

**TOWN OF WESTVILLE**  
Westville, Oklahoma

**AUDITED FINANCIAL STATEMENTS**  
For the year ended June 30, 2013

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Audited By:  
ROBERT ST. PIERRE, C.P.A., P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
1113 N. SECOND STREET  
STILWELL, OK 74960

## TOWN OF WESTVILLE

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## Westville Town Council And Administration

### Members

|               |            |
|---------------|------------|
| Tony Barker   | Mayor      |
| Cheri Schultz | Vice-Mayor |
| Adam McKenzie | Member     |
| Brian Nickens | Member     |
| Bryan Maloney | Member     |

### Administration

|                  |                 |
|------------------|-----------------|
| Deneille Hembree | Clerk-Treasurer |
|------------------|-----------------|

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**INDEPENDENT**

**AUDITOR'S**

**REPORTS**

**INDEPENDENT AUDITOR'S REPORT**

To the Town Council  
Town of Westville, State of Oklahoma

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, State of Oklahoma, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Westville Utility Authority, which represents 82%, 81% and 42%, respectively, of the assets, net assets and revenues of the Westville Utility Authority. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Westville Utility Authority Trust, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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Robert St. Pierre, C.P.A., P.C.  
May 1, 2014

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**MANAGEMENT**

**DISCUSSION &**

**ANALYSIS**

**Town of Westville  
Management's Discussion and Analysis  
For the Year Ended June 30, 2013**

Our discussion and analysis of the Town of Westville's (the Town's) financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the auditor's report and the Town's financial statements. The Westville Utility Authority is also covered by a separate Management's Discussion and Analysis.

**FINANCIAL HIGHLIGHTS**

The Town's net assets decreased this year, primarily through large depreciation expenses from the Westville Utility Authority. Net assets for the Primary Government increased by \$26,388, but, for the Town as a whole, decreased by \$71,284.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are included in both a summary and detailed form. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

**Reporting the Town as a Whole**

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. You can think of the Town's net assets—the difference between assets and liabilities—as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall health of the Town.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into three kinds of activities:

**Governmental activities**—Most of the Town's basic services are reported here, including the police, fire, public works, and parks departments, and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.

**Component units**—The Town includes two separate legal entities in its report—the Westville Utility Authority, which supplies water, sewer, and trash services, and the Westville Industrial Authority,

which promotes development. Although legally separate, these component units are important because the Town is financially accountable for them.

### Reporting the Town's Most Significant Funds

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. All of the Town's funds are classified as governmental funds for accounting reporting purposes. The Westville Industrial Authority is also a governmental fund, but the Westville Utility Authority is a proprietary fund.

Governmental funds—Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

Proprietary funds—When the Utility Authority charges customers for the services it provides—whether to outside customers or to other units of the Town—these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. The Utility Authority is a business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The Westville Industrial Authority is also reported this year as a proprietary fund. This change in accounting principle results in a one-time adjustment to fund balance.

### THE TOWN AS A WHOLE

The results of the Utility Authority's operations are discussed in a separate Management's Discussion and Analysis Report.

For the Town, both for the Primary Government and for the Town as a whole, net assets increased, as discussed previously.

The Town undertook no new debt in the year 2012-2013. The Westville Industrial Authority continues to pay on land it purchased in a previous year, and it also makes payments to the Oklahoma Department of Commerce on an interest-free loan for an industrial access road constructed in a past year. The Westville Utility Authority refinanced some existing debt, as enumerated in the separate MDA for the Authority. The only other liabilities of the Town and its component units are accounts payable, resulting from the monthly operating bills of the Town.

The most important source of general revenue to the Town is sales and use tax (43% of total revenue). Sales tax revenue was almost unchanged from the previous year, as was also franchise tax collections.

For program expenses, the Ambulance service continues to be the top spender, at \$446,350, with Police second at \$369,902. General Government expenses were \$151,215, Street Department expenses were \$149,197, and the Fire Department spent \$70,931.

Contributions to the Town are negligible, occurring primarily to the Cemetery Care Fund and the Swimming Pool.

## THE TOWN'S FUNDS

As the Town completed the year, its governmental funds reported a combined Net Assets of \$286,185, which is an increase of 24,622 over last year's total.

### Fund Budgetary Highlights

As the comparison of the original budget with actual amounts reveals, the Town exerts fairly poor budgetary oversight.

## CAPITAL ASSET AND DEBT ADMINISTRATION

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### Capital Assets

The Town purchased one new police car during the year, renovated streets, and bought a new backhoe for the street department.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town Council has attempted to curb budgeted costs in the General Fund in next year's budget to bring spending more in line with revenue projections.

## CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Clerk's office at 214 S Williams Street, Westville, Oklahoma

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**FINANCIAL**

**SECTION**

**Town of Westville**  
**Government Wide Financial Statements**  
**Summary of Net Position**  
**For the Year Ended June 30, 2013**

| <b>Government Wide</b>          | <b>June 30, 2013</b> | <b>June 30, 2012</b> | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Change</b> |
|---------------------------------|----------------------|----------------------|--------------------------------|------------------------------|
| Total Assets                    | 7,927,932            | 7,915,554            | 12,378                         | 0.16%                        |
| Capital Assets                  | 6,780,129            | 6,929,382            | (149,253)                      | -2.15%                       |
| Other Assets                    | 1,147,804            | 986,172              | 161,632                        | 16.39%                       |
| <br>Total Liabilities           | <br>2,178,216        | <br>2,133,067        | <br>45,149                     | <br>2.12%                    |
| Current Liabilities             | 331,316              | 200,922              | 130,394                        | 64.90%                       |
| Long-term Liabilities           | 1,846,900            | 1,932,145            | (85,245)                       | -4.41%                       |
| <br>Total Net Position          | <br>5,749,716        | <br>5,782,486        | <br>(32,770)                   | <br>-0.57%                   |
| Invested in Capital Assets, net | 4,919,233            | 4,899,540            | 19,693                         | 0.40%                        |
| Restricted                      | 398,956              | 422,101              | (23,145)                       | -5.48%                       |
| Unrestricted                    | 431,527              | 460,845              | (29,318)                       | -6.36%                       |
| <br>Change in Net Position      | <br>(71,284)         | <br>(49,762)         | <br>(21,522)                   | <br>43.25%                   |

| <b>Primary Government Only</b>          | <b>Year Ended<br/>June 30, 2013</b> | <b>Year Ended<br/>June 30, 2012</b> | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Change</b> |
|---|-------------------------------------|-------------------------------------|--------------------------------|------------------------------|
| Operating Revenues                      |                                     |                                     |                                |                              |
| Sales and Use Tax                       | 544,478                             | 540,193                             | 4,285                          | 0.79%                        |
| Franchise Tax                           | 130,341                             | 131,572                             | (1,231)                        | -0.94%                       |
| Alcoholic Beverage Tax                  | 23,751                              | 22,625                              | 1,126                          | 4.98%                        |
| Fines                                   | 135,138                             | 119,726                             | 15,412                         | 12.87%                       |
| Other                                   | 434,091                             | 456,429                             | (22,338)                       | -4.89%                       |
| Total Revenues                          | 1,267,799                           | 1,270,545                           | (2,746)                        | -0.22%                       |
| <br>Expenditures                        | <br>1,281,682                       | <br>1,269,554                       | <br>12,128                     | <br>0.96%                    |
| <br>Increase (Decrease) in Net Position | <br>(13,883)                        | <br>991                             | <br>(14,874)                   | <br>-1500.91%                |
| <br>Other Financing and Transfers       | <br>38,505                          | <br>53,967                          | <br>(15,462)                   | <br>-28.65%                  |
| <br>Ending Net Position                 | <br>24,622                          | <br>54,958                          | <br>(30,336)                   | <br>-55.20%                  |

**Town of Westville, Oklahoma**  
**Statement of Net Position**  
**as of June 30, 2013**

|   | Primary Government         |                           | Component Units                |                                   |
|---|----------------------------|---------------------------|--------------------------------|-----------------------------------|
|   | Governmental<br>Activities | Component Units<br>Totals | Westville Utility<br>Authority | Westville Industrial<br>Authority |
| <b>Assets</b>                                       |                            |                           |                                |                                   |
| Cash  | \$ 257,453                 | \$ 379,438                | \$ 347,887                     | \$ 31,551                         |
| Taxes Receivable                                    | 57,473                     |                           |                                |                                   |
| Other   | 16,050                     | 437,390                   | 437,390                        |                                   |
| Capital Assets                                      |                            |                           |                                |                                   |
| Non-depreciable                                     | 129,465                    | 282,136                   | 146,136                        | 136,000                           |
| Depreciable (Net)                                   | 267,902                    | 6,100,626                 | 5,534,864                      | 565,762                           |
| <b>Total Assets</b>                                 | 728,343                    | 7,199,590                 | 6,466,277                      | 733,313                           |
| <b>Liabilities</b>                                  |                            |                           |                                |                                   |
| Current   | 44,791                     | 286,525                   | 266,525                        | 20,000                            |
| Non-Current Liabilities                             | -                          | 1,846,900                 | 1,554,593                      | 292,307                           |
| <b>Total Liabilities</b>                            | 44,791                     | 2,133,425                 | 1,821,118                      | 312,307                           |
| <b>Net Position</b>                                 |                            |                           |                                |                                   |
| Invested in Capital Assets<br>(net of related debt) | 397,367                    | 4,521,866                 | 4,132,411                      | 389,455                           |
| Restricted  | 166,169                    | 232,787                   | 232,787                        |                                   |
| Unrestricted  | 120,016                    | 311,511                   | 279,960                        | 31,551                            |
| <b>Total Net Position</b>                           | \$ 683,552                 | \$ 5,066,164              | \$ 4,645,158                   | \$ 421,006                        |

**Town of Westville, Oklahoma**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Assets**  
**June 30, 2013**

|   |         |
|---|---------|
| Fund balances--total governmental funds | 286,185 |
|---|---------|

Amounts reported for governmental activities in the Statement of Net Assets are different because:

|  |         |
|--|---------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | 397,367 |
|--|---------|

|                                       |                |
|---------------------------------------|----------------|
| Net Assets of Governmental Activities | <u>683,552</u> |
|---------------------------------------|----------------|

**TOWN OF WESTVILLE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013**

| Function/Program Activities<br>Primary Government<br>Government Activities: | Program Revenues |  |  | Net (Expense) Revenue and<br>Changes in Net Assets |                    |
|---|------------------|--|--|--|--------------------|
|   | Expenses         | Changes for<br>Operating<br>Grants and<br>Services | Capital<br>Grants and<br>Contributions | Primary Government<br>Government<br>Activities     | Component<br>Units |
| Police  | 369,902          | 120  |  | 6,500  | (363,282)          |
| General   | 151,215          |  |  | 158,014  | 6,799              |
| Community Building  | 29,718           | 1,100  |  |  | (28,618)           |
| Animal Shelter  | 11,809           | 235  |  |  | (11,574)           |
| Library   | 11,110           |  |  |  | (11,110)           |
| Park  | 851              |  |  |  | (851)              |
| Streets   | 149,197          | 5,410  |  | 15,494   | (128,293)          |
| Fire  | 70,931           | 500  |  |  | (61,364)           |
| Ambulance Service   | 446,350          | 356,055  | 9,067                                  |  | (90,295)           |
| Court   | 12,436           |  |  |  | (12,436)           |
| Cemetery  | 7,922            | 2,491  |  |  | (5,431)            |
| Emergency Management  | 1,045            | 6,823  |  |  | 5,778              |
| Swimming Pool   | 17,428           | 2,186  |  |  | (15,242)           |
| Transfers to WUA  | -                |  |  |  | -                  |
| <b>Total governmental activities</b>  | <b>1,279,914</b> | <b>374,920</b>                                     | <b>9,067</b>                           | <b>180,008</b>                                     | <b>(715,919)</b>   |
| <b>Total primary government</b>   | <b>1,279,914</b> | <b>374,920</b>                                     | <b>9,067</b>                           | <b>180,008</b>                                     | <b>(715,919)</b>   |
| <b>Component units:</b>   |                  |  |  |  |                    |
| Westville Industrial Authority  | 20,472           | 26,723   | -                                      | -  | -                  |
| Westville Utility Authority   | 1,183,090        | 1,079,166  | -                                      | -  | -                  |
| <b>Total component units</b>  | <b>1,203,562</b> | <b>1,105,889</b>                                   | <b>-</b>                               | <b>-</b>   | <b>(97,673)</b>    |
|   |                  | <b>General Revenues</b>                            |  |  |                    |
|   |                  | Sales Tax  |  |  | 544,478            |
|   |                  | Gas Excise Tax                                     |  |  | 1,799              |
|   |                  | Commercial Vehicle Tax                             |  |  | 11,976             |
|   |                  | Franchise Tax                                      |  |  | 130,341            |
|   |                  | Alcoholic Beverage Tax                             |  |  | 23,751             |
|   |                  | Fines  |  |  | 135,138            |
|   |                  | Other  |  |  | 36,327             |
|   |                  | <b>Total General Revenues</b>                      |  |  | <b>883,810</b>     |
|   |                  | Transfers  |  |  | (141,503)          |
|   |                  | <b>Total General Revenues and Transfers</b>        |  |  | <b>742,307</b>     |
|   |                  | <b>Changes in Net Position</b>                     |  |  | <b>26,388</b>      |
|   |                  | <b>Change in Net Position for Component Units</b>  |  |  | <b>(97,673)</b>    |
|   |                  | <b>Change in Net Position for Town as a Whole</b>  |  |  | <b>(71,285)</b>    |

**Town of Westville, Oklahoma**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Government Funds to the**  
**Statement of Activities for the Year Ended June 30, 2013**

|   |                   |                   |
|---|-------------------|-------------------|
| Net change in fund balances--total governmental funds |                   | 24,622            |
| Add Capital Acquisitions                              | 29,783            |                   |
| Subtract depreciation                                 | (28,016)          |                   |
| Less Gain on Sale of Assets                           | (7,300)           |                   |
| Add Gain on Adjusted Basis of Assets                  | 7,300             |                   |
|   | <u>          </u> | 1,767             |
|   |                   | <u>          </u> |
| Change in Net Assets                                  |                   | <u>26,389</u>     |

