

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

GREER COUNTY 911 TRUST AUTHORITY

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

BY





**Independent Accountant's Compilation Report and
Report on Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Board of Trustees, Greer County 911 Trust Authority
Mangum, Oklahoma

Greer County Board of Commissioners
Mangum, Oklahoma

Management is responsible for the accompanying financial statements and schedules of the Greer County 911 Trust Authority, Mangum, Oklahoma, which are comprised of the Summary of Changes in Fund Balances - Cash Basis as of December 31, 2022, and the Statement of Revenues, Expenses and Changes in Fund Balance - Cash Basis for the fiscal year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework.

The financial statements have been prepared in a format and basis of accounting, as prescribed by Oklahoma statutes, which demonstrates compliance with the cash basis and budget laws of the State of Oklahoma applicable to public trusts and the presentation requirements prescribed in Oklahoma Statutes §60-180.1-3. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA). We did not audit or review the accompanying financial statements and schedules nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements and schedules.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements and schedules prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the Greer County 911 Trust Authority's assets, liabilities, fund balances, revenues, and expenses. Accordingly, these financial statements and schedules are not designed for those who are not informed about such matters.

Report on Applying Agreed-Upon Procedures

We have performed the procedures enumerated below, which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended December 31, 2022. Management of the Greer County 911 Trust Authority is responsible for the Authority's financial accountability and its compliance with those legal and contractual requirements.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the AICPA and the fieldwork and reporting standards applicable to attestation engagements as contained in Government Auditing Standards of the Comptroller of the United States of America. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Greer County 911 Trust Authority has agreed to and acknowledges that the procedures performed are appropriate to meet the intended purpose of assisting users in evaluating the selected financial information and compliance requirements of the Greer County 911 Trust Authority for the fiscal year ended December 31, 2022. This report may not be suitable for any other purpose. The procedures 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.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on compliance, and an opinion or conclusion on the related financial statements and schedules. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Procedures and Finding

As to the **Greer County 911 Trust Authority**, as of and for the fiscal year ended December 31, 2022:

- 1. Procedures Performed:** From the Authority's bank statements and other accounting records, we compiled a cash basis schedule of changes in fund balances for each bank account and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: We found no instances of non-compliance as a result of applying the procedure.

- 2. Procedures Performed:** From the Authority's bank statements and other accounting records, we prepared a schedule of revenues, expenses, and changes in fund balances - cash basis for the Authority and determined compliance with any applicable trust or other prohibitions for creating fund balance deficits.

Findings: We found no instances of noncompliance as a result of applying the procedure.

- 3. Procedures Performed:** We agreed the Authority's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared on a timely basis.

Findings: We found no instances of reconciling items that have not cleared on a timely basis as a result of applying the procedure.

- 4. Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: This procedure does not apply. The Authority's bank account balances did not exceed the FDIC limit of \$250,000.

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

Findings: We found no instances of noncompliance as a result of applying the procedure.

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

Findings: We found no instances of noncompliance as a result of applying the procedure.

- 7. Procedures Performed:** We performed a search for Authority debt agreements to identify any contractually required reserve balances and debt service coverage requirements of bond indentures for the purposes of determining contract compliance.

Findings: This procedure does not apply. We did not identify any such compliance requirements that were applicable to the Authority during the fiscal year ending December 31, 2022.

We are required to be independent of the Greer County 911 Trust Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our 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.

Furrh & Associates, PC
FURRH & ASSOCIATES, PC

May 23, 2024

Greer County 911 Trust Authority, Mangum, Oklahoma

Summary of Changes in Fund Balance-Cash Basis

For the Fiscal year Ended December 31, 2022

(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Interfund Transfers</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
Greer County 911 Trust Authority:					
GPNB Checking Account	\$ 28,813	\$ 63,657	\$ 0	\$ (72,853)	\$ 19,617
GPNB Certificate of Deposit	31,531	137	0	0	31,668
GPNB Savings Account	<u>3,417</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>3,424</u>
Authority Total	<u><u>\$ 63,761</u></u>	<u><u>\$ 63,801</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (72,853)</u></u>	<u><u>\$ 54,709</u></u>

Please see accompanying Accountant's Report.

Greer County 911 Trust Authority, Mangum, Oklahoma
Statement of Revenue, Expenses and Changes in Fund Balance-Cash Basis
For the Fiscal Year Ended December 31, 2022
(Unaudited)

	Total Greer County 911 Trust Authority
Operating Revenues	
Wireless Fee Income	\$ 52,913
911 Fees Income	10,697
Total Operating Revenues	<u>63,610</u>
Operating Expenses	
Personal Services	0
Operations & Maintenance	67,577
Capital Outlay	5,276
Total Operating Expenses	<u>72,853</u>
Operating Income / (Loss)	(9,243)
Non-Operating Revenues / (Expenses)	
Investment Revenue	191
Interest Expenses	0
Total Non-Operating Revenues / (Expenses)	<u>191</u>
Net Income / (Loss) before Transfers	(9,052)
Transfers In / (Out)	
Transfers In	0
Transfers Out	0
Total Transfers In / (Out)	<u>0</u>
Change in Fund Balance	(9,052)
Fund Balance - January 1, 2022	<u>63,761</u>
Fund Balance - December 31, 2022	<u><u>\$ 54,709</u></u>

Please see accompanying Accountant's Report.