

INDEPENDENT ACCOUNTANT'S REPORTS  
AS OF AND FOR THE  
YEAR ENDED DECEMBER 31, 2015

GREER COUNTY 911  
TRUST AUTHORITY

**Lisa Brooks**  
*Certified Public Accountant*

Greer County 911 Trust Authority

December 31, 2015

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December 31, 2015

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Lisa Brooks  
Certified Public Accountant

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(580) 471-0470

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Specified Users of the Report:

Trustees, Greer County 911 Trust Authority  
Mangum, Oklahoma

Greer County Board of Commissioners  
Mangum, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

I have performed the procedures enumerated below which were agreed to by the specified users of this report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §60-180.1-.3 for the fiscal year ended December 31, 2015. Management of the Authority is responsible for the trust's financial accountability and its compliance with those legal requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the additional requirements prescribed in Oklahoma Statutes §60-180.1-3. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Procedures and Findings**

As of and for the fiscal year ended December 31, 2015:

1. **Procedures Performed:** From the Authority's trial balances, I prepared a schedule of revenues, expenses and changes in net assets for each fund (see accompanying Exhibit 1) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

**Findings:** No instances noted.

2. **Procedures Performed:** Agreed Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

**Findings:** No instances noted.

3. **Procedures Performed:** Compared Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances noted.

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

**Findings:** No instances noted.

5. **Procedures Performed:** Compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

**Findings:** No instances noted.

6. **Procedures Performed:** Compared the Authority's account balances in reserve accounts to contractually required balances and debt service requirements to report any noted instances of noncompliance.

**Findings:** No instances noted.

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

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

*Lisa Brooks, CPA*

Lisa Brooks, CPA  
Granite, Oklahoma  
June 21, 2016

Lisa Brooks  
Certified Public Accountant

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Granite, OK 73547

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Management is responsible for the preparation and fair presentation of the accompanying selected financial statement which consists of a statement of revenues, expenses and changes in net assets – cash basis as of and for the fiscal year ended December 31, 2015 and for determining that the cash basis of accounting is an acceptable financial reporting framework for the purposes this statement is to serve. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. I did not audit or review the financial statement nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, or any other form of assurance on it.

The financial statement was prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*Lisa Brooks, CPA*

Lisa Brooks, CPA  
Granite, Oklahoma  
June 21, 2016

**Greer County 911 Trust Authority  
(a public trust)**

Exhibit 1

**Statement of Revenues, Expenses, and Changes in Net Assets-Cash Basis  
For the fiscal year ended December 31, 2015**

Operating Revenues:	
911 Fees	36,846
Wireless Fees	17,047
Total Operating Revenues	<u>53,893</u>
Operating Expenses:	
911 Expense	51,568
Accounting	645
Board Insurance	1,943
Consultant	0
Maintenance Contract	10,130
Total Operating Expenses	<u>64,286</u>
Operating Income (Loss) from Operations	(10,393)
Non-Operating Revenues (Expenses):	
Interest Revenue	167
Income (Loss)	(10,226)
Net Assets - Beginning of Year	76,235
Net Assets - End of Year	<u><u>66,009</u></u>
GPNB Checking	6,216
GPNB Savings	9,467
GPNB Certificate of Deposit	50,326
	<u><u>66,009</u></u>