

# TOWN OF CYRIL

June 30, 2015

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

To the Specified Users of the Report:

Town Council, Town of Cyril  
Cyril, Oklahoma

Trustees of the Cyril Municipal Authority  
Cyril, Oklahoma

Trustees of the Cyril Emergency Medical Ambulance Services Authority  
Cyril, 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 Cyril and Public Trusts, Cyril, Oklahoma as of June 30, 2015 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 Care Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Special Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Cyril Municipal Authority and Cyril Emergency Medical Ambulance Services Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2015. 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 the requirements of Oklahoma Statutes 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. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in assets, liabilities, equity, revenues, and expenses. 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, Municipal Authority and Emergency Medical Ambulance Services 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, 2015. Management of the Town of Cyril 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. 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 Cyril** as of and for the fiscal year ended June 30, 2015:

- 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.

**Condition:** The General Fund had a negative fund balance of \$23,902 at the end of the year.

**Cause:** The Town operates a pooled cash account and used money from other funds to cover excess General Fund expenditures.

**Criteria:** Oklahoma Statute Title 11, Section 17-211: No expenditures may be incurred or made by any office or employee which exceeds the fund balance of any fund.

**Recommendation:** We recommend procedures be implemented to monitor expenditures in each fund to ensure sufficient cash is available before approval of each purchase. The board can approve loans between funds if needed to cover expenditures. Separating each fund into its own bank account will also ensure the Town is aware of each fund's spending.

**Management's Corrective Action Plan:** The Town will monitor the financial statements more closely to ensure that expenditures do not cause a fund balance deficit in the future.

- 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.

**Condition: Expenditures exceeded total appropriations in one fund for the year ended June 30, 2015 by the following:**

✚ **In the General Fund, the personal service budget was overspent by \$48,488, the capital outlay budget was overspent by \$10,211 and the transfers budget was over spent by \$680. The total budget was overspent \$49,846.**

**Cause:** The status of the budget was not adequately monitored. Expenditures were allowed without appropriate supplemental budget amendments being approved by council.

**Criteria:** Oklahoma Statutes prohibits expenditures in excess of available appropriations within a fund.

**Recommendation:** We recommend procedures be implemented to monitor the status of the budget for each fund to determine that funds are available before expenditures are authorized. 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 be approved by council and the County Excise Board.

**Management's Corrective Action Plan:** The Town has cut back on spending and added more financial information to the board meetings for their board members to better monitor their financial position.

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

- 5. Procedures Performed:** We compared 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.

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

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

As to the **Cyril Municipal Authority and Cyril Emergency Medical Ambulance Services Authority (EMASA)**, as of and for the fiscal year ended June 30, 2015:

- 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.

**Condition:** The EMASA Fund had a negative fund balance of \$133,139 at the end of the year. This is the third year they have had a negative fund balance at year end.

**Cause:** The Town and Authority operates a pooled cash account and used money from other funds to cover the EMASA expenditures.

**Criteria:** Oklahoma Statute Title 11, Section 17-211: No expenditures may be incurred or made by any office or employee which exceeds the fund balance of any fund.

**Recommendation:** We recommend procedures be implemented to monitor expenditures in each fund to ensure sufficient cash is available before approval of each purchase. The board can approve loans between funds if needed to cover expenditures. Separating each fund into its own bank account will also ensure the Town is aware of each fund's spending.

**Management's Corrective Action Plan:** The Emergency Medical Ambulance Services Authority was shut down in FY16 because of continued losses and all deficits will be covered by the Cyril Municipal Authority.

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

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

As to the **Town of Cyril and Public Trusts Grant Programs**, as of and for the fiscal year ended June 30, 2015:

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

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 + Blasingame, P.C.*

Angel, Johnston and Blasingame, P.C.  
November 2, 2016

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, Oklahoma

**SUMMARY OF CHANGES IN FUND BALANCES-MODIFIED CASH BASIS**  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
<b>TOWN:</b>				
General Fund	\$ 10,844	\$ 253,170	\$ 287,916	\$ (23,902)
Street & Alley Fund	24,090	9,221	4,677	28,634
Cemetery Care Fund	44,049	1,729	-	45,779
Fire Special Fund	36,968	6,571	-	43,540
<b>City Subtotal</b>	<u>\$ 115,952</u>	<u>\$ 270,692</u>	<u>\$ 292,593</u>	<u>\$ 94,051</u>
<b>MUNICIPAL AUTHORITY:</b>				
CMA Fund	599,614	493,039	545,315	547,339
Meter Fund	400	5,950	762	5,588
CDBG Grant Fund	2	-	-	2
<b>CMA Subtotal</b>	<u>\$ 600,016</u>	<u>\$ 498,989</u>	<u>\$ 546,076</u>	<u>\$ 552,929</u>
<b>EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY:</b>				
EMASA Fund	(12,476)	124,313	252,225	(140,389)
<b>EMSA Subtotal</b>	<u>\$ (12,476)</u>	<u>\$ 124,313</u>	<u>\$ 252,225</u>	<u>\$ (140,389)</u>
<b>Overall Totals</b>	<u>\$ 703,492</u>	<u>\$ 893,994</u>	<u>\$ 1,090,895</u>	<u>\$ 506,591</u>

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 10,844	\$ 10,844	\$ 10,844	\$ (0)
<b>Charges for Services:</b>				
Permit fees	54	54	412	358
Grave Opennings	4,548	4,548	5,163	615
Lot Sales	3,623	3,623	1,225	(2,398)
Total Charges for Services	<u>\$ 8,224</u>	<u>\$ 8,224</u>	<u>\$ 6,800</u>	<u>\$ (1,425)</u>
<b>Intergovernmental-Local:</b>				
Franchise Tax	18,042	18,042	22,537	4,495
Police Fines	20,629	20,629	23,305	(2,676)
Total Intergovernmental-Local	<u>\$ 38,670</u>	<u>\$ 38,670</u>	<u>\$ 45,842</u>	<u>\$ 1,818</u>
<b>Intergovernmental-State:</b>				
Sales Tax	\$ 136,632	136,632	152,383	\$ 15,751
Use Tax	20,162	20,162	16,842	(3,321)
Alcohol Beverage Tax	8,751	8,751	10,027	1,276
Tobacco Tax	1,623	1,623	1,803	180
State Grant	4,000	4,000	4,484	484
Total Intergovernmental-State	<u>\$ 171,168</u>	<u>\$ 171,168</u>	<u>\$ 185,539</u>	<u>\$ 14,371</u>
<b>Intergovernmental - Federal:</b>				
Federal grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Miscellaneous Revenue:</b>				
Interest	\$ 426	426	236	\$ (191)
Rental	8,737	8,737	8,903	166
Donations	-	-	510	510
Reimbursements	-	-	1,697	1,697
Miscellaneous	-	-	3,644	3,644
Total Miscellaneous Revenue	<u>\$ 9,164</u>	<u>\$ 9,164</u>	<u>\$ 14,990</u>	<u>\$ (5,826)</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Amounts available for appropriation</b>	<u>\$ 238,070</u>	<u>\$ 238,070</u>	<u>\$ 264,014</u>	<u>\$ 25,944</u>
<b>Charges to Appropriations:</b>				
Personal Services	\$ 123,297	123,297	171,785	\$ (48,488)
Maintenance & Operations	114,533	114,533	105,000	9,533
Capital Outlay	240	240	10,451	(10,211)
Debt Service	-	-	-	-
Total Other	<u>\$ 238,070</u>	<u>\$ 238,070</u>	<u>\$ 287,236</u>	<u>\$ (49,166)</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 680</u>	<u>\$ (680)</u>
<b>Total Charges to Appropriations</b>	<u>\$ 238,070</u>	<u>\$ 238,070</u>	<u>\$ 287,916</u>	<u>\$ (49,846)</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (23,902)</u></u>	<u><u>\$ (23,902)</u></u>

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**STREET & ALLEY FUND**  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 24,090	\$ 24,090	\$ 24,090	\$ 0
<b>Revenues:</b>	\$ -	-	9,221	\$ 9,221
Total Revenues	<u>-</u>	<u>-</u>	<u>9,221</u>	<u>(9,221)</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	\$ -	-	-	\$ -
<b>Amounts Available for Appropriation</b>	<u>\$ 24,090</u>	<u>\$ 24,090</u>	<u>\$ 33,311</u>	<u>\$ 9,221</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	\$ -	-	-	-
Maintenance & Operations	23,000	23,000	4,677	18,323
Capital Outlay	1,090	1,090		1,090
Debt Service	-	-	-	-
Total Other	<u>\$ 24,090</u>	<u>\$ 24,090</u>	<u>\$ 4,677</u>	<u>\$ 19,413</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	\$ -	-	-	-
<b>Total Charges to Appropriations</b>	<u>\$ 24,090</u>	<u>\$ 24,090</u>	<u>\$ 4,677</u>	<u>\$ 19,413</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>28,634</u></u>	<u><u>\$ 28,634</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS  
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS  
CEMETERY CARE FUND  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 44,049	\$ 44,049	\$ 44,049	\$ (0)
<b>Revenues:</b>	\$ -	-	1,049	\$ 1,049
Total Revenues	<u>-</u>	<u>-</u>	<u>1,049</u>	<u>(1,049)</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	\$ -	\$ -	\$ 680	\$ 680
<b>Amounts Available for Appropriation</b>	<u>\$ 44,049</u>	<u>\$ 44,049</u>	<u>\$ 45,778</u>	<u>\$ 1,729</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	44,049	44,049	-	44,049
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	<u>\$ 44,049</u>	<u>\$ 44,049</u>	<u>\$ -</u>	<u>\$ 44,049</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
<b>Total Charges to Appropriations</b>	\$ 44,049	\$ 44,049	\$ -	\$ 44,049
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,778</u>	<u>\$ 45,778</u>

TOWN OF CYRIL AND PUBLIC TRUSTS  
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS  
FIRE SPECIAL FUND  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 36,968	\$ 36,968	\$ 36,968	\$ (0)
<b>Revenues:</b>	\$ -	-	6,571	6,571
Total Revenues	<u>-</u>	<u>-</u>	<u>6,571</u>	<u>(6,571)</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
<b>Amounts Available for Appropriation</b>	<u>\$ 36,968</u>	<u>\$ 36,968</u>	<u>\$ 43,539</u>	<u>\$ 6,571</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	36,968	36,968	-	36,968
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	<u>\$ 36,968</u>	<u>\$ 36,968</u>	<u>\$ -</u>	<u>\$ 36,968</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
<b>Total Charges to Appropriations</b>	<u>\$ 36,968</u>	<u>\$ 36,968</u>	<u>\$ -</u>	<u>\$ 36,968</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 43,539</u></u>	<u><u>\$ 43,539</u></u>

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, Oklahoma

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
**CYRIL MUNICIPAL AUTHORITY**  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	<b>Cyril Municipal Authority</b>
<b>Charges for services:</b>	
Water	\$ 186,564
Sewer	118,465
Sanitation	132,969
Subsidies	15,006
Miscellaneous Water Income	2,286
Penalties and Fees	18,015
Total Operating Revenue	473,305
<b>Operating Expenses:</b>	
Water maintenance	238,090
Sewer maintenance	26,427
Sanitation maintenance	109,413
Personal services	171,385
Total Operating Expenses	545,315
<b>Operating Income (Loss)</b>	(72,010)
<b>Non-Operating Revenues (Expenses):</b>	
Investment income	3,584
Misc income (expense)	-
Reimbursements	-
Meter Fund Activity - Unrestricted (net)	5,088
Grants	16,250
Capital outlay	-
Total Non-Operating Revenues (Expenses)	24,923
<b>Net Income (Loss) Before Contributions and Transfers</b>	(47,087)
Capital contributions	
Transfers in	-
Transfers out	-
Interfund Transfers in	-
Interfund Transfers out	-
<b>Changes in Fund Balance</b>	(47,087)
<b>Fund Balance - beginning</b>	600,016
<b>Fund Balance - ending</b>	\$ 552,929

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, Oklahoma

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
**CYRIL EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY**  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

		<b>Cyril EMS Authority</b>
<b>Charges for services:</b>		
Ambulance Services	\$	8,466
Ambulance Memberships		1,978
County Sales Tax		78,316
Medicare/Medicaid Payments		31,641
Refunds/Reimbursements		1,831
Miscellaneous Revenue		2,080
Total Operating Revenue		124,313
<b>Operating Expenses:</b>		
Maintenance and Operations		98,546
Personal services		153,680
Total Operating Expenses		252,225
<b>Operating Income (Loss)</b>		(127,913)
<b>Non-Operating Revenues (Expenses):</b>		
Investment income		-
Grants		-
Debt service		-
Capital outlay		-
Total Non-Operating Revenues (Expenses)		-
<b>Net Income (Loss) Before Contributions and Transfers</b>		(127,913)
Capital contributions		-
Transfers in		-
Transfers out		-
<b>Changes in Fund Balance</b>		(127,913)
<b>Fund Balance - beginning</b>		(12,476)
<b>Fund Balance - ending</b>	\$	(140,389)

TOWN OF CYRIL AND PUBLIC TRUSTS  
Cyril Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS  
For the Fiscal Year Ended June 30, 2015  
(Unaudited)

	Award Amount	Prior Year(s) Receipts	Prior Year(s) Disbursements	Beginning of Year Unexpended Grant Funds	Current Year Receipts	Current Year Disbursements	End of Year Unexpended Grant Funds
<b>TOWN:</b>							
Department of Agriculture - Operational Grant	4,483	-	-	-	4,483	4,483	-
<b>Town Subtotal</b>	<u>\$ 4,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,483</u>	<u>\$ 4,483</u>	<u>\$ -</u>
<b>CMA:</b>							
Association of South Central Oklahoma Governments Cyril - REAP 13	45,000	-	-	-	9,000	9,057	(57)
Oklahoma Department of Commerce 15669 CDBG-CIP 13	27,000	12,500	12,500	-	7,250	7,250	-
<b>Trusts Subtotal</b>	<u>72,000</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>16,250</u>	<u>16,307</u>	<u>(57)</u>
<b>EMASA:</b>							
Oklahoma Department of Health Hospital Preparedness Program Grant - FY14	4,240	2,160	4,240	(2,080)	2,080	-	-
Hospital Preparedness Program Grant - FY15	4,000	-	-	-	-	4,000	(4,000)
<b>Trusts Subtotal</b>	<u>8,240</u>	<u>2,160</u>	<u>4,240</u>	<u>(2,080)</u>	<u>2,080</u>	<u>4,000</u>	<u>(4,000)</u>
<b>Overall Totals</b>	<u>\$ 84,723</u>	<u>\$ 14,660</u>	<u>\$ 16,740</u>	<u>\$ (2,080)</u>	<u>\$ 22,813</u>	<u>\$ 24,790</u>	<u>\$ (4,057)</u>