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**GENERAL FUND - TOWN OF WESTVILLE**  
**Balance Sheet**  
**June 30, 2013**

**ASSETS**

Current Assets:

Cash:

|                                |              |         |
|--------------------------------|--------------|---------|
| Checking--General Fund         | 9,780        |         |
| General Fund Money Market      | 82,797       |         |
| Police--Assets and Forfeitures | 100          |         |
| Special Events Account         | 12,952       |         |
| Expense Account                | 499          |         |
| Shop With-A-Cop Account        | <u>1,608</u> |         |
| Total Cash                     |              | 107,736 |

|                  |  |               |
|------------------|--|---------------|
| Taxes Receivable |  | <u>31,273</u> |
|------------------|--|---------------|

|                      |  |                |
|----------------------|--|----------------|
| Total Current Assets |  | <u>139,009</u> |
|----------------------|--|----------------|

|                      |          |  |
|----------------------|----------|--|
| Due From Other Funds | <u>-</u> |  |
|----------------------|----------|--|

|                    |          |  |
|--------------------|----------|--|
| Total Other Assets | <u>-</u> |  |
|--------------------|----------|--|

|              |  |                       |
|--------------|--|-----------------------|
| Total Assets |  | <u><u>139,009</u></u> |
|--------------|--|-----------------------|

**LIABILITIES AND FUND BALANCE**

Current Liabilities:

|                       |              |  |
|-----------------------|--------------|--|
| Payroll Taxes Payable | 705          |  |
| Other Payables        | 8,683        |  |
| Retirement Payable    | -            |  |
| Accrued Absences      | <u>9,605</u> |  |

|                           |  |        |
|---------------------------|--|--------|
| Total Current Liabilities |  | 18,993 |
|---------------------------|--|--------|

|                       |          |  |
|-----------------------|----------|--|
| Long-Term Liabilities | <u>-</u> |  |
|-----------------------|----------|--|

|                             |  |          |
|-----------------------------|--|----------|
| Total Long-Term Liabilities |  | <u>-</u> |
|-----------------------------|--|----------|

|                   |  |        |
|-------------------|--|--------|
| Total Liabilities |  | 18,993 |
|-------------------|--|--------|

Fund Balance

|                        |               |  |
|------------------------|---------------|--|
| Beginning Fund Balance | 71,182        |  |
| Change in Fund Balance | <u>48,834</u> |  |

|                     |  |                |
|---------------------|--|----------------|
| Ending Fund Balance |  | <u>120,016</u> |
|---------------------|--|----------------|

|                                  |  |                       |
|----------------------------------|--|-----------------------|
| Total Liabilities & Fund Balance |  | <u><u>139,009</u></u> |
|----------------------------------|--|-----------------------|

General Fund—Town of Westville  
Statement of Revenues, Expenditures, and Changes in Net Assets  
For the Year ending June 30, 2013

|  |                |
|--|----------------|
| <b>Revenues:</b>                           |                |
| SALES TAXES                                | 241,638        |
| USE TAX                                    | 86,368         |
| CIGARETTE AND TOBACCO TAX                  | 5,970          |
| FRANCHISE TAX                              | 70,341         |
| ALCOHOLIC BEVERAGE TAX                     | 23,751         |
| RENTALS                                    | 1,100          |
| ANIMAL CONTROL REVENUE                     | 235            |
| MISC INCOME                                | 12,640         |
| UTILITY REIMBURSEMENTS                     | 6,000          |
| NOFFA GAS ROYALTIES                        | 60,000         |
| INTEREST INCOME—CHECKING                   | 26             |
| INTEREST INCOME—MONEY MARKET               | 211            |
| POLICE REPORTS                             | 120            |
| POLICE CALENDAR REVENUE                    | 0              |
| POLICE MISC INCOME                         | 0              |
| SALE OF ASSETS                             | 7,300          |
| DONATIONS                                  | 5,625          |
|  | <hr/>          |
| <b>Total Revenues</b>                      | <b>521,325</b> |
| <b>Expenditures:</b>                       |                |
| WAGES - POLICE DEPT.                       | 109,529        |
| SALARY POLICE CHIEF                        | 40,606         |
| OVERTIME OFFICERS P.D.                     | 3,951          |
| WAGES - PD - DISPATCHERS                   | 72,216         |
| DISPATCHER OVERTIME P.D.                   | 3,522          |
| PAYROLL TAXES - PD                         | 21,624         |
| RETIREMENT—PD                              | 75             |
| WORKERS COMP- PD                           | 7,540          |
| GAS & OIL - PD                             | 31,773         |
| SUPPLIES - PD                              | 8,699          |
| OFFICE SUPPLIES - PD                       | 10,192         |
| UNIFORMS - PD                              | 2,911          |
| VEHICLE REPAIRS - PD                       | 13,550         |
| TELEPHONE - PD                             | 9,330          |
| POLICE TRAVEL                              | 756            |
| TRAINING POLICE                            | 1,309          |
| PAGER EXP                                  | 1,558          |
| NEW EQUIPMENT PD                           | 8,700          |
| SHOP WITH A COP EXP                        | 2,971          |
| CHEROKEE NATION GRANT EXP                  | 5,706          |
| CAR LEASE                                  | 9,624          |
| WAGES ADMINISTRATIVE                       | 28,600         |
| BANK SERVICE CHARGE                        | 75             |
| JUDGE FEES                                 | 3,300          |
| ATTORNEY FEES                              | 5,484          |
| ACCOUNTING                                 | 8,000          |
| COUNCIL MEMBERS                            | 3,150          |
| AUDIT                                      | 5,000          |
| Election Expenses                          | 1,067          |
| WORKERS COMP - GEN GOV                     | 310            |
| GENERAL OFFICE EXPENSE                     | 21,937         |
| UTILITIES                                  | 8,859          |
| INSURANCE - GEN GOV                        | 28,228         |
| TRAVEL                                     | 543            |
| MAINTENANCE - GEN GOV                      | 7,077          |
| HOUSING PRISONERS—GEN GOV                  | 7,752          |
| UTILITIES - COMM. BLDG.                    | 21,902         |
| REPAIRS & MAINT. COMM BLDG                 | 6,919          |
| CONTRACT LABOR- ANIMAL SHELTER             | 8,000          |
| OPERATIONS—ANIMAL SHELTER                  | 3,809          |
| REPAIRS & MAINT. - LIBRARY                 | 4,314          |
| UTILITIES - LIBRARY                        | 6,718          |
| TRAFFIC, STREET, & YARD LIGHTS             | 18,649         |
| Park Maintenance                           | 2,266          |
|  | <hr/>          |
| <b>Total Expenditures</b>                  | <b>568,101</b> |
| (Deficiency) of Revenues over Expenditures | -46,776        |
| OTHER INCOME                               | 164,514        |
| TRANSFER IN                                | 131,011        |
| TRANSFERS OUT                              | -199,914       |
|  | <hr/>          |
| <b>Net Other Financing Sources</b>         | <b>95,611</b>  |
| Change in Fund Balance                     | <u>48,835</u>  |

Town of Westville  
Balance Sheet  
Government Funds  
June 30, 2013

|   | General          | Fire             | Cemetery         | Emergency    | Swimming        | Government        | Total |
|---|------------------|------------------|------------------|--------------|-----------------|-------------------|-------|
| Assets                                    | Streets          | Department       | Care             | Management   | Pool            | Funds             |       |
| Cash                                      | \$ 5,578         | \$ 35,199        | \$ 86,581        | \$ 25        | \$ (231)        | \$ 257,454        |       |
| Taxes Receivable                          | 10,677           | 4,455            | -                | -            | -               | 57,473            |       |
| Due from Other Funds                      | -                | -                | 16,000           | -            | -               | 16,000            |       |
| Other                                     | 50               | -                | -                | -            | -               | 50                |       |
| <b>Total Assets</b>                       | <b>16,305</b>    | <b>39,654</b>    | <b>86,581</b>    | <b>25</b>    | <b>(231)</b>    | <b>330,977</b>    |       |
| <b>Liabilities and Fund Balances</b>      |                  |                  |                  |              |                 |                   |       |
| <b>Liabilities</b>                        |                  |                  |                  |              |                 |                   |       |
| Accounts Payable                          | 6,187            | -                | -                | -            | 581             | 26,012            |       |
| Payroll Liabilities                       | 4,122            | -                | -                | -            | 45              | 18,778            |       |
| Due To Other Funds                        | -                | -                | -                | -            | -               | -                 |       |
| <b>Total Liabilities</b>                  | <b>10,309</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>     | <b>626</b>      | <b>44,790</b>     |       |
| <b>Fund Balances</b>                      |                  |                  |                  |              |                 |                   |       |
| Unreserved, reported in:                  |                  |                  |                  |              |                 |                   |       |
| General Fund Unreserved                   | -                | -                | -                | -            | -               | 120,016           |       |
| Special Revenue Funds                     | 5,996            | 39,654           | 86,581           | 25           | (857)           | 166,171           |       |
| <b>Total Fund Balances</b>                | <b>5,996</b>     | <b>39,654</b>    | <b>86,581</b>    | <b>25</b>    | <b>(857)</b>    | <b>286,187</b>    |       |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 16,305</b> | <b>\$ 39,654</b> | <b>\$ 86,581</b> | <b>\$ 25</b> | <b>\$ (231)</b> | <b>\$ 330,977</b> |       |

14 See Accompanying Notes to the Financial Statements.

**TOWN OF WESTVILLE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2013**

|   | General        | General Streets | Fire Department | Ambulance Service | Cemetery Care | Cemetery Maintenance | Court           | Emergency Management | Swimming Pool  | Government Funds |
|---|----------------|-----------------|-----------------|-------------------|---------------|----------------------|-----------------|----------------------|----------------|------------------|
| <b>Revenues:</b>                                  |                |                 |                 |                   |               |                      |                 |                      |                |                  |
| Sales and Use Taxes                               | 333,976        | 102,242         | 48,114          | 60,147            |               |                      |                 |                      |                | 544,479          |
| Franchise Taxes                                   | 130,341        |                 |                 |                   |               |                      |                 |                      |                | 130,341          |
| Alcoholic Beverage Tax                            | 23,751         |                 |                 |                   |               |                      |                 |                      |                | 23,751           |
| Interest  | 237            | 10              | 45              | 16                | 1,991         | 2                    | 14              |                      | 1              | 2,316            |
| Grants  |                |                 | 8,067           |                   |               |                      |                 |                      |                | 8,067            |
| Other   | 20,095         | 10,355          | 20              |                   | 500           | 2,000                |                 |                      |                | 32,970           |
| Fuel Tax  |                | 1,799           |                 |                   |               |                      |                 |                      |                | 1,799            |
| Commercial Vehicle Tax                            |                | 11,976          |                 |                   |               |                      |                 |                      |                | 11,976           |
| Contributions                                     |                |                 | 1,000           |                   |               | 4,821                |                 |                      |                | 11,446           |
| Fines   | 5,625          |                 |                 |                   |               |                      |                 |                      |                | 135,138          |
| Fire Runs   |                |                 | 500             |                   |               |                      |                 |                      |                | 500              |
| Pool Fees   |                |                 |                 |                   |               |                      |                 |                      | 2,185          | 2,185            |
| Sale of Assets                                    | 7,300          |                 |                 |                   |               |                      |                 |                      |                | 7,300            |
| Ambulance Services                                |                |                 |                 | 355,530           |               |                      |                 |                      |                | 355,530          |
| <b>Total Revenues</b>                             | <b>521,325</b> | <b>126,382</b>  | <b>57,746</b>   | <b>415,693</b>    | <b>2,491</b>  | <b>6,823</b>         | <b>135,152</b>  | <b>-</b>             | <b>2,186</b>   | <b>1,267,798</b> |
| Police  | 367,539        |                 |                 |                   |               |                      |                 |                      |                | 367,539          |
| General Government                                | 148,899        |                 |                 |                   |               |                      |                 |                      |                | 148,899          |
| Community Building                                | 28,821         |                 |                 |                   |               |                      |                 |                      |                | 28,821           |
| Animal Shelter                                    | 11,809         |                 |                 |                   |               |                      |                 |                      |                | 11,809           |
| Library   | 11,033         |                 |                 |                   |               |                      |                 |                      |                | 11,033           |
| Streets   |                | 166,032         |                 |                   |               |                      |                 |                      |                | 166,032          |
| Fire  |                |                 | 68,556          |                   |               |                      |                 |                      |                | 68,556           |
| Ambulance   |                |                 |                 | 440,500           |               | 7,922                |                 |                      |                | 440,500          |
| Cemetery Care                                     |                |                 |                 |                   |               |                      |                 |                      |                | 12,436           |
| Cemetery Maintenance                              |                |                 |                 |                   |               |                      |                 |                      |                | 1,045            |
| Court   |                |                 |                 |                   |               |                      |                 |                      |                | 17,089           |
| Emergency Management                              |                |                 |                 |                   |               |                      |                 |                      |                | 1,045            |
| Pool  |                |                 |                 |                   |               |                      |                 |                      |                | 17,089           |
| <b>Total Expenditures</b>                         | <b>566,101</b> | <b>166,032</b>  | <b>68,556</b>   | <b>440,500</b>    | <b>-</b>      | <b>7,922</b>         | <b>12,436</b>   | <b>1,045</b>         | <b>17,089</b>  | <b>1,281,681</b> |
| Excess (Deficiency) of Revenues Over Expenditures | (46,776)       | (39,650)        | (10,810)        | (24,807)          | 2,491         | (1,099)              | 122,716         | (1,045)              | (14,903)       | (13,883)         |
| Other Financing Sources                           |                |                 |                 |                   |               |                      |                 |                      |                |                  |
| And (Uses)  | 131,011        | 20,000          |                 | 41,000            |               |                      |                 | 900                  |                | 205,411          |
| Transfers In                                      | 164,514        | 15,494          |                 | (7,000)           |               |                      |                 |                      |                | 180,008          |
| Grants  |                |                 |                 |                   |               |                      |                 |                      |                |                  |
| Transfers Out                                     | (199,914)      |                 |                 |                   |               |                      | (140,000)       |                      |                | (346,914)        |
| Total Other Financing Sources And (Uses)          | 95,611         | 35,494          | -               | 34,000            | -             | -                    | (140,000)       | 900                  | 12,500         | 38,505           |
| <b>Net Change in Fund Balances</b>                | <b>48,835</b>  | <b>(4,156)</b>  | <b>(10,810)</b> | <b>9,193</b>      | <b>2,491</b>  | <b>(1,099)</b>       | <b>(17,284)</b> | <b>(145)</b>         | <b>(2,403)</b> | <b>24,622</b>    |
| Fund Balances--Beginning                          | 71,181         | 10,151          | 50,464          | 17,029            | 84,090        | 4,060                | 22,872          | 170                  | 1,546          | 261,563          |
| <b>Fund Balances--Ending</b>                      | <b>120,016</b> | <b>5,995</b>    | <b>39,654</b>   | <b>26,222</b>     | <b>86,581</b> | <b>2,961</b>         | <b>5,588</b>    | <b>25</b>            | <b>(857)</b>   | <b>286,185</b>   |

