

# TOWN OF CYRIL

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 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

We have compiled the accompanying Summary of Changes in Fund Balance-Modified Cash Basis of the Town of Cyril and Public Trusts, Cyril, 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 Care 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, 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, 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, 2012. 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 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 Cyril** 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:** No exceptions were found as a result of applying the procedure.

- 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:** We noted several instances where detail ledger entries were recorded incorrectly; revenue recorded as expenses, expenses as revenue and multiple adjustments made during the year to reconcile the accounts. The Town has been behind on reconciling its bank accounts and with the multiple adjustments and incorrect postings; the Town had to reconstruct their financial information from what actually went through the bank in order for our offices to state the Town's financial position. The Town keeps a pooled cash account for multiple large funds and when the account is not reconciled on a timely basis, it is very difficult to locate the errors made. Also, by not reconciling, the Town does not have reliable information in which to make financial decisions.

**Recommendation:** The Town must reconcile all bank accounts to their financial records. We strongly recommend the Town considering eliminating its pooled cash account. By having one bank account per fund, we believe this would be beneficial in helping the Town reconcile its accounts in a timely manner and maintain financial statements without significant errors allowing the Town to have a better understanding of its financial position.

- 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:** The Town's required 12.5% transfer of lot and interment sales into the Cemetery Care Fund for the year was \$1,386.39, which included prior year transfers that had not been made. The Town only made transfers during the year of \$596.75 and was still short \$789.64 at year end. The Town did make a

transfer after year-end of \$411.25 making the actual transfer requirement not met \$378.39.

**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. Interest from the investment of the 12.5% may be used 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:** 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.

8. **Other Items noted during testing.**

**Findings:** The Town is not reconciling its Payroll Reports to the transactions in the Detail Ledger. There were a significant amount of errors making it unfeasible to rely on the Town's detail ledger's personal services totals. These errors may have caused the Town to under or over report salaries paid and payroll taxes paid to state and federal taxing agencies.

**Recommendation:** The Town should reconcile the reports created by the payroll portion of their system to the transactions recorded in the detail ledger every pay period to ensure that there are no errors.

As to the **Cyril Municipal Authority and Emergency Medical Ambulance Services 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:** We noted several instances where detail ledger entries were recorded incorrectly; revenue recorded as expenses, expenses as revenue and multiple adjustments made during the year to reconcile the accounts. The Town has been behind on reconciling its bank accounts and with the multiple adjustments and incorrect postings, the Town had to reconstruct their financial information from what actually went through the bank in order for our offices to state the Town's financial position. The Town keeps a pooled cash account for multiple large funds and when the account is not reconciled on a timely basis, it is very difficult to locate the errors made. Also, by not reconciling, the Town does not have reliable information in which to make financial decisions.

**Recommendation:** The Town must reconcile all bank accounts to their financial records. We strongly recommend the Town considering eliminating its pooled cash account. By having one bank account per fund, we believe this would be beneficial in helping the Town reconcile its accounts in a timely manner and maintain financial statements without significant errors allowing the Town to have a better understanding of its financial position.

- 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:** The Authority's Meter Deposit Fund does not have adequate cash in reserve to cover all depositors, active and inactive as required by state statute at year end. Authority's records currently show depositors of \$52,279 and only \$34,813 in the Meter Fund. The Town appears to be short at year end \$17,466 to cover all depositors.

**Recommendation:** The Authority is required to have available cash in its Meter Fund to cover all listed depositors. If the listed depositors in the Authority's system are not all actual depositors as stated by the Authority's employees, the Authority's records need to be corrected to clear out those errors so that the balance required to be restricted agrees to the actual current depositors. The Authority needs to reconcile meter deposits frequently to ensure that there is always a sufficient amount in the Meter Deposit Fund to cover all depositors. Any short fall needs to be corrected with a transfer from the CMA to ensure that the Meter Deposit Fund is properly funded.

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, 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 current employees were not aware of a 2010 Community Foundations Grant that appears to still be active. There is a balance of \$5,375 of the grant remaining to be spent.

**Recommendation:** The Town should be tracking all grants to ensure they have complied with all of the requirements for each grant and expended them within the timeframe allowed by the granting agency.

