

**TOWN OF WESTVILLE**  
**Westville, Oklahoma**

**AUDITED FINANCIAL STATEMENTS**  
**For the year ended June 30, 2012**

Audited By:  
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CERTIFIED PUBLIC ACCOUNTANT  
1113 N. SECOND STREET  
STILWELL, OK 74960

# TOWN OF WESTVILLE

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## Westville Town Council And Administration

### Members

Tony Barker

Mayor

Charles Winn

Vice-Mayor

Adam McKenzie

Member

Chad Eagleton

Member

Bryan Maloney

Member

### Administration

Deneille Hembree

Clerk-Treasurer

**INDEPENDENT**

**AUDITOR'S**

**REPORTS**

INDEPENDENT AUDITOR'S REPORT

To the Town Council  
Town of Westville, State of Oklahoma

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, State of Oklahoma, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Westville's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Westville Utility Authority Trust, which represents all of the assets and revenues of that proprietary component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Westville Utility Authority Trust, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, Oklahoma, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2013, on our consideration of the Town of Westville's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information, are not a required part of the financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Westville's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read 'R. St. Pierre', is positioned above the typed name.

Robert St. Pierre, C.P.A., P.C.  
July 30, 2013

**MANAGEMENT**

**DISCUSSION &**

**ANALYSIS**

**Town of Westville**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2012**

Our discussion and analysis of the Town of Westville's (the Town's) financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the auditor's report and the Town's financial statements. The Westville Utility Authority is also covered by a separate Management's Discussion and Analysis.

#### FINANCIAL HIGHLIGHTS

The Town's net assets decreased this year, primarily through large depreciation expenses from the Westville Utility Authority. Net assets for the Primary Government increased by \$86,357, but, for the Town as a whole, decreased by \$69,403.

#### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are included in both a summary and detailed form. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

#### Reporting the Town as a Whole

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. You can think of the Town's net assets—the difference between assets and liabilities—as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall health of the Town.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into three kinds of activities:

**Governmental activities**—Most of the Town's basic services are reported here, including the police, fire, public works, and parks departments, and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.

**Component units**—The Town includes two separate legal entities in its report—the Westville Utility Authority, which supplies water, sewer, and trash services, and the Westville Industrial Authority, which promotes development. Although legally separate, these component units are important because the Town is financially accountable for them.

## Reporting the Town's Most Significant Funds

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. All of the Town's funds are classified as governmental funds for accounting reporting purposes. The Westville Industrial Authority is also a governmental fund, but the Westville Utility Authority is a proprietary fund.

**Governmental funds**—Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

**Proprietary funds**—When the Utility Authority charges customers for the services it provides—whether to outside customers or to other units of the Town—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. The Utility Authority is a business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The Westville Industrial Authority is also reported this year as a proprietary fund. This change in accounting principle results in a one-time adjustment to fund balance.

## THE TOWN AS A WHOLE

The results of the Utility Authority's operations are discussed in a separate Management's Discussion and Analysis Report.

For the Town, both for the Primary Government and for the Town as a whole, net assets increased, as discussed previously.

The Town undertook no new debt in the year 2011-2012. The Westville Industrial Authority continues to pay on land it purchased in a previous year, and it also makes payments to the Oklahoma Department of Commerce on an interest-free loan for an industrial access road constructed in a past year. The Westville Utility Authority refinanced some existing debt, as enumerated in the separate MDA for the Authority. The only other liabilities of the Town and its component units are accounts payable, resulting from the monthly operating bills of the Town.

The most important source of general revenue to the Town is sales and use tax (41% of total revenue). Sales tax revenue was almost unchanged from the previous year, as was also franchise tax collections. There was a 30% in traffic fine collections.

For program expenses, the Ambulance service continues to be the top spender, at \$437,047, with Police second at \$375,392. General Government expenses were \$171,457, Street Department expenses were \$128,032, and the Fire Department spent \$55,538.

Contributions to the Town are negligible, occurring primarily to the Cemetery Care Fund and the Swimming Pool.

## THE TOWN'S FUNDS

As the Town completed the year, its governmental funds reported a combined fund balance of \$243,202, which is an increase over last year's total.

### Fund Budgetary Highlights

As the comparison of the original budget with actual amounts reveals, the Town exerts fairly poor budgetary oversight.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The Town purchased new police cars during the year, repaved a street, and reconstructed a downtown sidewalk, and purchased heart monitors for the ambulance service.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town Council has attempted to curb budgeted costs in the General Fund in next year's budget to bring spending more in line with revenue projections.

## CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Clerk's office at 214 S Williams Street, Westville, Oklahoma

**Town of Westville**  
**Government Wide Financial Statements**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2012**

<b>Government Wide</b>	<b>June 30, 2012</b>	<b>June 30, 2011</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
Total assets	7,915,554	7,907,185	8,369	0.11%
Capital assets	6,929,382	7,146,522	(217,140)	-3.04%
Other assets	986,172	760,663	225,509	29.65%
 Total liabilities	 2,133,067	 2,092,446	 40,621	 1.94%
Current liabilities	200,922	176,808	24,114	13.64%
Long-term liabilities	1,932,145	1,915,638	16,507	0.86%
 Total Net Assets	 5,782,486	 5,832,249	 (49,762)	 -0.85%
Invested in Capital Assets, net	4,899,540	5,142,137	(242,597)	-4.72%
Restricted	422,101	164,056	258,045	157.29%
Unrestricted	460,845	526,056	(65,211)	-12.40%
 Accounting method change	 -	 -	 	 
Change in net assets	(49,762)	112,235	(161,997)	-144.34%
 <b>Primary Government Only</b>	 <b>Year Ended June 30, 2012</b>	 <b>Year Ended June 30, 2011</b>	 <b>Increase (Decrease)</b>	 <b>Percentage Change</b>
Operating revenues				
Sales and Use Taxes	540,193	540,009	184	0.03%
Franchise Tax	131,572	131,349	223	0.17%
Alcoholic Beverage Tax	22,625	24,653	(2,028)	-8.23%
Fines	119,726	91,782	27,944	30.45%
Other	456,429	660,126	(203,697)	-30.86%
Total Revenues	1,270,545	1,447,919	(177,374)	-12.25%
 Expenditures	 1,269,554	 1,149,362	 120,192	 10.46%
 Excess (Deficity) of Revenues over	 991	 298,557	 (297,566)	 -99.67%
 Other Financing and Transfers	 53,967	 (239,213)	 293,180	 
 Net Change in Fund Balances	 54,957	 59,344	 (4,387)	 -7.39%

**FINANCIAL**

**SECTION**

**Town of Westville, Oklahoma**  
**Statement of Net Assets**  
**as of June 30, 2012**

	Primary Government		Component Units	
	Governmental Activities	Component Units Totals	Westville Utility Authority	Westville Industrial Authority
<b>Assets</b>				
Cash	\$ 231,243	\$ 461,542	\$ 422,101	\$ 39,441
Taxes Receivable	\$ 57,473	-	-	-
Other	\$ 16,050	\$ 219,863	219,863	-
Capital Assets				
Non-depreciable	129,465	247,136	111,136	136,000
Depreciable (Net)	239,151	6,313,630	5,730,460	583,170
<b>Total Assets</b>	<b>\$ 673,382</b>	<b>\$ 7,242,171</b>	<b>\$ 6,483,560</b>	<b>\$ 758,611</b>
<b>Liabilities</b>				
Current	43,203	157,719	114,019	43,700
Non-Current Liabil	-	1,932,145	1,619,838	312,307
<b>Total Liabilities</b>	<b>43,203</b>	<b>2,089,864</b>	<b>1,733,857</b>	<b>356,007</b>
<b>Net Assets</b>				
Invested in Capital Assets (net of related det	368,616	4,530,924	4,167,761	363,163
Restricted	-	422,101	422,101	-
Unrestricted	261,563	199,282	159,841	39,441
<b>Total Net Assets</b>	<b>\$ 630,179</b>	<b>\$ 5,152,307</b>	<b>\$ 4,749,703</b>	<b>\$ 402,604</b>

**Town of Westville, Oklahoma**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Assets**  
**June 30, 2012**

Fund balances--total governmental funds	261,563
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	368,616
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Net Assets of Governmental Activities	<u>630,179</u>
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**TOWN OF WESTVILLE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2012**

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Changes for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units
<b>Function/Program Activities</b>						
<b>Primary Government</b>						
Government Activities:						
Police	352,123	65		4,000	(348,058)	
General	132,319		14,980	1,150	(116,189)	
Community Building	22,900	2,315			(20,585)	
Animal Shelter	7,693	110			(7,583)	
Library	11,660				(11,660)	
Park	851				(851)	
Streets	128,720	5,109			(123,611)	
Fire	57,913	3,225		34,189	(20,499)	
Ambulance Service	460,815	374,755			(86,060)	
Court	13,577				(13,577)	
Cemetery	8,412	3,020			(5,392)	
Emergency Management	895	7,886			6,991	
Swimming Pool	20,638	2,706			(17,932)	
Transfers to WUA	-			238,466	238,466	
<b>Total governmental activities</b>	<b>1,218,516</b>	<b>399,191</b>	<b>14,980</b>	<b>277,805</b>	<b>(526,540)</b>	
<b>Total primary government</b>	<b>1,218,516</b>	<b>399,191</b>	<b>14,980</b>	<b>277,805</b>	<b>(526,540)</b>	
<b>Component units:</b>						
Westville Industrial Authority	20,171	29,160			-	8,989
Westville Utility Authority	1,192,071	1,027,322			-	(164,749)
<b>Total component units</b>	<b>1,212,242</b>	<b>1,056,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(155,760)</b>
	<b>General Revenues</b>					
	Taxes					
	Sales Tax				540,193	
	Gas Excise Tax				3,098	
	Commercial Vehicle Tax				11,058	
	Franchise Tax				131,572	
	Alcoholic Beverage Tax				22,625	
	Fines				119,726	
	Other				47,104	
	<b>Total General Revenues</b>				<b>875,376</b>	
	Transfers				(1,150)	
	<b>Total General Revenues and Transfers</b>				<b>874,226</b>	
	<b>Changes in Net Assets</b>				<b>105,998</b>	
	<b>Change in Net Assets for Town as a Whole</b>				<b>(49,762)</b>	