15 See Accompanying Notes to the Financial Statements

Westville Utility Authority Trust  
A Component of the Town of Westville  
Statement of Net Position  
June 30, 2013

**ASSETS**

|  |             |
|--|-------------|
| Current Assets                                   |             |
| Cash and Cash Equivalents                        | 177,209     |
| Investments                                      | 170,677     |
| Accounts Receivable Net of \$7,950 for Bad Debts | 78,046      |
| Prepaid Expenses                                 | 8,386       |
| Interest Receivable                              | 1,950       |
| Total Current Assets                             | 436,268     |
| Noncurrent Assets:                               |             |
| Restricted Cash and Cash Equivalents             | 232,787     |
| Loan Cost  | 116,220     |
| Capital Assets:                                  |             |
| Land   | 146,136     |
| Building, Equipment, Water and Sewer System      | 8,629,453   |
| Less Accumulated Depreciation                    | (3,094,589) |
| Total Capital Assets                             | 5,681,000   |
| Total Assets                                     | 6,466,275   |

**Liabilities**

|  |           |
|--|-----------|
| Current Liabilities:                               |           |
| Accounts Payable                                   | 163,921   |
| Current Portion of Long-Term Debt                  | 86,147    |
| Current Liabilities Payable from Restricted Assets | 48,607    |
| Total Current Liabilities                          | 298,675   |
| Noncurrent Liabilities:                            |           |
| Long-Term Debt                                     | 1,522,444 |
| Total Liabilities                                  | 1,821,119 |

**Net Position**

|  |           |
|--|-----------|
| Invested in Capital Assets Net of Related Debt | 4,072,411 |
| Restricted                                     | 232,787   |
| Unrestricted                                   | 339,960   |
| Total Net Position                             | 4,645,158 |

Westville Utility Authority Trust  
A Component of Town of Westville  
Statement of Revenue, Expenses, and Changes in Fund Net Position  
For the Year Ended June 30, 2013

**Revenues:**

|                                 |                     |
|---------------------------------|---------------------|
| Water Sales                     | 459,516             |
| Sewer                           | 244,699             |
| Trash                           | 216,059             |
| Late Charges                    | 34,807              |
| Gas Billing and Collection Fees | 63,383              |
| Connect and Reconnect Fees      | 18,192              |
| Miscellaneous and Other Income  | 25,887              |
| Rental                          | 9,115               |
| <b>Total Revenues</b>           | <b>\$ 1,071,658</b> |

**Operating Expenses:**

|                               |                     |
|-------------------------------|---------------------|
| Water Purchases               | 156,201             |
| Salaries and Wages            | 311,303             |
| Payroll Taxes                 | 25,474              |
| Employee Benefits             | 37,736              |
| Utilities                     | 65,466              |
| Insurance                     | 43,663              |
| Repairs and Maintenance       | 77,013              |
| Landfill Expense              | 31,485              |
| Office Expense                | 26,295              |
| Licenses and Permits          | 6,787               |
| Professional Fees             | 17,651              |
| Trustee Fees                  | 3,650               |
| Chlorine and Chemicals        | 15,928              |
| Truck Expense                 | 37,878              |
| Depreciation and Amortization | 232,298             |
| Bad Debts                     | 4,457               |
| Lab Fees                      | 11,441              |
| Uniforms                      | 11,640              |
| Contract Labor                | 11,100              |
| Miscellaneous                 | 8,414               |
| <b>Total Expenses</b>         | <b>\$ 1,135,880</b> |

**Operating Income:**

**\$ (64,222)**

**Non-operating Revenue (Expenses)**

|                                    |                  |
|------------------------------------|------------------|
| Transfers From Town                | 1,365            |
| Investment Income                  | 6,143            |
| Interest Expense                   | (47,831)         |
| <b>Total Non-operating Revenue</b> | <b>(40,323)</b>  |
| <b>Change in Net Position</b>      | <b>(104,545)</b> |

Net Position Beginning of Year

4,749,703

**Net Position End of Year**

**\$ 4,645,158**

**Westville Utility Authority Trust**  
**A Component of the Town of Westville**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2013**

**Cash Flows from Operating Activities**

|                                 |           |
|---------------------------------|-----------|
| Receipts from Customers         | 1,072,781 |
| Payments to Suppliers           | (497,810) |
| Payment to Employees            | (248,093) |
| Net Cash Provided by Operations | 326,878   |

**Cash Flows from Capital and Related Financing Activities**

|   |           |
|---|-----------|
| Acquisition of Capital Assets                             | (64,229)  |
| Payment of Principal on Long-Term Debt                    | (65,245)  |
| Payment of Interest on Long-Term Debt                     | (47,830)  |
| Net Cash Used in Capital and Related Financing Activities | (177,304) |

**Cash Flows from Investing Activities**

|   |       |
|---|-------|
| Transfers From Town                       | 1,365 |
| Increase in Meter Deposits                | 1,490 |
| Investment Income Received                | 6,143 |
| Net Cash Provided by Investing Activities | 8,998 |

|   |            |
|---|------------|
| Net (Decrease) in Cash and Cash Equivalents | 158,572    |
| Beginning Cash and Cash Equivalents         | 422,101    |
| Ending Cash and Cash Equivalents            | \$ 580,673 |

Classified As:

|                           |         |
|---------------------------|---------|
| Cash and Cash Equivalents | 177,209 |
| Investments               | 170,677 |
| Restricted Cash           | 232,787 |
|                           | 580,673 |

**Reconciliation of Operating Income to Net Cash**

**Provided by Operating Activities**

|  |             |
|--|-------------|
| Operating Income (Loss)                              | \$ (64,223) |
| Adjustment to Reconcile Operating Income to Net Cash |             |
| Provided by Operating Activities                     |             |
| Depreciation   | 232,298     |
| Decrease (Increase) in Accounts Receivable           | 1,123       |
| (Decrease) Increase in Accounts Payable              | 157,680     |
| Net Cash Provided by Operating Activities            | \$ 326,878  |

**Westville Industrial Development Authority**  
**Statement of Net Position**  
**June 30, 2013**

**ASSETS**

Current Assets:

|                        |               |               |
|------------------------|---------------|---------------|
| Cash—operating account | <u>31,551</u> |               |
| Total Current Assets   |               | <u>31,551</u> |

Property, Plant and Equipment:

|                                   |                |                |
|-----------------------------------|----------------|----------------|
| Depreciable Assets                | 696,322        |                |
| Accumulated Depreciation          | (130,560)      |                |
| Land                              | <u>136,000</u> |                |
| Total Property, Plant & Equipment |                | <u>701,762</u> |

|                     |  |                       |
|---------------------|--|-----------------------|
| <b>Total Assets</b> |  | <u><u>733,313</u></u> |
|---------------------|--|-----------------------|

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**LIABILITIES AND FUND EQUITY**

Current Liabilities:

|                                      |               |        |
|--------------------------------------|---------------|--------|
| Current Portion N/P Dept.of Commerce | <u>20,000</u> |        |
| Total Current Liabilities            |               | 20,000 |

Long Term Liabilities:

|                             |                |         |
|-----------------------------|----------------|---------|
| N/P Dept.of Commerce        | <u>292,307</u> |         |
| Total Long Term Liabilities |                | 292,307 |

|                   |  |                |
|-------------------|--|----------------|
| Total Liabilities |  | <u>312,307</u> |
|-------------------|--|----------------|

NET POSITION

|                   |              |  |
|-------------------|--------------|--|
| Retained Earnings | 31,551       |  |
| Fund Balance      | 383,204      |  |
| Net Income        | <u>6,251</u> |  |

|                    |  |                |
|--------------------|--|----------------|
| TOTAL NET POSITION |  | <u>421,006</u> |
|--------------------|--|----------------|

|   |  |                       |
|---|--|-----------------------|
| <b>Total Liabilities and Net Position</b> |  | <u><u>733,313</u></u> |
|---|--|-----------------------|

Westville Development Authority  
Statement of Revenues, Expenses and Changes in Net Position  
For the Twelve Months Ending June 30, 2013

|                                     |                     |
|-------------------------------------|---------------------|
| <b>Revenues:</b>                    |                     |
| Rent                                | 26,645              |
| Interest                            | <u>79</u>           |
| <b>Total Revenues</b>               | <u>26,724</u>       |
| <br>                                |                     |
| <b>Expenses:</b>                    |                     |
| Repairs                             | 525                 |
| Depreciation                        | 17,408              |
| Supplies                            | 2,208               |
| Taxes                               | <u>331</u>          |
| <hr/>                               |                     |
| <b>Total Expenditures</b>           | <u>20,472</u>       |
| <br>                                |                     |
| <b>Changes in Fund Net Position</b> | <u><u>6,252</u></u> |

Westville Industrial Development Authority  
Statement of Cash Flows  
For the Twelve Months Ending June 30, 2013

|   |          |
|---|----------|
| <b>Operating Activities</b>   |          |
| Receipts From Customers   | 26,645   |
| Payments to Suppliers   | (3,064)  |
| <b>Net Cash Provided (Used) by Operating Activities</b>   | 23,581   |
| <b>Financing Activities</b>   |          |
| Note Payable Guthrie  | (11,550) |
| Note Payable Dept of Commerce   | (20,000) |
| <b>Net Cash Flows From Investing Activities</b>   | (31,550) |
| <b>Cash Flows From Investing Activities</b>   |          |
| Interest Income   | 79       |
| <b>Net Increase (Decrease) in Cash for the Period</b>   | (7,890)  |
| <b>Cash at the Beginning of the Period</b>  | 39,441   |
| <b>Cash at the End of the Period</b>  | 31,551   |
| <br><b>Reconciliation of Net Cash Provided (Used In) Operating Activities and Increase (Decrease) in Net Assets</b> |          |
| <b>Operating Activities</b>   |          |
| Net Change in Net Assets  | -        |
| Depreciation  | (17,408) |
| <b>Net Income</b>   | 6,173    |

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**FINANCIAL**

**STATEMENT**

**NOTES**

**Town of Westville, Oklahoma**  
**Notes to the Financial Statements**  
**June 30, 2013**

**Overview of the Financial Statements**

The Town of Westville has implemented Governmental Accounting Standards Board Statement No. 34 for the June 30, 2013 fiscal year. These notes will highlight and illustrate the following elements of these reports: the Management Discussion and Analysis, the basic financial statements consisting of the Government-wide financial statements, the Major Fund, (i.e. General Fund), the component units of the Westville Utility Authority, the Westville Industrial Authority, and the Notes. In addition, required supplemental information will present budgetary data.

The management discussion and analysis introduces the Town's basic financial statements. Discusses highlights for the year and touches upon future plans for the Town.

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The Government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as an indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's Net Assets changed during the fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g. uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of the Town include general government and administration, public safety, development services, cultural and recreation. The business-type activities of the Town include water and sewer operations. The MD&A report and the government-wide financial statements can be found on pages 4-7 of this report.

*Fund financial statements* – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the

funds of the Town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The Town of Westville, Oklahoma operates under a town board form of government and provides the following services: Public safety with a permanent police staff, a volunteer fire department, street and alley maintenance, street illumination, general administrative services, and public improvements. The Town government supplements various health and social services in addition to cultural and recreational activities. The sewer, water, and trash services are provided by the Westville Utility Authority Trust, a component unit of the Town. The Westville Utility Authority Trust was formed as a public trust (January 20, 1964), as a separate legal entity under Oklahoma statutes and is accountable to the Town Council with the Town designated as the beneficiary. Natural gas services are provided by Northeastern Oklahoma Public Facilities Authority. The Westville Utility Authority Trust provides billing and collecting services for natural gas.

### **Principles Determining Scope of Reporting Entity**

The financial statements of the Town of Westville consists of the various funds of the Town and component units: 1. The Westville Utility Authority Trust, a public trust with the Town of Westville, Oklahoma as its beneficiary, and 2. The Westville Industrial Development Trust. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment by the respective governing board.

In order for the Town of Westville to be in conformity with generally accepted accounting principles, all component units, should include their financial statements in this annual financial report - - which has been done. A copy of the Utility audit may be obtained by contacting the Westville Utility Authority Trust.

The accounts of the Westville Senior Citizens Center and those of the John F. Henderson Public Library relating to its membership in the Eastern Oklahoma District Library Association are excluded from the accompanying financial statements because they are autonomous agencies responsible for their own operations and hiring of directors. The Town provides facilities and periodically contributes to the Senior Citizens Center; however, the Town of Westville has no responsibility for financing deficits. The John F. Henderson Public Library is itself subject to control or dependence upon the Town; however, the Town is not responsible for the operation of the Eastern Oklahoma District Library System, of which the John F. Henderson Public Library is a member.

## **Fund Accounting**

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad categories as follows:

### **Governmental Funds**

**General Fund** - The general fund is the primary operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. However, the general fund has other supplemental funds that are funded by the general fund or are partially supported by the general fund. These funds are as follows: City Court Fund, and the Swimming Pool Fund. All of the funds are subsidized by the general fund except the City Court Fund which generates substantial revenue.

**Special Revenue Funds** - the special revenue funds account for revenues derived from specific taxes or other earmarked revenue sources. The funds comprising the special revenue funds or as follows:

A. The Fire Department Fund receives sales tax revenue, fire runs revenue, grants, and other miscellaneous revenue for the operation and maintenance of the Westville Fire Department.

