

TOWN OF APACHE

June 30, 2012

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Apache
Apache, Oklahoma

Trustees of the Apache Public Works Authority
Apache, Oklahoma

Trustees of the Apache Economic Development Authority
Apache, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Caddo County Clerk
Anadarko, Oklahoma

Oklahoma Department of Commerce
Oklahoma City, Oklahoma

Association of South Central Oklahoma Governments
Duncan, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Apache and Public Trusts, Apache, Oklahoma as of June 30, 2012 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Street & Alley Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Lot Sales Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Perpetual Care Fund-Modified Cash Basis, Budgetary Comparison Schedule of Ambulance Special Fund-Modified Cash Basis, Budgetary Comparison Schedule of Grant Special Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Apache Public Works Authority and Apache Economic Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2012. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in fund balance, budgetary comparisons, revenue, expenses, and grant activity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town, Public Works Authority and Economic Development Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2012. Management of the Town of Apache is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the additional requirements in Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Apache** as of and for the fiscal year ended June 30, 2012:

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

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

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: Expenditures exceeded total appropriations in two funds. In all other funds appropriations were exceeded at the legal level of control for the year ended June 30, 2012.

- ✚ In the Street & Alley Fund, the maintenance & operations budget was overspent by \$37,688. The total budget was not overspent.

- ✚ In the Ambulance Special Fund, the maintenance & operations budget was overspent by \$123,269 and the transfers' budget was overspent by \$5,000. The total budget was overspent by \$128,269.
- ✚ In the Cemetery Maintenance Fund, the maintenance & operations budget was overspent by \$993. The total budget was not overspent.
- ✚ In the Fire Department Fund, the personal service budget was overspent by \$7,410. The total budget was overspent by \$1,361.
- ✚ In the Library Fund, the maintenance & operations budget was overspent by \$5,529 and the capital outlay budget was overspent by \$10,227. The total budget was overspent \$15,756.
- ✚ In the Grant Special Fund, there was no budget created. In prior years this fund was recorded as an authority fund, and therefore required no budget. In the current year all revenue and expense in this fund were for Town projects and should have been budgeted accordingly. As a result, the capital outlay budget was overspent by \$145,000. The total budget was overspent the same.

Recommendation: The Town should closely monitor each budget on a monthly basis and not approve any expenditure exceeding appropriation until additional amendments have been made and approved. The categories of each budgeted fund should be tracked in order to determine the remaining budget balance. Council can approve transfers between budgeted categories for each fund. Budget supplements must also be approved by the County Excise Board.

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

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

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

Findings: The Town and Public Works Authority lacked sufficient collateral at the end of the year to cover all cash and investments held in the Chickasha Bank and Trust Company. The Town appears to be under collateralized by \$58,426.

Recommendation: The Town should periodically review the sum of all accounts and investments held in each bank they use to ensure they have not exceeded the FDIC coverage of \$250,000 per official custodian. If so, additional collateral must be obtained from the bank to cover the excess.

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

Finding: The Town failed to transfer all of the required 12.5% of lot sales and interments into the Cemetery Care Fund for the year. The shortage for the current year was \$891. The Town also failed to correct the shortage from prior years of 854, making the total required transfer that needs to be made into Cemetery Care \$1,745.

Recommendation: The Town is required to transfer 12.5% of all lot and interment sales into the Cemetery Care fund for the purposes of purchasing cemetery land and for cemetery capital improvements. This includes the grave openings the Town records in General Fund. Interest from the investment of the 12.5% may be use for cemetery maintenance and operations.

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

Findings: The Town's Library has been maintaining its own bank account, receiving revenue and paying its own expenditures. There was no financial information given to the Town board during the year. The Library did not appear to be aware of the budgeting statutes or the amount budgeted by the Town at the beginning of the year.