**Town of Westville, Oklahoma**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Government Funds to the**  
**Statement of Activities for the Year Ended June 30, 2012**

Net change in fund balances--total governmental funds		54,957
Add Capital Acquisitions	69,980	
Subtract depreciation	(18,940)	
	<u>                    </u>	51,040
		<u>                    </u>
Change in Net Assets		<u>105,997</u>

GENERAL FUND - TOWN OF WESTVILLE  
Statement of Assets, Liabilities, and Fund Equity  
June 30, 2012

**ASSETS**

Current Assets:

Cash:

Checking--General Fund	6,241
General Fund Money Market	45,252
Police--Assets and Forfeitures	100
Special Events Account	3,255
Expense Account	813
Shop With-A-Cop Account	2,254

Total Cash	57,915
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Taxes Receivable	31,273
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Total Current Assets	89,188
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Due From Other Funds	-
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Total Other Assets	-
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Total Assets	89,188
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**LIABILITIES AND FUND EQUITY**

Current Liabilities:

Payroll Taxes Payable	659
Other Payables	7,674
Retirement Payable	70
Accrued Absences	9,605

Total Current Liabilities	18,008
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Long-Term Liabilities	-
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Total Long-Term Liabilities	-
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Total Liabilities	18,008
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Fund Equity

Beginning Fund Balance	39,857
Change in Fund Balance	31,323

Ending Fund Balance	71,180
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Total Liabilities & Fund Equity	89,188
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General Fund--Town of Westville  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year ending June 30, 2012

**Revenues:**

SALES TAXES	244,170
USE TAX	75,452
CIGARETTE AND TOBACCO TAX	6,922
FRANCHISE TAX	71,572
ALCOHOLIC BEVERAGE TAX	22,625
RENTALS	2,315
ANIMAL CONTROL REVENUE	110
MISC INCOME	30,142
UTILITY REIMBURSEMENTS	6,000
NOPFA GAS ROYALTIES	60,000
INTEREST INCOME--CHECKING	21
INTEREST INCOME--MONEY MARKET	184
POLICE REPORTS	65
POLICE CALENDAR REVENUE	0
POLICE MISC INCOME	2,745
SALE OF ASSETS	3,150
DONATIONS	1,000
	526,472

**Total Revenues**

526,472

**Expenditures:**

WAGES - POLICE DEPT.	96,153
SALARY POLICE CHIEF	25,759
OVERTIME OFFICERS P.D.	11,339
WAGES - PD - DISPATCHERS	79,479
DISPATCHER OVERTIME P.D.	8,312
PAYROLL TAXES - PD	20,971
RETIREMENT--PD	3,467
WORKERS COMP- PD	6,775
GAS & OIL - PD	27,163
SUPPLIES - PD	6,725
OFFICE SUPPLIES - PD	14,970
UNIFORMS - PD	1,516
VEHICLE REPAIRS - PD	15,348
TELEPHONE - PD	5,093
POLICE TRAVEL	228
TRAINING POLICE	3,792
PAGER EXP	4,226
NEW EQUIPMENT PD	28,991
SHOP WITH A COP EXP	992
CHEROKEE NATION GRANT EXP	4,597
CAR LEASE	9,493
WAGES ADMINISTRATIVE	29,616
BANK SERVICE CHARGE	25
JUDGE FEES	3,600
ATTORNEY FEES	8,986
ACCOUNTING	10,150
COUNCIL MEMBERS	4,000
AUDIT	5,999
PAYROLL TAX - GENERAL GOVERNMENT	2,060
WORKERS COMP - GEN GOV	2,771
GENERAL OFFICE EXPENSE	8,321
UTILITIES	7,870
INSURANCE - GEN GOV	24,546
TRAVEL	816
MAINTENANCE - GEN GOV	133
HOUSING PRISONERS--GEN GOV	1,320
UTILITIES - COMM. BLDG.	20,643
REPAIRS & MAINT. COMM BLDG	1,360
CONTRACT LABOR- ANIMAL SHELTER	3,600
OPERATIONS--ANIMAL SHELTER	4,093
REPAIRS & MAINT. - LIBRARY	5,068
UTILITIES - LIBRARY	6,515
TRAFFIC, STREET, & YARD LIGHTS	18,065
CAPITAL PURCHASES	43,180
	588,128

**Total Expenditures**

588,128

**(Deficiency) of Revenues over Expenditures**

-61,656

**OTHER INCOME**

110,130

**TRANSFER IN**

0

**TRANSFERS OUT**

-17,150

**Net Other Financing Sources**

92,980

**Change in Fund Balance**

31,324

Town of Westville  
Balance Sheet  
Government Funds  
June 30, 2012

	General		Fire Department	Ambulance	Cemetery		Court	Swimming Pool	Government Funds	Total
	Streets	Streets			Care	Maintenance				
<b>Assets</b>										
Cash	\$ 57,915	\$ 3,972	\$ 49,401	\$ 5,987	\$ 84,090	\$ 5,205	\$ 22,872	\$ 170	\$ 1,630	\$ 231,242
Taxes Receivable	31,273	10,677	4,455	11,068	-	-	-	-	-	57,473
Due from Other Funds	-	-	-	16,000	-	-	-	-	-	16,000
Other	-	50	-	-	-	-	-	-	-	50
<b>Total Assets</b>	<b>89,188</b>	<b>14,699</b>	<b>53,856</b>	<b>33,055</b>	<b>84,090</b>	<b>5,205</b>	<b>22,872</b>	<b>170</b>	<b>1,630</b>	<b>304,765</b>
<b>Liabilities and Fund Balances</b>										
<b>Liabilities</b>										
Accounts Payable	7,674	153	3,392	10,321	-	646	-	-	29	22,215
Payroll Liabilities	10,333	4,395	-	5,705	-	-	-	-	56	20,489
Due To Other Funds	-	-	-	-	-	500	-	-	-	500
<b>Total Liabilities</b>	<b>18,007</b>	<b>4,548</b>	<b>3,392</b>	<b>16,026</b>	<b>-</b>	<b>1,146</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>43,204</b>
<b>Fund Balances</b>										
Unreserved, reported in:										
General Fund Unreserved	71,181	-	-	-	-	-	-	-	-	71,181
Special Revenue Funds	-	10,151	50,464	17,029	84,090	4,060	22,872	170	1,546	190,382
<b>Total Fund Balances</b>	<b>71,181</b>	<b>10,151</b>	<b>50,464</b>	<b>17,029</b>	<b>84,090</b>	<b>4,060</b>	<b>22,872</b>	<b>170</b>	<b>1,546</b>	<b>261,563</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 89,188</b>	<b>\$ 14,699</b>	<b>\$ 53,856</b>	<b>\$ 33,055</b>	<b>\$ 84,090</b>	<b>\$ 5,206</b>	<b>\$ 22,872</b>	<b>\$ 170</b>	<b>\$ 1,631</b>	<b>\$ 304,767</b>

**TOWN OF WESTVILLE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	General	General Streets	Fire Department	Ambulance Service	Cemetery Care	Cemetery Maintenance	Court	Emergency Management	Swimming Pool	Government Funds
<b>Revenues:</b>										
Sales and Use Taxes	326,544	103,772	48,834	61,043						540,193
Franchise Taxes	131,572									131,572
Alcoholic Beverage Tax	22,625									22,625
Interest	205	9	28	20	1,970	2	20		4	2,258
Grants										-
Other	45,527									54,867
Fuel Tax	5,157	5,157	283		1,050	2,850				3,098
Commercial Vehicle Tax	3,098									11,058
Contributions	11,058					5,035				6,535
Fines							119,726			119,726
Fire Runs			1,175							1,175
Pool Fees								2,702		2,702
Sale of Assets										-
Ambulance Services				374,736						374,736
<b>Total Revenues</b>	526,473	123,094	50,320	435,799	3,020	7,887	119,746	-	4,206	1,270,545
<b>Expenditures:</b>										
Police	375,392									375,392
General Government	171,457									171,457
Community Building	22,003									22,003
Animal Shelter	7,693									7,693
Library	11,583									11,583
Streets		128,082								128,082
Fire			55,538							55,538
Ambulance				454,965						454,965
Cemetery Care						8,412				8,412
Cemetery Maintenance										-
Court							13,577			13,577
Emergency Management								895		895
Pool									19,957	19,957
<b>Total Expenditures</b>	588,128	128,082	55,538	454,965	-	8,412	13,577	895	19,957	1,269,554
Excess (Deficiency) of Revenues Over Expenditures	(61,655)	(4,988)	(5,218)	(19,166)	3,020	(525)	106,169	(895)	(15,751)	991
<b>Other Financing Sources And (Uses)</b>										
Transfers In	90,000			12,000						119,275
Grants	20,130	798	34,189	(15,000)	(1,275)		(87,000)	1,000	15,000	55,117
Transfers Out	(17,150)									(120,425)
Total Other Financing Sources And (Uses)	92,980	798	34,189	(3,000)	(1,275)	1,275	(87,000)	1,000	15,000	53,967
<b>Net Change in Fund Balances</b>	31,325	(4,190)	28,971	(22,166)	1,745	750	19,169	105	(751)	54,958
Fund Balances--Beginning	39,857	14,340	21,492	39,196	82,345	3,311	3,703	65	2,298	206,607
Fund Balances--Ending	71,182	10,150	50,463	17,030	84,090	4,061	22,872	170	1,547	261,565