B. General Streets Fund receives sales tax revenue, interest income revenue, grant revenue, and miscellaneous revenue for this year.

C. The General Streets Fund is a special revenue fund used to account for revenue derived from the portion of the motor vehicle tax and gasoline tax earmarked for cities and towns.

D. The Cemetery Care Fund and Cemetery Maintenance Funds are used to maintain and operate the cemetery. The interest from investments of the Cemetery Care Fund can be used for maintenance. The principle of this Fund is restricted to land acquisitions and capital improvements.

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounting records and reported in financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Government funds are accounted for using the modified-accrual basis and budget laws of the State of Oklahoma. However, with the implementation of GASB 34, the entity-wide financial statements and the proprietary funds use the accrual basis of accounting. (Revenues are recognized in the period earned as contrasted to the modified accrual basis when their revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales tax are considered “measurable” when they had been collected by intermediary collecting governments and are recognized as revenue at that time. Expenditures are generally recognized under the modified-accrual basis of accounting when the related fund liability is incurred. The modified-accrual basis emphasizes a financial flow measurement focus.

### **Revenue Recognition**

In applying the revenue recognition concept under the modified accrual basis the following revenue sources are deemed both measurable and available (i.e. Collectable within the current period or soon enough thereafter to be used to pay obligations of the current period): taxes, services, investment earnings, and fines and forfeitures. Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

### **Expenditures Recognition**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred.

### **Cash & Cash Equivalents**

For financial statement purposes, the Town considers all highly liquid investments to be cash within three months of maturity.

**Note 1. Fixed Assets**

The Town of Westville does maintain its General Fixed Assets Account Group which under the modified-accrual basis of accounting is in conformity with (GAGAS) Generally Accepted Governmental Accounting Standards.

Capital asset activity for governmental activities for the year ended June 30, 2013 was as follows:

|  | Balance<br>June 30, 2012 | Additions     | Reductions | Balance<br>June 30, 2013 |
|--|--------------------------|---------------|------------|--------------------------|
| Capital Assets being Depreciated             |                          |               |            |                          |
| Land   | 129,465                  | -             | -          | 129,465                  |
| Automobiles and Trucks                       | 144,180                  | 8,700         | -          | 152,880                  |
| Buildings and Building Improvements          | 149,060                  | -             | -          | 149,060                  |
| Infrastructure                               | 102,561                  | -             | -          | 102,561                  |
| Equipment                                    | 19,511                   | 18,817        | -          | 38,328                   |
| Total Capital Assets being Depreciated       | <u>544,777</u>           | <u>27,517</u> | -          | <u>572,294</u>           |
| Less Accumulated Depreciation                |                          |               |            |                          |
| Automobiles and Trucks                       | 93,818                   | 18,771        | -          | 112,589                  |
| Buildings                                    | 27,587                   | 3,843         | -          | 31,430                   |
| Infrastructure                               | 8,706                    | 2,564         | -          | 11,270                   |
| Equipment                                    | 16,804                   | 2,834         | -          | 19,638                   |
| Total Accumulated Depreciation               | <u>146,915</u>           | <u>28,012</u> | -          | <u>174,927</u>           |
| Governmental Activities, Capital Assets, Net | <u>397,862</u>           | <u>(495)</u>  | -          | <u>397,367</u>           |

Depreciation expense for governmental activities is charged to functions as follows:

|   |               |
|---|---------------|
| Ambulance                                       | 5,850         |
| Community Bldg                                  | 897           |
| Fire Dept                                       | 2,375         |
| General Fund                                    | 4,582         |
| Library   | 77            |
| Parks and Recreation                            | 851           |
| Police  | 11,061        |
| Streets   | 1,982         |
| Swimming Pool                                   | 341           |
| Total Depreciation from Governmental Activities | <u>28,016</u> |

Capital asset activity for business-type activities for the year ended June 30, 2012 was as follows:

**Note 2. Basis for Budgeting**

The Town used the Cash Basis for preparing its budget for the fiscal budget year July 1, 2012 to June 30, 2013. The Cash Basis is an (OCBOA) other comprehensive basis of accounting that is frequently used by smaller municipalities. However, the Town's books, and financial statements are maintained using the modified-accrual basis and accrual basis of accounting.

**Note 3. Investments**

The Town of Westville maintains its cash accounts, funds, and CD's with the Peoples Bank of Westville. The following list illustrates the rate of return paid during the year for the account or fund:

| <u>Fund or Account Description</u> | <u>Rate of Return</u> |
|------------------------------------|-----------------------|
| General Fund                       | 0.15%                 |
| General Fund--Money Market         | 0.15%                 |
| Fire Dept                          | 0.10%                 |
| General Streets                    | 0.10%                 |
| Cemetery Care Fund                 | 0.15%                 |
| Cemetery Care Fund CD              | 0.10%                 |
| Cemetery Maintenance Donation      | 0.10%                 |
| Court                              | 0.10%                 |
| Swimming Pool                      | 0.05%                 |
| Industrial Development             | 0.20%                 |
| Ambulance Service                  | 0.10%                 |

**Note 4. Economic Dependency**

The Town of Westville is highly dependent on its sales tax base for financial operations and economic stability. Sales and use tax provided 38% of the revenue during the year with the exclusion of grants.

**Note 5. The Westville Industrial Development Authority**

The Westville Industrial Development Authority is a separate component unit from the Town of Westville. The WIA has purchased a tract of land and is renting the land for the Hannah Project, (industrial development). The land was purchased in 2002 for \$156,000; however, the Eastern Oklahoma Development District loaned the Westville Industrial Authority \$400,000 for the Hannah Road construction project. Repayment of the loan began July 1, 2006. The WIA is an enterprise fund and operates as such a fund.

**Note 6. Unpaid Compensated Absences**

The Town has unpaid compensated absences of \$9,605. This is a contingent liability for sick pay, holidays, and vacations.

**Note 7. Retirement Plans**

The Town participates in the Oklahoma Fire Fighters Pension and Retirement System. The Town contributed \$2,280 to the Fire Fighters Pension for the year. The Town does not maintain the accounting records, hold the investments, or administer the retirement funds. The retirement plans are statewide plans administered by the State of Oklahoma.

The Town of Westville does provide a retirement package to its employees. As of August 30, 2002 the Town joined the OMRF (Oklahoma Municipal Retirement Fund) which is a retirement fund combined with other municipalities in Oklahoma thus providing retirement benefits to their employees. Employees shall be eligible to participate in the plan on their employment commencement date. Employees elect to contribute 1% to 5% of their compensation through payroll deductions, then the Town matches 100% of the retirement contribution. Employees are vested 25% after the first year of service and continue to vest at 25% per year up to four years, after four years employees are 100% vested.

**Note 8. Related Party Transactions**

There were no material related party transactions.

The remaining notes relate specifically to the Westville Utility Trust Authority. A more in-depth analysis of this information can be made by obtaining this year's audit report from the Westville Utility Trust Authority.

**Note 9. Property, Plant, and Equipment**

The utility system existing at the date of the creation of the Trust, January 20, 1964, was transferred to the Trust by the Town of Westville, Oklahoma, the beneficiary of the Trust. During the fiscal year ending June 30, 1973, those assets were recorded in the books of the bond proceeds issued for the construction of the sewer and water system less an estimated fair market value of the assets received from the beneficiary and at total bond proceeds issued for the construction of the sewer and water system less an estimated 50% depreciation allowance. All assets acquired since this transfer have been recorded at cost of assets purchased or at fair market value of the assets received in trust from the beneficiary.

Depreciation is provided for in the Trust operations in amounts sufficient to recover the cost of the depreciable assets to operations over their estimated useful lives computed on the straight-line method.

The depreciation rates are as follows:

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|                      | <u>Rates</u>  |
|----------------------|---------------|
| Water System         | 2%, 2.25%, 5% |
| Sewer System         | 2.25%         |
| Buildings            | 2.25%, 5%     |
| Trucks & Equipment   | 10%, 20%      |
| Furniture & Fixtures | 10%           |

**Note 10. Inventory**

Supplies purchased are consumed in operations and expensed as incurred.

**Note 11. Investments**

The investments of the Westville Utility Authority Trust are stated at cost:

| <u>Account/<br/>Certificate Number</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>June 30, 2013</u> |
|--|----------------------|----------------------|----------------------|
| 55602                                  | 9/17/2003            | 0.25%                | 170,677              |
|  |                      |                      | <u>170677</u>        |

**Note 12. Restricted Assets**

A. These assets consist of cash and short-term investments restricted for:

|   |                |
|---|----------------|
| Customer Meter Deposits                 | 49,487         |
| Reserve Fund with Bank of Oklahoma      | 129,731        |
| Debt Service Fund with Bank of Oklahoma | 53,569         |
| Total Restricted Funds                  | <u>232,787</u> |

**Note 13. Use of Estimates**

Financial statement preparation in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Note 14. Long-Term Debt**

A. Note Payable

The long term debt as of June 30, 2013 consists of the following:

| Payable To             | Int Rate | Balance at<br>6/30/2013 | Current<br>Portion | Balance Net<br>of Current |
|------------------------|----------|-------------------------|--------------------|---------------------------|
| Department of Commerce | 0.00%    | 51,625                  | 5,256              | 46,369                    |
| OWRB                   | 2.20%    | 235,888                 | 20,891             | 214,997                   |
| OWRB                   |          | 1,321,078               | 60,000             | 1,261,078                 |
|                        |          | <u>1,608,591</u>        | <u>86,147</u>      | <u>1,522,444</u>          |

Scheduled of Maturities of Long Term Debt Due within the next 5 years are as follows:

|            |                  |
|------------|------------------|
| 2015       | 86,448           |
| 2016       | 87,298           |
| 2017       | 92,919           |
| 2018       | 93,543           |
| 2019       | 94,184           |
| Thereafter | 1,068,052        |
|            | <u>1,522,444</u> |

**Note 15. Accrued Compensated Absences**

The annual leave (vacation) policy of the Westville Utility Authority meets the criteria of FASB #43; however, leave records were not available to compute the accrual, and the estimate made of the liability is not material to the overall financial presentation.

**Note 16. Retirement Plan – Post Employment Benefits**

The Westville Utility Authority Trust contributes to the Oklahoma Municipal Retirement Fund Employee Retirement System (O.M.R.F.), an agent multiple-employee retirement system that acts as a common investment and administrative agent for governmental entities in the State of Oklahoma.

All regular full-time employees with three months of service or more are covered under a state system and are eligible to participate in O.M.R.F., benefits vest after five years of service. Upon vesting, Westville Utility Authority Trust employees who retire at age 65 with 10 or more years of vesting are entitled to annual retirement benefits payable monthly for life in an amount equal to a percent of their average salary during their last year of employment.

These benefit provisions and all other requirements are established by the plan. The total contribution rate for the plan is separated between the employee-paid and the Westville Utility Authority-paid portions based on the most recent reported employee contribution rate. The employee contribution rate is set by the plan, and the municipality is committed to meet the long term funding needs of the plan by paying any portion of the contribution not provided by employees.

The total required contribution rate for the 2011-2012 plan year was 9.68% of participant's payroll which results in 5.25% for the employee and 4.43% for the Town.

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**SUPPLEMENTARY**

**INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

Town Council  
Town of Westville, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town of Westville's basic financial statements and have issued our report thereon dated May 1, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Town of Westville's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Town of Westville's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Westville's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and would not be designed to identify all deficiencies in internal control that might be material weaknesses, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Westville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Robert St. Pierre, C.P.A., P.C.  
May 1, 2014

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, based on our audit and the report of other auditors, financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Westville, Oklahoma, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### Required Supplementary Information

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Accounting principles generally accepted in the United State of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 be presented to supplement the basic financial statements. Such information, although not a part of basic financial statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Westville's basic financial statements. The introductory section, combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a part of the basic financial statements.

SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE YEAR ENDED JUNE 30, 2013

**PRIOR YEAR FINDINGS**

X-1 Long Term Leases

During the current fiscal year as well as the prior fiscal year, the Town of Westville entered into three year lease agreements with Peoples Bank. After much discussion with the Town's Attorney and the Town's CPA, it was determined that the intent was not to enter into long term leases, but to enter into leases that would expire at the end of each fiscal year and comply with State Statute.

The way the current leases are structured it could be argued both ways and the lease agreements appear to not make it real clear weather they are long term or one year lease agreements.

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Management Response

After consulting with the Town's Attorney and CPA, they advised that they would contact Peoples Bank and work with the bank to restructure these agreements to comply with Oklahoma Statue. As of the date of this audit report this had not been completed, however the auditor was assured by all parties that it would be taken care of in the short term.