Recommendation: As a department within the Town, the Library is required to follow state statutes regarding record keeping and budgeting:

- ❖ The Town's Clerk and Treasurer are the only persons who should have access to bank statements.
- ❖ Only the Treasurer and a board member may sign checks.
- ❖ Checks can only be issued by the Town's Clerk.
- ❖ All employees should follow the Town's procedures for purchasing, which require requisitions and PO's, issued by the Town Clerk, in order to ensure funds are not over budget and that the Town is accounting for all expenditures.
- ❖ All revenue has to be deposited timely and recorded by the Town Clerk as part of the Town's records.
- ❖ The Library is required to follow budgeting statutes like all other funds. The library may only expend the funds stated in its budget. If it exceeds this amount, additional appropriations must be requested.
- ❖ The Library's financials are required to be presented to the Board monthly as part of the Town's overall presentation.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Town has no required reserves, this procedure was not performed.

As to the **Apache Public Works Authority and Economic Development Authority**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

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

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

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

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

Findings: See the finding for the Town, procedure number 4.

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

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

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

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

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

Findings: The Authorities have no required reserves, this procedure was not performed.

As to the **Town of Apache and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2012:

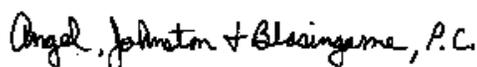
1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: The library received a State Aide grant during the year and failed to provide the town with documentation of the grant or expenditures for the grant in a timely manner to allow for the Town to ensure all obligations were completed.

Recommendation: The Town is required to maintain information on all grants received in the cities name and should be monitoring all grants received by its departments. It should obtain copies of all grant agreements and any additional paperwork necessary so that it can verify each department is complying with the specific requirements of each grant.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our 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.



Angel, Johnston and Blasingame, P.C.
October 19, 2012

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2012
(Unaudited)

<u>TOWN</u>	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
General Fund	\$ 82,708	\$ 571,034	\$ 557,810	\$ 95,932
Street & Alley Fund	113,307	25,041	126,669	11,679
Fire Department Fund	10,009	17,647	19,241	8,414
Cemetery Maintenance Fund	20,418	6,643	13,618	13,443
Cemetery Lot Sales Fund	23,561	340	-	23,901
Cemetery Perpetual Care Fund	23,940	32,079	-	56,019
Ambulance Special Fund	23,684	300,401	317,485	6,600
Apache Public Library	5,641	18,762	21,397	3,006
Police Department	582	254	-	836
Grant Special Fund	*** 605	145,000	145,000	605
Town Subtotal	<u>304,453</u>	<u>1,117,201</u>	<u>1,201,220</u>	<u>220,434</u>
<u>PUBLIC WORKS AUTHORITY</u>				
APWA Operations Fund	381,010	527,990	491,404	417,596
Solid Waste Management Fund	2,201	156,611	156,745	2,067
APWA Subtotal	<u>383,211</u>	<u>684,601</u>	<u>648,148</u>	<u>419,664</u>
<u>ECONOMIC DEVELOPMENT AUTHORITY</u>				
AEDA Fund	2,493	2,000	3,808	684
AEDA Subtotal	<u>2,493</u>	<u>2,000</u>	<u>3,808</u>	<u>684</u>
Overall Totals	<u>\$ 690,156</u>	<u>\$ 1,803,802</u>	<u>\$ 1,853,176</u>	<u>\$ 640,782</u>