17 The Accompanying Notes and Auditor's Report are an Integral Part of These Financial Statements

Westville Utility Authority Trust  
A Component of the Town of Westville  
Statement of Net Assets  
June 30, 2012

**ASSETS**

Current Assets

Cash and Cash Equivalents	51,731
Investments	164,980
Accounts Receivable Net of \$7,950 for Bad Debts	79,169
Prepaid Expenses	8,386
Interest Receivable	1,950

Total Current Assets	306,216
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Noncurrent Assets:

Restricted Cash and Cash Equivalents	205,390
Loan Cost	130,358

Capital Assets:

Land	111,136
Building, Equipment, Water and Sewer System	8,600,225
Less Accumulated Depreciation	(2,869,765)

Total Capital Assets	5,841,596
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Total Assets	6,483,560
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**Liabilities**

Current Liabilities:

Accounts Payable	12,905
Current Portion of Long-Term Debt	53,997
Current Liabilities Payable from Restricted Assets	47,117

Total Current Liabilities	114,019
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Noncurrent Liabilities:

Long-Term Debt	1,619,838
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Total Liabilities	1,733,857
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**Net Assets**

Invested in Capital Assets Net of Related Debt	4,167,761
Restricted	205,390
Unrestricted	376,552

Total Net Assets	4,749,703
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Westville Utility Authority Trust  
A Component of Town of Westville  
Statement of Revenue, Expenses, and Changes in Net Assets  
For the Year Ended June 30, 2012

**Revenues:**

Water Sales	427,539
Sewer	243,036
Trash	204,625
Late Charges	29,313
Gas Billing and Collection Fees	57,336
Connect and Reconnect Fees	19,204
Miscellaneous and Other Income	34,604
Rental	11,665
<b>Total Revenues</b>	<b>\$ 1,027,322</b>

**Operating Expenses:**

Water Purchases	162,523
Salaries and Wages	321,815
Payroll Taxes	26,411
Employee Benefits	41,556
Utilities	60,423
Insurance	27,568
Repairs and Maintenance	79,344
Landfill Expense	32,498
Office Expense	23,456
Licenses and Permits	8,304
Professional Fees	15,119
Trustee Fees	4,577
Chlorine and Chemicals	9,200
Truck Expense	40,574
Depreciation and Amortization	243,303
Bad Debts	7,510
Lab Fees	2,330
Uniforms	11,517
Contract Labor	18,200
Miscellaneous	5,697
<b>Total Expenses</b>	<b>\$ 1,141,925</b>

**Operating Income:** \$ (114,603)

**Non-operating Revenue (Expenses)**

Grant Income	1,150
Investment Income	7,990
Interest Expense	(59,296)
<b>Total Non-operating Revenue</b>	<b>(50,156)</b>
<b>Change in Net Assets</b>	<b>(164,759)</b>

Net Assets Beginning of Year 4,914,462

**Net Assets End of Year** **\$ 4,749,703**

**Westville Utility Authority Trust**  
**A Component of the Town of Westville**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2012**

**Cash Flows from Operating Activities**

Receipts from Customers	1,001,025
Payments to Suppliers	(253,848)
Payment to Employees	(639,673)
Net Cash Provided by Operations	<u>107,504</u>

**Cash Flows from Capital and Related Financing Activities**

Acquisition of Capital Assets	(122,000)
Payment of Principal on Long-Term Debt	38,633
Payment of Interest on Long-Term Debt	(59,296)
Net Cash Used in Capital and Related Financing Activities	<u>(142,663)</u>

**Cash Flows from Investing Activities**

Grant Income	1,150
Increase in Meter Deposits	197
Investment Income Received	7,990
Net Cash Provided by Investing Activities	<u>9,337</u>

Net (Decrease) in Cash and Cash Equivalents	(25,822)
Beginning Cash and Cash Equivalents	447,923
Ending Cash and Cash Equivalents	<u>\$ 422,101</u>

Classified As:

Cash and Cash Equivalents	51,731
Investments	164,980
Restricted Cash	205,390
	<u>422,101</u>

**Reconciliation of Operating Income to Net Cash Provided by Operating Activities**

Operating Income (Loss)	\$ (114,603)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	238,434
Decrease (Increase) in Accounts Receivable	(26,297)
(Decrease) Increase in Accounts Payable	9,970
Net Cash Provided by Operating Activities	<u>\$ 107,504</u>

**Westville Industrial Development Authority**  
**Statement of Assets, Liabilities, and Net Assets**  
**June 30, 2012**

**ASSETS**

Current Assets:

Cash--operating account	39,441	
Total Current Assets		39,441

Property, Plant and Equipment:

Depreciable Assets	696,322	
Accumulated Depreciation	(113,152)	
Land	136,000	
Total Property, Plant & Equipment		719,170

<b>Total Assets</b>		<b>758,611</b>
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**LIABILITIES AND FUND EQUITY**

Current Liabilities:

Current Portion N/P Guthrie	11,550	
Current Portion N/P Dept. of Commerce	32,150	
Total Current Liabilities		43,700

Long Term Liabilities:

N/P Dept. of Commerce	312,307	
Total Long Term Liabilities		312,307

Total Liabilities		356,007
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FUND BALANCE

Retained Earnings	(8,989)	
Fund Balance	402,604	
Net Income	8,989	

Ending Fund Balance		402,604
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<b>Total Liabilities and Net Assets</b>		<b>758,611</b>
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Westville Development Authority  
Statement of Revenues and Expenses  
For the Twelve Months Ending June 30, 2012

<b>Revenues:</b>	
Rent	\$ 29,067
Interest	<u>93</u>
<b>Total Revenues</b>	<u>29,160</u>
<b>Expenses:</b>	
Advertising	451
Depreciation	17408
Legal	1545
Taxes	<u>766</u>
<b>Total Expenditures</b>	<u>20,170</u>
<b>Change in Fund Balance</b>	<u><u>\$ 8,990</u></u>

**Westville Industrial Developmnet Authority**  
**Statement of Cash Flows**  
**For the Twelve Months Ending June 30, 2012**

**OPERATING ACTIVITIES**

Receipts From Customers	\$ 29,067
Payments to Suppliers	(2,763)
<b>Net Cash Provided By Operating Activities</b>	<u>26,304</u>

**FINANCING ACTIVITIES**

N/P Guthrie	(11,050)
N/P Dept. of Commerce	<u>(20,000)</u>
<b>Net Cash Flows From Financing Activities</b>	<u>-31,050</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Income	<u>93</u>
 Net Cash (Decrease) For The Period	 (4,653)
 Cash At Beginning Of The Period	 <u>44,094</u>
 Cash At The End Of The Period	 <u><u>39,441</u></u>

**FINANCIAL**

**STATEMENT**

**NOTES**

**Town of Westville, Oklahoma**  
**Notes to the Financial Statements**  
**June 30, 2012**

**Overview of the Financial Statements**

The Town of Westville has implemented Governmental Accounting Standards Board Statement No. 34 for the June 30, 2012 fiscal year. These notes will highlight and illustrate the following elements of these reports: the Management Discussion and Analysis, the basic financial statements consisting of the Government-wide financial statements, the Major Fund, (i.e. General Fund), the component units of the Westville Utility Authority, the Westville Industrial Authority, and the Notes. In addition, required supplemental information will present budgetary data.

The management discussion and analysis introduces the Town's basic financial statements. Discusses highlights for the year and touches upon future plans for the Town.

The Government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as an indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's Net Assets changed during the fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g. uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of the Town include general government and administration, public safety, development services, cultural and recreation. The business-type activities of the Town include water and sewer operations. The MD&A report and the government-wide financial statements can be found on pages 6-9 of this report.

*Fund financial statements* – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the

funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions.

The Town of Westville, Oklahoma operates under a town board form of government and provides the following services: Public safety with a permanent police staff, a volunteer fire department, street and alley maintenance, street illumination, general administrative services, and public improvements. The Town government supplements various health and social services in addition to cultural and recreational activities. The sewer, water, and trash services are provided by the Westville Utility Authority Trust, a component unit of the Town. The Westville Utility Authority Trust was formed as a public trust (January 20, 1964), as a separate legal entity under Oklahoma statutes and is accountable to the Town Council with the Town designated as the beneficiary. Natural gas services are provided by Northeastern Oklahoma Public Facilities Authority. The Westville Utility Authority Trust provides billing and collecting services for natural gas.

### **Principles Determining Scope of Reporting Entity**

The financial statements of the Town of Westville consists of the various funds of the Town and component units: 1. The Westville Utility Authority Trust, a public trust with the Town of Westville, Oklahoma as its beneficiary, and 2. The Westville Industrial Development Trust. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment by the respective governing board.

