

ASSOCIATION FOR SOUTH CENTRAL OKLAHOMA GOVERNMENTS

ANNUAL FINANCIAL STATEMENTS

Year Ended June 30, 2011



Steve Beebe, CPA/PFS, Inc.

A PROFESSIONAL CORPORATION

CONTENTS

<u>Financial Section</u>	<u>Pages</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Basic Financial Statements	
Statement of Net Assets	8
Statement of Activities	9
Balance Sheet - Governmental Funds	10
Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds	11
Notes to Financial Statements	12
<u>Supplementary Information Section</u>	
Combining Financial Statements	
Governmental Funds	
Combining Balance Sheet - Grants Comprising Special Revenue Funds	22
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Grants Comprising Special Revenue Funds	25
Schedules of Grant Revenues and Expenditures - Budget vs. Actual - Contract Period to Date	27
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	78

CONTENTS

Single Audit

Schedule of Expenditures of Federal and State Awards	80
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	85
Schedule of Findings and Questioned Costs	87



Independent Auditor's Report

Board of Trustees
Association for South Central Oklahoma Governments
Duncan, Oklahoma

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Association of South Central Oklahoma Governments, as of June 30, 2011, which collectively comprise the Association of South Central Oklahoma Governments basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 *Governmental 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 basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Association of South Central Oklahoma Governments internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Association of South Central Oklahoma Governments as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United State of America.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 30, 2011, on our consideration of Association of South Central Oklahoma Governments internal control over financial reporting and on our tests 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 *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 3 through 7 is not a required part of the basic financial statements but is 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. The Association of South Central Oklahoma Governments has not presented the budgetary comparison information for the general fund and major special revenue funds that the Association of South Central Oklahoma Governments has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Association of South Central Oklahoma Governments basic financial statements. The accompanying supplemental schedule of expenditures of federal and state awards is presented for purposes of additional analysis is required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The accompanying combining and individual fund financial statements and schedules of grant revenues and expenditures - budget vs. actual - contract period to date listed under supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of OMB Circular A-133 or the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


Steve Bell
Duncan, Oklahoma
November 30, 2011

**Association of South Central Oklahoma Governments
Management's Discussion and Analysis
June 30, 2011**

The following discussion and analysis of the Association of South Central Oklahoma Governments (hereafter referred to as the Association or ASCOG) financial performance provides an overview of ASCOG's financial activities for the fiscal year ended June 30, 2011. Please read it in conjunction with ASCOG's financial statements.

Financial Highlights

*General fund revenue exceeded expenses for the year by \$86,474.

*As of the close of the fiscal year, the ending fund balance was \$2,050,616. Of those funds, \$1,440,364 is available for spending at ASCOG's discretion (unreserved fund balance).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Association's basic financial statements comprised of three components: 1) Association-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

This discussion and analysis of the Association's annual audited financial statements is required by the Governmental Accounting Standards Board (GASB), Statement No. 34. The intent of this discussion is to give management's view and analysis of significant financial activities affecting ASCOG during the fiscal year, along with comparative analysis of ASCOG's financial activities from prior years.

Government-wide financial statements

The Association-wide financial statements are designed to provide readers with a broad view of ASCOG's finances in a manner similar to a private sector business.

The Statement of Net Assets

The statement of net assets presents information on all of the Association's assets and liabilities, with the difference between the two reported as net assets. You can think of ASCOG's net assets as one way to measure the Association's financial health or financial position. Over time, increases or decreases in the Association's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in Federal or State funding formulas, changes in law and the health of local, state and federal economies to assess the overall health of ASCOG.

The Statement of Activities

The statement of activities presents information showing how ASCOG's net assets changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., accounts receivable and earned but unused vacation leave).

In the *Statement of Net Assets* and the *Statement of Activities*, the financial activities reported include Workforce programs, Area Agency on Aging, Rural Economic Action Plan, EDA planning and various local community development contracts. Contracts with members and other governmental entities, as well as state and federal grants finance most of these activities.

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 Association, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with funding restrictions and other legal requirements. All of the funds of the Association are accounted for in the governmental funds (either the general fund or special revenue funds).

ASCOG maintains numerous individual governmental funds; however, data from the various governmental funds are combined into a single, aggregated presentation. Information is presented for the combined funds in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance.

The Organization As A Whole

As noted earlier, net assets may serve over time as a useful indicator of the Association's financial position. For the year ended June 30, 2011, ASCOG's net assets increased 4% to 2,050,616. This change in net assets occurs as revenues for the period exceeded expenses by \$86,474. The reason for the increase in net assets is due positive results of operations, most notably revenues exceeding expenses in Advantage case management.

Unrestricted net assets is the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, legislation, or other legal restrictions and totals \$1,440,364. An additional portion of ASCOG's net assets--\$532,552--represents resources that are subject to restrictions imposed due to the nature of the assets (fixed assets, long-term note receivable and interest earnings for programmatic purposes).

General Fund Activities

ASCOG's general fund is used to account for the non-grant funded activities of the organization. Funding is received either through contracts with non-federal or non-state sources including member governments or other organizations who receive services from ASCOG. Services may include but are not limited to planning and technical assistance services, capital improvement

planning and local grant administration services. In addition, the Advantage program provides case management services on a fee-for-service basis.

Special Revenue Fund Activities

ASCOG utilizes a number of special revenue funds to account for the federal and state grant programs that are administered. Each grant award is maintained separately including expenditures and advances or reimbursement of funds by the grantor agency. Administration of the federal or state grant awards cannot result in generation of “profit” for the organization since funds are reimbursed for actual expenditures made.

Fund Balance

The Statement of Revenues, Expenses and Changes in Fund Balance in the audit report shows ASCOG’s governmental fund balance increased \$86,474 since last year due to activities accounted for in the general fund.

Budgetary Highlights

As directed by Title 60, Oklahoma Statutes, Section 176 et seq. ASCOG (a public trust) is required to report, at least annually, the budget and financial condition of the trust to its beneficiaries. ASCOG’s budget is prepared on a fiscal year basis and approved by the board of trustees annually. The budget serves as a guide for management of the trust to follow during day-to-day operations.

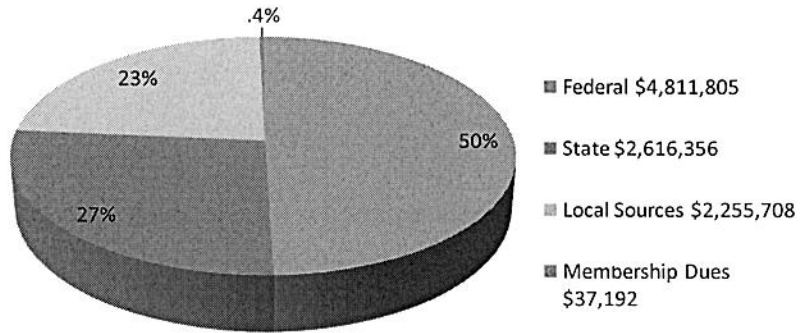
ASCOG’s budgetary process includes various stages. Budgets for most federal and state grants or contracts must be approved by the governmental agency providing funding. Grant and contract budgets follow award periods, not necessarily the same as ASCOG’s fiscal year. Management develops budgets (and amendments) by department by grouping related grants and contracts for approval by the board of trustees. Staff reports financial activity with budgetary comparisons monthly to the board of trustees.

Compilation of ASCOG’s budget is based on management design of the organization (by department) and doesn’t necessarily follow a GASB 34 categorization. Due to the nature of ASCOG’s budgetary process and the complexity of the numerous budget periods, a complete budgetary comparison of ASCOG is confusing and of little significance in evaluating the financial management of the organization. Management has provided individual grant and contract budget comparisons elsewhere in this audit report as required by most funding agencies.

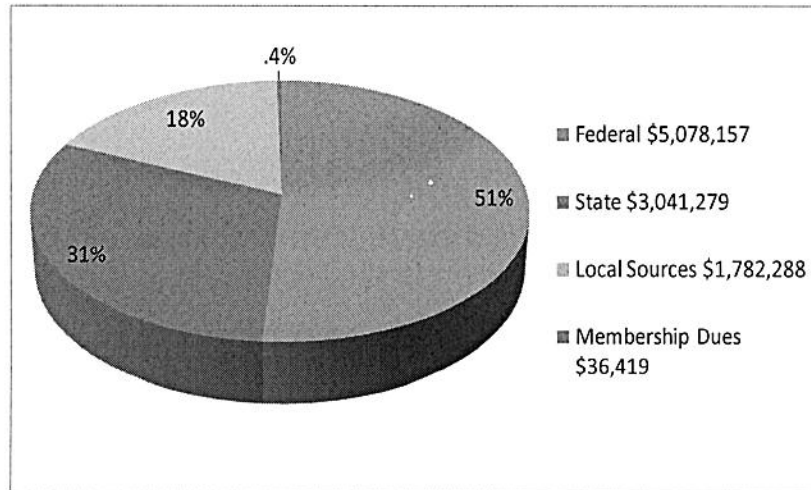
Economic Factor and Funding Dependence

The following charts display ASCOG’s dependency on State and Federal funding. Revenue shortfalls and subsequent budget reductions pose a risk to ASCOG’s various government-funded grants and contracts. Management has tried to mitigate this risk by building an unrestricted reserve and investing resources into strong local programs.

Association of South Central Oklahoma Governments
Funding by Source
For the year ended June 30, 2011



Association of South Central Oklahoma Governments
Funding by Source
For the year ended June 30, 2010



Contacting ASCOG's Financial Management

This financial report is designed to provide our members, district residents, government agencies and customers with a general overview of the Association's finances and to show ASCOG's accountability for the money it receives. If you have any questions about this report, contact the ASCOG office at 802 Main Street, PO Box 1647, Duncan, Oklahoma 73534 or telephone us at 580.252.0595 or toll free at 800.658.1466.

Brian Churchman, CPA
Director of Resource Management

Association of South Central Oklahoma Governments

Statement of Net Assets
June 30, 2011

<u>Assets</u>	<u>Governmental Activities</u>
Current Assets	
Cash	\$ 651,872
Investments	2,975,000
Accounts receivable	737,460
Prepaid expenses	1,310
Total Current Assets	4,365,642
Noncurrent Assets	
Notes receivable - long term portion	513,709
Capital assets (net of accumulated depreciation)	77,700
Total Noncurrent Assets	591,409
 Total Assets	 4,957,051
 <u>Liabilities</u>	
Current Liabilities	
Accounts payable and accrued liabilities	396,013
Deferred revenue	2,510,422
Total Current Liabilities	2,906,435
 <u>Net Assets</u>	
Invested in capital assets and nonspendable	77,700
Restricted for special revenue	532,552
Unassigned	1,440,364
Total Net Assets	\$ 2,050,616

The accompanying notes are an integral part of these financial statements.