**CLOSED**

**CURRENT YEAR FINDINGS**

**NONE**

General Fund--Town of Westville  
Revenues and Expenditures-- Modified Cash Basis--Actual and Budgeted  
For the Twelve Months Ending June 30, 2012

|  |                 |                 |                 |                |                  |
|--|-----------------|-----------------|-----------------|----------------|------------------|
| <b>Income</b>                          |                 |                 |                 |                |                  |
| 4000 - SALES TAXES                     | 241,638         | 264,000         | 264,000         | (22,362)       | 91.53%           |
| 4001 - USE TAX                         | 88,368          | 61,000          | 61,000          | 25,368         | 141.59%          |
| 4002 - CIGARETTE AND TOBACCO TAX       | 5,970           | 6,000           | 6,000           | (30)           | 99.5%            |
| 4005 - FRANCHISE TAX                   | 70,341          | 71,000          | 71,000          | (659)          | 99.07%           |
| 4014 - TRNF IN FRM CEMETERY FUND       | -               | -               | -               | -              | 0.0%             |
| 4016 - ALCOHOLIC BEVERAGE TAX          | 23,751          | 20,000          | 20,000          | 3,751          | 118.75%          |
| 4020 - RENTALS                         | 1,100           | 3,000           | 3,000           | (1,900)        | 36.67%           |
| 4025 - ANIMAL CONTROL REVENUE          | 235             | 800             | 800             | (565)          | 29.38%           |
| 4040 - MISC INCOME                     | 2,677           | 3,000           | 3,000           | (323)          | 89.25%           |
| 4046 - UTILITY REIMBURSEMENTS          | 6,000           | 6,000           | 6,000           | -              | 100.0%           |
| 4060 - NOPFA GAS ROYALTIES             | 60,000          | -               | -               | 60,000         | 100.0%           |
| 4065 - INTEREST INCOME--CHECKING       | 26              | -               | -               | 26             | 100.0%           |
| 4067 - INTEREST INCOME--OF MONEY MKT   | 211             | 10              | 10              | 201            | 2,107.1%         |
| 4083 - POLICE CALANDAR REVENUE         | -               | 700             | 700             | (700)          | 0.0%             |
| 4090 - POLICE REPORTS                  | 120             | 200             | 200             | (80)           | 60.0%            |
| 4092 - CHEROKEE GRANT INCOME           | -               | 5,000           | 5,000           | (5,000)        | 0.0%             |
| 4094 - POLICE MISC INCOME              | -               | 1,400           | 1,400           | (1,400)        | 0.0%             |
| 4100 - SALE OF ASSETS                  | 7,300           | -               | -               | 7,300          | 100.0%           |
| 4170 - DONATIONS                       | 5,625           | 2,000           | 2,000           | 3,625          | 281.25%          |
| 4180 - INSURANCE PROCEEDS              | 9,663           | -               | -               | 9,663          | 100.0%           |
| <b>Total Income</b>                    | <b>521,325</b>  | <b>444,110</b>  | <b>444,110</b>  | <b>77,215</b>  | <b>117.39%</b>   |
| <b>Gross Profit</b>                    |                 |                 |                 |                |                  |
| <b>Expense</b>                         |                 |                 |                 |                |                  |
| <b>6099 - POLICE DEPARTMENT</b>        |                 |                 |                 |                |                  |
| 6100 - WAGES - POLICE DEPT.            | 109,529         | 92,000          | 92,000          | 17,529         | 119.05%          |
| 6101 - SALARY POLICE CHIEF             | 40,606          | 40,000          | 40,000          | 606            | 101.51%          |
| 6102 - OVERTIME OFFICERS P.D.          | 3,951           | -               | -               | 3,951          | 100.0%           |
| 6120 - WAGES - PD - DISPATCHERS        | 72,216          | 62,000          | 62,000          | 10,216         | 116.48%          |
| 6121 - DISPATCHER OVERTIME P.D.        | 3,522           | 2,000           | 2,000           | 1,522          | 176.1%           |
| 6125 - PAYROLL TAXES - PD              | 21,624          | 16,954          | 16,954          | 4,670          | 127.55%          |
| 6126 - RETIREMENT--PD                  | -               | 4,000           | 4,000           | (4,000)        | 0.0%             |
| 6130 - WORKERS COMP - PD               | 7,540           | 7,000           | 7,000           | 540            | 107.71%          |
| 6135 - GAS & OIL - PD                  | 31,773          | 24,000          | 24,000          | 7,773          | 132.39%          |
| 6145 - SUPPLIES - PD                   | 8,699           | 5,000           | 5,000           | 3,699          | 173.98%          |
| 6146 - OFFICE SUPPLIES - PD            | 10,192          | 6,000           | 6,000           | 4,192          | 169.87%          |
| 6147 - UNIFORMS - PD                   | 2,911           | 2,000           | 2,000           | 911            | 145.55%          |
| 6165 - VEHICLE REPAIRS - PD            | 13,550          | 8,000           | 8,000           | 5,550          | 169.38%          |
| 6160 - REPAIRS & MAINT. - PD           | 1,473           | 3,000           | 3,000           | (1,527)        | 49.11%           |
| 6165 - TELEPHONE - PD                  | 9,330           | 3,900           | 3,900           | 5,430          | 239.24%          |
| 6166 - POLICE TRAVEL                   | 756             | 1,200           | 1,200           | (445)          | 82.92%           |
| 6167 - TRAINING                        | 1,309           | 1,500           | 1,500           | (191)          | 87.27%           |
| 6176 - PAGER EXPENSE                   | 1,558           | 500             | 500             | 1,058          | 311.61%          |
| 6180 - NEW EQUIPMENT PD                | 8,700           | -               | -               | 8,700          | 100.0%           |
| 6181 - POLICE CAL FUND EXPENSE         | -               | 400             | 400             | (400)          | 0.0%             |
| 6183 - CHEROKEE GRANT EXPENDITURES     | 5,706           | -               | -               | 5,706          | 100.0%           |
| 6184 - SHOP WITH A COP EXPENDITURES    | 2,971           | 3,100           | 3,100           | (129)          | 95.83%           |
| 6186 - CAR LEASE                       | 6,624           | 15,000          | 15,000          | (5,376)        | 64.16%           |
| <b>Total 6099 - POLICE DEF</b>         | <b>367,539</b>  | <b>297,554</b>  | <b>297,554</b>  | <b>69,985</b>  | <b>123.52%</b>   |
| <b>6199 - GENERAL GOVERNMENT</b>       |                 |                 |                 |                |                  |
| 6200 - WAGES - ADMINISTRATIVE          | 28,600          | 29,000          | 29,000          | (400)          | 98.62%           |
| 6201 - BANK SERVICE CHARGE             | 75              | 500             | 500             | (425)          | 15.0%            |
| 6205 - JUDGE FEES                      | 3,300           | 3,600           | 3,600           | (300)          | 91.67%           |
| 6206 - ATTORNEY FEES                   | 5,484           | 12,000          | 12,000          | (6,516)        | 45.7%            |
| 6210 - ACCOUNTING                      | 8,000           | 8,600           | 8,600           | (600)          | 93.02%           |
| 6215 - COUNCIL MEMBERS                 | 3,150           | 4,000           | 4,000           | (850)          | 78.75%           |
| 6220 - AUDIT                           | 5,000           | 6,000           | 6,000           | (1,000)        | 83.33%           |
| 6225 - PAYROLL TAX - GG                | -               | 2,509           | 2,509           | (2,509)        | 0.0%             |
| 6226 - PENALTY                         | 76              | 600             | 600             | (524)          | 12.68%           |
| 6230 - WORKERS COMP - GG               | 310             | 900             | 900             | (590)          | 34.44%           |
| 6235 - GENERAL OFC. EXPENSE            | 21,937          | 12,000          | 12,000          | 9,937          | 182.81%          |
| 6245 - UTILITIES                       | 8,859           | 10,000          | 10,000          | (1,141)        | 88.59%           |
| 6250 - INSURANCE - GG                  | 28,228          | 24,000          | 24,000          | 4,228          | 117.62%          |
| 6255 - TRAVEL                          | 543             | 2,000           | 2,000           | (1,457)        | 27.14%           |
| 6257 - ELECTION EXPENSES               | 1,067           | 1,000           | 1,000           | 67             | 106.69%          |
| 6300 - MAINTENANCE EXPENSE - GG        | 5,604           | 12,000          | 12,000          | (6,396)        | 46.7%            |
| 6302 - HOUSING PRISONERS--GG           | 7,752           | 4,000           | 4,000           | 3,752          | 193.79%          |
| 6900 - TRAFFIC, STREET, & YARD LIGHTS  | 18,649          | 19,000          | 19,000          | (351)          | 98.15%           |
| <b>Total 6199 - GENERAL G</b>          | <b>146,633</b>  | <b>151,709</b>  | <b>151,709</b>  | <b>(5,076)</b> | <b>96.65%</b>    |
| <b>6399 - COMMUNITY BUILDING</b>       |                 |                 |                 |                |                  |
| 6400 - UTILITIES - COMM. BLDG.         | 21,902          | 19,000          | 19,000          | 2,902          | 115.27%          |
| 6410 - REPAIRS - COMM BLDG.            | 6,919           | 1,400           | 1,400           | 5,519          | 494.25%          |
| <b>Total 6399 - COMMUNITY BUILDING</b> | <b>28,821</b>   | <b>20,400</b>   | <b>20,400</b>   | <b>8,421</b>   | <b>141.28%</b>   |
| <b>6499 - ANIMAL SHELTER</b>           |                 |                 |                 |                |                  |
| 6500 - CONTRACT LABOR- ANIMAL SHELTER  | 8,000           | 9,600           | 9,600           | (1,600)        | 83.33%           |
| 6520 - WORKERS COMP - ANIMAL S         | 187             | 110             | 110             | 77             | 170.0%           |
| 6530 - OPERATIONS--ANIMAL SHELTER      | 3,622           | 4,500           | 4,500           | (878)          | 80.49%           |
| <b>Total 6499 - ANIMAL SHELTER</b>     | <b>11,809</b>   | <b>14,210</b>   | <b>14,210</b>   | <b>(2,401)</b> | <b>83.1%</b>     |
| <b>6599 - LIBRARY</b>                  |                 |                 |                 |                |                  |
| 6600 - REPAIRS & MAINT. - LIBRARY      | 4,314           | 4,200           | 4,200           | 114            | 102.72%          |
| 6610 - UTILITIES - LIBRARY             | 6,718           | 7,300           | 7,300           | (582)          | 92.03%           |
| <b>Total 6599 - LIBRARY</b>            | <b>11,033</b>   | <b>11,500</b>   | <b>11,500</b>   | <b>(467)</b>   | <b>95.94%</b>    |
| 6916 - PARK MAINTENANCE                | 2,266           | -               | -               | 2,266          | 100.0%           |
| 6960 - CAPITAL PURCHASES               | -               | 25,000          | 25,000          | (25,000)       | 0.0%             |
| <b>Total Expense</b>                   | <b>568,101</b>  | <b>520,373</b>  | <b>520,373</b>  | <b>47,728</b>  | <b>109.17%</b>   |
| <b>Net Ordinary Income</b>             | <b>(46,776)</b> | <b>(76,263)</b> | <b>(76,263)</b> | <b>29,487</b>  | <b>0.08</b>      |
| <b>Other Income/Expense</b>            |                 |                 |                 |                |                  |
| <b>Other Income</b>                    |                 |                 |                 |                |                  |
| 4667 - REAP Grant                      | 15,000          | -               | -               | 15,000         | 100.0%           |
| 4996 - Transfers in from Fire Departme | 1,511           | -               | -               | 1,511          | 100.0%           |
| 4999 - TRANSFERS IN FROM AMBUALNCE     | 7,000           | -               | -               | 7,000          | 100.0%           |
| 6000 - CHEROKEE NATION GRANT REVENL    | 6,500           | -               | -               | 6,500          | 100.0%           |
| 7100 - TRANSFER IN FROM TOWN COURT     | 122,500         | 95,000          | 95,000          | 27,500         | 128.95%          |
| 7600 - NOPFA Grant Trash Truck         | 143,014         | -               | -               | 143,014        | 100.0%           |
| <b>Total Other Income</b>              | <b>295,525</b>  | <b>95,000</b>   | <b>95,000</b>   | <b>200,525</b> | <b>311.08%</b>   |
| <b>Other Expense</b>                   |                 |                 |                 |                |                  |
| 8006 - TRANSFERS TO WJA                | 143,014         | -               | -               | 143,014        | 100.0%           |
| 8007 - TRANSFERS TO AMBULANCE SERV     | 23,500          | -               | -               | 23,500         | 100.0%           |
| 8008 - TRANSFERS OUT TO STREETS        | 20,000          | -               | -               | 20,000         | 100.0%           |
| 8009 - TRANSFERS OUT TO POOL           | 12,500          | 15,000          | 15,000          | (2,500)        | 83.33%           |
| 8013 - Transfers Out to Emergency Man  | 900             | 1,300           | 1,300           | (400)          | 69.23%           |
| 8014 - Transfers out to Cemetery       | -               | 1,500           | 1,500           | (1,500)        | 0.0%             |
| <b>Total Other Expense</b>             | <b>199,914</b>  | <b>17,800</b>   | <b>17,800</b>   | <b>182,114</b> | <b>1,123.11%</b> |
| <b>Net Other Income</b>                | <b>95,611</b>   | <b>77,200</b>   | <b>77,200</b>   | <b>18,411</b>  | <b>123.85%</b>   |
| <b>Net Income</b>                      | <b>48,834</b>   | <b>937</b>      | <b>937</b>      | <b>47,897</b>  | <b>6,211.78%</b> |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
GENERAL FUND**