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.  
May 7, 2013

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

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

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<b>TOWN:</b>				
General Fund	\$ 129,830	\$ 250,042	\$ 254,607	\$ 125,265
Street & Alley Fund	32,616	9,279	17,234	24,661
Cemetery Care Fund	40,270	871	-	41,141
Fire Special Fund	9,418	13,032	3,849	18,601
<b>City Subtotal</b>	<b>\$ <u>212,134</u></b>	<b>\$ <u>273,224</u></b>	<b>\$ <u>275,691</u></b>	<b>\$ <u>209,668</u></b>
 <b>MUNICIPAL AUTHORITY:</b>				
CMA	568,733	592,542	604,521	556,755
CDBG Grant	162,311	287,046	441,826	7,532
<b>CMA Subtotal</b>	<b>\$ <u>731,044</u></b>	<b>\$ <u>879,589</u></b>	<b>\$ <u>1,046,346</u></b>	<b>\$ <u>564,287</u></b>
 <b>EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY:</b>				
EMSA	47,602	4,142	1,352	50,393
<b>EMSA Subtotal</b>	<b>\$ <u>47,602</u></b>	<b>\$ <u>4,142</u></b>	<b>\$ <u>1,352</u></b>	<b>\$ <u>50,393</u></b>
<b>Overall Totals</b>	<b>\$ <u><u>990,780</u></u></b>	<b>\$ <u><u>1,156,955</u></u></b>	<b>\$ <u><u>1,323,388</u></u></b>	<b>\$ <u><u>824,347</u></u></b>

**TOWN OF CYRIL AND PUBLIC TRUSTS**  
Cyril, 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>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 129,830	\$ 129,830	\$ 129,830	\$ -
<b>Charges for Services:</b>				
Permit fees	144	144	230	(86)
Ambulance Runs	-	-	-	-
Grave Openings	4,725	4,725	3,025	1,700
Lot Sales	3,996	3,996	3,290	706
Total Charges for Services	<u>\$ 8,865</u>	<u>\$ 8,865</u>	<u>\$ 6,545</u>	<u>\$ 2,320</u>
<b>Intergovernmental-Local:</b>				
Franchise Tax	17,277	17,277	19,547	(2,270)
Police Fines	50,180	50,180	35,966	14,214
Miscellaneous Tax	734	734	-	734
County Sales Tax - Fire	5,858	5,858	-	5,858
Total Intergovernmental-Local	<u>\$ 74,049</u>	<u>\$ 74,049</u>	<u>\$ 55,513</u>	<u>\$ 18,536</u>
<b>Intergovernmental-State:</b>				
Sales Tax	\$ 118,853	\$ 118,853	\$ 121,667	\$ (2,814)
Use Tax	18,742	18,742	17,619	1,123
Alcohol Beverage Tax	8,796	8,796	9,013	(218)
Tobacco Tax	1,808	1,808	1,789	19
Ambulance Sales Tax	-	-	-	-
State Grant	-	-	4,413	(4,413)
Total Intergovernmental-State	<u>\$ 148,198</u>	<u>\$ 148,198</u>	<u>\$ 154,501</u>	<u>\$ (6,303)</u>
<b>Intergovernmental - Federal:</b>				
Federal grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Miscellaneous Revenue:</b>				
Interest	\$ 1,681	1,681	1,026	\$ 655
Rental	8,461	8,461	10,921	(2,460)
Sale of Property	-	-	-	-
Donations	-	-	11,424	(11,424)
Reimbursements	-	-	6,976	(6,976)
Miscellaneous	4,100	4,100	3,137	964
Total Miscellaneous Revenue	<u>\$ 14,243</u>	<u>\$ 14,243</u>	<u>\$ 33,484</u>	<u>\$ (19,241)</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>\$ 375,185</u>	<u>\$ 375,185</u>	<u>\$ 379,872</u>	<u>\$ (4,688)</u>
<b>Charges to Appropriations:</b>				
Personal Services	\$ 125,000	125,000	113,875	\$ 11,125
Maintenance & Operations	180,185	180,185	134,854	45,331
Capital Outlay	25,000	25,000	5,250	19,750
Debt Service	20,000	20,000	-	20,000
Total Other	<u>\$ 350,185</u>	<u>\$ 350,185</u>	<u>\$ 253,979</u>	<u>\$ 96,206</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 628</u>	<u>\$ 24,372</u>
<b>Total Charges to Appropriations</b>	<u>\$ 375,185</u>	<u>\$ 375,185</u>	<u>\$ 254,607</u>	<u>\$ 120,578</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 125,265</u></u>	<u><u>\$ (125,265)</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, 2012  
(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>	\$ 32,616	\$ 32,616	\$ 32,616	\$ -
<b>Revenues:</b>	\$ -	-	9,279	\$ (9,279)
Total Revenues	<u>-</u>	<u>-</u>	<u>9,279</u>	<u>(9,279)</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	\$ -	-	-	-
<b>Amounts Available for Appropriation</b>	<u>\$ 32,616</u>	<u>\$ 32,616</u>	<u>\$ 41,895</u>	<u>\$ (9,279)</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	\$ -	-	-	-
Maintenance & Operations	22,616	22,616	17,234	5,382
Capital Outlay	10,000	10,000	-	10,000
Debt Service	-	-	-	-
Total Other	<u>\$ 32,616</u>	<u>\$ 32,616</u>	<u>\$ 17,234</u>	<u>\$ 15,382</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	\$ -	-	-	-
<b>Total Charges to Appropriations</b>	<u>\$ 32,616</u>	<u>\$ 32,616</u>	<u>\$ 17,234</u>	<u>\$ 15,382</u>
<b>Ending Budgetary Fund Balance</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,661</u></u>	<u><u>\$ (24,661)</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, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 40,270	\$ 40,270	\$ 40,270	\$ -
<b>Revenues:</b>	\$ -	\$ -	274	(274)
Total Revenues	-	-	274	(274)
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	\$ -	\$ -	\$ 597	\$ (597)
<b>Amounts Available for Appropriation</b>	<u>\$ 40,270</u>	<u>\$ 40,270</u>	<u>\$ 41,141</u>	<u>\$ (871)</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-
Capital Outlay	40,270	40,270	-	40,270
Debt Service	-	-	-	-
Total Other	<u>\$ 40,270</u>	<u>\$ 40,270</u>	<u>\$ -</u>	<u>\$ 40,270</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
<b>Total Charges to Appropriations</b>	\$ 40,270	\$ 40,270	\$ -	\$ 40,270
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,141</u>	<u>\$ (41,141)</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, 2012  
(Unaudited)

