

# **TOWN OF MARBLE CITY, OKLAHOMA**

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

**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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 Summary of Changes in Fund Balances-Cash Basis of the Town of Marble City, Sequoyah County, Oklahoma as of June 30, 2020, and the related Budgetary Comparison Schedule of the General Fund-Cash Basis as of June 30, 2020. The Town of Marble City's management is responsible for the Summary 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, 2020.

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 financial records, I compiled a Summary of Changes in Fund Balances for each fund and compared the results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance. (See Exhibit 1)

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

2. **Procedures Performed:** From the Town's financial records, I compiled a Budget to Actual Financial Schedule for the General Fund and any other significant funds listing separately

federal funds, if any. I compared the actual expenditures and encumbrances to the authorized appropriations and noted any instances of noncompliance with the appropriation limitations. (See Exhibit 2)

**Finding:** Schedules were completed, and expenditures were made in excess of the appropriated amounts in the maintenance and operations budget as well as the personal services and capital outlay in the General Fund.

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 "Mike Green". The signature is stylized with a large, looped "G" and a cursive "E" at the end.

Michael Green, CPA

July 25, 2022

**TOWN OF MARBLE CITY  
Marble City, Oklahoma**

**SUMMARY OF CHANGES IN FUND BALANCE-CASH BASIS  
For the Fiscal Year Ended June 30, 2020  
(Unaudited)**

Exhibit 1

	<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>\$105,272</u>	<u>\$110,714</u>	<u>\$129,354</u>	<u>\$86,632</u>
<b>Overall Totals</b>	<u><u>\$105,272</u></u>	<u><u>\$110,714</u></u>	<u><u>\$129,354</u></u>	<u><u>\$86,632</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, 2020**  
**(Unaudited)**

Exhibit 2

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive(Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$0	\$0	\$105,272	\$105,272
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales and Use	17,314	17,314	22,901	5,587
Other Taxes	2,342	2,342	2,046	(296)
<b>Total Taxes</b>	<u>19,656</u>	<u>19,656</u>	<u>24,946</u>	<u>5,290</u>
<b>Intergovernmental:</b>				
Alcoholic Beverage Tax	1,683	1,683	2,959	1,276
Other, Intergovernmental	0	0	0	0
Grants	36,000	36,000	0	(36,000)
<b>Total Intergovernmental</b>	<u>37,683</u>	<u>37,683</u>	<u>2,959</u>	<u>(34,724)</u>
<b>Fines and Forfeitures:</b>				
Court Fines	58,870	58,870	26,293	(32,577)
<b>Charges for Services</b>	<u>46,745</u>	<u>46,745</u>	<u>41,090</u>	<u>(5,655)</u>
<b>Miscellaneous Income</b>	<u>19,549</u>	<u>19,549</u>	<u>15,426</u>	<u>(4,123)</u>
<b>Other Financing Sources:</b>				
Transfers from other funds	0	0	0	0
<b>Total Other Financing Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Amounts available for appropriation</b>	<u>\$182,503</u>	<u>\$182,503</u>	<u>\$215,986</u>	<u>\$33,483</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, 2020  
(Unaudited)

Exhibit 2 cont

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Charges to Appropriations (Outflows):</b>				
<b>General Government:</b>				
Personal Services	\$24,145	\$24,145	\$6,749	\$17,396
Maintenance and operations	27,749	\$27,749	\$43,919	(16,170)
Capital outlay	36,000	\$36,000	\$5,165	30,835
CDBG Grant 13085 Capital Outlay	0	\$0	0	0
Total General Government	<u>87,894</u>	<u>87,894</u>	<u>55,833</u>	<u>32,061</u>
<b>Clerk-Treasurer:</b>				
Personal services	11,604	11,604	11,877	(273)
Maintenance and operations	6,861	6,861	5,561	1,300
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>17,438</u>	<u>1,028</u>
<b>Fire:</b>				
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>
<b>Parks:</b>				
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>
<b>Police:</b>				
Personal services	41,468	41,468	32,587	8,881
Maintenance and operations	23,038	23,038	17,780	5,258
Other services and charges	0	0	0	0
Capital outlay	5,157	5,157	5,718	(561)
Debt service	0	0	0	0
Total Police	<u>69,663</u>	<u>69,663</u>	<u>56,084</u>	<u>13,579</u>
<b>Public Works:</b>				
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>
<b>Other Financing Uses:</b>				
Transfers to other funds	0	0	0	0
<b>Total Charges to Appropriations</b>	<u>198,361</u>	<u>198,361</u>	<u>129,354</u>	<u>69,007</u>
<b>Ending Budgetary Fund Balance</b>	<u>(\$15,858)</u>	<u>(\$15,858)</u>	<u>\$86,632</u>	<u>\$102,490</u>

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