

**THE TOWN OF CENTRAL HIGH,  
OKLAHOMA**

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

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**Patti J. Clift, CPA**  
Certified Public Accountant

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Independent Accountant's Report

To the Specified Users of the Report:

Town Council, Town of Central High  
Central High, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

**Report on Applying Agreed-Upon Procedures**

I 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 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, 2022. The management of the Town of Central High, Oklahoma, are responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted 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. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Procedures and Findings**

As to the Town of Central High as of and for the fiscal year ended June 30, 2022:

1. **Procedures Performed:** From the Town's trial balances and other accounting records, I 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 noted instances of noncompliance.

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

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- 2. Procedures Performed:** From the Town's trial balances and other accounting records, I prepared a cash basis budget and actual financial schedule for the General Fund, the Restricted Street & Alley Fund and the Park/Walking Trail Fund (see accompanying Exhibit 2) and compared the actual expenditures reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

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

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

- 4. Procedures Performed:** I compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** All deposits were insured or collateralized on June 30, 2022.

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

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

- 6. Procedures Performed:** I compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

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

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

**Findings:** No such compliance requirements were identified that were applicable to the Town.

As to the Town of Central High's grant programs, as of and for the fiscal year ended June 30, 2022:

- 1. Procedures Performed:** From the Town and Authority's trial balances, I prepared a schedule of grant activity for each grant/contract.

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I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on compliance and an opinion or conclusion on the related financial statements and schedules. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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.

*Patti J. Clift CPA*

Patti J. Clift, CPA  
September 12, 2022

EXHIBIT 1  
TOWN OF CENTRAL HIGH, OKLAHOMA  
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022

	<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>
<b>CITY:</b>				
General Fund	\$ 97,337	\$ 112,061	99,385	\$ 110,013
General Fund - Land	5,000	-	-	5,000
Park/Walking Trail Fund	40,186	10,741	19,488	31,439
ARPA Grant Funds	-	36,485	-	36,485
REAP - 21 Storm Sirens	-	74,820	74,820	-
Street & Alley Fund (Restricted)	66,379	10,606	733	76,253
<b>City Total</b>	<u>\$ 208,902</u>	<u>\$ 244,714</u>	<u>\$ 194,427</u>	<u>\$ 259,189</u>

See Independent Accountant's Report on Agreed Upon Procedures  
NO ASSURANCE IS PROVIDED

EXHIBIT 2  
TOWN OF CENTRAL HIGH, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 97,337	\$ 97,337	\$ 97,337	\$0
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	18,032	18,032	24,578	6,546
Use tax	33,668	33,668	39,109	5,441
Cigar tax	171	171	188	17
<b>Total Taxes</b>	<b>51,871</b>	<b>51,871</b>	<b>63,875</b>	<b>12,004</b>
<b>Intergovernmental:</b>				
Alcoholic beverage tax	10,074	10,074	10,331	257
ARPA Grant Funds	-	36,485	36,485	-
<b>Total Intergovernmental</b>	<b>10,074</b>	<b>46,559</b>	<b>46,816</b>	<b>257</b>
<b>Charges for services:</b>				
Building Rent	-	-	850	850
ATM Commissions	-	-	185	185
<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>1,035</b>	<b>1,035</b>
<b>Miscellaneous Income:</b>				
Refunds	-	-	35	35
Reimbursements	-	-	300	300
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>335</b>	<b>335</b>
<b>Total Resources (Inflows)</b>	<b>61,945</b>	<b>98,430</b>	<b>112,061</b>	<b>13,631</b>
<b>Amounts available for appropriation</b>	<b>\$ 159,282</b>	<b>\$ 195,767</b>	<b>\$ 209,398</b>	<b>\$ 13,631</b>
Transfer to ARPA Fund	-	36,485	36,485	-
Transfer to REAP Grant 2021	-	28,820	29,820	1,000
Transfer to Park Walking Fund	14,000	14,000	10,331	(3,669)
<b>Total Transfers to Other Funds</b>	<b>14,000</b>	<b>79,305</b>	<b>76,636</b>	<b>(2,669)</b>
<b>Amounts available for appropriation after Transfers</b>	<b>\$ 145,282</b>	<b>\$ 116,462</b>	<b>\$ 132,761</b>	<b>\$ 16,300</b>
<b>Charges to Appropriations (Outflows):</b>				
<b>General Government:</b>				
Personal Services	\$10,000	\$10,000	\$5,790	\$4,210
Maintenance & Operations	28,000	28,000	16,958	11,042
Capital outlay	117,282	117,282	-	117,282
<b>Total General Government</b>	<b>\$155,282</b>	<b>155,282</b>	<b>\$22,748</b>	<b>\$132,534</b>
<b>Total Charges to Appropriations</b>	<b>\$155,282</b>	<b>155,282</b>	<b>\$22,748</b>	<b>\$132,534</b>
<b>Ending Budgetary Balance</b>	<b>\$ (10,000)</b>	<b>\$ (38,820)</b>	<b>\$ 110,013</b>	<b>\$ (116,234)</b>

