CITY OF OAK PARK
Oak Park, Georgia

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2011

TABLE OF CONTENTS

Page

FINANCIAL SECTION

Independent Auditor's Report....1

Basic Financial Statements
Government-Wide Financial Statements:
Statement of Net Assets....3
Statement of Activities....4

Fund Financial Statements:
Governmental Funds:
Balance Sheet....5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets....6
Statement of Revenues, Expenditures, and Changes in Fund Balances....7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities....8

Proprietary Fund:
Statement of Net Assets....9
Statement of Revenues, Expenses, and Changes in Fund Net Assets....10
Statement of Cash Flows....11

Notes to the Financial Statements....12

REQUIRED SUPPLEMENTARY INFORMATION

Individual Fund Schedules
General Fund B Schedule of Revenues, Expenditures, and Changes in Fund Balance B Budget to Actual....29

SINGLE AUDIT SECTION

Independent Auditor's Report on Special County One Percent Sales and Use Tax....30

Schedule of Projects Constructed with Special Sales Tax Proceeds....31

Report on Compliance and 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....32

Schedule of Findings and Responses....34

Summary Schedule of Prior Year Findings....35