Association of South Central Oklahoma Governments

Statement of Activities
June 30, 2011

	Program Expenses			Program Revenues		Program Revenues	Net (Expense) Revenue
	Expenses	Indirect Expense Allocation	Local Match Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental Activities							
General government	\$ 1,828,945	-	-	1,900,397	-	\$ 71,452	
Workforce investments	2,992,486	271,708	18,050	3,246,144	-	-	
Aging services	2,860,572	42,012	332,490	2,570,094	-	-	
Rural fire defense	62,710	7,290	-	70,000	-	-	
Rural economic action plans	1,349,063	1,078	15,022	1,350,141	-	15,022	
EDA Planning activities	88,120	10,244	-	98,364	-	-	
EPA Brownfields	18,550	1,189	1,189	18,550	-	-	
DOC Appropriation Projects	76,169	9,672	25,752	60,089	-	-	
Senior Health Counseling	13,240	1,539	-	14,779	-	-	
Total Governmental Activities	\$ 9,289,855	344,732	392,503	9,328,558	-	86,474	
Fund balance - Beginning of the year							1,964,142
Fund balance - End of the year							<u>\$ 2,050,616</u>

The accompanying notes are an integral part of these financial statements.

Association of South Central Oklahoma Governments

Balance Sheet - Governmental Funds
June 30, 2011

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total Governmental</u>
<u>Assets</u>			
Current Assets			
Cash	\$ 651,872	-	\$ 651,872
Investments	2,975,000	-	2,975,000
Due from grantors/grantees	-	436,318	436,318
Accounts receivable - other	301,142	-	301,142
Due from special revenue funds	436,319	-	436,319
Due from general fund	-	2,397,915	2,397,915
Prepaid expenses	1,310	-	1,310
Total Current Assets	<u>4,365,643</u>	<u>2,834,233</u>	<u>7,199,876</u>
Noncurrent Assets			
Notes receivable	-	513,709	513,709
Capital assets (net of accumulated depr	77,700	-	77,700
Total Noncurrent Assets	<u>77,700</u>	<u>513,709</u>	<u>591,409</u>
Total Assets	<u>4,443,343</u>	<u>3,347,942</u>	<u>7,791,285</u>
<u>Liabilities</u>			
Current Liabilities			
Accounts payable and accrued liabilities	396,013	-	396,013
Due to general fund	-	436,319	436,319
Due to special revenue funds	2,397,915	-	2,397,915
Deferred revenue	131,351	2,379,071	2,510,422
Total Current Liabilities	<u>2,925,279</u>	<u>2,815,390</u>	<u>5,740,669</u>
<u>Net Assets</u>			
Invested in capital assets	77,700	-	77,700
Restricted for special revenue	-	532,552	532,552
Unassigned	1,440,364	-	1,440,364
Total Net Assets	<u>\$ 1,518,064</u>	<u>532,552</u>	<u>\$ 2,050,616</u>

The accompanying notes are an integral part of these financial statements.

Association of South Central Oklahoma Governments

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
June 30, 2011

	General Fund	Special Revenue	Total Governmental
<u>Revenues</u>			
Federal grants applied	\$ -	4,811,805	\$ 4,811,805
State grants applied	-	2,616,356	2,616,356
Other grants applied	112,503	-	112,503
Local support	(1,373)	377,481	376,108
Contract revenue	1,325,418	-	1,325,418
Membership dues	37,192	-	37,192
In-kind and other revenue	419,136	-	419,136
Interest income (local support)	7,521	15,022	22,543
Total revenues	1,900,397	7,820,664	9,721,061
<u>Expenditures</u>			
Salaries and benefits	1,028,191	1,163,590	2,191,781
Contract services	529,514	570,590	1,100,104
Indirect expense allocation	154,380	344,732	499,112
Other costs and pass through	116,860	5,726,730	5,843,590
Total expenditures	1,828,945	7,805,642	9,634,587
Excess of revenues over expenditures	71,452	15,022	86,474
Fund balance - beginning of year	1,446,610	517,532	1,964,142
Fund balance - End of year	\$ 1,518,062	532,554	\$ 2,050,616

The accompanying notes are an integral part of these financial statements.

Association of South Central Oklahoma Governments

Notes to Financial Statements Year Ended June 30, 2011

Note 1 - Organization

The Association of South Central Oklahoma Governments, a Trust Authority, (the Authority) is a public trust organized under Title 60 of the Oklahoma statutes, and as a political subdivision of the State of Oklahoma is exempt from federal and state income taxes. The Authority was established to provide a cooperative association of local governments within an eight county area of South Central Oklahoma, under the Interlocal Cooperation Act, Title 74 of Oklahoma statutes, for the purposes of assisting local governments in planning for common needs, coordinating sound regional development, and administration of mutually beneficial programs.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the Authority are prepared in accordance with generally accepted accounting principles (GAAP) of the United States of America. The Authority is considered a governmental entity as defined by the Governmental Accounting Standards Board (GASB) and applies all relevant GASB pronouncements. Its operations are a mix of governmental and proprietary activities in nature and therefore the Authority has adopted a reporting framework similar to governmental type funds.

The basic financial statements include all the accounts of the Authority's operations. Membership governments and various local agencies for which grants and funding are issued or administered by the Authority have not been included in the basic financial statements.

The accounts of the Authority are organized on the basis of funds, each of which is considered to be 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, and expenditures. The Authority only uses two funds. The following two funds are used by the Authority:

1 - General Fund

The General Fund is the primary operating fund of the Authority. It is used to account for all financial resources except those required to be accounted for in the Special Revenue Funds. The General Fund provides services on a contract basis to the member governments. It includes the administration of grants that are not accounted for as Special Revenue Funds.

Association of South Central Oklahoma Governments

Notes to Financial Statements Year Ended June 30, 2011

2 - Special Revenue Fund

Special Revenue Fund is used to account for most, but not all, of grants in which the proceeds of specific revenue resources that are legally, contractually, or administratively restricted to expenditures for specific purposes. The grants included as the Special Revenue Fund are those grants that appear on the schedules of Federal and State financial assistance and include the vast majority of the revenues and expenditures of the Authority. Other minor grants are accounted for under the General Fund along with activities in which services are provided to the public.

Measurement focus, basis of accounting, and financial statement presentation

The financial statements are reported using the economic resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when earned and available and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The major sources of revenue are grants, state financial assistance, member government dues, local contributed cash, contributed services, and other revenues as discussed below:

- a. Federal and State Grant Revenue - Grant Revenue is recognized when program expenditures are incurred in accordance with program guidelines. Such revenue is subject to review by the funding agency and may result in disallowance in subsequent periods. When expenses are incurred, the Authority bills the grantor for the expenditures and recognizes revenue at that time.
- b. State Financial Assistance - State financial assistance is appropriated by the Oklahoma Legislature and the revenue is recognized as applied to the expenditures for projects which they support.
- c. Member Government Dues - All member governments are required to pay dues. Dues are recognized as revenue when assessed. Dues are reported in the General Fund and transferred to the Special Revenue Funds as needed to meet matching requirements of the grants.
- d. Local Contributed Cash - Contributions to grant programs from local government and other participants are recognized as revenue when grant expenditures for which the contributions were made are incurred.
- e. In-Kind Contributions - Contributed services provided by individual private organizations, local governments and others are used to match federal and state funding on various grants. Contributed services are therefore reflected as revenue and expenditures in accordance with requirements of

Association of South Central Oklahoma Governments

Notes to Financial Statements Year Ended June 30, 2011

the individual grants. Contributed services are recorded as expenditures with a corresponding equivalent amount recorded as revenue. The amounts of such services are recorded in the financial statements as the estimated fair value at the time of receipt.

- f. Other Revenue - The Authority provides a planning and technical assistance department to its member governments on a fee basis. Fees for these services and related cost are reported as revenue and expenditures in the General Fund. The Advantage program provides services to the elderly and is operated in the General Fund. Planning activities funded by grants are reported in the Special Revenue Funds. Other revenues consist primarily of interest and miscellaneous charges and are usually recorded when received in cash because they are generally not measurable until actually received.

Though not required to have an annual budget, the Authority operates under an annual budget as a management tool. The Authority's primary source of funding is from federal, state and local grants, which have varying grant periods that may or may not coincide with the Authority's fiscal year. Because of the Authority's dependency on federal, state, and local funding, revenue estimates are based upon the best available information as to sources of funding. The Authority's annual budget differs from that of other local governments in two respects: (1) the uncertain nature of grant awards from other entities; and (2) conversion of grant budgets to a fiscal year basis. The annual budget is subject to constant change within the fiscal year due to increase or decrease in actual grant awards from amounts estimated, changes in grant periods, unanticipated grant awards not included in the budget, and estimated grant awards that fail to materialize.

Employee benefits and indirect costs are allocated to all grants based upon actual expenditures in accordance with the Office of Management and Budget (OMB) Circular A-87, Cost Principles for State and Local Governments. Employee benefits are allocated to grant project cost as a percentage of direct labor cost. Indirect costs applicable to overall operations are allocated to grant project costs as a percentage of total direct costs less participant salaries and pass through grant funds.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Subsequent events were evaluated through November 30, 2011. Statements were available to be issued December 15, 2011.

Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

Note 3 - Cash and Investments

Deposits with banks and financial institutions are carried at cost. Cash and temporary investments carried on the combined balance sheet include the following accounts:

Cash on Hand (Petty Cash Fund)	\$	300
Checking acct. - First Bank/Trust (Operating acct.)		640,410
Saving Acct. - First Bank/Trust		11,162
Certificates of Deposit - First Bank/Trust:		2,300,000
Certificates of Deposit - Arvest Bank		<u>675,000</u>
Total	\$	<u>3,626,872</u>

The cash deposit accounts are covered by F.D.I.C. insurance in the amount of \$250,000 and a letter of credit in the amount of \$3,748,499 from the Federal Home Loan Bank of Topeka.

Monies at Arvest Bank are covered by F.D.I.C. insurance in the amounts of \$250,000. No collateral pledges or letters of credit were issued for the \$425,000 balance. CD's at the bank were under a program which shared the balances with various banks. None of the balances in the individual banks was over the FDIC limit.