|  | Jul '12 - Jun 13 | Original Budget | Final Budget   | \$ Over Budget | % of Budget    |
|--|------------------|-----------------|----------------|----------------|----------------|
| <b>Ordinary Income/Expense</b>         |                  |                 |                |                |                |
| <b>Income</b>                          |                  |                 |                |                |                |
| 4000 - SALES TAXES                     | 244,170          | 230,000         | 264,000        | -19,830        | 92.49%         |
| 4001 - USE TAX                         | 75,452           | 48,000          | 48,000         | 27,452         | 157.19%        |
| 4002 - CIGARETTE AND TOBACCO TAX       | 6,922            | 6,000           | 6,000          | 922            | 115.37%        |
| 4005 - FRANCHISE TAX                   | 71,572           | 68,000          | 68,000         | 3,572          | 105.25%        |
| 4006 - FEMA REIMBURSEMENT              | 0                | 0               | 0              | 0              | 0.0%           |
| 4015 - ALCOHOLIC BEVERAGE TAX          | 22,625           | 20,000          | 20,000         | 2,625          | 113.13%        |
| 4020 - RENTALS                         | 2,315            | 3,000           | 3,000          | -685           | 77.17%         |
| 4025 - ANIMAL CONTROL REVENUE          | 110              | 800             | 800            | -690           | 13.75%         |
| 4040 - MISC INCOME                     | 30,142           | 6,400           | 6,400          | 23,742         | 470.87%        |
| 4045 - UTILITY REIMBURSEMENTS          | 6,000            | 6,000           | 6,000          | 0              | 100.0%         |
| 4060 - NOPFA GAS ROYALTIES             | 60,000           | 0               | 60,000         | 0              | 100.0%         |
| 4065 - INTEREST INCOME--CHECKING       | 21               | 10              | 10             | 11             | 209.9%         |
| 4067 - INTEREST INCOME--OF MONEY MKT   | 184              | 0               | 0              | 184            | 100.0%         |
| 4093 - POLICE CALANDAR REVENUE         | 0                | 700             | 700            | -700           | 0.0%           |
| 4099 - POLICE REPORTS                  | 85               | 200             | 200            | -135           | 32.5%          |
| 4094 - POLICE MISC INCOME              | 2,745            | 1,400           | 1,400          | 1,345          | 196.07%        |
| 4100 - SALE OF ASSETS                  | 3,150            | 0               | 0              | 3,150          | 100.0%         |
| 4170 - DONATIONS                       | 1,000            | 2,000           | 2,000          | -1,000         | 50.0%          |
| 6000 - CHEROKEE NATION GRANT REVENUE   | 0                | 5,000           | 5,000          | -5,000         | 0.0%           |
| <b>Total Income</b>                    | <b>526,472</b>   | <b>397,510</b>  | <b>491,510</b> | <b>34,962</b>  | <b>107.11%</b> |
| <b>Gross Profit</b>                    | <b>526,472</b>   | <b>397,510</b>  | <b>491,510</b> | <b>34,962</b>  | <b>107.11%</b> |
| <b>Expense</b>                         |                  |                 |                |                |                |
| <b>Payroll Expenses</b>                | <b>0</b>         |                 |                |                |                |
| 6099 - POLICE DEPARTMENT               |                  |                 |                |                |                |
| 6100 - WAGES - POLICE DEPT.            | 96,153           | 92,000          | 95,000         | 1,153          | 101.21%        |
| 6101 - SALARY POLICE CHIEF             | 25,759           | 31,000          | 31,000         | -5,241         | 83.1%          |
| 6102 - OVERTIME OFFICERS P.D.          | 11,339           | 0               | 0              | 11,339         | 100.0%         |
| 6120 - WAGES - PD - DISPATCHERS        | 79,470           | 70,000          | 73,000         | 6,479          | 108.88%        |
| 6121 - DISPATCHER OVERTIME P.D.        | 8,312            | 2,000           | 4,000          | 4,312          | 207.81%        |
| 6125 - PAYROLL TAXES - PD              | 20,871           | 16,868          | 17,560         | 3,411          | 119.43%        |
| 6126 - RETIREMENT--PD                  | 3,467            | 4,600           | 4,000          | 867%           | 86.67%         |
| 6130 - WORKERS COMP. PD                | 6,775            | 7,000           | 7,000          | -225           | 96.79%         |
| 6135 - GAS & OIL - PD                  | 27,163           | 20,000          | 25,000         | 2,163          | 108.65%        |
| 6145 - SUPPLIES - PD                   | 6,725            | 5,000           | 7,000          | -275           | 96.08%         |
| 6146 - OFFICE SUPPLIES - PD            | 14,970           | 6,000           | 6,000          | 8,970          | 249.51%        |
| 6147 - UNIFORMS - PD                   | 1,516            | 2,000           | 2,000          | -484           | 75.78%         |
| 6155 - VEHICLE REPAIRS - PD            | 10,813           | 11,000          | 11,000         | -187           | 98.3%          |
| 6160 - REPAIRS & MAINT. - PD           | 4,535            | 3,000           | 3,000          | 1,535          | 151.18%        |
| 6165 - TELEPHONE - PD                  | 5,093            | 3,900           | 3,900          | 1,193          | 130.59%        |
| 6166 - POLICE TRAVEL                   | 228              | 1,200           | 1,200          | -972           | 19.02%         |
| 6167 - TRAINING                        | 3,792            | 2,300           | 2,300          | 1,492          | 164.87%        |
| 6176 - PAGER EXPENSE                   | 4,226            | 500             | 500            | 3,726          | 845.29%        |
| 6180 - NEW EQUIPMENT PD                | 28,991           | 0               | 2,000          | 26,991         | 1,449.56%      |
| 6181 - POLICE CAL FUND EXPENSE         | 0                | 400             | 400            | -400           | 0.0%           |
| 6184 - SHOP WITH A COP EXPENDITURES    | 992              | 3,100           | 3,100          | -2,108         | 31.99%         |
| 6186 - CHEROKEE NATION GRANT EXPEN-001 | 4,597            | 0               | 5,000          | -403           | 91.95%         |
| 6186 - CAR LEASE                       | 9,403            | 0               | 0              | 9,403          | 100.0%         |
| <b>Total 6099 - POLICE DEPARTMENT</b>  | <b>375,392</b>   | <b>281,268</b>  | <b>303,960</b> | <b>71,432</b>  | <b>123.5%</b>  |
| 6199 - GENERAL GOVERNMENT              |                  |                 |                |                |                |
| 6200 - WAGES - ADMINISTRATIVE          | 20,616           | 29,000          | 29,000         | 616            | 102.12%        |
| 6201 - BANK SERVICE CHARGE             | 25               | 500             | 500            | -475           | 5.0%           |
| 6206 - JUDGE FEES                      | 3,600            | 3,600           | 3,600          | 0              | 100.0%         |
| 6206 - ATTORNEY FEES                   | 8,986            | 12,000          | 12,000         | -3,015         | 74.88%         |
| 6210 - ACCOUNTING                      | 10,150           | 8,600           | 8,600          | 1,550          | 118.02%        |
| 6215 - COUNCIL MEMBERS                 | 4,000            | 4,000           | 4,000          | 0              | 100.0%         |
| 6220 - AUDIT                           | 5,698            | 6,000           | 6,000          | -1             | 99.98%         |
| 6225 - PAYROLL TAX - GG                | 1,625            | 2,509           | 2,509          | -884           | 64.78%         |
| 6226 - PENALTY                         | 434              | 600             | 600            | -166           | 72.4%          |
| 6230 - WORKERS COMP - GG               | 2,771            | 900             | 900            | 1,871          | 307.92%        |
| 6235 - GENERAL OFC. EXPENSE            | 8,321            | 12,000          | 12,000         | -3,679         | 69.34%         |
| 6245 - UTILITIES                       | 7,870            | 10,000          | 10,000         | -2,130         | 78.7%          |
| 6260 - INSURANCE - GG                  | 24,546           | 24,000          | 24,000         | 546            | 102.28%        |
| 6265 - TRAVEL                          | 818              | 2,000           | 2,000          | -1,184         | 40.81%         |
| 6300 - MAINTENANCE EXPENSE - GG        | 133              | 12,000          | 12,000         | -11,867        | 1.11%          |
| 6302 - HOUSING PRISONERS--GG           | 1,320            | 4,000           | 4,000          | -2,680         | 33.0%          |
| 6900 - TRAFFIC, STREET, & YARD LIGHTS  | 18,065           | 19,000          | 19,000         | -935           | 95.08%         |
| <b>Total 6199 - GENERAL GOVERNMENT</b> | <b>126,277</b>   | <b>150,709</b>  | <b>150,709</b> | <b>-22,432</b> | <b>85.12%</b>  |
| 6399 - COMMUNITY BUILDING              |                  |                 |                |                |                |
| 6400 - UTILITIES - COMM. BLDG.         | 20,643           | 25,000          | 25,000         | -4,357         | 82.57%         |
| 6410 - REPAIRS - COMM BLDG.            | 1,360            | 1,400           | 1,400          | -40            | 97.14%         |
| <b>Total 6399 - COMMUNITY BUILDING</b> | <b>22,003</b>    | <b>26,400</b>   | <b>26,400</b>  | <b>-4,397</b>  | <b>83.34%</b>  |
| 6499 - ANIMAL SHELTER                  |                  |                 |                |                |                |
| 6500 - CONTRACT LABOR- ANIMAL SHELTER  | 3,800            |                 |                |                |                |
| 6520 - WORKERS COMP - ANIMAL S         | 14               |                 |                |                |                |
| 6530 - OPERATIONS--ANIMAL SHELTER      | 4,079            | 4,500           | 4,500          | -421           | 90.64%         |
| <b>Total 6499 - ANIMAL SHELTER</b>     | <b>7,893</b>     | <b>4,500</b>    | <b>4,500</b>   | <b>3,193</b>   | <b>170.95%</b> |
| 6599 - LIBRARY                         |                  |                 |                |                |                |
| 6600 - REPAIRS & MAINT. - LIBRARY      | 5,066            | 4,200           | 4,200          | 866            | 120.66%        |
| 6610 - UTILITIES - LIBRARY             | 6,515            | 7,300           | 7,300          | -785           | 89.25%         |
| <b>Total 6599 - LIBRARY</b>            | <b>11,581</b>    | <b>11,500</b>   | <b>11,500</b>  | <b>81</b>      | <b>100.72%</b> |
| 6960 - CAPITAL PURCHASES               | 43,180           | 0               | 0              | 43,180         | 100.0%         |
| 8012 - TRANSF TO CEMETERY MAINT        | 0                | 1,500           | 1,500          | -1,500         | 0.0%           |
| <b>Total Expense</b>                   | <b>598,127</b>   | <b>475,877</b>  | <b>498,569</b> | <b>89,558</b>  | <b>117.96%</b> |
| <b>Net Ordinary Income</b>             | <b>-61,655</b>   | <b>-78,367</b>  | <b>-7,059</b>  | <b>-54,596</b> | <b>873.43%</b> |
| <b>Other Income/Expense</b>            |                  |                 |                |                |                |
| <b>Other Income</b>                    |                  |                 |                |                |                |
| 4010 - TRANSFER IN FROM TOWN COURT     | 75,000           | 85,000          | 85,000         | -10,000        | 88.24%         |
| 4092 - CHEROKEE GRANT INCOME           | 4,000            | 0               | 0              | 4,000          | 100.0%         |
| 4997 - FEMA Revenue                    | 14,980           | 0               | 0              | 14,980         | 100.0%         |
| 4998 - BECSO GRANT                     | 1,150            | 0               | 0              | 1,150          | 100.0%         |
| 4999 - TRANSFERS IN FROM AMBULANCE     | 15,000           | 40,000          | 40,000         | -25,000        | 37.5%          |
| <b>Total Other Income</b>              | <b>110,130</b>   | <b>125,000</b>  | <b>125,000</b> | <b>-14,870</b> | <b>88.1%</b>   |
| <b>Other Expense</b>                   |                  |                 |                |                |                |
| 8009 - TRANSFERS OUT TO POOL           | 15,000           | 15,000          | 15,000         | 0              | 100.0%         |
| 8010 - BECSO TRANSFERS OUT             | 1,150            | 0               | 1,150          | 0              | 100.0%         |
| 8013 - Transfers Out to Emergency Man  | 1,000            | 0               | 0              | 1,000          | 100.0%         |
| <b>Total Other Expense</b>             | <b>17,150</b>    | <b>15,000</b>   | <b>16,150</b>  | <b>1,000</b>   | <b>106.19%</b> |
| <b>Net Other Income</b>                | <b>92,980</b>    | <b>110,000</b>  | <b>108,850</b> | <b>-15,870</b> | <b>85.42%</b>  |
| <b>NET INCOME</b>                      | <b>31,325</b>    | <b>31,633</b>   | <b>101,791</b> | <b>-70,466</b> | <b>30.77%</b>  |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
GENERAL STREETS**

|  | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u>  | <u>Final Budget</u>     | <u>\$ Over Budget</u>   | <u>% of Budget</u>    |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| <b>Ordinary Income/Expense</b>                 |                         |                         |                         |                         |                       |
| <b>Income</b>                                  |                         |                         |                         |                         |                       |
| 4000 · SALES TAX                               | 102,241.56              | 100,000.00              | 100,000.00              | 2,241.56                | 102.24%               |
| 4015 · COMMERCIAL VEHICLE TAX                  | 11,976.43               | 11,000.00               | 11,000.00               | 976.43                  | 108.88%               |
| 4100 · CEMETERY OPENING                        | 5,400.00                | 4,000.00                | 4,000.00                | 1,400.00                | 135.0%                |
| 4055 · SALVAGE MATERIAL                        | 4,647.10                | 0.00                    | 0.00                    | 4,647.10                | 100.0%                |
| 4010 · GAS EXCISE TAX                          | 1,799.37                | 3,000.00                | 3,000.00                | -1,200.63               | 59.98%                |
| 4040 · MISC. INCOME                            | 307.95                  | 400.00                  | 400.00                  | -92.05                  | 76.99%                |
| 4020 · INTEREST INCOME                         | 10.02                   | 0.00                    | 0.00                    | 10.02                   | 100.0%                |
| <b>Total Income</b>                            | <u>126,382.43</u>       | <u>118,400.00</u>       | <u>118,400.00</u>       | <u>7,982.43</u>         | <u>106.74%</u>        |
| <b>Gross Profit</b>                            | 126,382.43              | 118,400.00              | 118,400.00              | 7,982.43                | 106.74%               |
| <b>Expense</b>                                 |                         |                         |                         |                         |                       |
| 6099 · Other Services and Charges              |                         |                         |                         |                         |                       |
| 6106 · MATERIAL                                | 20,329.74               | 4,000.00                | 4,000.00                | 16,329.74               | 508.24%               |
| 6140 · EQUIPMENT                               | 18,816.76               | 1,000.00                | 1,000.00                | 17,816.76               | 1,881.68%             |
| 6110 · VEHICLE EXPENSE                         | 13,780.91               | 8,000.00                | 8,000.00                | 5,780.91                | 172.26%               |
| 6117 · MISC. EXPENSES                          | 12,545.63               | 2,000.00                | 2,000.00                | 10,545.63               | 627.28%               |
| 6100 · STREET REPAIR AND MAINTENAN             | 8,727.58                | 11,000.00               | 11,000.00               | -2,272.42               | 79.34%                |
| 6156 · Lease                                   | 5,223.68                | 0.00                    | 0.00                    | 5,223.68                | 100.0%                |
| 6155 · REPAIRS                                 | 3,444.54                | 100.00                  | 100.00                  | 3,344.54                | 3,444.54%             |
| 6115 · UTIITIES                                | 1,483.65                | 2,600.00                | 2,600.00                | -1,116.35               | 57.06%                |
| 6130 · INSURANCE-LIABILITY                     | 0.00                    | 2,300.00                | 2,300.00                | -2,300.00               | 0.0%                  |
| <b>Total 6099 · Other Services and Charges</b> | <u>84,352.49</u>        | <u>31,000.00</u>        | <u>31,000.00</u>        | <u>53,352.49</u>        | <u>272.11%</u>        |
| 6001 · Personal Services                       |                         |                         |                         |                         |                       |
| 6000 · WAGES                                   | 68,248.28               | 77,000.00               | 77,000.00               | -8,751.72               | 88.63%                |
| 6050 · INSURANCE-W/C                           | 7,529.14                | 4,800.00                | 4,800.00                | 2,729.14                | 156.86%               |
| 6010 · SOCIAL SECURITY EXPENSE                 | 4,230.55                | 4,774.00                | 4,774.00                | -543.45                 | 88.62%                |
| 6020 · MEDICARE EXPENSE                        | 989.40                  | 1,117.00                | 1,117.00                | -127.60                 | 88.58%                |
| 6025 · SUTA EXPENSE                            | 682.35                  | 770.00                  | 770.00                  | -87.65                  | 88.62%                |
| 6030 · RETIREMENT EXPENSE                      | 0.00                    | 1,700.00                | 1,700.00                | -1,700.00               | 0.0%                  |
| <b>Total 6001 · Personal Services</b>          | <u>81,679.72</u>        | <u>90,161.00</u>        | <u>90,161.00</u>        | <u>-8,481.28</u>        | <u>90.59%</u>         |
| <b>Total Expense</b>                           | <u>166,032.21</u>       | <u>121,161.00</u>       | <u>121,161.00</u>       | <u>44,871.21</u>        | <u>137.03%</u>        |
| <b>Net Ordinary Income</b>                     | <u>-39,649.78</u>       | <u>-2,761.00</u>        | <u>-2,761.00</u>        | <u>-36,888.78</u>       | <u>-0.30</u>          |
| <b>Other Income/Expense</b>                    |                         |                         |                         |                         |                       |
| <b>Other Income</b>                            |                         |                         |                         |                         |                       |
| 8010 · Transfers in from General               | 20,000.00               | 0.00                    | 0.00                    | 20,000.00               | 100.0%                |
| 4504 · REAP Grant                              | 15,494.07               | 0.00                    | 0.00                    | 15,494.07               | 100.0%                |
| <b>Total Other Income</b>                      | <u>35,494.07</u>        | <u>0.00</u>             | <u>0.00</u>             | <u>35,494.07</u>        | <u>100.0%</u>         |
| <b>Net Other Income</b>                        | <u>35,494.07</u>        | <u>0.00</u>             | <u>0.00</u>             | <u>35,494.07</u>        | <u>100.0%</u>         |
| <b>Net Income</b>                              | <u><u>-4,155.71</u></u> | <u><u>-2,761.00</u></u> | <u><u>-2,761.00</u></u> | <u><u>-1,394.71</u></u> | <u><u>150.52%</u></u> |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
FIRE DEPARTMENT**