***Reclassified from PWA to Town.

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND

For the Fiscal Year Ended June 30, 2012
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Beginning Budgetary Fund Balance	\$ 82,708	\$ 82,708	\$ 82,708	\$ -
Charges for Services:				
Permit fees	554	753	455	298
Grave openings	4,005	7,550	7,550	-
Total Charges for Services	<u>4,559</u>	<u>8,303</u>	<u>8,005</u>	<u>298</u>
Intergovernmental-Local:				
Franchise tax	35,595	37,102	37,102	-
Police Fines	4,541	25,000	45,651	(20,651)
PILOT	3,552	5,639	5,639	-
Total Intergovernmental-Local	<u>43,688</u>	<u>67,741</u>	<u>88,392</u>	<u>(20,651)</u>
Intergovernmental-State:				
Sales tax	265,546	306,961	219,258	87,703
Use tax	13,236	25,821	25,821	-
Alcohol beverage tax	13,054	13,054	12,382	671
Tobacco tax	3,728	3,981	4,652	(671)
Grants	-	-	-	-
Total Intergovernmental-State	<u>295,564</u>	<u>349,816</u>	<u>262,113</u>	<u>87,703</u>
Intergovernmental - Federal:				
FEMA	-	4,283	4,283	-
Miscellaneous Revenue:				
Interest	264	264	69	195
Rental	6,647	6,865	6,960	(95)
Sale of Property	-	3,233	3,233	-
Royalty	1,350	1,350	606	744
Insurance reimbursement	-	16,758	17,842	(1,083)
Agency commissions	2,393	2,393	2,818	(424)
Ambulance	13,770	14,700	14,700	-
Miscellaneous	-	5,650	6,787	(1,137)
Total Miscellaneous Revenue	<u>24,423</u>	<u>51,212</u>	<u>53,013</u>	<u>(1,801)</u>
Non-Revenue Receipts:				
Transfers from other funds	152,776	170,227	155,227	15,000
Amounts available for appropriation	<u>603,717</u>	<u>734,291</u>	<u>653,741</u>	<u>80,549</u>
Charges to Appropriations:				
Personal Services	350,000	375,000	370,593	4,407
Maintenance & Operations	120,000	285,573	116,936	168,638
Capital Outlay	48,717	73,717	70,282	3,435
Debt Service	-	-	-	-
Total Other	<u>518,717</u>	<u>734,291</u>	<u>557,810</u>	<u>176,481</u>
Other Financing Uses:				
Transfers to other funds	85,000	-	-	-
Total Charges to Appropriations	<u>603,717</u>	<u>734,291</u>	<u>557,810</u>	<u>176,481</u>
Ending Budgetary Fund Balance	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 95,932</u>	<u>\$ (95,932)</u>

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STREET & ALLEY FUND
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 113,307	\$ 113,307	\$ 113,307	\$ -
Revenues	-	23,981	25,041	1,060
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	113,307	137,287	138,348	1,060
Charges to Appropriations:				
Personal Services	10,000	10,000	-	10,000
Maintenance & Operations	55,000	78,981	116,669	(37,688)
Capital Outlay	33,307	33,307	-	33,307
Debt Service	-	-	-	-
Total Other	98,307	122,287	116,669	5,619
Other Financing Uses:				
Transfers to other funds	15,000	15,000	10,000	5,000
Total Charges to Appropriations	113,307	137,287	126,669	10,619
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 11,679	\$ (11,679)

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY LOT SALES FUND
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 23,561	\$ 23,561	\$ 23,561	\$ -
Revenues	-	-	340	340
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	23,561	23,561	23,901	340
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	-	-	-	-
Capital Outlay	18,561	18,561	-	18,561
Debt Service	5,000	5,000	-	5,000
Total Other	23,561	23,561	-	23,561
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	23,561	23,561	-	23,561
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 23,901	\$ (23,901)

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY PERPETUAL CARE FUND
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 23,940	\$ 23,940	\$ 23,940	\$ -
Revenues	-	-	32,079	32,079
Non-Revenue Receipts:				
Transfers from other funds	-	-		-
Amounts available for appropriation	23,940	23,940	56,019	32,079
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	-	-	-	-
Capital Outlay	-	-	-	-
Restricted Principal	22,100	22,100	-	22,100
Total Other	22,100	22,100	-	22,100
Other Financing Uses:				
Transfers to other funds	1,840	1,840	-	1,840
Total Charges to Appropriations	23,940	23,940	-	23,940
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 56,019	\$ (56,019)

