ 54,970
Resources (Inflows):				
Vehicle tax	14,000	14,000	14,064	64
Gasoline tax	3,500	3,500	3,369	(131)
Street lights	8,500	8,500	6,392	(2,108)
Miscellaneous	500	500	-	(500)
Grants	55,000	55,000	-	(55,000)
Investment income	500	500	1,543	1,043
Amounts available for appropriation	189,200	189,200	187,538	(1,662)
Charges to appropriations (outflows):				
Streets	100,100	100,100	95,203	4,897
Total Streets	100,100	100,100	95,203	4,897
Total Charges to Appropriations	100,100	100,100	95,203	4,897
Ending Budgetary Fund Balance	\$ 89,100	\$ 89,100	\$ 92,335	\$ 3,235

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

EXHIBIT 2
TOWN OF BURNS FLAT, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
AMBULANCE FUND
FOR THE YEAR ENDED JUNE 30, 2024

	AMBULANCE FUND			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive (Negative)
Beginning Budgetary Fund Balance	\$ 61,501	\$ 61,501	\$ 50,680	\$ (10,821)
Resources (Inflows):				
Sales tax	20,000	20,000	17,777	(2,223)
Use tax	4,125	4,125	4,922	797
Ambulance	44,000	44,000	23,250	(20,750)
EMS utility assessment	60,000	60,000	43,519	(16,481)
Ambulance contract	8,400	8,400	9,600	1,200
Miscellaneous	500	500	2,400	1,900
Investment income	-	-	46	46
Other Financing Sources:				
Transfers from other funds	50,000	50,000	50,000	-
Amounts available for appropriation	<u>248,526</u>	<u>248,526</u>	<u>202,194</u>	<u>(46,332)</u>
Charges to appropriations (outflows):				
Ambulance	173,266	173,266	163,397	9,869
Total Ambulance	<u>173,266</u>	<u>173,266</u>	<u>163,397</u>	<u>9,869</u>
Total Charges to Appropriations	<u>173,266</u>	<u>173,266</u>	<u>163,397</u>	<u>9,869</u>
Ending Budgetary Fund Balance	<u>\$ 75,260</u>	<u>\$ 75,260</u>	<u>\$ 38,797</u>	<u>\$ (36,463)</u>

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

EXHIBIT 2
TOWN OF BURNS FLAT, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FIRE DEPARTMENT FUND
FOR THE YEAR ENDED JUNE 30, 2024

FIRE DEPARTMENT FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 113,663	\$ 113,663	\$ 110,560	\$ (3,103)
Resources (Inflows):				
Sales tax	20,000	20,000	17,777	(2,223)
Use tax	4,125	4,125	4,922	797
Grants	11,000	11,000	9,994	(1,006)
Miscellaneous	500	500	9,045	8,545
Investment income	100	100	171	71
Amounts available for appropriation	<u>149,388</u>	<u>149,388</u>	<u>152,469</u>	<u>3,081</u>
Charges to appropriations (outflows):				
Fire	46,700	46,700	35,129	11,571
Total Fire	<u>46,700</u>	<u>46,700</u>	<u>35,129</u>	<u>11,571</u>
Total Charges to Appropriations	<u>46,700</u>	<u>46,700</u>	<u>35,129</u>	<u>11,571</u>
Ending Budgetary Fund Balance	<u>\$ 102,688</u>	<u>\$ 102,688</u>	<u>\$ 117,340</u>	<u>\$ 14,652</u>

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

EXHIBIT 2
TOWN OF BURNS FLAT, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPORTS AND RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2024

SPORTS AND RECREATION FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 168,531	\$ 168,531	\$ 150,789	\$ (17,742)
Resources (Inflows):				
Sales tax	40,000	40,000	35,554	(4,446)
Use tax	8,250	8,250	9,844	1,594
Swimming pool admissions	4,000	4,000	5,796	1,796
Swimming pool concessions	3,000	3,000	3,588	588
Sports and rec sign up fees	3,500	3,500	1,305	(2,195)
Sports and rec concessions	300	300	-	(300)
Community center rent	2,500	2,500	1,125	(1,375)
Miscellaneous	1,000	1,000	500	(500)
Investment income	500	500	600	100
Amounts available for appropriation	<u>231,581</u>	<u>231,581</u>	<u>209,101</u>	<u>(22,480)</u>
Charges to appropriations (outflows):				
Swimming pool	58,566	58,566	46,886	11,680
Sport and recreation	28,756	28,756	10,495	18,261
Community Center	13,780	13,780	9,223	4,557
Total Sports and Recreation	<u>101,102</u>	<u>101,102</u>	<u>66,604</u>	<u>34,498</u>
Total Charges to Appropriations	<u>101,102</u>	<u>101,102</u>	<u>66,604</u>	<u>34,498</u>
Ending Budgetary Fund Balance	<u>\$ 130,479</u>	<u>\$ 130,479</u>	<u>\$ 142,497</u>	<u>\$ 12,018</u>