The Authority has no investments other than interest bearing deposits with financial institutions. The Authority has not formally adopted a deposit and investment policy.

Note 4 - Due Between Funds

Cash receipts from federal and state grants to the Special Revenue Funds are deposited to the General Fund cash account. Differences between actual receipts and actual expenditures of the Special Revenue Funds are carried as amounts due to and due from the General Fund.

Inter-fund balances at June 30, 2011, were as follows:

Due to Special Revenue Fund from General Fund	\$ 2,397,915
Due to General Fund from Special Revenue Funds	<u>436,319</u>
Net Due to Special Revenue Funds from General Fund	<u>\$ 1,961,596</u>

Note 5 - Accounts Receivable

Accounts receivable, consisting of advances to subgrantees, local project service contracts, members' dues, and advances to employees are carried at cost. The

Association of South Central Oklahoma Governments

Notes to Financial Statements Year Ended June 30, 2011

Authority uses the specific charge-off method of recording uncollectible accounts and such losses are recognized at the time the account is determined to be uncollectible.

Note 6 - Long-Term Note Receivable

Under a program of the Environmental Protection Agency, the Authority loans grant funds for projects in which will remediate environmental hazards. Under the terms of the program, the funds are to be paid back to the Authority after twenty years. At June 30, 2011, long term receivables for this program amounted to \$513,709.

Note 7 - Long-Term Obligation

The Authority rents its office space from the South Central Oklahoma Community Development Foundation, Inc. One lease is a long-term net lease, which requires a monthly payment of \$1,250 that will expire December 31, 2017. The other lease is a monthly lease, which requires a monthly payment of \$500.

The required rental under the fifteen-year lease will require the following future rental payments for the succeeding five years and thereafter:

06/30/2012	\$ 15,000
06/30/2013	15,000
06/30/2014	15,000
06/30/2015	15,000
06/30/2016	15,000
06/30/2017	\$ 15,000

Note 8 - Fixed Assets

Fixed assets are recorded at historical cost. Depreciation and accumulated depreciation are recorded for assets purchased with general funds in the amount of \$500 or more. Assets purchased with grant program funds are recorded for control purposes, but depreciation is not recorded for these assets because the cost has been fully recovered through direct charges to grant program cost.

Depreciation on General Fund fixed assets is computed on the following stated useful lives of the assets:

Machinery and Equipment	5-7 years
Furniture and Fixtures	7-10 years
Leasehold Improvements	5-15 years

Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

A summary of changes in fixed assets for the year ended June 30, 2011, is as follows:

	<u>Balance 6/30/10</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 6/30/11</u>
<u>General Fund Assets</u>				
Furniture/Equipment	\$ 197,240		39,765	\$ 157,475
Leasehold Improvements	175,357	1,500	24,639	152,218
Total	<u>\$ 372,597</u>	<u>1,500</u>	<u>64,404</u>	<u>\$ 309,693</u>
<u>Accum. Depreciation</u>				
Furniture/Equipment	\$ 169,039	10,360	39,686	\$ 139,713
Leasehold Improvements	107,819	9,178	24,639	92,358
Total	<u>\$ 276,858</u>	<u>19,538</u>	<u>64,325</u>	<u>\$ 232,071</u>
<u>Program Assets</u>				
DOL Assets	\$ 90,994	419,339	33,218	\$ 477,115
DOL Training Assets	409			409
P & T A Assets	83,793	1,594	16,852	68,535
AAA Assets	44,943	1,652	17,452	29,143
EDA Assets	3,219		2,643	576
Managed Care Rural Fire Assets	74,796	3,263		78,059
Eldercare Assets	10,529		2,653	7,876
DEQ Assets	4,875			4,875
EPA Assets	163,220		3,990	159,230
	4,844			4,844
Total	<u>\$ 481,622</u>	<u>425,848</u>	<u>76,808</u>	<u>\$ 830,662</u>

Depreciation expense is charged to indirect costs. For the current year this expense was \$25,360.

Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

Note 9 - Cafeteria Plan

Full-time employees of the Authority are eligible to participate in an employee benefit cafeteria plan. The plan was created in accordance with Section 125 of the Internal Revenue Code and permits employees to obtain certain benefits with pre-tax medical and dental expense reimbursement, dependent care assistance and group term life insurance.

Note 10 - Pension Plan

The Authority provides pension or retirement benefits to its employees by participating in the Oklahoma Public Employee Retirement Plan (a cost-sharing multiple-employee PERS). The plan covers all full-time employees. Part-time employees with less than 1,000 hours annual service are not covered. All eligible full time employees are required to become covered in the first month following the month of employment.

The Plan provides the following benefits:

- Normal Retirement
- Early Retirement
- Disability
- Vested Severance
- In-Service Death
- Post-Retirement Death
- Post-Retirement Health

During the year ended June 30, 2011, the total payroll was \$1,644,594. All required contributions were paid to the plan. Contributions for the year ended June 30, 2011, were as follows:

Employer	\$ 242,666
Employee	<u>55,801</u>
Total	<u>\$ 298,467</u>

The schedule of required contributions and percentages for the current and two preceding years are as follows:

	Employer Share		Employee Share	
	Percent	Amount	Percent	Amount
YE June 30, 2011	15.5	\$ 242,666	3.5	\$ 55,801
YE June 30, 2010	15.5	\$ 239,157	3.5	\$ 58,317
YE June 30, 2009	14.5	\$ 212,177	3.5	\$ 54,911

Benefits are determined at 2% of the average highest three years annual covered compensation received during the last ten years of participation service multiplied by the number of years of credited service. Normal retirement age under the plan

Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

is 62. Members become eligible to vest fully upon completing eight years of credited service. Members' contributions may be withdrawn upon termination of employment. Members who become a member before July, 1, 1992, qualify for full retirement benefits at their specific normal retirement age or when the sum of the member's age and their years of service equal or exceeds 80. Members who were employed after July 1, 1992, can begin receiving benefits when the member's age and their years of service equal 90. A member with minimum of 9 years, 6 months of participating service may elect early retirement with reduced benefits beginning at age 55.

The Board of Trustees of the Oklahoma Public Employees Retirement System and a separate report showing actuarial assumptions, plan assets, projected benefits payable and financial status of the plan may be obtained from:

Oklahoma Public Employees Retirement System
580 Jim Thorpe Building
P.O. Box 53007
Oklahoma City, Ok 73152

Note 11 - Compensated Absences:

Under personnel policies, all employees working 20 or more hours per week earn vacation leave at varying amounts based upon length of service.

Vacation leave accrues each two-week pay period as follows:

Years of Service	Hours Earned (2-week Period)
0-5	3.75
6-10	4.75
11-19	5.75
20 or more	6.50

The maximum amount of vacation leave that can be carried forward is 200 hours. The right to payment upon termination of employment vests after six months of employment.

Under personnel policies, full-time employees earn 3.75 hours of paid sick leave for each two weeks of employment, with lesser amounts earned by part-time employees. Employees are not paid for accumulated sick leave upon termination of employment.

The liability for earned unpaid compensated absences had been accrued and recorded as follows:

Vacation	<u>\$ 92,577</u>
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Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

Note 12 - Deferred Revenue:

Federal and state grants are recorded in total as deferred revenue when the grants are received. As stated in Note 1, revenue from the grants is recorded when earned. The unearned portion of grants received is carried on the financial statements as deferred revenue. Amounts due from grantors from revenue earned but not received are carried as receivable in the Special Revenue Funds.

Note 13 - Net Asset Equity

The net asset equity attributable to the long-term portion of the long-term note receivable is carried as a restricted fund balance because this amount of the net asset equity is not available for appropriation or expenditure.

Changes to net asset equity during the current year were as follows:

Balance, June 30, 2009	\$1,964,143
Revenue Over	
Expenditure, Current Year	<u>86,474</u>
Balance, June 30, 2011	<u>2,050,617</u>
Long-term Note Receivable	
Investment in Fixed Assets	
(Net)	77,701
Reserved for Special	
Revenue	<u>532,552</u>
Unrestricted Portion of	
Fund Balance	<u>\$1,440,364</u>

Note 14 - Insurance and Bond Coverage of Contingencies:

The Authority carries the following insurance coverage as protection against possible loss contingencies:

- Employee Blanket Bond
- Public Officials and Employee Liabilities
- General Commercial Liability
- Products Liability
- Fire Damage Liability
- Building and Contents
- Workers Compensation and Employer Liability

Insurance is carried through a variety of insurance companies.

Association of South Central Oklahoma Governments

Notes to Financial Statements
Year Ended June 30, 2011

Note 15 - Working Capital

Changes in net working capital of the General Fund during the current year were as follows:

	June 30, 2010	June 30, 2011	Change
Current Assets	\$ 4,064,778	4,365,643	\$ (300,865)
Current Liabilities	2,718,457	2,925,279	(206,822)
Net Working Capital	<u>\$ 1,346,321</u>	<u>1,440,364</u>	<u>\$ 94,043</u>

Note 16 - Economic Dependence:

The Authority is dependent upon the federal and state funding to maintain continuing operations.

Note 17 - Contingencies:

In the normal course of operations, the Authority disburses funds from numerous federal and state grant programs. These expenditures are subject to audit and approval by the grantors or their representatives. Such audits could lead to claims in reimbursement of expenditures deemed unallowable under the terms of the grants. Presently, management is unaware of any liability for such expenditures, and in the opinion of management, such amounts would not be considered material.