In order for the Town of Westville to be in conformity with generally accepted accounting principles, all component units, should include their financial statements in this annual financial report - - which has been done. A copy of the Utility audit may be obtained by contacting the Westville Utility Authority Trust.

The accounts of the Westville Senior Citizens Center and those of the John F. Henderson Public Library relating to its membership in the Eastern Oklahoma District Library Association are excluded from the accompanying financial statements because they are autonomous agencies responsible for their own operations and hiring of directors. The Town provides facilities and periodically contributes to the Senior Citizens Center; however, the Town of Westville has no responsibility for financing deficits. The John F. Henderson Public Library is itself subject to control or dependence upon the Town; however, the Town is not responsible for the operation of the Eastern Oklahoma District Library System, of which the John F. Henderson Public Library is a member.

### **Fund Accounting**

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad categories as follows:

### **Governmental Funds**

General Fund - The general fund is the primary operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. However, the general fund has other supplemental funds that are funded by the general fund or are partially supported by the general fund. These funds are as follows: City Court Fund, and the Swimming Pool Fund. All of the funds are subsidized by the general fund except the City Court Fund which generates substantial revenue.

Special Revenue Funds - the special revenue funds account for revenues derived from specific taxes or other earmarked revenue sources. The funds comprising the special revenue funds or as follows:

A. The Fire Department Fund receives sales tax revenue, fire runs revenue, grants, and other miscellaneous revenue for the operation and maintenance of the Westville Fire Department.

B. General Streets Fund receives sales tax revenue, interest income revenue, grant revenue, and miscellaneous revenue for this year.

C. The General Streets Fund is a special revenue fund used to account for revenue derived from the portion of the motor vehicle tax and gasoline tax earmarked for cities and towns.

D. The Cemetery Care Fund and Cemetery Maintenance Funds are used to maintain and operate the cemetery. The interest from investments of the Cemetery Care Fund can be used for maintenance. The principle of this Fund is restricted to land acquisitions and capital improvements.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounting records and reported in financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Government funds are accounted for using the modified-accrual basis and budget laws of the State of Oklahoma. However, with the implementation of GASB 34, the entity-wide financial statements and the proprietary funds use the accrual basis of accounting. (Revenues are recognized in the period earned as contrasted to the modified accrual basis when their revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales tax are considered “measurable” when they had been collected by intermediary collecting governments and are recognized as revenue at that time. Expenditures are generally recognized under the modified-accrual basis of accounting when the related fund liability is incurred. The modified-accrual basis emphasizes a financial flow measurement focus.

### **Revenue Recognition**

In applying the revenue recognition concept under the modified accrual basis the following revenue sources are deemed both measurable and available (i.e. Collectable within the current period or soon enough thereafter to be used to pay obligations of the current period): taxes, services, investment earnings, and fines and forfeitures. Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

### **Expenditures Recognition**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred.

### **Cash & Cash Equivalents**

For financial statement purposes, the Town considers all highly liquid investments to be cash within three months of maturity.

**Note 1. Fixed Assets**

The Town of Westville does maintain its General Fixed Assets Account Group which under the modified-accrual basis of accounting is in conformity with (GAGAS) Generally Accepted Governmental Accounting Standards.

**Note 2. Basis for Budgeting**

The Town used the Cash Basis for preparing its budget for the fiscal budget year July 1, 2011 to June 30, 2012. The Cash Basis is an (OCBOA) other comprehensive basis of accounting that is frequently used by smaller municipalities. However, the Town's books, and financial statements are maintained using the modified-accrual basis and accrual basis of accounting.

**Note 3. Investments**

The Town of Westville maintains its cash accounts, funds, and CD's with the Peoples Bank of Westville. The following list illustrates the rate of return paid during the year for the account or fund:

<u>Fund or Account Description</u>	<u>Rate of Return</u>
General Fund	0.15%
General Fund--Money Market	0.15%
Fire Dept	0.10%
General Streets	0.10%
Cemetery Care Fund	0.15%
Cemetery Care Fund CD	0.10%
Cemetery Maintenance Donation	0.10%
Court	0.10%
Swimming Pool	0.05%
Industrial Development	0.20%
Ambulance Service	0.10%

**Note 4. Economic Dependency**

The Town of Westville is highly dependent on its sales tax base for financial operations and economic stability. Sales and use tax provided 38% of the revenue during the year with the exclusion of grants.

**Note 5. The Westville Industrial Development Authority**

The Westville Industrial Development Authority is a separate component unit from the Town of Westville. The WIA has purchased a tract of land and is renting the land for the Hannah Project, (industrial development). The land was purchased in 2002 for \$156,000; however, the Eastern Oklahoma Development District loaned the Westville

Industrial Authority \$400,000 for the Hannah Road construction project. Repayment of the loan began July 1, 2006. The WIA is an enterprise fund and operates as such a fund.

#### **Note 6. Unpaid Compensated Absences**

The Town has unpaid compensated absences of \$13,265. This is a contingent liability for sick pay, holidays, and vacations.

#### **Note 7. Retirement Plans**

The Town participates in the Oklahoma Fire Fighters Pension and Retirement System. The Town contributed \$1,140 to the Fire Fighters Pension for the year. The Town does not maintain the accounting records, hold the investments, or administer the retirement funds. The retirement plans are statewide plans administered by the State of Oklahoma.

The Town of Westville does provide a retirement package to its employees. As of August 30, 2002 the Town joined the OMRF (Oklahoma Municipal Retirement Fund) which is a retirement fund combined with other municipalities in Oklahoma thus providing retirement benefits to their employees. Employees shall be eligible to participate in the plan on their employment commencement date. Employees elect to contribute 1% to 5% of their compensation through payroll deductions, then the Town matches 100% of the retirement contribution. Employees are vested 25% after the first year of service and continue to vest at 25% per year up to four years, after four years employees are 100% vested.

#### **Note 8. Related Party Transactions**

There were no material related party transactions.

The remaining notes relate specifically to the Westville Utility Trust Authority. A more in-depth analysis of this information can be made by obtaining this year's audit report from the Westville Utility Trust Authority.

#### **Note 9. Property, Plant, and Equipment**

The utility system existing at the date of the creation of the Trust, January 20, 1964, was transferred to the Trust by the Town of Westville, Oklahoma, the beneficiary of the Trust. During the fiscal year ending June 30, 1973, those assets were recorded in the books of the bond proceeds issued for the construction of the sewer and water system less an estimated fair market value of the assets received from the beneficiary and at total bond proceeds issued for the construction of the sewer and water system less an estimated 50% depreciation allowance. All assets acquired since this transfer have been recorded at cost of assets purchased or at fair market value of the assets received in trust from the beneficiary.

Depreciation is provided for in the Trust operations in amounts sufficient to recover the cost of the depreciable assets to operations over their estimated useful lives computed on the straight-line method.

The depreciation rates are as follows:

	<u>Rates</u>
Water System	2%, 2.25%, 5%
Sewer System	2.25%
Buildings	2.25%, 5%
Trucks & Equipment	10%, 20%
Furniture & Fixtures	10%

**Note 10. Inventory**

Supplies purchased are consumed in operations and expensed as incurred.

**Note 11. Investments**

The investments of the Westville Utility Authority Trust are stated at cost:

Account/ Certificate Number	Maturity Date	Interest Rate	<u>June 30, 2011</u>
47209	6/17/2013	3.40%	164980
			<u>164980</u>

**Note 12. Restricted Assets**

A. These assets consist of cash and short-term investments restricted for:

Customers' Meter Deposits	47,998
Project Fund with Bank of Oklahoma	8
Reserve Fund with Bank of Oklahoma	129,749
Debt Service Fund with Bank of Oklahoma	27,635
Total Restricted Assets	<u>205,390</u>

**Note 13. Use of Estimates**

Financial statement preparation in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 14. Long-Term Debt**

A. Note Payable

The long term debt as of June 30, 2012 consists of the following:

Payable To	Int Rate	Balance at 6/30/2012	Current Portion	Balance Net of Current
Department of Commerce	0.00%	56,875	5,256	51,619
OWRB	2.20%	256,140	18,741	237,399
OWRB		1,360,820	30,000	1,330,820
		✓ 1,673,835	53,997	1,619,838

Scheduled of Maturities of Long Term Debt Due within the next 5 years are as follows:

2014	55,659
2015	86,110
2016	86,750
2017	87,041
2018	87,041
Thereafter	1,216,935
	<u>1,619,536</u>

**Note 15. Accrued Compensated Absences**

The annual leave (vacation) policy of the Westville Utility Authority meets the criteria of FASB #43; however, leave records were not available to compute

the accrual, and the estimate made of the liability is not material to the overall financial presentation.

**Note 16. Retirement Plan – Post Employment Benefits**

The Westville Utility Authority Trust contributes to the Oklahoma Municipal Retirement Fund Employee Retirement System (O.M.R.F.), an agent multiple-employee retirement system that acts as a common investment and administrative agent for governmental entities in the State of Oklahoma.

All regular full-time employees with three months of service or more are covered under a state system are eligible to participate in O.M.R.F., benefits vest after five years of service. Upon vesting, Westville Utility Authority Trust employees who retire at age 65 with 10 or more years of vesting are entitled to annual retirement benefits payable monthly for life in an amount equal to a percent of their average salary during their last year of employment.

These benefit provisions and all other requirements are established by the plan. The total contribution rate for the plan is separated between the employee-paid and the Westville Utility Authority-paid portions based on the most recent reported employee contribution rate. The employee contribution rate is set by the plan, and the municipality is committed to meet the long term funding needs of the plan by paying any portion of the contribution not provided by employees.

The total required contribution rate for the 2011-2012 plan year was 9.68% of participant's payroll which results in 5.25% for the employee and 4.43% for the Town.

**SUPPLEMENTARY**

**INFORMATION**

REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

Town Council  
Town of Westville, Oklahoma

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, as of and for the fiscal year ended June 30, 2012, which collectively comprise the Town of Westville's basic financial statements and have issued our report thereon dated July 30, 2013. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Westville Utility Authority Trust, as described in our report on the Town of Westville's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Town of Westville's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Town of Westville's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Westville's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Westville's financial statements will not be prevented, or detected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not be designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Westville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned cost as item X-1.

This report is intended solely for the information and use of the Town Council, management, awarding agencies and pass through entities and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.



Robert St. Pierre, C.P.A., P.C.  
July 30, 2013

SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE YEAR ENDED JUNE 30, 2012

X-1 Long Term Leases

During the current fiscal year as well as the prior fiscal year, the Town of Westville entered into three year lease agreements with Peoples Bank. After much discussion with the Town's Attorney and the Town's CPA, it was determined that the intent was not to enter into long term leases, but to enter into leases that would expire at the end of each fiscal year and comply with State Statute.

The way the current leases are structured it could be argued both ways and the lease agreements appear to not make it real clear weather they are long term or one year lease agreements.

Management Response

After consulting with the Town's Attorney and CPA, they advised that they would contact Peoples Bank and work with the bank to restructure these agreements to comply with Oklahoma Statue. As of the date of this audit report this had not been completed, however the auditor was assured by all parties that it would be taken care of in the short term.

General Fund--Town of Westville  
 Revenues and Expenditures-- Modified Cash Basis--Actual and Budgeted  
 For the Twelve Months Ending June 30, 2012

	Year to Date Actual	Year to Date Final Budget Actual	Year to Date Original Budget
<b>Revenues</b>			
SALES TAXES			
USE TAX	251,645	245,000	245,000
CIGARETTE AND TOBACCO TAX	61,287	48,000	48,000
FRANCHISE TAX	6,892	5,000	5,456
TRANSFER IN FROM TOWN COURT	71,349	60,000	67,762
ALCOHOLIC BEVERAGE TAX	52,500	105,000	41,000
RENTALS	24,653	20,000	20,000
ANIMAL CONTROL REVENUE	3,465	2,000	2,190
MISC INCOME	750	600	720
UTILITY REIMBURSEMENTS	8,454	2,900	10,456
NOPEA GAS ROYALTIES	6,000	6,000	6,000
INTEREST INCOME--CHECKING	60,000	-	60,000
INTEREST INCOME--GE MONEY MKT	18	60	60
POLICE CALANDAR REVENUE	139	400	400
POLICE REPORTS	750	700	750
CHEROKIE GRANT INCOME	100	100	100
POLICE MISC INCOME	12,039	8,000	8,000
DONATIONS	4,357	900	3,780
ECCBG GRANT	146	2,000	2,000
TRANSFERS IN FROM AMBUALNCE	238,466	-	238,466
	<u>30,000</u>	<u>56,000</u>	<u>56,000</u>
<b>Total Revenues</b>	<u>833,010</u>	<u>562,660</u>	<u>816,140</u>
<b>Expenditures</b>			
WAGES - POLICE DEPT.	158,768	126,000	157,772
SALARY POLICE CHIEF	32,188	31,000	31,393
OVERTIME OFFICERS P.D.	8,215	3,000	6,328
OLD RATE	174	-	174
WAGES - PD - DISPATCHERS	45,013	72,000	36,347
DISPATCHER OVERTIME P.D.	2,473	2,000	2,000
PAYROLL TAXES - PD	20,600	20,241	20,241
RETIREMENT--PD	3,499	4,000	4,000
WORKERS COMP- PD	8,582	7,000	8,766
GAS & OIL - PD	18,789	20,000	23,270
SUPPLIES - PD	4,891	4,000	5,509
OFFICE SUPPLIES - PD	5,809	5,000	6,873
UNIFORMS - PD	1,740	3,000	3,000
VEHICLE REPAIRS - PD	9,678	10,000	11,288
REPAIRS & MAINT. - PD	(179)	2,000	2,000
TELEPHONE - PD	4,817	3,100	4,551
POLICE TRAVEL	695	2,200	2,200
TRAINING	1,964	1,800	2,204
PAGER EXPENSE	273	708	708
NEW EQUIPMENT PD	14,430	13,500	14,321
POLICE CAL FUND EXPENSE	-	600	859
CHEROKIE GRANT EXPENDITURES	859	-	-
SHOP WITH A COP EXPENDITURES	3,069	2,500	3,486
CHEROKIE NATION GRANT EXP	498	8,000	8,000
WAGES - ADMINISTRATIVE	49,743	88,488	47,909
BANK SERVICE CHARGE	464	400	400
JUDGE FEES	3,065	3,600	3,600
ATTORNEY FEES	11,178	8,200	12,585
ACCOUNTING	6,600	7,800	8,100
COUNCIL MEMBERS	3,100	4,000	4,000
AUDIT	5,940	900	6,923
PAYROLL TAX - GG	4,026	7,654	7,654
PENALTY	520	-	520
RETIREMENT--GG	1,057	1,244	1,244
WORKERS COMP - GG	324	900	900
GENERAL OFC. EXPENSE	11,964	9,000	12,625
UTILITIES	9,658	8,500	10,254
INSURANCE - GG	20,411	17,000	18,236
TRAVEL	932	500	637
ELECTION EXPENSES	-	1,200	1,200
MAINTENANCE EXPENSE - GG	11,270	1,000	11,437
HOUSING PRISONERS--GG	925	9,000	9,000
UTILITIES - COMM. BLDG.	18,704	23,000	23,000
REPAIRS - COMM BLDG.	-	1,400	1,476
CONTRACT LABOR- ANIMAL SHELTER	2,700	-	-
OPERATIONS--ANIMAL SHELTER	3,974	4,500	4,500
REPAIRS & MAINT. - LIBRARY	3,146	4,200	4,507
UTILITIES - LIBRARY	6,575	7,200	7,200
TRAFFIC, STREET, & YARD LIGHTS	18,015	16,000	17,649
PARK MAINTENANCE	-	1,400	1,400
TRANSFERS OUT	3,900	6,000	-
TRANSFERS TO EM	-	1,300	1,300
CHEROKIE NATION GRANT EXPENDIT	2,333	2,333	2,333
TRANSFERS OUT TO WUA	3,750	-	3,750
TRANSFERS TO AMBULANCE SERVICE	1,000	1,300	1,000
TRANSFERS OUT TO STREETS	6,400	10,800	10,800
ECCBG TRANSFERS OUT	239,063	-	239,063
TRANSFERS OUT TO FIRE DEPT.	6,000	-	6,000
TRANSFERS OUT TO POOL	10,000	15,000	15,000
	<u>813,582</u>	<u>605,468</u>	<u>851,492</u>
<b>Total Expenditures</b>	<u>813,582</u>	<u>605,468</u>	<u>851,492</u>
<b>Change in Fund Balance</b>	<u>19,428</u>	<u>(42,808)</u>	<u>(35,352)</u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
GENERAL FUND**

Ordinary Income/Expense	Jul '11 - Jun 12	Original Budget	Final Budget	\$ Over Budget	% of Budget
<b>Income</b>					
4000 · SALES TAXES	244,170	230,000	264,000	-19,830	92.49%
4001 · USE TAX	75,452	48,000	48,000	27,452	157.19%
4002 · CIGARETTE AND TOBACCO TAX	6,922	6,000	6,000	922	115.37%
4005 · FRANCHISE TAX	71,572	68,000	68,000	3,572	105.25%
4006 · FEMA REIMBURSEMENT	0	0	0	0	0.0%
4015 · ALCOHOLIC BEVERAGE TAX	22,625	20,000	20,000	2,625	113.13%
4020 · RENTALS	2,315	3,000	3,000	-685	77.17%
4025 · ANIMAL CONTROL REVENUE	110	800	800	-690	13.75%
4040 · MISC INCOME	30,142	6,400	6,400	23,742	470.97%
4045 · UTILITY REIMBURSEMENT	6,000	6,000	6,000	0	100.0%
4060 · NOPFA GAS ROYALTY	60,000	0	60,000	0	100.0%
4065 · INTEREST INCOME--CITY	21	10	10	11	209.9%
4067 · INTEREST INCOME--GRANT	184	0	0	184	100.0%
4083 · POLICE CALANDAR REVENUE	0	700	700	-700	0.0%
4090 · POLICE REPORTS	65	200	200	-135	32.5%
4094 · POLICE MISC INCOME	2,745	1,400	1,400	1,345	196.07%
4100 · SALE OF ASSETS	3,150	0	0	3,150	100.0%
4170 · DONATIONS	1,000	2,000	2,000	-1,000	50.0%
5000 · CHEROKEE NATION GRANT	0	5,000	5,000	-5,000	0.0%
<b>Total Income</b>	<b>526,472</b>	<b>397,510</b>	<b>491,510</b>	<b>34,982</b>	<b>107.11%</b>
<b>Expense</b>	<b>526,472</b>	<b>397,510</b>	<b>491,510</b>	<b>34,982</b>	<b>107.11%</b>
<b>Payroll Expenses</b>	<b>0</b>				
6099 · POLICE DEPARTMENT					
6100 · WAGES - POLICE OFFICERS	96,153	92,000	95,000	1,153	101.21%
6101 · SALARY POLICE OFFICERS	25,759	31,000	31,000	-5,241	83.1%
6102 · OVERTIME OFFICER	11,339	0	0	11,339	100.0%
6120 · WAGES - PD - DISPATCHERS	79,479	70,000	73,000	6,479	108.88%
6121 · DISPATCHER OVERTIME	8,312	2,000	4,000	4,312	207.81%
6125 · PAYROLL TAXES - POLICE	20,971	16,868	17,560	3,411	119.43%
6126 · RETIREMENT--PD	3,467	4,000	4,000	-533	86.67%
6130 · WORKERS COMP - POLICE	6,775	7,000	7,000	-225	96.79%
6135 · GAS & OIL - PD	27,163	20,000	25,000	2,163	108.65%
6145 · SUPPLIES - PD	6,725	5,000	7,000	-275	96.08%
6148 · OFFICE SUPPLIES - POLICE	14,970	6,000	6,000	8,970	249.51%
6147 · UNIFORMS - PD	1,516	2,000	2,000	-484	75.78%
6155 · VEHICLE REPAIRS - POLICE	10,813	11,000	11,000	-187	98.3%
6160 · REPAIRS & MAINT. - POLICE	4,535	3,000	3,000	1,535	151.18%
6165 · TELEPHONE - PD	5,093	3,900	3,900	1,193	130.59%
6186 · POLICE TRAVEL	228	1,200	1,200	-972	19.02%
6187 · TRAINING	3,792	2,300	2,300	1,492	164.87%
6176 · PAGER EXPENSE	4,226	500	500	3,726	845.29%
6180 · NEW EQUIPMENT POLICE	28,991	0	2,000	26,991	1,449.56%
6181 · POLICE CAL FUND EXPENSE	0	400	400	-400	0.0%
6184 · SHOP WITH A COP POLICE	992	3,100	3,100	-2,108	31.99%
6185 · CHEROKEE NATION GRANT	4,597	0	5,000	-403	91.95%
6186 · CAR LEASE	9,493	0	0	9,493	100.0%
<b>Total 6099 · POLICE DEPARTMENT</b>	<b>375,392</b>	<b>281,268</b>	<b>303,960</b>	<b>71,432</b>	<b>123.5%</b>
6199 · GENERAL GOVERNMENT					
6200 · WAGES - ADMINIST	29,616	29,000	29,000	616	102.12%
6201 · BANK SERVICE CHARGES	25	500	500	-475	5.0%
6205 · JUDGE FEES	3,600	3,600	3,600	0	100.0%
6206 · ATTORNEY FEES	8,986	12,000	12,000	-3,015	74.88%
6210 · ACCOUNTING	10,150	8,600	8,600	1,550	118.02%
6215 · COUNCIL MEMBERS	4,000	4,000	4,000	0	100.0%
6220 · AUDIT	5,999	6,000	6,000	-1	99.98%
6225 · PAYROLL TAX - GG	1,625	2,509	2,509	-884	64.78%
6226 · PENALTY	434	600	600	-166	72.4%
6230 · WORKERS COMP - COMM	2,771	900	900	1,871	307.92%
6235 · GENERAL OFC. EXPENSE	8,321	12,000	12,000	-3,679	69.34%
6245 · UTILITIES	7,870	10,000	10,000	-2,130	78.7%
6255 · TRAVEL	24,548	24,000	24,000	548	102.28%
6300 · MAINTENANCE EXPENSE	815	2,000	2,000	-1,184	40.81%
6302 · HOUSING PRISONER	1,333	12,000	12,000	-11,667	1.11%
6900 · TRAFFIC, STREET, & LIGHTS	18,065	19,000	19,000	-935	95.08%
<b>Total 6199 · GENERAL GOVERNMENT</b>	<b>128,277</b>	<b>150,709</b>	<b>150,709</b>	<b>-22,432</b>	<b>85.12%</b>
6399 · COMMUNITY BUILDING					
6400 · UTILITIES - COMM	20,643	25,000	25,000	-4,357	82.57%
6410 · REPAIRS - COMM BLDG	1,360	1,400	1,400	-40	97.14%
<b>Total 6399 · COMMUNITY BUILDING</b>	<b>22,003</b>	<b>26,400</b>	<b>26,400</b>	<b>-4,397</b>	<b>83.34%</b>
6499 · ANIMAL SHELTER					
6500 · CONTRACT LABOR	3,600				
6520 · WORKERS COMP - ANIMAL	14				
6530 · OPERATIONS--ANIMAL	4,079	4,500	4,500	-421	90.64%
<b>Total 6499 · ANIMAL SHELTER</b>	<b>7,693</b>	<b>4,500</b>	<b>4,500</b>	<b>3,193</b>	<b>170.95%</b>
6599 · LIBRARY					
6600 · REPAIRS & MAINT. - LIBRARY	5,068	4,200	4,200	868	120.66%
6610 · UTILITIES - LIBRARY	6,515	7,300	7,300	-785	89.25%
<b>Total 6599 · LIBRARY</b>	<b>11,583</b>	<b>11,500</b>	<b>11,500</b>	<b>83</b>	<b>100.72%</b>
6950 · CAPITAL PURCHASES	43,180	0	0	43,180	100.0%
8012 · TRANSF TO CEMETERY	0	1,500	1,500	-1,500	0.0%
<b>Total Expense</b>	<b>588,127</b>	<b>475,877</b>	<b>498,569</b>	<b>89,568</b>	<b>117.98%</b>
<b>Net Ordinary Income</b>	<b>-61,655</b>	<b>-78,367</b>	<b>-7,059</b>	<b>-54,596</b>	<b>873.43%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4010 · TRANSFER IN FROM TOV	75,000	85,000	85,000	-10,000	88.24%
4082 · CHEROKEE GRANT INCOME	4,000	0	0	4,000	100.0%
4987 · FEMA Revenue	14,980	0	0	14,980	100.0%
4998 · EECBG GRANT	1,150	0	0	1,150	100.0%
4999 · TRANSFERS IN FROM ANOTHER	15,000	40,000	40,000	-25,000	37.5%
<b>Total Other Income</b>	<b>110,130</b>	<b>125,000</b>	<b>125,000</b>	<b>-14,870</b>	<b>88.1%</b>
<b>Other Expense</b>					
8009 · TRANSFERS OUT TO POLICE	15,000	15,000	15,000	0	100.0%
8010 · EECBG TRANSFERS OUT	1,150	0	1,150	0	100.0%
8013 · Transfers Out to Emergency	1,000	0	0	1,000	100.0%
<b>Total Other Expense</b>	<b>17,150</b>	<b>15,000</b>	<b>16,150</b>	<b>1,000</b>	<b>106.19%</b>
<b>Net Other Income</b>	<b>92,980</b>	<b>110,000</b>	<b>108,850</b>	<b>-15,870</b>	<b>85.42%</b>
<b>NET INCOME</b>	<b>31,325</b>	<b>31,633</b>	<b>101,791</b>	<b>-70,466</b>	<b>30.77%</b>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
GENERAL STREETS**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · SALES TAX	103,772	96,000	96,000	7,772	108.1%
4010 · GAS EXCISE TAX	3,098	3,000	3,000	98	103.28%
4015 · COMMERCIAL VEHICLE TAX	11,058	11,000	11,000	58	100.53%
4020 · INTEREST INCOME	9	40	40	-31	22.08%
4040 · MISC. INCOME	57	400	400	-343	14.22%
4100 · CEMETERY OPENING	5,100	4,000	4,000	1,100	127.5%
4500 · TRANSFERS IN	0	10,800	10,800	-10,800	0.0%
<b>Total Income</b>	<u>123,095</u>	<u>125,240</u>	<u>125,240</u>	<u>-2,145</u>	<u>98.29%</u>
<b>Gross Profit</b>	<u>123,095</u>	<u>125,240</u>	<u>125,240</u>	<u>-2,145</u>	<u>98.29%</u>
<b>Expense</b>					
<b>6001 · Personal Services</b>					
6999 · Other Payroll Expenditures	0	0	0	0	0.0%
6000 · WAGES	75,098	77,000	77,000	-1,902	97.53%
6010 · SOCIAL SECURITY EXPENSE	4,599	4,774	4,774	-175	96.34%
6020 · MEDICARE EXPENSE	1,076	1,117	1,117	-41	96.3%
6025 · SUTA EXPENSE	563	770	770	-207	73.09%
6030 · RETIREMENT EXPENSE	1,328	1,700	1,700	-372	78.1%
6050 · INSURANCE-W/C	7,126	4,800	4,800	2,326	148.46%
<b>Total 6001 · Personal Services</b>	<u>89,790</u>	<u>90,161</u>	<u>90,161</u>	<u>-371</u>	<u>99.59%</u>
<b>6099 · Other Services and Charges</b>					
6156 · Lease	950	0	0	950	100.0%
6100 · STREET REPAIR AND MAINT	3,345	8,000	8,000	-4,655	41.81%
6106 · MATERIAL	8,869	8,000	8,000	869	110.86%
6110 · VEHICLE EXPENSE	15,040	8,000	8,000	7,040	188.0%
6115 · UTILITIES	2,173	1,300	1,300	873	167.14%
6117 · MISC. EXPENSES	5,779	4,000	4,000	1,779	144.47%
6140 · EQUIPMENT	452	3,000	3,000	-2,548	15.07%
6130 · INSURANCE-LIABILITY	581	2,300	2,300	-1,719	25.24%
6155 · REPAIRS	1,105	100	100	1,005	1,104.99%
<b>Total 6099 · Other Services and Charges</b>	<u>38,292</u>	<u>34,700</u>	<u>34,700</u>	<u>3,592</u>	<u>110.35%</u>
<b>Total Expense</b>	<u>128,082</u>	<u>124,861</u>	<u>124,861</u>	<u>3,221</u>	<u>102.58%</u>
<b>Net Ordinary Income</b>	<u>-4,987</u>	<u>379</u>	<u>379</u>	<u>-5,366</u>	<u>-1,315.9%</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
4503 · REAP 2009	-798	0	0	-798	100.0%
<b>Total Other Expense</b>	<u>-798</u>	<u>0</u>	<u>0</u>	<u>-798</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>798</u>	<u>0</u>	<u>0</u>	<u>798</u>	<u>100.0%</u>
	<u>-4,190</u>	<u>379</u>	<u>379</u>	<u>-4,569</u>	<u>-1,105.41%</u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
FIRE DEPARTMENT**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · SALES TAX	48,834	45,000	45,000	3,834	108.52%
4050 · FIRE RUNS	-	1,200	1,200	(1,200)	0.0%
4075 · INTEREST INCOME	28	10	10	18	283.4%
4076 · MISC. REVENUES	283	-	-	283	100.0%
4110 · EODD OPERATIONAL GRANT	-	5,000	5,000	(5,000)	0.0%
4200 · SALE OF ASSETS	1,175	-	-	1,175	100.0%
<b>Total Income</b>	<u>50,320</u>	<u>51,210</u>	<u>51,210</u>	<u>(890)</u>	<u>98.26%</u>
<b>Expense</b>					
<b>6099 · Personal Services Total</b>					
6100 · PERSONAL SERVICES	3,600	3,900	3,900	(300)	92.31%
6110 · FIREFIGHTER PENSION	1,140	1,200	1,200	(60)	95.0%
6130 · INSURANCE-W/C	-	400	400	(400)	0.0%
<b>Total 6099 · Personal Services Total</b>	<u>4,740</u>	<u>5,500</u>	<u>5,500</u>	<u>(760)</u>	<u>86.18%</u>
<b>6149 · Materials and Supplies</b>					
6150 · GAS, OIL, MAINTENANCE	8,138	8,000	8,000	138	101.72%
6155 · SAFETY CLOTHING	2,881	4,400	4,400	(1,519)	65.47%
6167 · SUPPLIES	2,017	4,600	4,600	(2,583)	43.84%
<b>Total 6149 · Materials and Supplies</b>	<u>13,035</u>	<u>17,000</u>	<u>17,000</u>	<u>(3,965)</u>	<u>76.68%</u>
<b>6169 · Other Services and Charges</b>					
6170 · INSURANCE-LIAB.	852	5,000	5,000	(4,148)	17.05%
6175 · DUES	1,120	1,300	1,300	(180)	86.15%
6180 · TELEPHONE	1,292	1,500	1,500	(208)	86.15%
6185 · LEASE	9,875	7,600	7,600	2,275	129.93%
6190 · REPEATER/PAGER EXPENSE	3,568	2,500	2,500	1,068	142.7%
6191 · UTILITIES	4,718	6,000	6,000	(1,282)	78.63%
6200 · RADIO REPAIRS	2,608	4,000	4,000	(1,392)	65.21%
6210 · VEHICLE REPAIRS	3,136	6,900	6,900	(3,764)	45.45%
6215 · EDUCATION/TRAINING	355	1,500	1,500	(1,145)	23.67%
6240 · MISC. EXPENSES	5,787	1,800	1,800	3,987	321.49%
6245 · EQUIPMENT REPAIRS	4,451	4,000	4,000	451	111.28%
<b>Total 6169 · Other Services and Charges</b>	<u>37,763</u>	<u>42,100</u>	<u>42,100</u>	<u>(4,337)</u>	<u>89.7%</u>
<b>Total Expense</b>	<u>55,538</u>	<u>64,600</u>	<u>64,600</u>	<u>(9,062)</u>	<u>85.97%</u>
<b>Net Ordinary Income</b>	<u>(5,217)</u>	<u>(13,390)</u>	<u>(13,390)</u>	<u>8,173</u>	<u>38.96%</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4079 · GRANT REVENUE	34,189	-	-	34,189	100.0%
<b>Total Other Income</b>	<u>34,189</u>	<u>-</u>	<u>-</u>	<u>34,189</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>34,189</u>	<u>-</u>	<u>-</u>	<u>34,189</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>28,972</u></u>	<u><u>(13,390)</u></u>	<u><u>(13,390)</u></u>	<u><u>42,362</u></u>	<u><u>-216.37%</u></u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
AMBULANCE**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · SALES TAX	61,043	59,000	59,000	2,043	103.46%
4032 · MEDICAID REVENUES	82,391	80,000	80,000	2,391	102.99%
4100 · INTEREST INCOME	20	10	10	10	197.9%
4110 · MEMBERSHIPS 1	29,247	20,000	20,000	9,247	146.24%
4120 · MEMBERSHIPS 2	72	-	-	72	100.0%
4130 · RUN REVENUES	101,945	133,000	133,000	(31,055)	76.65%
4131 · MEDICARE PART B REVENUES	163,926	148,000	148,000	15,926	110.76%
4951 · REFUNDS AND RETURNS	(2,846)	-	-	(2,846)	100.0%
<b>Total Income</b>	<b>435,798</b>	<b>440,010</b>	<b>440,010</b>	<b>(4,212)</b>	<b>99.04%</b>
<b>Gross Profit</b>	<b>435,798</b>	<b>440,010</b>	<b>440,010</b>	<b>(4,212)</b>	<b>99.04%</b>
<b>Expense</b>					
6099 · PERSONAL SERVICES					
6100 · PAYROLL	198,783	177,000	177,000	21,783	112.31%
6101 · DIRECTOR SALARY	60,231	60,000	60,000	231	100.39%
6151 · SOCIAL SECURITY EXPENSE	15,984	14,694	14,694	1,290	108.78%
6152 · MEDICARE EXPENSE	3,738	3,437	3,437	301	108.77%
6153 · OKLAHOMA SUTA EXPENSE	1,893	2,370	2,370	(477)	79.87%
<b>Total 6099 · PERSONAL SERVICES</b>	<b>280,629</b>	<b>257,501</b>	<b>257,501</b>	<b>23,128</b>	<b>108.98%</b>
6299 · MATERIALS AND SUPPLIES					
6300 · OFFICE EXPENSES	3,064	2,400	2,400	664	127.66%
6301 · BILLING FEES	47,516	24,600	24,600	22,916	193.15%
6700 · GAS AND OIL	20,761	14,000	14,000	6,761	148.29%
6800 · SUPPLIES	32,874	32,000	32,000	874	102.73%
6850 · UNIFORMS	1,912	5,000	5,000	(3,088)	38.23%
<b>Total 6299 · MATERIALS AND SUPPLIES</b>	<b>106,126</b>	<b>78,000</b>	<b>78,000</b>	<b>28,126</b>	<b>136.06%</b>
6324 · OTHER SERVICES AND CHARGES					
6325 · LEASE PAYMENTS	17,045	22,000	22,000	(4,955)	77.48%
6350 · LICENSES	120	1,000	1,000	(880)	12.0%
6500 · REPAIRS	26,233	16,000	16,000	10,233	163.96%
6900 · UTILITIES	9,680	8,000	8,000	1,680	120.99%
6920 · TELEPHONE	-	1,360	1,360	(1,360)	0.0%
6940 · INSURANCE	15,133	15,000	15,000	133	100.88%
6950 · PUBLIC RELATIONS	-	300	300	(300)	0.0%
<b>Total 6324 · OTHER SERVICES AND CHAR</b>	<b>68,210</b>	<b>63,660</b>	<b>63,660</b>	<b>4,550</b>	<b>107.15%</b>
6999 · Payroll Expenses	-	-	-	-	0.0%
7000 · CAPITAL EXPENDITURES	-	-	-	-	0.0%
<b>Total Expense</b>	<b>454,965</b>	<b>399,161</b>	<b>399,161</b>	<b>55,804</b>	<b>113.98%</b>
<b>Net Ordinary Income</b>	<b>(19,167)</b>	<b>40,849</b>	<b>40,849</b>	<b>(60,016)</b>	<b>-46.92%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4950 · TRANSFERS IN FROM TOWN COURT	12,000	1,000	1,000	11,000	1,200.0%
<b>Total Other Income</b>	<b>12,000</b>	<b>1,000</b>	<b>1,000</b>	<b>11,000</b>	<b>1,200.0%</b>
<b>Other Expense</b>					
8000 · TRANSFERS TO GENERAL FUND	15,000	40,000	40,000	(25,000)	37.5%
<b>Total Other Expense</b>	<b>15,000</b>	<b>40,000</b>	<b>40,000</b>	<b>(25,000)</b>	<b>37.5%</b>
<b>Net Other Income</b>	<b>(3,000)</b>	<b>(39,000)</b>	<b>(39,000)</b>	<b>36,000</b>	<b>7.69%</b>