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

EXHIBIT 2
TOWN OF BURNS FLAT, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
POLICE DEPARTMENT RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2024

POLICE DEPARTMENT RESERVE FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 45,329	\$ 45,329	\$ 45,435	\$ 106
Resources (Inflows):				
Miscellaneous	4,500	4,500	1,220	(3,280)
Investment income			151	151
Amounts available for appropriation	49,829	49,829	46,806	(3,023)
Charges to appropriations (outflows):				
Police	5,000	5,000	2,160	2,840
Total Police	5,000	5,000	2,160	2,840
Total Charges to Appropriations	5,000	5,000	2,160	2,840
Ending Budgetary Fund Balance	\$ 44,829	\$ 44,829	\$ 44,646	\$ (183)

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

EXHIBIT 2
TOWN OF BURNS FLAT, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ECONOMIC DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2024

ECONOMIC DEVELOPMENT AUTHORITY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 41,567	\$ 41,567	\$ 41,359	\$ (208)
Resources (Inflows):				
Rent	5,000	5,000	9,251	4,251
Investment income	200	200	45	(155)
Amounts available for appropriation	46,767	46,767	50,655	3,888
Charges to appropriations (outflows):				
Economic Development Authority	4,850	4,850	500	4,350
Total Economic Development Authority	4,850	4,850	500	4,350
Total Charges to Appropriations	4,850	4,850	500	4,350
Ending Budgetary Fund Balance	\$ 41,917	\$ 41,917	50,155	\$ 8,238
Reclass net due to/from other funds to present on true cash basis			(1,584)	
			\$ 48,571	

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

EXHIBIT 3

TOWN OF BURNS FLAT, OKLAHOMA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - CASH BASIS
BURNS FLAT UTILITY AUTHORITY ENTERPRISE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Operating Revenues:	
Charges for services:	
Water	\$243,187
Sewer	145,170
Sanitation	227,394
Service charge	35,608
Water testing fees	3,121
Miscellaneous	9,259
Total Operating Revenues	<u>663,739</u>
Operating Expenses:	
Water	171,693
Sewer	167,420
Sanitation	186,326
Total Operating Expenses	<u>525,439</u>
Operating Income	138,300
Non-Operating Revenues (Expenses):	
Capital outlay	(217,016)
Miscellaneous	17,505
Investment income	9,458
Total Non-Operating Revenues (Expenses)	<u>(190,053)</u>
Net Income (loss) Before Transfers	<u>(51,753)</u>
Transfers in	333,593
Transfers out	(120,000)
Change in fund balance	161,840
Fund Balance - beginning	<u>946,324</u>
Fund Balance - ending	<u><u>\$1,108,164</u></u>

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

EXHIBIT 4

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

	Coronavirus State and Local Fiscal Recovery Funds	Webb Street Project	Volunteer Fire Assistance Grant
Awarding agency	U.S. Department of Treasury	Oklahoma Department of Transportation	State Department of Agriculture
AL No.	21.027	N/A	N/A
Award Amount	\$ 333,604	\$ 55,000	\$ 9,994
Program Budget	333,604	73,334	9,994
Current Year Receipts:			
Received from agency	-	-	9,994
Received from local funds	-	-	-
Total current year receipts	-	-	9,994
Current Year Disbursements	204,558	55,000	9,994
Beginning of Year Unexpended Grant Funds	333,594	55,000	-
End of Year Unexpended Grant Funds or	129,036	-	-
Program To-Date Activity:			
Program To-Date Receipts:			
Received from agency	333,594	55,000	9,994
Received from local funds	-	-	-
Total program To-Date Receipts	333,594	55,000	9,994
Program To-Date Disbursements	204,558	55,000	9,994
Program To-Date Unexpended Grant Funds	\$ 129,036	\$ -	\$ -

Note: The Oklahoma Department of Transportation (ODOT) grant related to the Webb Street Project has a requirement that the Town shall pay 25% of the total project cost. The original project cost was \$73,334 with \$55,000 being the award amount and the remaining \$18,334 being the required 25% of the Town's portion. In FY 2023, the Town received the award amount of \$55,000. In FY 2024, the final project cost was \$55,000. To meet the 25% requirement, the Town reimbursed ODOT \$13,750.