Association of South Central Oklahoma Governments

Combining Balance Sheet Special Revenue Funds
June 30, 2011

	Assets			Liabilities			Net Assets
	Due from General	Due from Others	Total Assets	Due to General	Deferred Revenue	Total Liabilities	
Federal Financial Assistance Funds							
Department of Commerce Planning 4004 \$	-	-	-	-	-	-	\$ -
Department of Commerce Planning 4005	-	27,222	27,222	27,222	-	27,222	-
DOL OESC 98839	-	-	-	-	-	-	-
DOL OESC 98240	-	-	-	-	-	-	-
DOL OESC 95869	-	85	85	85	-	85	-
DOL OESC 95860	-	6,353	6,353	6,353	-	6,353	-
DOL OESC 95839	-	-	-	-	-	-	-
DOL OESC 95830	-	16,372	16,372	16,372	-	16,372	-
DOL OESC 95548 ARRA	-	-	-	-	-	-	-
DOL OESC 95249	-	-	-	-	-	-	-
DOL OESC 95240	-	10,050	10,050	10,050	-	10,050	-
DOL OESC 94840	-	-	-	-	-	-	-
DOL OESC 94641	15,337	-	15,337	-	15,337	15,337	-
DOL OESC 94640	-	-	-	-	-	-	-
DOL OESC 94240	-	-	-	-	-	-	-
DOL OESC 93948	-	38,303	38,303	38,303	-	38,303	-
DOL OESC 93840	-	-	-	-	-	-	-
DOL OESC 93641	-	14,277	14,277	14,277	-	14,277	-
DOL OESC 93640	-	-	-	-	-	-	-
DOL OESC 93240	-	-	-	-	-	-	-
DOL OESC 170-002	-	890	890	890	-	890	-
DOL OESC 14209 Goodyear Training	-	-	-	-	-	-	-
DOL OESC 13048 BRAC Demonstration	-	36,072	36,072	36,072	-	36,072	-
Federal Financial Assistance Funds (Continued)							

Association of South Central Oklahoma Governments

Combining Balance Sheet Special Revenue Funds
June 30, 2011

	Assets		Total Assets	Due to General	Liabilities		Total Liabilities	Net Assets
	Due from General	Due from Others			Deferred Revenue			
Community Partnership Council	-	42,611	42,611	42,611	-	42,611	-	-
EPA Brownfield 8804	-	513,708	513,708	-	-	-	513,708	-
AAA Administration (Fed and State)	-	43,626	43,626	43,626	-	43,626	-	-
AAA Incentive NSIP	-	2,536	2,536	2,536	-	2,536	-	-
AAA Title IIIE (Fed and State)	-	10,494	10,494	10,494	-	10,494	-	-
AAA Title IIID (Fed and State)	-	2,563	2,563	2,563	-	2,563	-	-
AAA Title IIIC-2 (Fed and State)	-	8,376	8,376	8,376	-	8,376	-	-
AAA Title IIIC-1(Fed and State)	-	41,083	41,083	41,083	-	41,083	-	-
AAA Title IIIB (Fed and State)	-	31,270	31,270	31,270	-	31,270	-	-
AAA Title IIIC-1 ARRA (Fed and State)	-	-	-	-	-	-	-	-
AAA Title IIIC-2 ARRA (Fed and State)	-	-	-	-	-	-	-	-
AAA Title III MIPPA	-	5,918	5,918	5,918	-	5,918	-	-
ADRC Living Choices	-	3,120	3,120	3,120	-	3,120	-	-
Total Federal Financial Assistance Funds	15,337	854,929	870,266	341,221	15,337	356,558	513,708	513,708

Association of South Central Oklahoma Governments

Combining Balance Sheet Special Revenue Funds
June 30, 2011

	Assets		Due to General	Liabilities		Net Assets
	Due from General	Due from Others		Total Assets	Deferred Revenue	
State Financial Assistance Funds						
DOC 14335 SS 11	-	3,030	3,030	-	3,030	-
DOC REAP Planning	-	-	-	-	-	-
DOC 14448 REAP 11	1,051,046	-	1,051,046	1,032,202	1,032,202	18,844
DOC 13906 REAP 10	677,974	-	677,974	677,974	677,974	-
DOC 13472 REAP 09	399,979	-	399,979	399,979	399,979	-
DOC 14347 CENA 11	-	85,763	85,763	-	85,763	-
01/02 REAP	-	-	-	-	-	-
02/03 REAP	-	-	-	-	-	-
03/04 REAP	-	-	-	-	-	-
04/05 REAP	20,000	-	20,000	20,000	20,000	-
05/06 REAP	17,840	-	17,840	17,840	17,840	-
06/07 REAP	136,752	-	136,752	136,752	136,752	-
07/08 REAP	78,987	-	78,987	78,987	78,987	-
Rural Fire Defense	-	3,958	3,958	-	3,958	-
Senior health counseling	-	2,347	2,347	-	2,347	-
Total State Financial Assistance Funds	<u>2,382,578</u>	<u>95,098</u>	<u>2,477,676</u>	<u>2,363,734</u>	<u>2,458,832</u>	<u>18,844</u>
Total Special Revenue Funds	<u>\$2,397,915</u>	<u>950,027</u>	<u>3,347,942</u>	<u>2,379,071</u>	<u>2,815,390</u>	<u>\$ 532,552</u>

Association of South Central Oklahoma Governments

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Grants Comprising Special Revenue Fund
June 30, 2011

	Revenues			Expenditures				Net Revenues	
	Federal Grants	State Grants	Other Revenue	Total Revenue	Salaries & Benefits	Contract Services	Indirect Costs	Other Costs	Total Expense
Federal Financial Assistance Funds									
Department of Commerce 4004	\$ 32,864	-	14,086	46,950	31,464	1,732	5,619	8,135	46,950
Department of Commerce 4005	27,225	-	11,666	38,891	25,235	417	4,053	9,186	38,891
DOL OESC 98839	41,007	-	-	41,007	35,480	-	4,373	1,154	41,007
DOL OESC 98240	47,600	-	-	47,600	-	-	-	47,600	47,600
DOL OESC 95869	37,967	-	-	37,967	13,517	-	2,181	22,269	37,967
DOL OESC 95860	46,353	-	-	46,353	15,482	495	2,673	27,703	46,353
DOL OESC 95839	69,463	-	-	69,463	18,002	-	3,153	48,308	69,463
DOL OESC 95830	84,372	-	-	84,372	16,216	227	3,612	64,317	84,372
DOL OESC 95548 ARRA	4,012	-	-	4,012	-	-	-	4,012	4,012
DOL OESC 95249	402,332	-	-	402,332	49,385	162,303	36,025	154,619	402,332
DOL OESC 95240	215,050	-	-	215,050	21,825	106,827	18,019	68,379	215,050
DOL OESC 94840	8,636	-	-	8,636	6,964	-	809	863	8,636
DOL OESC 94641	214,663	-	-	214,663	133,246	-	19,340	62,077	214,663
DOL OESC 94640	141,325	-	-	141,325	77,298	-	11,425	52,602	141,325
DOL OESC 94240	69,486	-	-	69,486	34,952	-	5,799	28,735	69,486
DOL OESC 93948	78,303	-	-	78,303	21,148	-	7,279	49,876	78,303
DOL OESC 93840	455	-	-	455	367	-	43	45	455
DOL OESC 93641	194,277	-	-	194,277	127,235	115	17,169	49,758	194,277
DOL OESC 93640	100,476	-	-	100,476	44,740	-	7,987	47,749	100,476
DOL OESC 93240	90,165	-	-	90,165	48,375	-	9,093	32,697	90,165
DOL OESC 170-002	255,064	-	-	255,064	-	-	-	255,064	255,064
DOL OESC 14209 Goodyear Training	140,000	-	18,050	158,050	-	-	18,050	140,000	158,050
DOL OESC 13048 BRAC Demonstration	1,005,138	-	-	1,005,138	57,045	204,386	104,678	639,029	1,005,138
EPA Brownfield 8804	18,550	-	1,189	19,739	136	13,980	1,189	4,434	19,739
AAA Administration	138,356	160,073	21,195	319,624	229,586	17,013	33,076	39,949	319,624
AAA Incentive NSIP	315,608	-	-	315,608	-	-	-	315,608	315,608
AAA Title IIIE	38,243	12,749	-	50,992	-	-	-	50,992	50,992
AAA Title IIID	6,256	1,192	-	7,448	-	-	-	7,448	7,448
AAA Title IIIC-2	190,933	215,309	50,515	456,757	-	-	-	456,757	456,757
AAA Title IIIC-1	382,090	623,410	249,558	1,255,058	-	-	-	1,255,058	1,255,058
AAA Title IIIB	281,690	61,836	-	343,526	-	-	-	343,526	343,526
AAA Title IIIC-2 ARRA	15,483	2,733	-	18,216	-	-	-	18,216	18,216

Association of South Central Oklahoma Governments

Department of Commerce-4004 EDA 2008
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 170,189	137,325	32,864	170,189	\$ -
Local	72,939	58,853	14,086	72,939	-
Total	<u>243,128</u>	<u>196,178</u>	<u>46,950</u>	<u>243,128</u>	<u>-</u>
Expenditures					
Salaries	92,630	79,697	18,418	98,115	(5,485)
Fringe Benefits	59,524	51,839	13,046	64,885	(5,361)
Overhead	23,843	24,590	5,619	30,209	(6,366)
Contract Services	-	272	1,732	2,004	(2,004)
Travel	27,000	28,924	6,547	35,471	(8,471)
Equipment	1,000	806	-	806	194
Other Cost	10,287	10,050	1,588	11,638	(1,351)
Unallocated Budget	<u>28,844</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,844</u>
Total Expenditures	<u>243,128</u>	<u>196,178</u>	<u>46,950</u>	<u>243,128</u>	<u>-</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 1/1/08-12/31/10

Association of South Central Oklahoma Governments

Department of Commerce-4005 EDA Planning
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 180,000	-	27,222	27,222	\$ 152,778
Local	77,143	-	11,666	11,666	65,477
Total	257,143	-	38,888	38,888	218,255
Expenditures					
Salaries	111,045	-	14,657	14,657	96,388
Fringe Benefits	77,230	-	10,578	10,578	66,652
Overhead	31,533	-	4,050	4,050	27,483
Contract Services	1,000	-	417	417	583
Travel	24,000	-	5,946	5,946	18,054
Equipment	1,200	-	-	-	1,200
Other Cost	11,135	-	3,240	3,240	7,895
Unallocated Budget	-	-	-	-	-
Total Expenditures	257,143	-	38,888	38,888	218,255
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 1/1/11-12/31/13

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 98839-SC-TAA-FY-09
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
<u>Revenue</u>					
Federal	\$ 87,000	29,083	41,007	70,090	\$ 16,910
<u>Expenditures</u>					
Salaries	28,080	15,229	21,243	36,472	(8,392)
Fringe Benefits	19,091	10,146	14,237	24,383	(5,292)
Overhead	3,197	3,197	4,373	7,570	(4,373)
Training Expenses	512	511	1,154	1,665	(1,153)
Unallocated Budget	36,120	-	-	-	36,120
Total Expenditures	87,000	29,083	41,007	70,090	16,910
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 10/1/09-9/30/10

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 98240-SC-PY10-TANF
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u>	<u>Cumulative</u>	<u>Current</u>		<u>(Over)</u>
	<u>Budget</u>	<u>06/30/10</u>	<u>Year</u>	<u>Total</u>	<u>Under</u>
					<u>Budget</u>
<u>Revenue</u>					
Federal	\$ 85,995	133	47,600	47,733	\$ 38,262
<u>Expenditures</u>					
Salaries	74,719	116	42,172	42,288	32,431
FICA Taxes	5,717	-	-	-	5,717
Fringe Benefits	5,559	17	5,428	5,445	114
Total Expenditures	85,995	133	47,600	47,733	38,262
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 6/1/10-9/30/10

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95869-CL-PY09-SCSEP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 92,783	54,901	37,967	92,868	\$ (85)
<u>Expenditures</u>					
Salaries	45,299	38,034	27,606	65,640	(20,341)
Fringe Benefits	11,267	6,319	5,569	11,888	(621)
Overhead	2,922	2,922	2,181	5,103	(2,181)
Fringe Benefits	3,281	3,281	1,906	5,187	(1,906)
Travel	1,100	740	470	1,210	(110)
Other Costs	-	163	118	281	(281)
Training Expenses	3,442	3,442	117	3,559	(117)
Unallocated Budget	<u>25,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,472</u>
Total Expenditures	<u>92,783</u>	<u>54,901</u>	<u>37,967</u>	<u>92,868</u>	<u>(85)</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/09-12/31/10

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95860-CL-PY10-SCSEP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 93,086	-	46,353	46,353	\$ 46,733
Expenditures					
Salaries	66,584	-	29,673	29,673	36,911
Fringe Benefits	6,828	-	6,490	6,490	338
Overhead	4,926	-	2,674	2,674	2,252
Fringe Benefits	5,234	-	2,567	2,567	2,667
Contract Services	-	-	494	494	(494)
Travel	1,000	-	944	944	56
Other Costs	300	-	187	187	113
Owes Instruction	1,181	-	-	-	1,181
Training Expense	-	-	3,324	3,324	(3,324)
Unallocated Budget	7,033	-	-	-	7,033
Total Expenditures	93,086	-	46,353	46,353	46,733
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95839-SC-PY09-SCSEP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 185,566	116,103	69,463	185,566	\$ -
Expenditures					
Salaries	140,200	88,824	53,657	142,481	(2,281)
Fringe Benefits	15,294	6,899	7,464	14,363	931
Overhead	6,975	4,212	3,153	7,365	(390)
Fringe Benefits	12,225	8,467	4,050	12,517	(292)
Travel	1,650	1,496	324	1,820	(170)
Other Costs	523	329	192	521	2
Owes Instruction	4,087	-	-	-	4,087
Training Expense	-	5,876	623	6,499	(6,499)
Unallocated Budget	4,612	-	-	-	4,612
Total Expenditures	185,566	116,103	69,463	185,566	-
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/09-12/31/10

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95830-SC-PY10-SCSEP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 186,173	-	84,372	84,372	\$ 101,801
Expenditures					
Salaries	128,380	-	59,059	59,059	69,321
Fringe Benefits	11,948	-	6,762	6,762	5,186
Overhead	10,178	-	3,612	3,612	6,566
Fringe Benefits	11,316	-	5,033	5,033	6,283
Contract Services	-	-	227	227	(227)
Travel	1,250	-	1,145	1,145	105
Other Costs	200	-	289	289	(89)
Owes Instruction	3,848	-	-	-	3,848
Training Expense	-	-	8,245	8,245	(8,245)
Unallocated Budget	19,053	-	-	-	19,053
Total Expenditures	186,173	-	84,372	84,372	101,801
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95548-SC-PY08-ARRA-YOUTH-13559
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 526,732	522,720	4,012	526,732	\$ -
<u>Expenditures</u>					
Salaries	164,916	107,456	-	107,456	57,460
Fringe Benefits	14,429	11,447	-	11,447	2,982
Overhead	46,551	45,623	-	45,623	928
Fringe Benefits	3,505	10,602	-	10,602	(7,097)
Contract Services	6,810	25,428	-	25,428	(18,618)
Travel	2,017	5,004	-	5,004	(2,987)
Other Costs	10	2,427	-	2,427	(2,417)
Training Expense	70,879	314,733	4,012	318,745	(247,866)
Unallocated Budget	217,615	-	-	-	217,615
Total Expenditures	<u>526,732</u>	<u>522,720</u>	<u>4,012</u>	<u>526,732</u>	<u>-</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 2/17/09-9/30/10

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95249-SC-PY09-YOUTH-13592
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 409,711	7,379	402,332	409,711	\$ -
<u>Expenditures</u>					
Salaries	103,549	-	101,655	101,655	1,894
Fringe Benefits	20,747	-	21,240	21,240	(493)
Overhead	18,158	670	36,025	36,695	(18,537)
Fringe Benefits	7,854	-	8,168	8,168	(314)
Contract Services	80,269	-	162,303	162,303	(82,034)
Travel	-	-	633	633	(633)
Other Costs	969	863	1,893	2,756	(1,787)
Training Expense	94,607	5,846	70,415	76,261	18,346
Unallocated Budget	<u>83,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,558</u>
Total Expenditures	<u>409,711</u>	<u>7,379</u>	<u>402,332</u>	<u>409,711</u>	<u>-</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 4/1/09-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 95240-SC-PY10-YOUTH-14103

Revenue and Expenditures Compared with Budget

Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 440,017	810	215,050	215,860	\$ 224,157
<u>Expenditures</u>					
Salaries	140,811	-	54,965	54,965	85,846
Fringe Benefits	8,593	-	9,149	9,149	(556)
Overhead	-	91	18,019	18,110	(18,110)
Fringe Benefits	7,649	-	5,388	5,388	2,261
Contract Services	-	-	106,827	106,827	(106,827)
Travel	-	-	396	396	(396)
Other Costs	-	-	191	191	(191)
Training Expense	303,912	719	20,115	20,834	283,078
Unallocated Budget	<u>(20,948)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,948)</u>
Total Expenditures	<u>440,017</u>	<u>810</u>	<u>215,050</u>	<u>215,860</u>	<u>224,157</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 4/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 94840-SC-FY10-Adult-Inc-14184
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 8,636	-	8,636	8,636	\$ -
Expenditures					
Salaries	-	-	4,045	4,045	(4,045)
Fringe Benefits	-	-	2,919	2,919	(2,919)
Overhead	-	-	809	809	(809)
Training Expense	8,636	-	863	863	7,773
Total Expenditures	8,636	-	8,636	8,636	-
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 8/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 94641-SC-FY11-Adult-14441
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 320,842	-	214,663	214,663	\$ 106,179
<u>Expenditures</u>					
Salaries	102,929	-	91,717	91,717	11,212
Fringe Benefits	71,587	-	55,854	55,854	15,733
Overhead	-	-	19,340	19,340	(19,340)
Fringe Benefits	-	-	1,471	1,471	(1,471)
Travel	-	-	514	514	(514)
Other Costs	-	-	519	519	(519)
Training Expense	320,842	-	45,248	45,248	275,594
Unallocated Budget	<u>(174,516)</u>	-	-	-	<u>(174,516)</u>
Total Expenditures	<u>320,842</u>	-	<u>214,663</u>	<u>214,663</u>	<u>106,179</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 10/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 94640-SC-FY10-Adult-14000
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 302,867	161,542	141,325	302,867	\$ -
<u>Expenditures</u>					
Salaries	96,013	63,750	45,461	109,211	(13,198)
Fringe Benefits	60,675	38,474	31,837	70,311	(9,636)
Overhead	15,913	15,912	11,425	27,337	(11,424)
Fringe Benefits	503	503	-	503	-
Travel	1,343	1,343	549	1,892	(549)
Equipment	250	250	-	250	-
Other Costs	4,998	9	-	9	4,989
Training Expense	145,040	41,301	52,053	93,354	51,686
Unallocated Budget	<u>(21,868)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,868)</u>
Total Expenditures	<u>302,867</u>	<u>161,542</u>	<u>141,325</u>	<u>302,867</u>	<u>-</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 10/1/09-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 94240-SC-PY10-Adult-14228
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 69,486	-	69,486	69,486	\$ -
<u>Expenditures</u>					
Salaries	20,056	-	27,330	27,330	(7,274)
Fringe Benefits	13,949	-	12,505	12,505	1,444
Overhead	-	-	5,799	5,799	(5,799)
Fringe Benefits	-	-	632	632	(632)
Travel	-	-	189	189	(189)
Training Expense	-	-	23,031	23,031	(23,031)
Unallocated Budget	35,481	-	-	-	35,481
Total Expenditures	69,486	-	69,486	69,486	-
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/12

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 93948-SC-PY08-ARRA-DLW-OJT-144
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 80,341	-	78,303	78,303	\$ 2,038
<u>Expenditures</u>					
Salaries	59,131	-	12,283	12,283	46,848
Fringe Benefits	-	-	8,865	8,865	(8,865)
Overhead	-	-	7,278	7,278	(7,278)
Training Expenses	21,210	-	49,877	49,877	(28,667)
Total Expenditures	80,341	-	78,303	78,303	2,038
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 11/17/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 93840-SC-FY10-DLW-Incen-14113
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
<u>Revenue</u>					
Federal	\$ 455	-	455	455	\$ -
<u>Expenditures</u>					
Salaries	-	-	213	213	(213)
Fringe Benefits	-	-	154	154	(154)
Overhead	-	-	43	43	(43)
Training Expenses	455	-	45	45	410
Total Expenditures	455	-	455	455	-
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 8/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 93641-SC-FY11-DLW-14442

Revenue and Expenditures Compared with Budget

Year Ended June 30, 2011

	<u>(1)</u>	<u>Cumulative</u>	<u>Current</u>	<u>Total</u>	<u>(Over)</u>
	<u>Budget</u>	<u>06/30/10</u>	<u>Year</u>		<u>Under</u>
					<u>Budget</u>
<u>Revenue</u>					
Federal	\$ 249,445	-	194,277	194,277	\$ 55,168
<u>Expenditures</u>					
Salaries	92,031	-	73,901	73,901	18,130
Fringe Benefits	64,008	-	53,335	53,335	10,673
Overhead	-	-	17,169	17,169	(17,169)
Contract Services		-	115	115	(115)
Travel		-	596	596	(596)
Other Costs		-	519	519	(519)
Training Expenses	249,445	-	48,642	48,642	200,803
Unallocated Budget	(156,039)	-	-	-	(156,039)
 Total Expenditures	 249,445	 -	 194,277	 194,277	 55,168
 <u>Revenue Over (Under) Expenditures</u>	 \$ -	 -	 -	 -	 \$ -

(1) Budget Period 10/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 93640-SC-FY10-DLW-14001
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
<u>Revenue</u>					
Federal	\$ 205,999	105,523	100,476	205,999	\$ -
<u>Expenditures</u>					
Salaries	72,166	46,796	26,296	73,092	(926)
Fringe Benefits	48,292	31,174	18,444	49,618	(1,326)
Overhead	1,729	10,518	7,986	18,504	(16,775)
Travel	373	1,445	241	1,686	(1,313)
Equipment	-	249	-	249	(249)
Other Costs	205	205	-	205	-
Training Expenses	173,780	15,136	47,509	62,645	111,135
Unallocated Budget	(90,546)	-	-	-	(90,546)
Total Expenditures	205,999	105,523	100,476	205,999	-
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 10/1/09-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 93240-SC-PY10-DLW-14277

Revenue and Expenditures Compared with Budget

Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	\$ 90,165	-	90,165	90,165	\$ -
<u>Expenditures</u>					
Salaries	25,092	-	28,317	28,317	(3,225)
Fringe Benefits	17,451	-	20,057	20,057	(2,606)
Overhead	-	-	9,094	9,094	(9,094)
Travel	-	-	360	360	(360)
Training Expenses	-	-	32,337	32,337	(32,337)
Unallocated Budget	<u>47,622</u>	-	-	-	<u>47,622</u>
Total Expenditures	<u>90,165</u>	-	<u>90,165</u>	<u>90,165</u>	-
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/12

Association of South Central Oklahoma Governments

Oklahoma Employment Security - Grant No. 4754 Taa Trg. Contract #170-002
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
Federal	<u>\$ 2,955,000</u>	<u>1,693,312</u>	<u>255,064</u>	<u>1,948,376</u>	<u>\$ 1,006,624</u>
<u>Expenditures</u>					
Salaries	2,775,000	1,693,312	255,064	1,948,376	826,624
Unallocated Budget	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,000</u>
Total Expenditures	<u>2,955,000</u>	<u>1,693,312</u>	<u>255,064</u>	<u>1,948,376</u>	<u>1,006,624</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/95-6/30/12

Association of South Central Oklahoma Governments

Oklahoma Department of Commerce - Grant No. 14209 BRAC Goodyear Training
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2009

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
Federal	\$ 140,000	-	158,050	158,050	\$ (18,050)
<u>Expenditures</u>					
Overhead	-	-	18,050	18,050	(18,050)
Training Expenses	140,000	-	140,000	140,000	-
Total Expenditures	140,000	-	158,050	158,050	(18,050)
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 1/1/08-1/31/12

Association of South Central Oklahoma Governments

Oklahoma Department of Commerce - 13048 BRAC Demonstration Grant
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
Revenue					
Federal	\$ 1,976,289	762,046	1,005,138	1,767,184	\$ 209,105
Expenditures					
Salaries	91,971	55,106	33,133	88,239	3,732
Fringe Benefits	61,240	36,201	23,912	60,113	1,127
Overhead	139,622	87,889	104,678	192,567	(52,945)
Contract Services	250,657	375,180	204,386	579,566	(328,909)
Travel	29,714	17,243	7,076	24,319	5,395
Equipment	43,504	2,654	460,828	463,482	(419,978)
Other Cost	16,079	18,159	2,130	20,289	(4,210)
Training Expenses	69,539	169,614	168,995	338,609	(269,070)
Unallocated Budget	<u>1,273,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,273,963</u>
Total Expenditures	<u>1,976,289</u>	<u>762,046</u>	<u>1,005,138</u>	<u>1,767,184</u>	<u>209,105</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/07-1/31/12

Association of South Central Oklahoma Governments

Environmental Protection Agency-8804 Brownfield Assessment
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 200,000	180,975	18,550	199,525	\$ 475
Local	25,040	26,217	1,189	27,406	(2,366)
Total	<u>225,040</u>	<u>207,192</u>	<u>19,739</u>	<u>226,931</u>	<u>(1,891)</u>
Expenditures					
Salaries	41,640	10,980	81	11,061	30,579
Fringe Benefits	21,913	7,062	56	7,118	14,795
Overhead	25,040	26,217	1,189	27,406	(2,366)
Contract Services	129,398	141,127	13,980	155,107	(25,709)
Travel	11,200	13,665	781	14,446	(3,246)
Equipment	1,100	-	-	-	1,100
Other Cost	2,290	8,141	3,652	11,793	(9,503)
Unallocated Budget	<u>(7,541)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,541)</u>
Total Expenditures	<u>225,040</u>	<u>207,192</u>	<u>19,739</u>	<u>226,931</u>	<u>(1,891)</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 10/1/07-9/30/10

Association of South Central Oklahoma Governments

Department of Human Services-AAA-Administration
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 139,394	-	138,356	138,356	\$ 1,038
State	159,734	-	160,073	160,073	(339)
Local	21,196	-	21,195	21,195	1
Total	<u>320,324</u>	<u>-</u>	<u>319,624</u>	<u>319,624</u>	<u>700</u>
Expenditures					
Salaries	143,682	-	133,348	133,348	10,334
Fringe Benefits	99,930	-	96,238	96,238	3,692
Overhead	-	-	33,076	33,076	(33,076)
Contract Services	7,108	-	17,013	17,013	(9,905)
Travel	21,405	-	25,440	25,440	(4,035)
Equipment	1,100	-	2,033	2,033	(933)
Other Cost	16,046	-	12,476	12,476	3,570
Unallocated Budget	<u>31,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,053</u>
Total Expenditures	<u>320,324</u>	<u>-</u>	<u>319,624</u>	<u>319,624</u>	<u>700</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Health and Human Services- 113U AAA NSIP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	315,608	-	315,608	315,608	-
Expenditures					
AAA-USDA Passthrough	-	-	315,608	-	-
Unallocated Budgeted	315,608	-	-	315,608	-
Total Expenditures	315,608	-	315,608	315,608	-
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-AAA-III-E
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 44,410	-	38,243	38,243	\$ 6,167
State	20,621	-	12,749	12,749	7,872
Total	65,031	-	50,992	50,992	14,039
Expenditures					
Personnel	-	-	30,232	30,232	(30,232)
Contracted Services	-	-	-	-	-
Travel	-	-	2,164	2,164	(2,164)
Utilities/Rent	-	-	381	381	(381)
Other Cost	-	-	18,215	18,215	(18,215)
Unallocated Budget	65,031	-	-	-	65,031
Total Expenditures	65,031	-	50,992	50,992	14,039
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-AAA-III-D
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 20,390	-	6,256	6,256	\$ 14,134
State	3,914	-	1,192	1,192	2,722
Total	<u>24,304</u>	<u>-</u>	<u>7,448</u>	<u>7,448</u>	<u>16,856</u>
Expenditures					
Personnel	-	-	416	416	(416)
Other Cost	1,082	-	7,032	7,032	(5,950)
Unallocated Budget	<u>23,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,222</u>
Total Expenditures	<u>24,304</u>	<u>-</u>	<u>7,448</u>	<u>7,448</u>	<u>16,856</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-Nutrition Svcs. AAA-III-C2
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 183,378	-	190,933	190,933	\$ (7,555)
State	222,864	-	215,309	215,309	7,555
Local	50,515	-	50,515	50,515	-
Total	456,757	-	456,757	456,757	-
Expenditures					
Personnel	-	-	299,978	299,978	(299,978)
Contracted Services	-	-	5,579	5,579	(5,579)
Travel	-	-	7,224	7,224	(7,224)
Utilities/Rent	-	-	44,068	44,068	(44,068)
Equipment	-	-	1,418	1,418	(1,418)
Food Costs	-	-	34,459	34,459	(34,459)
Other Cost	-	-	64,031	64,031	(64,031)
Unallocated Budget	456,757	-	-	-	456,757
Total Expenditures	456,757	-	456,757	456,757	-
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-Nutrition Svcs. AAA-III-C1
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 364,656	-	382,090	382,090	\$ (17,434)
State	640,844	-	523,410	623,410	17,434
Local	249,558	-	249,558	249,558	-
Total	1,255,058	-	1,255,058	1,255,058	-
Expenditures					
Personnel	-	-	918,445	918,445	(918,445)
Contracted Services	-	-	11,187	11,187	(11,187)
Travel	-	-	6,471	6,471	(6,471)
Utilities/Rent	-	-	40,032	40,032	(40,032)
Equipment	-	-	12,211	12,211	(12,211)
Food Costs	-	-	149,760	149,760	(149,760)
Other Cost	-	-	116,952	116,952	(116,952)
Unallocated Budget	1,255,058	-	-	-	1,255,058
Total Expenditures	1,255,058	-	1,255,058	1,255,058	-
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-AAA-III-B
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 281,335	-	281,690	281,690	\$ (355)
State	62,190	-	61,836	61,836	\$ 354
Total	<u>343,525</u>	<u>-</u>	<u>343,526</u>	<u>343,526</u>	<u>(1)</u>
Expenditures					
Personnel	-	-	279,316	279,316	(279,316)
Contracted Services	-	-	-	-	-
Travel	-	-	13,774	13,774	(13,774)
Utilities/Rent	-	-	30,064	30,064	(30,064)
Other Cost	-	-	20,372	20,372	(20,372)
Unallocated Budget	<u>343,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,525</u>
Total Expenditures	<u>343,525</u>	<u>-</u>	<u>343,526</u>	<u>343,526</u>	<u>(1)</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Health and Human Services- AAA ARRA III-C2
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 16,098	-	15,483	15,483	\$ 615
State	2,841	-	2,733	2,733	108
Total	18,939	-	18,216	18,216	723
Expenditures					
AAA-Food Costs	-	-	18,216	18,216	(18,216)
Unallocated Budget	18,939	-	-	-	18,939
Total Expenditures	18,939	-	18,216	18,216	723
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Health and Human Services- AAA ARRA III-C1
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 32,699	-	32,700	32,700	\$ (1)
State	5,771	-	5,770	5,770	1
Total	<u>38,470</u>	<u>-</u>	<u>38,470</u>	<u>38,470</u>	<u>-</u>
Expenditures					
AAA-Food Costs	-	-	38,470	38,470	(38,470)
Unallocated Budgeted	<u>38,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,470</u>
Total Expenditures	<u>38,470</u>	<u>-</u>	<u>38,470</u>	<u>38,470</u>	<u>-</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-Medicare Improvements for Patients & Providers-2448
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u>	<u>Cumulative</u>	<u>Current</u>	<u>Total</u>	<u>(Over)</u>
	<u>Budget</u>	<u>06/30/10</u>	<u>Year</u>		<u>Under</u>
					<u>Budget</u>
Revenue					
Federal	\$ 6,128	-	5,918	5,918	\$ 210
Expenditures					
Salaries	-	-	2,877	2,877	(2,877)
Fringe Benefits	-	-	2,113	2,113	(2,113)
Overhead	-	-	631	631	(631)
Travel	-	-	297	297	(297)
Other Costs	-	-	-	-	-
Unallocated Budget	6,128	-	-	-	6,128
Total Expenditures	6,128	-	5,918	5,918	210
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Human Services-123LC ADRC Living Choices
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	\$ 8,000	-	3,120	3,120	\$ 4,880
Expenditures					
Overhead	-	-	325	325	(325)
Travel	5,000	-	2,795	2,795	2,205
Other Costs	3,000	-	-	-	3,000
Total Expenditures	8,000	-	3,120	3,120	4,880
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

(1) Budget Period 5/1/10-9/30/11

Association of South Central Oklahoma Governments

Office of Economic Adjustment - 1003 Community Partnership Council Revenue and Expenditures Compared with Budget Year Ended June 30, 2011

	(1) Budget	Cumulative 06/30/10	Current Year	Total	(Over) Under Budget
Revenue					
Federal	152,551	-	76,625	76,625	75,926
Local	17,275	-	11,222	11,222	6,053
Total	<u>169,826</u>	<u>-</u>	<u>87,847</u>	<u>87,847</u>	<u>81,979</u>
Expenditures					
Overhead	18,711	-	7,980	7,980	10,731
Contract Services	111,200	-	57,771	57,771	53,429
Travel	11,000	-	4,072	4,072	6,928
Equipment	5,300	-	2,391	2,391	2,909
Other Cost	6,340	-	4,411	4,411	1,929
Inkind	17,275	-	11,222	11,222	6,053
Total Expenditures	<u>169,826</u>	<u>-</u>	<u>87,847</u>	<u>87,847</u>	<u>81,979</u>
Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Budget Period 9/1/10-8/31/11

Association of South Central Oklahoma Governments

Oklahoma Department of Commerce - 14335 SS 11 State Appropriation
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
State	\$ 36,364	-	36,364	36,364	\$ -
<u>Expenditures</u>					
Salaries	13,376	-	12,696	12,696	680
Fringe Benefits	9,303	-	9,163	9,163	140
Overhead	4,460	-	3,787	3,787	673
Other Personnel Costs	-	-	29	29	(29)
Contract Services	500	-	3,383	3,383	(2,883)
Travel	1,500	-	943	943	557
Equipment	800	-	585	585	215
Other Cost	6,425	-	5,778	5,778	647
Unallocated Budget	-	-	-	-	-
Total Expenditures	36,364	-	36,364	36,364	-
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Department of Commerce - 14448 REAP 11 - Planning
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 62,000	-	62,000	62,000	\$ -
<u>Expenditures</u>					
Salaries	28,190	-	31,156	31,156	(2,966)
Fringe Benefits	19,606	-	22,486	22,486	(2,880)
Overhead	7,636	-	6,457	6,457	1,179
Contract Services	1,500	-	643	643	857
Travel	1,000	-	760	760	240
Other Cost	-	-	498	498	(498)
Unallocated Budget	4,068	-	-	-	4,068
Total Expenditures	62,000	-	62,000	62,000	-
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Commerce - 14448 REAP 11
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,223,846	-	191,644	191,644	\$ 1,032,202
<u>Expenditures</u>					
Pass Through	1,223,846	-	191,644	191,644	1,032,202
Total Expenditures	1,223,846	-	191,644	191,644	1,032,202
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/10-6/30/14

Association of South Central Oklahoma Governments

Department of Commerce - 13906 REAP 10
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,432,817	215,234	539,609	754,843	\$ 677,974
<u>Expenditures</u>					
Pass Through	1,432,817	215,234	539,609	754,843	677,974
Total Expenditures	1,432,817	215,234	539,609	754,843	677,974
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/09-6/30/13

Association of South Central Oklahoma Governments

Department of Commerce - 13472 REAP 09
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,604,280	1,047,111	140,254	1,187,365	\$ 416,915
<u>Expenditures</u>					
Pass Through	1,559,280	1,047,111	140,254	1,187,365	371,915
Unallocated Budget	45,000	-	-	-	45,000
Total Expenditures	1,604,280	1,047,111	140,254	1,187,365	416,915
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/08-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Department of Commerce - Grant No. 14347 CENA 11 Admin
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
State	\$ 207,085	-	206,209	206,209	\$ 876
<u>Expenditures</u>					
Salaries	5,378	-	4,281	4,281	1,097
Fringe Benefits	3,740	-	3,090	3,090	650
Overhead	1,306	-	1,078	1,078	228
Contract Services	-	-	1,291	1,291	(1,291)
Travel	856	-	563	563	293
Other Cost	-	-	51	51	(51)
Other Pass Through	201,721	-	195,855	195,855	5,866
Unallocated Budget	<u>(5,916)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,916)</u>
Total Expenditures	<u>207,085</u>	<u>-</u>	<u>206,209</u>	<u>206,209</u>	<u>876</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Department of Commerce - 2001-02 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
Revenue					
State	\$ 1,489,640	1,441,207	20,000	1,461,207	\$ 28,433
Expenditures					
Contract Services	15,800	16,868	-	16,868	(1,068)
Equipment	28,010	23,266	-	23,266	4,744
REAP Pass Through	1,445,830	1,401,073	20,000	1,421,073	24,757
Total Expenditures	1,489,640	1,441,207	20,000	1,461,207	28,433
Revenue Over (Under) Expenditures	\$ -	-	-	-	\$ -

(1) Budget Period 12/21/01-12/20/02

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2002-03 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,355,862	1,280,635	(800)	1,279,835	\$ 76,027
<u>Expenditures</u>					
REAP Pass Through	1,355,862	1,280,635	(800)	1,279,835	76,027
Total Expenditures	1,355,862	1,280,635	(800)	1,279,835	76,027
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 12/21/02-12/20/03

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2003-04 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 598,675	567,673	24,642	592,315	\$ 6,360
<u>Expenditures</u>					
REAP Pass Through	598,675	567,673	24,642	592,315	6,360
Total Expenditures	598,675	567,673	24,642	592,315	6,360
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 12/21/03-12/20/04

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2004-05 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,508,191	1,444,240	10,438	1,454,678	\$ 53,513
<u>Expenditures</u>					
REAP Pass Through	1,508,191	1,444,240	10,438	1,454,678	53,513
Total Expenditures	1,508,191	1,444,240	10,438	1,454,678	53,513
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/04-6/30/05

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2005-06 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,520,595	1,247,662	136,543	1,384,205	\$ 136,390
<u>Expenditures</u>					
REAP Pass Through	1,520,595	1,247,662	136,543	1,384,205	136,390
Total Expenditures	1,520,595	1,247,662	136,543	1,384,205	136,390
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/05-6/30/06

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2006-07 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
State	\$ 1,593,470	1,432,624	21,904	1,454,528	\$ 138,942
<u>Expenditures</u>					
REAP Pass Through	1,593,470	1,432,624	21,904	1,454,528	138,942
Total Expenditures	1,593,470	1,432,624	21,904	1,454,528	138,942
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/06-6/30/08

Association of South Central Oklahoma Governments

Oklahoma State Auditor and Inspector - 2007-08 REAP
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 1,593,695	1,454,461	59,698	1,514,159	\$ 79,536
<u>Expenditures</u>					
Pass Through	1,593,695	1,454,461	59,698	1,514,159	79,536
Total Expenditures	1,593,695	1,454,461	59,698	1,514,159	79,536
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 7/1/07-6/30/09

Association of South Central Oklahoma Governments

Oklahoma Department of Agriculture - 9738 Rural Fire Defense
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1) Budget</u>	<u>Cumulative 06/30/10</u>	<u>Current Year</u>	<u>Total</u>	<u>(Over) Under Budget</u>
<u>Revenue</u>					
State	\$ 70,000	-	70,000	70,000	\$ -
<u>Expenditures</u>					
Salaries	33,892	-	34,148	34,148	(256)
Fringe Benefits	23,572	-	24,645	24,645	(1,073)
Overhead	8,586	-	7,290	7,290	1,296
Contract Services	-	-	-	-	-
Travel	3,000	-	3,080	3,080	(80)
Other Cost	950	-	837	837	113
Unallocated Budget	-	-	-	-	-
Total Expenditures	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>

(1) Budget Period 7/1/10-6/30/11

Association of South Central Oklahoma Governments

Oklahoma Insurance Department-Senior Health Insurance Program 2446
 Revenue and Expenditures Compared with Budget
 Year Ended June 30, 2011

	<u>(1)</u> <u>Budget</u>	<u>Cumulative</u> <u>06/30/10</u>	<u>Current</u> <u>Year</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>Revenue</u>					
State	\$ 15,060	-	14,779	14,779	\$ 281
<u>Expenditures</u>					
Salaries	5,472	-	5,366	5,366	106
Fringe Benefits	3,806	-	3,873	3,873	(67)
Overhead	-	-	1,539	1,539	(1,539)
Contract Services	-	-	7	7	(7)
Travel	3,075	-	2,553	2,553	522
Other Cost	749	-	1,441	1,441	(692)
Unallocated Budgeted	1,958	-	-	-	1,958
Total Expenditures	15,060	-	14,779	14,779	281
<u>Revenue Over (Under) Expenditures</u>	\$ -	-	-	-	\$ -

(1) Budget Period 9/1/10-9/29/11



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.

To the Trustees
Association of South Central Oklahoma Governments

We have audited the financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Association of South Central Oklahoma Governments, (ASCOG) as of and for the year ended June 30, 2011, which collectively comprise ASCOG's basic financial statements and have issued our report thereon dated November 30, 2011. 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 of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered ASCOG'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 ASCOG's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of ASCOG'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was the limited purpose described in the first paragraph of this section and was not 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 ASCOG's financial statements are free of material misstatements, 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 statements 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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


Duncan, Oklahoma
November 30, 2011

Association of South Central Oklahoma Governments

Schedule of Expenditures of Federal Awards
Year ended June 30, 2011

<u>Federal Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Period</u>	<u>Program Award Amount</u>	<u>Disbursements Expenditures Recognized</u>
U.S. Department of Commerce Economic Development Administration Economic Development Support for Planning Organizations	11.302 11.302	08-83-04669 08-83-04234	1/1/11-12/31/13 \$ 1/1/08-12/31/10 \$	180,000 170,189	27,222 32,865
Subtotal 11.302				350,189	60,087
Total USDOC				350,189	60,087
U.S. Department of Labor Oklahoma Employment Security Commission Senior Community Employment Program Senior Community Employment Program Senior Community Employment Program Senior Community Employment Program	17.235 17.235 17.235 17.235	95830-SC-PY10-SCSEP 95839-SC-PY09-SCSEP 95869-CL-PY09-SCSEP 95860-CL-PY10-SCSEP	7/1/10-6/30/11 7/1/09-12/31/10 7/1/09-12/31/10 7/1/10-6/30/11	186,173 185,566 92,783 93,086	84,372 69,463 37,967 46,353
Subtotal 17.235				557,608	238,155
Trade Adjustment Assistance Trade Adjustment Assistance	17.245 17.245	98839-SC-TAA-FY-09 170-002	10/1/09-9/30/10 7/1/95-6/30/12	87,000 2,955,000	41,007 255,065
Subtotal 17.245				3,042,000	296,072
WIA Adult Program WIA Adult Program WIA Adult Program WIA Adult Program	17.258 17.258 17.258 17.258	94641-SC-FY11-Adult-14441 94640-SC-FY10-Adult-14000 94240-SC-PY-10-Adult-14228 94840-SC-FY10-Adult-Inc-14184	10/1/10-6/30/11 10/1/09-6/30/11 7/1/10-6/30/12 8/1/10-6/30/11	320,842 302,867 69,486 8,636	214,663 141,325 69,486 8,636
Subtotal 17.258				701,831	434,111

Association of South Central Oklahoma Governments

Schedule of Expenditures of Federal Awards
Year ended June 30, 2011

Federal Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Period	Program Award Amount	Disbursements Expenditures Recognized
WIA Youth Activities	17.259	95240-SC-PY10-Youth-14103	4/1/10-6/30/12	440,017	215,050
WIA Youth Activities	17.259	95249-SC-PY09-Youth-13592	4/1/09-6/30/11	409,711	402,332
WIA Youth Activities	17.259	95548-SC-PY08-ARRA-Youth-13559	2/17/09-9/30/10	526,732	4,012
Subtotal 17.259				<u>1,376,460</u>	<u>621,395</u>
WIA Dislocated Workers	17.260	948-SC-PY-08-ARRA-DLW-OJT-144	11/17/10-6/30/11	80,341	78,303
WIA Dislocated Workers	17.260	93640-SC-FY10-DLW-14001	10/1/09-6/30/11	205,999	100,476
WIA Dislocated Workers	17.260	93840-SC-FY10-DLW-Incen-14113	8/1/10-6/30/11	455	455
WIA Dislocated Workers	17.278	93240-SC-PY10-DLW-14277	7/1/10-6/30/12	90,165	90,165
WIA Dislocated Workers	17.278	93641-SC-FY11-DLW-14442	10/1/10-6/30/11	249,445	194,277
WIA Dislocated Workers	17.260	14209	1/1/08-1/31/12	140,000	140,000
(Administered by the Department of Commerce)					
Heroes at Home/Military Spouse Initiati	* 17.260	13048 BRAC 07	1/1/08-1/31/12	1,976,289	1,005,138
(Administered by the Department of Commerce)					
Subtotal 17.260				<u>2,455,899</u>	<u>1,608,814</u>
Cluster Total 17.258, 17.259, and 17.260				<u>4,534,190</u>	<u>2,664,319</u>
Oklahoma Department of Human Services TANF	93.558	98240-SC-PY10-TANF	6/1/10-9/30/10	85,995	47,600
Total USDOL				<u>8,133,798</u>	<u>3,246,146</u>
U.S. Department of Defense Community Economic Adjustment Assistance	12.607	RA 06105-10-03	9/1/10-8/31/11	152,551	76,625
Total USDOD				<u>152,551</u>	<u>76,625</u>
U.S. Environmental Protection Agency Brownfield Assessment and Cleanup Cooperative Agreement	66.818	BF-96658301-0	10/1/07-9/30/10	200,000	18,550
Total USEPA				<u>200,000</u>	<u>18,550</u>
U.S. Department of Health and Human Services Area Agency on Aging					

Association of South Central Oklahoma Governments

Schedule of Expenditures of Federal Awards
Year ended June 30, 2011

<u>Federal Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Period</u>	<u>Program Award Amount</u>	<u>Disbursements Expenditures Recognized</u>
Grants for Supportive Services and Senior Centers	93.044	Title III B	7/01/10-6/30/11	281,335	281,690
Subtotal				281,335	281,690
Nutrition Services	93.045	Title III C1	7/01/10-6/30/11	364,656	382,090
Nutrition Services	93.045	Title III C2	7/01/10-6/30/11	183,378	190,933
Subtotal				548,034	573,023
Nutrition Services Incentive Program	93.053	NSIP	7/01/10-6/30/11	315,608	315,608
ARRA C-1	93.707	Title III C1	7/01/10-6/30/11	32,699	32,700
ARRA C-2	93.705	Title III C2	7/01/10-6/30/11	16,098	15,483
Subtotal				48,797	48,183
Cluster Total				1,193,774	1,218,504
AAA Administration	93.041-93.052		7/01/10-6/30/11	139,394	138,356
Disease Prevention and Health Promotion Services	93.043	Title III D	7/01/10-6/30/11	20,390	6,256
National Family Caregiver Support	93.052	Title III E	7/01/10-6/30/11	44,410	38,243
Medicare Improvements for Patients & Providers	93.779 & 93.071	MIPPA	7/1/10-6/30/11	6,128	5,918
	93.779	Living Choices	5/1/11-9/30/11	8,000	3,120
Subtotal				14,128	9,038
Total DHHS				1,412,096	1,094,789
Total Federal Awards				\$ 10,248,634	\$ 4,811,805

Association of South Central Oklahoma Governments

Schedule of State Financial Assistance
Year Ended June 30, 2011

<u>State Grantor Program Title</u>	<u>Contract Number</u>	<u>Contract Period</u>	<u>Audit Period</u>	<u>Contract Amount</u>	<u>Disbursements Expenditures Recognized</u>
Oklahoma Department of Commerce					
State Appropriation	14335 SS 11	7/1/10-6/30/11		\$ 36,364	\$ 36,364
State Appropriation	14347 CENA 11	7/1/10-6/30/11		207,085	206,209
REAP Planning	14448 REAP 11	7/1/10-6/30/11		62,000	62,000
REAP	14448 REAP 11	7/1/10-6/30/11		1,223,846	191,644
REAP	13906 REAP 10	7/1/09 - 6/30/11		1,432,817	539,609
REAP	13472 REAP 09	7/1/08-6/30/11		1,604,280	140,255
Total ODOC				4,566,392	1,176,080
Oklahoma State Auditor and Inspector					
Rural Economic Action Plan	00/01 REAP	7/1/00-6/30/11		1,516,000	-
Rural Economic Action Plan	01/02 REAP	12/21/01-6/30/11		1,489,640	20,000
Rural Economic Action Plan	02/03 REAP	12/21/02-6/30/11		1,355,862	(800)
Rural Economic Action Plan	03/04 REAP	12/21/03-6/30/11		598,675	24,642
Rural Economic Action Plan	04/05 REAP	7/01/04-6/30/11		1,508,191	10,438
Rural Economic Action Plan	05/06 REAP	7/1/05-6/30/11		1,520,595	136,543
Rural Economic Action Plan	06/07 REAP	7/1/06-6/30/11		1,593,470	21,904
Rural Economic Action Plan	07/08 REAP	7/1/07-6/30/11		1,593,695	59,698
Total OSA & I				11,176,128	272,425
Oklahoma Department of Agriculture					
Rural Fire Defense	PO 15005	7/1/10-6/30/11		70,000	70,000
Oklahoma Department of Human Services					
Grants for Supp Serv & Senior Centers	Title III B	7/1/10-6/30/11		62,190	61,836
Nutrition Services	Title III C1	7/1/10-6/30/11		640,844	623,410
Nutrition Services	Title III C2	7/1/10-6/30/11		222,864	215,309
AAA Administration		7/1/10-6/30/11		159,734	160,073
Disease Prevention & Health Promotion	Title III D	7/1/10-6/30/11		3,914	1,192
ARRA	Title III C1	7/1/10-6/30/11		5,771	5,770
ARRA	Title III C2	7/1/10-6/30/11		2,841	2,732
National Family Caregiver Support	Title III E	7/1/10-6/30/11		20,621	12,749

Association of South Central Oklahoma Governments

Schedule of State Financial Assistance
Year Ended June 30, 2011

<u>State Grantor Program Title</u>	<u>Contract Number</u>	<u>Contract Period</u>	<u>Audit Period</u>	<u>Contract Amount</u>	<u>Disbursements Expenditures Recognized</u>
Total DHS				1,118,779	1,083,071
Oklahoma Department Of Insurance					
Senior Health Insurance Counseling	PO 3859003130			15,060	14,779
Total Department of Insurance				15,060	14,779
Total State Financial Assistance				\$ 16,946,359	\$ 2,616,356



Steve Beebe, CPA/PFS, Inc.
A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133.

To the Trustees
Association of South Central Oklahoma Governments

We have audited the compliance of the Association of South Central Oklahoma Governments, (Authority) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal program occurred. An audit includes examining, on a test basis, evidence about the Association of South Central Oklahoma Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Authority's compliance with those requirements.

In our opinion, the Association complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the Association is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedure

for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of federal program that is more than inconsequential will not be prevented or detected by the Authority's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Authority's internal control.

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

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


Duncan, Oklahoma
November 30, 2011



Association of South Central Oklahoma Governments

Schedule of Findings and Questioned Costs
June 30, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
Identification of major programs:	

CFDA Numbers

Name of Federal Program or Cluster

WIA Workforce Cluster	
17.258	WIA Adult Programs
17.259	WIA Youth Activities
17.260	WIA Dislocated Workers
AAA Nutrition Cluster	
93.044	Supportive Services
93.045	Nutrition Services
93.053	Nutrition Services Incentive Cluster AAA Nutrition

Dollar threshold used to distinguish between type A and type B programs:	\$ 300,000
Auditee qualified as low-risk auditee? (Programs contained ARRA funds although there were no new ARRA fund programs.)	No

Section II - Summary of Auditor's Results

None