

TOWN OF MARBLE CITY, OKLAHOMA

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Specified Users of the Report:

Town Council
Town of Marble City
Sequoyah County, Oklahoma

Oklahoma Office of State Auditor & Inspector
Oklahoma City, Oklahoma

I have performed the procedures enumerated below on the Schedule of Changes in Fund Balances-Cash Basis of the Town of Marble City, Sequoyah County, Oklahoma as of June 30, 2019, and the related Budgetary Comparison Schedule of the General Fund-Cash Basis as of June 30, 2019. The Town of Marble City's management is responsible for the Schedule of Changes in Fund Balances-Cash Basis of the Town of Marble City, Sequoyah County, Oklahoma, and the related Budgetary Comparison Schedule of the General Fund-Cash Basis as of June 30, 2019.

The Town of Marble City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting its financial accountability requirements as prescribed by Oklahoma Statutes Title II, paragraphs 17-105-107 and paragraph 60-180.1-3 and evaluating compliance with those legal contractual requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. **Procedures Performed:** From the Town's trial balances, I compiled a Schedule of Changes In Fund Balances for each fund and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Finding: Schedules were completed and no instances of noncompliance were noted.

2. **Procedures Performed:** From the Town's trial balances, I compiled a Budget to Actual Financial Schedule for the General Fund and any other significant funds (any fund whose

revenues, expenditures or ending fund balance exceeds 10% of the Towns total revenues, expenditures or fund balances) listing separately each federal fund and compared the actual expenditures and encumbrances report to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Finding: Schedules were completed and no instances of noncompliance were noted.

3. **Procedures Performed:** I compared the Town's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: All material bank account balances agreed to the bank statement or bank reconciliation. There were no significant or unusual instances of reconciling items.

4. **Procedures Performed:** I compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and collateralized deposits.

Finding: All deposits are covered by FDIC insurance or collateral pledged.

5. **Procedures Performed:** I compared the Town's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Finding: There were no material-restricted revenues or resources.

6. **Procedures Performed:** I compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Finding: There were no legal and contractual requirements for separate funds.

7. **Procedures Performed:** I compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Finding: Town had no contractual or debt service requirements.

I was engaged by the Town of Marble City to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the schedules prepared, financial information and compliance. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Town of Marble City and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Michael Green". The signature is stylized with a large, looped "G" and a cursive "Green".

Michael Green, CPA
January 10, 2022

TOWN OF MARBLE CITY
Marble City, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCE-CASH BASIS
For the Fiscal Year Ended June 30, 2019
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
TOWN:				
General Fund	<u>\$58,005</u>	<u>\$198,282</u>	<u>\$151,015</u>	<u>\$105,272</u>
Overall Totals	<u><u>\$58,005</u></u>	<u><u>\$198,282</u></u>	<u><u>\$151,015</u></u>	<u><u>\$105,272</u></u>

SEE INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

TOWN OF MARBLE CITY
Marble City, Oklahoma

BUDGETARY COMPARISON SCHEDULE-CASH BASIS
GENERAL FUND
For the Fiscal Year Ended June 30, 2019
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
Beginning Budgetary Fund Balance:	\$0	\$0	\$58,005	\$58,005
Resources (Inflows):				
Taxes:				
Sales and Use	17,312	17,312	52,941	35,629
Other Taxes	2,342	2,342	2,230	(112)
Total Taxes	<u>19,654</u>	<u>19,654</u>	<u>55,171</u>	<u>35,517</u>
Intergovernmental:				
Alcoholic Beverage Tax	1,682	1,682	2,318	636
Other, Intergovernmental	0	0	0	0
Grants	36,000	36,000	4,760	(31,240)
Total Intergovernmental	<u>37,682</u>	<u>37,682</u>	<u>7,078</u>	<u>(30,604)</u>
Fines and Forfeitures:				
Court Fines	58,871	58,871	57,123	(1,748)
Charges for Services	<u>46,745</u>	<u>46,745</u>	<u>53,133</u>	<u>6,388</u>
Miscellaneous Income	<u>19,548</u>	<u>19,548</u>	<u>25,777</u>	<u>6,229</u>
Other Financing Sources:				
Transfers from other funds	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Amounts available for appropriation	<u>\$182,500</u>	<u>\$182,500</u>	<u>\$256,287</u>	<u>\$73,787</u>

(continued)

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TOWN OF MARBLE CITY
Marble City, Oklahoma

BUDGETARY COMPARISON SCHEDULE-CASH BASIS

GENERAL FUND

For the Fiscal Year Ended June 30, 2019
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Charges to Appropriations (Outflows):				
General Government:				
Personal Services	\$24,145	\$24,145	\$21,787	\$2,358
Maintenance and operations	27,749	\$27,749	\$27,314	435
Capital outlay	36,000	\$36,000	\$18,231	17,769
CDBG Grant 13085 Capital Outlay	0	\$0	0	0
Total General Government	<u>87,894</u>	<u>87,894</u>	<u>67,332</u>	<u>20,562</u>
Clerk-Treasurer:				
Personal services	11,604	11,604	12,031	(427)
Maintenance and operations	6,861	6,861	6,229	632
Other services and charges	0	0	0	0
Capital Outlay	0	0	0	0
Total Clerk-Treasurer	<u>18,465</u>	<u>18,465</u>	<u>18,260</u>	<u>205</u>
Fire:				
Personal services	0	0	0	0
Maintenance and operations	0	0	0	0
Other services and charges	0	0	0	0
Capital outlay	0	0	0	0
Total Fire	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Parks:				
Personal services	0	0	0	0
Maintenance and operations	0	0	0	0
Other services and charges	0	0	0	0
Total Parks	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Police:				
Personal services	41,468	41,468	43,092	(1,624)
Maintenance and operations	23,038	23,038	21,462	1,576
Other services and charges	0	0	0	0
Capital outlay	5,157	5,157	868	4,289
Debt service	0	0	0	0
Total Police	<u>69,663</u>	<u>69,663</u>	<u>65,422</u>	<u>4,241</u>
Public Works:				
Personal services	0	0	0	0
Maintenance and operations	7,560	7,560	0	7,560
Other services and charges	0	0	0	0
Capital outlay	14,779	14,779	0	14,779
Total Public Works	<u>22,339</u>	<u>22,339</u>	<u>0</u>	<u>22,339</u>
Other Financing Uses:				
Transfers to other funds	0	0	0	0
Total Charges to Appropriations	<u>198,361</u>	<u>198,361</u>	<u>151,015</u>	<u>47,346</u>
Ending Budgetary Fund Balance	<u>(\$15,861)</u>	<u>(\$15,861)</u>	<u>\$105,272</u>	<u>\$121,133</u>

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