|  | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-------------------------|------------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>                 |                         |                        |                     |                       |                    |
| <b>Income</b>                                  |                         |                        |                     |                       |                    |
| 4000 · SALES TAX                               | 48,114                  | 50,000                 | 50,000              | (1,886)               | 96.23%             |
| 4110 · EODD OPERATIONAL GRANT                  | 4,484                   | 5,000                  | 5,000               | (516)                 | 89.69%             |
| 4079 · GRANT REVENUE                           | 3,583                   | -                      | -                   | 3,583                 | 100.0%             |
| 4100 · DONATIONS                               | 1,000                   | -                      | -                   | 1,000                 | 100.0%             |
| 4050 · FIRE RUNS                               | 500                     | 1,200                  | 1,200               | (700)                 | 41.67%             |
| 4075 · INTEREST INCOME                         | 45                      | 10                     | 10                  | 35                    | 454.4%             |
| 4076 · MISC. REVENUES                          | 20                      | -                      | -                   | 20                    | 100.0%             |
| <b>Total Income</b>                            | <b>57,746</b>           | <b>56,210</b>          | <b>56,210</b>       | <b>1,536</b>          | <b>102.73%</b>     |
| <b>Expense</b>                                 |                         |                        |                     |                       |                    |
| <b>6169 · Other Services and Charges</b>       |                         |                        |                     |                       |                    |
| 6240 · MISC. EXPENSES                          | 10,860                  | 1,800                  | 1,800               | 9,060                 | 603.35%            |
| 6185 · LEASE                                   | 9,115                   | 7,600                  | 7,600               | 1,515                 | 119.94%            |
| 6191 · UTILITIES                               | 6,305                   | 6,000                  | 6,000               | 305                   | 105.08%            |
| 6210 · VEHICLE REPAIRS                         | 6,012                   | 6,900                  | 6,900               | (888)                 | 87.13%             |
| 6190 · REPEATER/PAGER EXPENSE                  | 3,756                   | 3,000                  | 3,000               | 756                   | 125.21%            |
| 6180 · TELEPHONE                               | 1,348                   | 1,500                  | 1,500               | (152)                 | 89.86%             |
| 6175 · DUES                                    | 996                     | 1,300                  | 1,300               | (304)                 | 76.62%             |
| 6215 · EDUCATION/TRAINING                      | 803                     | 1,500                  | 1,500               | (697)                 | 53.53%             |
| 6245 · EQUIPMENT REPAIRS                       | 180                     | 4,000                  | 4,000               | (3,820)               | 4.49%              |
| 6200 · RADIO REPAIRS                           | -                       | 5,000                  | 5,000               | (5,000)               | 0.0%               |
| 6170 · INSURANCE                               | -                       | 5,000                  | 5,000               | (5,000)               | 0.0%               |
| <b>Total 6169 · Other Services and Charges</b> | <b>39,375</b>           | <b>43,600</b>          | <b>43,600</b>       | <b>(4,225)</b>        | <b>90.31%</b>      |
| <b>6149 · Materials and Supplies</b>           |                         |                        |                     |                       |                    |
| 6155 · SAFETY CLOTHING                         | 7,564                   | 12,000                 | 12,000              | (4,436)               | 63.03%             |
| 6150 · GAS, OIL, MAINTENANCE                   | 7,279                   | 8,000                  | 8,000               | (721)                 | 90.98%             |
| 6167 · SUPPLIES                                | 6,081                   | 4,600                  | 4,600               | 1,481                 | 132.19%            |
| <b>Total 6149 · Materials and Supplies</b>     | <b>20,923</b>           | <b>24,600</b>          | <b>24,600</b>       | <b>(3,677)</b>        | <b>85.05%</b>      |
| <b>6099 · Personal Services Total</b>          |                         |                        |                     |                       |                    |
| 6100 · PERSONAL SERVICES                       | 3,727                   | 3,900                  | 3,900               | (173)                 | 95.57%             |
| 6110 · FIREFIGHTER PENSION                     | 2,280                   | 1,200                  | 1,200               | 1,080                 | 190.0%             |
| 6130 · INSURANCE-W/C                           | -                       | 400                    | 400                 | (400)                 | 0.0%               |
| <b>Total 6099 · Personal Services Total</b>    | <b>6,007</b>            | <b>5,500</b>           | <b>5,500</b>        | <b>507</b>            | <b>109.22%</b>     |
| 6299 · CAPITAL PURCHASES                       | 2,251                   | -                      | -                   | 2,251                 | 100.0%             |
| <b>Total Expense</b>                           | <b>68,556</b>           | <b>73,700</b>          | <b>73,700</b>       | <b>(5,144)</b>        | <b>93.02%</b>      |
| <b>Net Income</b>                              | <b>(10,810)</b>         | <b>(17,490)</b>        | <b>(17,490)</b>     | <b>6,680</b>          | <b>61.81%</b>      |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
AMBULANCE**

|   | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u>   | <u>\$ Over Budget</u> | <u>% of Budget</u>     |
|---|-------------------------|------------------------|-----------------------|-----------------------|------------------------|
| <b>Ordinary Income/Expense</b>              |                         |                        |                       |                       |                        |
| <b>Income</b>                               |                         |                        |                       |                       |                        |
| 4000 · SALES TAX                            | 60,147                  | 60,000                 | 60,000                | 147                   | 100.25%                |
| 4032 · MEDICAID REVENUES                    | 83,796                  | 79,000                 | 79,000                | 4,796                 | 106.07%                |
| 4100 · INTEREST INCOME                      | 16                      | 10                     | 10                    | 6                     | 158.8%                 |
| 4110 · MEMBERSHIPS                          | 31,730                  | 30,000                 | 30,000                | 1,730                 | 105.77%                |
| 4130 · RUN REVENUES                         | 107,970                 | 109,000                | 109,000               | (1,030)               | 99.06%                 |
| 4131 · MEDICARE PART B REVENUES             | 132,544                 | 122,000                | 122,000               | 10,544                | 108.64%                |
| 4951 · REFUNDS AND RETURNS                  | (510)                   | -                      | -                     | (510)                 | 100.0%                 |
| <b>Total Income</b>                         | <u>415,693</u>          | <u>400,010</u>         | <u>400,010</u>        | <u>15,683</u>         | <u>103.92%</u>         |
| <b>Gross Profit</b>                         | <u>415,693</u>          | <u>400,010</u>         | <u>400,010</u>        | <u>15,683</u>         | <u>103.92%</u>         |
| <b>Expense</b>                              |                         |                        |                       |                       |                        |
| 6099 · PERSONAL SERVICES                    |                         |                        |                       |                       |                        |
| 6100 · PAYROLL                              | 210,391                 | 200,000                | 200,000               | 10,391                | 105.2%                 |
| 6101 · DIRECTOR SALARY                      | 58,000                  | 60,000                 | 60,000                | (2,000)               | 96.67%                 |
| 6151 · SOCIAL SECURITY EXPENSE              | 16,509                  | 16,120                 | 16,120                | 389                   | 102.42%                |
| 6152 · MEDICARE EXPENSE                     | 3,861                   | 3,770                  | 3,770                 | 91                    | 102.42%                |
| 6153 · OKLAHOMA SUTA EXPENSE                | 2,125                   | 2,600                  | 2,600                 | (475)                 | 81.72%                 |
| <b>Total 6099 · PERSONAL SERVICES</b>       | <u>290,887</u>          | <u>282,490</u>         | <u>282,490</u>        | <u>8,397</u>          | <u>102.97%</u>         |
| 6299 · MATERIALS AND SUPPLIES               |                         |                        |                       |                       |                        |
| 6300 · OFFICE EXPENSES                      | 2,106                   | -                      | -                     | 2,106                 | 100.0%                 |
| 6301 · BILLING FEES                         | 32,800                  | 27,000                 | 27,000                | 5,800                 | 121.48%                |
| 6700 · GAS AND OIL                          | 18,679                  | 14,000                 | 14,000                | 4,679                 | 133.42%                |
| 6800 · SUPPLIES                             | 34,992                  | 25,000                 | 25,000                | 9,992                 | 139.97%                |
| 6850 · UNIFORMS                             | 1,944                   | 5,000                  | 5,000                 | (3,056)               | 38.89%                 |
| <b>Total 6299 · MATERIALS AND SUPPLIES</b>  | <u>90,521</u>           | <u>71,000</u>          | <u>71,000</u>         | <u>19,521</u>         | <u>127.5%</u>          |
| 6324 · OTHER SERVICES AND CHARGES           |                         |                        |                       |                       |                        |
| 6325 · LEASE PAYMENTS                       | 17,804                  | 22,000                 | 22,000                | (4,196)               | 80.93%                 |
| 6350 · LICENSES                             | -                       | 1,000                  | 1,000                 | (1,000)               | 0.0%                   |
| 6500 · REPAIRS                              | 10,658                  | 12,000                 | 12,000                | (1,342)               | 88.82%                 |
| 6900 · UTILITIES                            | 11,094                  | 8,000                  | 8,000                 | 3,094                 | 138.68%                |
| 6920 · TELEPHONE                            | -                       | 1,360                  | 1,360                 | (1,360)               | 0.0%                   |
| 6940 · INSURANCE                            | 19,536                  | 15,000                 | 15,000                | 4,536                 | 130.24%                |
| 6950 · PUBLIC RELATIONS                     | -                       | 300                    | 300                   | (300)                 | 0.0%                   |
| <b>Total 6324 · OTHER SERVICES AND CHAR</b> | <u>59,092</u>           | <u>59,660</u>          | <u>59,660</u>         | <u>(568)</u>          | <u>99.05%</u>          |
| <b>Total Expense</b>                        | <u>440,500</u>          | <u>413,150</u>         | <u>413,150</u>        | <u>27,350</u>         | <u>106.62%</u>         |
| <b>Net Ordinary Income</b>                  | <u>(24,807)</u>         | <u>(13,140)</u>        | <u>(13,140)</u>       | <u>(11,667)</u>       | <u>188.79%</u>         |
| <b>Other Income/Expense</b>                 |                         |                        |                       |                       |                        |
| <b>Other Income</b>                         |                         |                        |                       |                       |                        |
| 4200 · TRANSFER IN FROM WUA                 | -                       | -                      | -                     | -                     | 0.0%                   |
| 7010 · TRANSFERS IN FROM GENERAL FUND       | 23,500                  | -                      | -                     | 23,500                | 100.0%                 |
| 7050 · TRANSFERS IN FROM TOWN COURT         | 17,500                  | 8,000                  | 8,000                 | 9,500                 | 218.75%                |
| <b>Total Other Income</b>                   | <u>41,000</u>           | <u>8,000</u>           | <u>8,000</u>          | <u>33,000</u>         | <u>512.5%</u>          |
| <b>Other Expense</b>                        |                         |                        |                       |                       |                        |
| 8000 · TRANSFERS TO GENERAL FUND            | 7,000                   | -                      | -                     | 7,000                 | 100.0%                 |
| <b>Total Other Expense</b>                  | <u>7,000</u>            | <u>-</u>               | <u>-</u>              | <u>7,000</u>          | <u>100.0%</u>          |
| <b>Net Other Income</b>                     | <u>34,000</u>           | <u>8,000</u>           | <u>8,000</u>          | <u>26,000</u>         | <u>425.0%</u>          |
|   | <u><u>9,193</u></u>     | <u><u>(5,140)</u></u>  | <u><u>(5,140)</u></u> | <u><u>14,333</u></u>  | <u><u>-178.85%</u></u> |