EXHIBIT 2.1  
TOWN OF CENTRAL HIGH, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
RESTRICTED STREET & ALLEY FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	RESTRICTED STREET & ALLEY FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 66,379	\$ 66,379	\$ 66,379	\$ -
Resources (Inflows):				
Gasoline Tax	-	1,275	1,275	-
Street & Alley Tax	-	9,310	9,310	-
Investment income	-	22	22	-
Amounts available for appropriation	<u>66,379</u>	<u>76,986</u>	<u>76,986</u>	<u>-</u>
Charges to appropriations (outflows):				
Maintenance & Operations	-	-	-	-
Capital Outlay	-	733	733	-
Total Streets	<u>-</u>	<u>733</u>	<u>733</u>	<u>-</u>
Total Charges to Appropriations	<u>-</u>	<u>733</u>	<u>733</u>	<u>-</u>
Ending Budgetary Fund Balance	<u>\$ 66,379</u>	<u>\$ 76,253</u>	<u>\$ 76,253</u>	<u>\$ -</u>

EXHIBIT 2.2  
TOWN OF CENTRAL HIGH, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
PARK/WALKING TRAIL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	PARK/WALKING TRAIL FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 40,186	\$ 40,186	\$ 40,186	\$ -
Resources (Inflows):				
Rental Fees	-	410	410	-
Other financing sources:				
Transfers in from General Fund	14,000	10,331	10,331	-
Amounts available for appropriation	<u>54,186</u>	<u>50,927</u>	<u>50,927</u>	<u>-</u>
Charges to appropriations (outflows):				
Walking Trail				
Capital outlay	25,000	19,488	19,488	-
Total CDBG Waterline	<u>25,000</u>	<u>19,488</u>	<u>19,488</u>	<u>-</u>
Total Charges to Appropriations	<u>25,000</u>	<u>19,488</u>	<u>19,488</u>	<u>-</u>
Ending Budgetary Fund Balance	<u>\$ 29,186</u>	<u>\$ 31,439</u>	<u>\$ 31,439</u>	<u>\$ -</u>





EXHIBIT 2.3  
TOWN OF CENTRAL HIGH, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
ARPA GRANT FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	ARPA GRANT FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Grants	-	36,485	36,485	-
Amounts available for appropriation	-	36,485	36,485	-
Charges to appropriations (outflows):				
Capital outlay	-	-	-	-
Total CDBG Waterline	-	-	-	-
Total Charges to Appropriations	-	-	-	-
Ending Budgetary Fund Balance	\$ -	\$ 36,485	\$ 36,485	\$ -

EXHIBIT 2.4  
TOWN OF CENTRAL HIGH, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
2021 REAP GRANT  
FOR THE YEAR ENDED JUNE 30, 2022

	2021 REAP GRANT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Grants	-	45,000	45,000	-
Other financing sources:				
Transfers in from General Fund	-	29,820	29,820	-
Amounts available for appropriation	-	74,820	74,820	-
Charges to appropriations (outflows):				
Capital outlay	-	74,820	74,820	-
Total CDBG Waterline	-	74,820	74,820	-
Total Charges to Appropriations	-	74,820	74,820	-
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -