

TOWN OF OCHELATA GOVERNMENTAL UNIT

Ochelata, Oklahoma

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUDITH K. BALLARD, CPA, PC
CERTIFIED PUBLIC ACCOUNTANT
220 WEST MAIN - PO BOX 746
STROUD, OKLAHOMA 74079

Town of Ochelata, Oklahoma
Report on Audit of Financial Statements
June 30, 2009

Table of Contents

<u>Financial Section</u>	<u>Pages</u>
Independent Auditor's Report	1-2
Basic Financial Statements	
Statements of Net Assets - Modified Cash Basis	3
Statement of Activities - Modified Cash Basis	4
Balance Sheet - Modified Cash Basis - Governmental Funds	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash basis - Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	7
Statement of Net Assets - Modified Cash Basis - Proprietary Funds	8
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Modified Cash Basis - Proprietary Funds	9
Statement of Cash Flows - Modified Cash Basis - Proprietary Funds	10
Notes to Financial Statements	11-17
<u>Supplementary Information</u>	
Combining Financial Statements	
Nonmajor Governmental Funds	
Combining Balance Sheet - Modified Cash Basis	18
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis	19
Internal Control and Compliance Report	
Independent Auditor's Report on 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>	20-21