TOWN OF WESTVILLE  
 BUDGET VS ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013  
 CEMETARY CARE

|                                | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|-------------------------|------------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b> |                         |                        |                     |                       |                    |
| <b>Income</b>                  |                         |                        |                     |                       |                    |
| 4000 · CEMETERY LOT SAI        | 500                     | 300                    | 300                 | 200                   | 166.67%            |
| 4150 · INTEREST-CHECKING       | 9                       | -                      | -                   | 9                     | 100.0%             |
| 4160 · INTEREST-CD             | 1,982                   | 1,600                  | 1,600               | 382                   | 123.88%            |
| <b>Total Income</b>            | <u>2,491</u>            | <u>1,900</u>           | <u>1,900</u>        | <u>591</u>            | <u>131.11%</u>     |
| <b>Gross Profit</b>            | <u>2,491</u>            | <u>1,900</u>           | <u>1,900</u>        | <u>591</u>            | <u>131.11%</u>     |
| <b>Expense</b>                 |                         |                        |                     |                       |                    |
| 7000 · TRANSFERS OUT           | -                       | 2,100                  | 2,100               | (2,100)               | 0.0%               |
| <b>Total Expense</b>           | <u>-</u>                | <u>2,100</u>           | <u>2,100</u>        | <u>(2,100)</u>        | <u>0.0%</u>        |
| <b>Net Ordinary Income</b>     | <u>2,491</u>            | <u>(200)</u>           | <u>(200)</u>        | <u>2,691</u>          | <u>-1,245.5%</u>   |
| <b>Net Income</b>              | <u>2,491</u>            | <u>(200)</u>           | <u>(200)</u>        | <u>2,691</u>          | <u>-1,245.5%</u>   |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
COURT**

|                                | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u>    | <u>\$ Over Budget</u> | <u>% of Budget</u>   |
|--------------------------------|-------------------------|------------------------|------------------------|-----------------------|----------------------|
| <b>Ordinary Income/Expense</b> |                         |                        |                        |                       |                      |
| 4000 · FINES                   | 135,830                 | 90,000                 | 90,000                 | 45,830                | 150.92%              |
| 4001 · INTEREST INCOME         | 14                      | -                      | -                      | 14                    | 100.0%               |
| 4150 · REFUNDS & ADJUST        | (692)                   | (400)                  | (400)                  | (292)                 | 173.0%               |
| <b>Total Income</b>            | <u>135,152</u>          | <u>89,600</u>          | <u>89,600</u>          | <u>45,552</u>         | <u>150.84%</u>       |
| <b>Gross Profit</b>            | 135,152                 | 89,600                 | 89,600                 | 45,552                | 150.84%              |
| <b>Expense</b>                 |                         |                        |                        |                       |                      |
| 6240 · CLEET                   | 5,904                   | 6,000                  | 6,000                  | (96)                  | 98.39%               |
| 6241 · FORENSIC FEE            | 2,815                   | 3,300                  | 3,300                  | (485)                 | 85.3%                |
| 6242 · AFIS FEES               | 3,471                   | 3,100                  | 3,100                  | 371                   | 111.96%              |
| 6300 · MISC. COURT EXP.        | 200                     | 100                    | 100                    | 100                   | 200.0%               |
| 6301 · BANK CHARGES            | 47                      | 100                    | 100                    | (53)                  | 46.79%               |
| <b>Total Expense</b>           | <u>12,436</u>           | <u>12,600</u>          | <u>12,600</u>          | <u>(164)</u>          | <u>98.7%</u>         |
| <b>Net Ordinary Income</b>     | 122,717                 | 77,000                 | 77,000                 | 45,717                | 159.37%              |
| <b>Other Income/Expense</b>    |                         |                        |                        |                       |                      |
| <b>Other Expense</b>           |                         |                        |                        |                       |                      |
| 7000 · To General              | 122,500                 | 95,000                 | 95,000                 | 27,500                | 128.95%              |
| 7001 · To Am balance           | 17,500                  | 8,000                  | 8,000                  | 9,500                 | 218.75%              |
| <b>Total Other Expense</b>     | <u>140,000</u>          | <u>103,000</u>         | <u>103,000</u>         | <u>37,000</u>         | <u>135.92%</u>       |
| <b>Net Other Income</b>        | <u>(140,000)</u>        | <u>(103,000)</u>       | <u>(103,000)</u>       | <u>(37,000)</u>       | <u>135.92%</u>       |
|                                | <u><b>(17,283)</b></u>  | <u><b>(26,000)</b></u> | <u><b>(26,000)</b></u> | <u><b>8,717</b></u>   | <u><b>66.48%</b></u> |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
CEMETERY MAINTENANCE**

|                                   | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-----------------------------------|-------------------------|------------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>    |                         |                        |                     |                       |                    |
| 4000 · CEMETERY LOT SALES         | 1,500                   | 1,100                  | 1,100               | 400                   | 136.36%            |
| 4150 · INTEREST--CHECKING ACCOUNT | 2                       | -                      | -                   | 2                     | 100.0%             |
| 4160 · DONATIONS                  | 4,821                   | 4,000                  | 4,000               | 821                   | 120.53%            |
| 4170 · MISC. INCOME               | 500                     | -                      | -                   | 500                   | 100.0%             |
| <b>Total Income</b>               | <u>6,823</u>            | <u>5,100</u>           | <u>5,100</u>        | <u>1,723</u>          | <u>133.79%</u>     |
| <b>Gross Profit</b>               | 6,823                   | 5,100                  | 5,100               | 1,723                 | 133.79%            |
| <b>Expense</b>                    |                         |                        |                     |                       |                    |
| 6100 · MOWING & UPKEEP            | 7,000                   | 7,000                  | 7,000               | (0)                   | 100.0%             |
| 6140 · REPAIRS                    | 278                     | -                      | -                   | 278                   | 100.0%             |
| 6160 · INSURANCE/WC               | 467                     | 400                    | 400                 | 67                    | 116.75%            |
| 6165 · MISC. EXPENSES             | 178                     | 100                    | 100                 | 78                    | 177.5%             |
| <b>Total Expense</b>              | <u>7,922</u>            | <u>7,500</u>           | <u>7,500</u>        | <u>422</u>            | <u>105.63%</u>     |
| <b>Net Ordinary Income</b>        | <u>(1,099)</u>          | <u>(2,400)</u>         | <u>(2,400)</u>      | <u>1,301</u>          | <u>45.78%</u>      |
| <b>Other Income/Expense</b>       |                         |                        |                     |                       |                    |
| <b>Other Income</b>               |                         |                        |                     |                       |                    |
| 4002 · TRANSFERS IN               | -                       | 2,100                  | 2,100               | (2,100)               | 0.0%               |
| <b>Total Other Income</b>         | <u>-</u>                | <u>2,100</u>           | <u>2,100</u>        | <u>(2,100)</u>        | <u>0.0%</u>        |
| <b>Net Other Income</b>           | <u>-</u>                | <u>2,100</u>           | <u>2,100</u>        | <u>(2,100)</u>        | <u>0.0%</u>        |
| <b>Net Income</b>                 | <u>(1,099)</u>          | <u>(300)</u>           | <u>(300)</u>        | <u>(799)</u>          | <u>366.2%</u>      |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
EMERGENCY MANAGEMENT**

|                                | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|-------------------------|------------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b> |                         |                        |                     |                       |                    |
| 6200 · PERSONAL SERVICES       | 975                     | 900                    | 900                 | 75                    | 108.33%            |
| 6300 · DUES                    | -                       | 50                     | 50                  | (50)                  | 0.0%               |
| 6400 · EQUIPMENT AND SUPPLIES  | -                       | 100                    | 100                 | (100)                 | 0.0%               |
| 6500 · REGISTRATIONS           | 70                      | -                      | -                   | 70                    | 100.0%             |
| 6600 · OPERATIONS              | -                       | 200                    | 200                 | (200)                 | 0.0%               |
| <b>Total Expense</b>           | <u>1,045</u>            | <u>1,250</u>           | <u>1,250</u>        | <u>(205)</u>          | <u>83.6%</u>       |
| <b>Net Ordinary Income</b>     | <u>(1,045)</u>          | <u>(1,250)</u>         | <u>(1,250)</u>      | <u>205</u>            | <u>83.6%</u>       |
| <b>Other Income/Expense</b>    |                         |                        |                     |                       |                    |
| <b>Other Income</b>            |                         |                        |                     |                       |                    |
| 4000 · TRANSFERS IN            | 900                     | 1,500                  | 1,500               | (600)                 | 60.0%              |
| <b>Total Other Income</b>      | <u>900</u>              | <u>1,500</u>           | <u>1,500</u>        | <u>(600)</u>          | <u>60.0%</u>       |
| <b>Net Other Income</b>        | <u>900</u>              | <u>1,500</u>           | <u>1,500</u>        | <u>(600)</u>          | <u>60.0%</u>       |
| <b>Net Income</b>              | <u>(145)</u>            | <u>250</u>             | <u>250</u>          | <u>(395)</u>          | <u>-58.0%</u>      |

**TOWN OF WESTVILLE  
BUDGET VS ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013  
SWIMMING POOL**

|  | <u>Jul '12 - Jun 13</u> | <u>Original Budget</u> | <u>Final Budget</u>  | <u>\$ Over Budget</u> | <u>% of Budget</u>    |
|--|-------------------------|------------------------|----------------------|-----------------------|-----------------------|
| <b>Ordinary Income/Expense</b>                 |                         |                        |                      |                       |                       |
| <b>Income</b>                                  |                         |                        |                      |                       |                       |
| 4000 · POOL FEES                               | 2,185                   | 2,400                  | 2,400                | -215                  | 91.04%                |
| 4003 · INTEREST INCOME                         | 1                       | 0                      | 0                    | 1                     | 100.0%                |
| <b>Total Income</b>                            | <u>2,186</u>            | <u>2,400</u>           | <u>2,400</u>         | <u>-214</u>           | <u>91.08%</u>         |
| <b>Gross Profit</b>                            | 2,186                   | 2,400                  | 2,400                | -214                  | 91.08%                |
| <b>Expense</b>                                 |                         |                        |                      |                       |                       |
| 6010 · Personal Services                       |                         |                        |                      |                       |                       |
| 6000 · WAGES                                   | 9,872                   | 11,000                 | 11,000               | -1,128                | 89.75%                |
| 6001 · SOCIAL SECURITY EXPENSE                 | 612                     | 682                    | 682                  | -70                   | 89.75%                |
| 6002 · MEDICARE EXPENSE                        | 143                     | 160                    | 160                  | -17                   | 89.47%                |
| 6003 · SUTA EXPENSE                            | 99                      | 110                    | 110                  | -11                   | 89.74%                |
| 6004 · WORKERS COMP                            | 871                     | 700                    | 700                  | 171                   | 124.43%               |
| <b>Total 6010 · Personal Services</b>          | <u>11,597</u>           | <u>12,652</u>          | <u>12,652</u>        | <u>-1,055</u>         | <u>91.66%</u>         |
| 6099 · Other Services and Charges              |                         |                        |                      |                       |                       |
| 6100 · MAINT. & SUPPLIES                       | 5,272                   | 5,800                  | 5,800                | -528                  | 90.9%                 |
| 6110 · UTILITIES                               | 220                     | 0                      | 0                    | 220                   | 100.0%                |
| <b>Total 6099 · Other Services and Charges</b> | <u>5,492</u>            | <u>5,800</u>           | <u>5,800</u>         | <u>-308</u>           | <u>94.7%</u>          |
| <b>Total Expense</b>                           | <u>17,089</u>           | <u>18,452</u>          | <u>18,452</u>        | <u>-1,363</u>         | <u>92.62%</u>         |
| <b>Net Ordinary Income</b>                     | -14,903                 | -16,052                | -16,052              | 1,149                 | 92.85%                |
| <b>Other Income/Expense</b>                    |                         |                        |                      |                       |                       |
| <b>Other Income</b>                            |                         |                        |                      |                       |                       |
| 4500 · TRANSFERS IN                            | 12,500                  | 15,000                 | 15,000               | -2,500                | 83.33%                |
| <b>Total Other Income</b>                      | <u>12,500</u>           | <u>15,000</u>          | <u>15,000</u>        | <u>-2,500</u>         | <u>83.33%</u>         |
| <b>Net Other Income</b>                        | 12,500                  | 15,000                 | 15,000               | -2,500                | 83.33%                |
|  | <u><u>-2,403</u></u>    | <u><u>-1,052</u></u>   | <u><u>-1,052</u></u> | <u><u>-1,351</u></u>  | <u><u>228.47%</u></u> |

TOWN OF WESTVILLE  
 BUDGET VS ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2012  
 WIA

|                                | <u>Jul '11 - Jun 12</u> | <u>Original Budget</u> | <u>Final Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------|-------------------------|------------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b> |                         |                        |                     |                       |                    |
| <b>Income</b>                  |                         |                        |                     |                       |                    |
| 4000 · RENT                    | 26,645                  | 29,000                 | 29,000              | -2,355                | 91.88%             |
| 4100 · INTEREST                | 79                      | 100                    | 100                 | -21                   | 78.87%             |
| <b>Total Income</b>            | <u>26,723</u>           | <u>29,100</u>          | <u>29,100</u>       | <u>-2,377</u>         | <u>91.83%</u>      |
| <b>Gross Profit</b>            | 26,723                  | 29,100                 | 29,100              | -2,377                | 91.83%             |
| <b>Expense</b>                 |                         |                        |                     |                       |                    |
| 6500 · DEPRECIATION            | 17,408                  | 0                      | 0                   | 17,408                | 100.0%             |
| 6625 · Repairs                 | 525                     | 0                      | 0                   | 525                   | 100.0%             |
| 6650 · Supplies                | 2,208                   | 0                      | 0                   | 2,208                 | 100.0%             |
| 6700 · TAXES                   | 331                     | 0                      | 0                   | 331                   | 100.0%             |
| <b>Total Expense</b>           | <u>20,472</u>           | <u>0</u>               | <u>0</u>            | <u>20,472</u>         | <u>100.0%</u>      |
| <b>Net Ordinary Income</b>     | <u>6,251</u>            | <u>29,100</u>          | <u>29,100</u>       | <u>-22,849</u>        | <u>21.48%</u>      |
| <b>Net Income</b>              | <u>6,251</u>            | <u>29,100</u>          | <u>29,100</u>       | <u>-22,849</u>        | <u>21.48%</u>      |