	<u><b>Cyril Municipal Authority</b></u>
<b>Charges for services:</b>	
Water	\$ 216,201
Sewer	129,167
Sanitation	130,261
Miscellaneous Water Income	-
Penalties and Fees	20,696
<b>Total Operating Revenue</b>	<u><b>496,325</b></u>
<b>Operating Expenses:</b>	
Water maintenance	168,397
Sewer maintenance	29,790
Sanitation maintenance	115,173
Personal services	145,640
<b>Total Operating Expenses</b>	<u><b>458,999</b></u>
<b>Operating Income (Loss)</b>	<u><b>37,326</b></u>
<b>Non-Operating Revenues (Expenses):</b>	
Investment income	6,748
Misc income (expense)	8,354
Change in Value of the GNMA Account	-
Grants	286,867
Debt service, net	-
Capital outlay	(506,052)
<b>Total Non-Operating Revenues (Expenses)</b>	<u><b>(204,083)</b></u>
<b>Net Income (Loss) Before Contributions and Transfers</b>	<u><b>(166,758)</b></u>
Capital contributions	-
Transfers in	-
Transfers out	-
Interfund Transfers in	81,295
Interfund Transfers out	(81,295)
<b>Changes in Fund Balance</b>	<u><b>(166,758)</b></u>
<b>Fund Balance - beginning</b>	<u><b>731,044</b></u>
<b>Fund Balance - ending</b>	<u><u><b>\$ 564,286</b></u></u>

**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, 2012  
(Unaudited)

		<b>Cyril EMS Authority</b>
<b>Charges for services:</b>		
Ambulance Services	\$	3,999
Ambulance Memberships		-
Sales Tax		-
Refunds/Reimbursements		143
Miscellaneous Revenue		-
Total Operating Revenue		4,142
<b>Operating Expenses:</b>		
Ambulance maintenance		1,352
Personal services		-
Total Operating Expenses		1,352
<b>Operating Income (Loss)</b>		2,791
<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>		2,791
Capital contributions		-
Transfers in		-
Transfers out		-
<b>Changes in Fund Balance</b>		2,791
<b>Fund Balance - beginning</b>		47,602
<b>Fund Balance - ending</b>	\$	50,393

TOWN OF CYRIL AND PUBLIC TRUSTS  
Cyril 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>
<b>TOWN:</b>							
Department of Agriculture - Operational Grant	4,413	-	-	-	4,413	4,413	-
Cyril Community Development Trust Fund Program Grant	50,000	50,000	44,625	5,375	-	-	5,375
FEMA - PW - 1883 - DR - OK State and Federal	30,292	25,961	30,292	(4,331)	-	-	(4,331)
<b>Town Subtotal</b>	<u>\$ 84,704</u>	<u>\$ 75,961</u>	<u>\$ 74,917</u>	<u>\$ 1,044</u>	<u>\$ 4,413</u>	<u>\$ 4,413</u>	<u>\$ 1,044</u>
<b>CMA and EMSA:</b>							
Department of Commerce - 14306 CDBG 10	324,999	35,652	35,652	-	286,867	289,347	(2,480)
<b>Trusts Subtotal</b>	<u>324,999</u>	<u>35,652</u>	<u>35,652</u>	<u>-</u>	<u>286,867</u>	<u>289,347</u>	<u>(2,480)</u>
<b>Overall Totals</b>	<u>\$ 409,703</u>	<u>\$ 111,613</u>	<u>\$ 110,569</u>	<u>\$ 1,044</u>	<u>\$ 291,280</u>	<u>\$ 293,760</u>	<u>\$ (1,436)</u>