<b>NET INCOME</b>	<b>(22,167)</b>	<b>1,849</b>	<b>1,849</b>	<b>(24,016)</b>	<b>-1,198.85%</b>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
CEMETARY CARE**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · CEMETERY LOT SAI	1,050	300	300	750	350.0%
4150 · INTEREST-CHECKIN	8	-	-	8	100.0%
4160 · INTEREST-CD	1,962	1,600	1,600	362	122.65%
<b>Total Income</b>	<b>3,020</b>	<b>1,900</b>	<b>1,900</b>	<b>1,120</b>	<b>158.96%</b>
<b>Gross Profit</b>	<b>3,020</b>	<b>1,900</b>	<b>1,900</b>	<b>1,120</b>	<b>158.96%</b>
<b>Expense</b>					
7000 · TRANSFERS OUT	1,275	1,500	1,500	(225)	85.0%
<b>Total Expense</b>	<b>1,275</b>	<b>1,500</b>	<b>1,500</b>	<b>(225)</b>	<b>85.0%</b>
<b>Net Ordinary Income</b>	<b>1,745</b>	<b>400</b>	<b>400</b>	<b>1,345</b>	<b>436.33%</b>
<b>Net Income</b>	<b>1,745</b>	<b>400</b>	<b>400</b>	<b>1,345</b>	<b>436.33%</b>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
COURT**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · FINES	120,735	100,000	100,000	20,735	120.74%
4001 · INTEREST INCOME	20	-	-	20	100.0%
4150 · REFUNDS & ADJUST	(1,009)	(400)	(400)	(609)	252.13%
<b>Total Income</b>	<u>119,747</u>	<u>99,600</u>	<u>99,600</u>	<u>20,147</u>	<u>120.23%</u>
<b>Gross Profit</b>	<u>119,747</u>	<u>99,600</u>	<u>99,600</u>	<u>20,147</u>	<u>120.23%</u>
<b>Expense</b>					
6240 · CLEET	5,941	6,000	6,000	(59)	99.01%
6241 · FORENSIC FEE	3,172	3,300	3,300	(128)	96.11%
6242 · AFIS FEES	3,269	3,100	3,100	169	105.44%
6300 · MISC. COURT EXP.	-	100	100	(100)	0.0%
6301 · BANK CHARGES	-	100	100	(100)	0.0%
6400 · SOFTWARE LICENSING	1,196	1,300	1,300	(104)	92.0%
<b>Total Expense</b>	<u>13,577</u>	<u>13,900</u>	<u>13,900</u>	<u>(323)</u>	<u>97.68%</u>
<b>Net Ordinary Income</b>	<u>106,170</u>	<u>85,700</u>	<u>85,700</u>	<u>20,470</u>	<u>123.89%</u>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
7000 · To General	75,000	85,000	85,000	(10,000)	88.24%
7001 · To Ambulance	12,000	-	-	12,000	100.0%
<b>Total Other Expense</b>	<u>87,000</u>	<u>85,000</u>	<u>85,000</u>	<u>2,000</u>	<u>102.35%</u>
<b>Net Other Income</b>	<u>(87,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>(2,000)</u>	<u>102.35%</u>
<b>Net Income</b>	<u><u>19,170</u></u>	<u><u>700</u></u>	<u><u>700</u></u>	<u><u>18,470</u></u>	<u><u>2,738.53%</u></u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
CEMETERY MAINTENANCE**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · CEMETERY LOT SALES	2,850	1,100	1,100	1,750	259.09%
4150 · INTEREST--CHECKING ACCOUNT	2	-	-	2	100.0%
4160 · DONATIONS	5,035	-	-	5,035	100.0%
<b>Total Income</b>	<u>7,886</u>	<u>1,100</u>	<u>1,100</u>	<u>6,786</u>	<u>716.92%</u>
<b>Gross Profit</b>	<u>7,886</u>	<u>1,100</u>	<u>1,100</u>	<u>6,786</u>	<u>716.92%</u>
<b>Expense</b>					
6100 · MOWING & UPKEEP	7,583	7,000	7,000	583	108.33%
6140 · REPAIRS	70	-	-	70	100.0%
6160 · INSURANCE/WC	400	400	400	-	100.0%
6165 · MISC. EXPENSES	-	100	100	(100)	0.0%
6175 · DUES AND SUBSCRIPTIONS	359	400	400	(41)	89.7%
<b>Total Expense</b>	<u>8,412</u>	<u>7,900</u>	<u>7,900</u>	<u>512</u>	<u>106.48%</u>
<b>Net Ordinary Income</b>	<u>(526)</u>	<u>(6,800)</u>	<u>(6,800)</u>	<u>6,274</u>	<u>7.73%</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4002 · TRANSFERS IN	1,275	3,000	3,000	(1,725)	42.5%
<b>Total Other Income</b>	<u>1,275</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,725)</u>	<u>42.5%</u>
<b>Net Other Income</b>	<u>1,275</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,725)</u>	<u>42.5%</u>
<b>Net Income</b>	<u><u>749</u></u>	<u><u>(3,800)</u></u>	<u><u>(3,800)</u></u>	<u><u>4,549</u></u>	<u><u>-19.71%</u></u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
EMERGENCY MANAGEMENT**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
6200 · PERSONAL SERVICES	825	900	900	(75)	91.67%
6300 · DUES	70	50	50	20	140.0%
6400 · EQUIPMENT AND SUPPLIES	-	100	100	(100)	0.0%
6600 · OPERATIONS	-	200	200	(200)	0.0%
<b>Total Expense</b>	<u>895</u>	<u>1,250</u>	<u>1,250</u>	<u>(355)</u>	<u>71.6%</u>
<b>Net Ordinary Income</b>	<u>(895)</u>	<u>(1,250)</u>	<u>(1,250)</u>	<u>355</u>	<u>71.6%</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4000 · TRANSFERS IN	1,000	1,300	1,300	(300)	76.92%
<b>Total Other Income</b>	<u>1,000</u>	<u>1,300</u>	<u>1,300</u>	<u>(300)</u>	<u>76.92%</u>
<b>Net Other Income</b>	<u>1,000</u>	<u>1,300</u>	<u>1,300</u>	<u>(300)</u>	<u>76.92%</u>
<b>Net Income</b>	<u>105</u>	<u>50</u>	<u>50</u>	<u>55</u>	<u>210.0%</u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
SWIMMING POOL**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · POOL FEES	2,702	2,900	2,900	(198)	93.17%
4002 · DONATIONS	1,500	-	-	1,500	100.0%
4003 · INTEREST INCOME	4	-	-	4	100.0%
<b>Total Income</b>	<u>4,206</u>	<u>2,900</u>	<u>2,900</u>	<u>1,306</u>	<u>145.04%</u>
<b>Gross Profit</b>	<u>4,206</u>	<u>2,900</u>	<u>2,900</u>	<u>1,306</u>	<u>145.04%</u>
<b>Expense</b>					
6010 · Personal Services					
6000 · WAGES	9,780	11,000	11,000	(1,220)	88.91%
6001 · SOCIAL SECURITY EXPENSE	606	682	682	(76)	88.91%
6002 · MEDICARE EXPENSE	142	160	160	(18)	88.63%
6003 · SUTA EXPENSE	98	110	110	(12)	88.93%
6004 · WORKERS COMP	305	700	700	(395)	43.57%
<b>Total 6010 · Personal Services</b>	<u>10,931</u>	<u>12,652</u>	<u>12,652</u>	<u>(1,721)</u>	<u>86.4%</u>
6099 · Other Services and Charges					
6100 · MAINT. & SUPPLIES	9,027	5,800	5,800	3,227	155.64%
<b>Total 6099 · Other Services and Cha</b>	<u>9,027</u>	<u>5,800</u>	<u>5,800</u>	<u>3,227</u>	<u>155.64%</u>
<b>Total Expense</b>	<u>19,959</u>	<u>18,452</u>	<u>18,452</u>	<u>1,507</u>	<u>108.17%</u>
<b>Net Ordinary Income</b>	<u>(15,752)</u>	<u>(15,552)</u>	<u>(15,552)</u>	<u>(200)</u>	<u>101.29%</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4500 · TRANSFERS IN	15,000	15,000	15,000	-	100.0%
<b>Total Other Income</b>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>100.0%</u>
	<u>(752)</u>	<u>(552)</u>	<u>(552)</u>	<u>(200)</u>	<u>136.29%</u>

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012  
WIA**

	<u>Jul '11 - Jun 12</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · RENT	29,067	29,000	29,000	67	100.23%
4100 · INTEREST	93	100	100	(7)	93.34%
<b>Total Income</b>	<u>29,160</u>	<u>29,100</u>	<u>29,100</u>	<u>60</u>	<u>100.21%</u>
<b>Gross Profit</b>	<u>29,160</u>	<u>29,100</u>	<u>29,100</u>	<u>60</u>	<u>100.21%</u>
<b>Expense</b>					
6100 · Advertising	451	-	-	451	100.0%
6500 · DEPRECIATION	17,408	17,408	17,408	0	100.0%
6600 · Legal	1,545	-	-	1,545	100.0%
6700 · TAXES	766	400	400	366	191.56%
<b>Total Expense</b>	<u>20,171</u>	<u>17,808</u>	<u>17,808</u>	<u>2,363</u>	<u>113.27%</u>
<b>Net Ordinary Income</b>	<u>8,989</u>	<u>11,292</u>	<u>11,292</u>	<u>(2,303)</u>	<u>79.61%</u>
<b>Net Income</b>	<u>8,989</u>	<u>11,292</u>	<u>11,292</u>	<u>(2,303)</u>	<u>79.61%</u>