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
AMBULANCE SPECIAL FUND
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 23,684	\$ 23,684	\$ 23,684	\$ -
Revenues	-	165,532	300,401	134,869
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	23,684	189,216	324,085	134,869
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	23,684	189,216	312,485	(123,269)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	23,684	189,216	312,485	(123,269)
Other Financing Uses:				
Transfers to other funds	-	-	5,000	(5,000)
Total Charges to Appropriations	23,684	189,216	317,485	(128,269)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 6,600	\$ (6,600)

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GRANT SPECIAL FUND
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Beginning Budgetary Fund Balance:	\$ -	\$ -	\$ 605	\$ 605
Revenues	-	-	145,000	145,000
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	-	-	145,605	145,605
Charges to Appropriations:				
Personal Services	-	-	-	-
Maintenance & Operations	-	-	-	-
Capital Outlay	-	-	145,000	(145,000)
Debt Service	-	-	-	-
Total Other	-	-	145,000	(145,000)
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	-	-	145,000	(145,000)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 605	\$ (605)

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
APACHE PUBLIC WORKS AUTHORITY
APACHE ECONOMIC DEVELOPMENT AUTHORITY
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	<u>Apache Public Works Authority</u>	<u>Apache Economic Dev Authority</u>
Operating Revenues:		
Charges for services:		
Water	\$ 240,085	\$ -
Sewer	104,709	-
Solid waste	150,203	-
Water machine	15,079	-
Late charges	9,679	-
Miscellaneous	6,641	-
Total Operating Revenue	<u>526,396</u>	<u>-</u>
Operating Expenses:		
Personal Services	85,504	-
Maintenance and Operations	79,186	-
Landfill Payments	156,671	-
Total Operating Expenses	<u>321,361</u>	<u>-</u>
Operating Income (Loss)	<u>205,035</u>	<u>-</u>
Non-Operating Revenues (Expenses):		
Investment income	1,594	-
Donations	-	2,000.00
Grants	-	-
Capital outlay	(36,114)	(3,808.16)
Miscellaneous	(73)	-
Grant expenses	-	-
Total Non-Operating Revenues (Expenses)	<u>(34,593)</u>	<u>(1,808.16)</u>
Net Income (Loss) Before Contributions and Transfers	170,442	(1,808.16)
Transfers in	156,611	-
Transfers out	<u>(290,600)</u>	<u>-</u>
Changes in Fund Balance	36,453	(1,808.16)
Fund Balance - beginning	** <u>383,211</u>	<u>2,492.64</u>
Fund Balance - ending	\$ <u><u>419,664</u></u>	\$ <u><u>684.48</u></u>

****Public Works Authority beginning fund balance has been adjusted to reduce the balance as the Grant Special Fund was reclassified a Town Fund.**

TOWN OF APACHE AND PUBLIC TRUSTS
Apache, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2012
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
TOWN:							
Department of Agriculture - Operational Fire Grant-2012	\$ 4,413	\$ -	\$ -	\$ -	\$ 4,413	\$ 4,413	\$ -
Department of Libraries State Aide Grant	3,194	-	-	-	3,194	3,194	-
FEMA CDFA 97.036 Ice Storm Grants	71,148	50,771.13	71,148	(20,377)	4,283		(16,094)
OK Department of Commerce - 14145 CDBG-93	100,000	-	-	-	100,000	100,000	-
Association of South Central OK Apache-112253	45,000	-	-	-	45,000	45,000	-
Town Subtotal	<u>223,754</u>	<u>50,771.13</u>	<u>71,148</u>	<u>(20,377)</u>	<u>156,890</u>	<u>152,607</u>	<u>(16,094)</u>
PUBLIC WORKS AUTHORITY:							
No Activity in Current Year							
PWA Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ECONOMIC DEVELOPMENT AUTHORITY:							
No Activity in Current Year							
EDA Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Overall Totals	<u>\$ 223,754</u>	<u>\$ 50,771.13</u>	<u>\$ 71,148</u>	<u>\$ (20,377)</u>	<u>\$ 156,890</u>	<u>\$ 152,607</u>	<u>\$ (16,094)</u>