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Members of American  
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Public Accountants

## **Practitioner's Report on Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Board, Town of Amber  
Amber, Oklahoma

Trustees of the Amber Development Authority  
Amber, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

We have performed the procedures enumerated below as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and Development Authority in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2024. Management of the Town of Amber and the Amber Development Authority are responsible for the Town's and Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town of Amber and the Amber Development Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting its financial accountability requirements as prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1-.3. 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.

### **Procedures and Findings**

As to the Town of Amber as of and for the fiscal year ended June 30, 2024:

- I. **Procedures Performed:** Prepare a schedule of changes in fund balances for each fund from the Town's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** See Exhibit I. No instances of noncompliance noted.

- II. **Procedures Performed:** Prepare a budget and actual financial schedule for the General Fund and any other significant funds listing separately each federal fund and compare the actual expenditures reported to the authorized appropriations to report any noted instances on noncompliance with the appropriation limitations.

**Findings:** See Exhibits II -IV. No instances of noncompliance noted.

- III. **Procedures Performed:** Agree 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:** No instances of noncompliance noted.

- IV. **Procedures Performed:** Compare the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances of noncompliance noted. All deposits were insured or collateralized at June 30, 2024.

- V. **Procedures Performed:** Compare use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** Oklahoma Statutes, Title 11, Section 26-109 requires at least 12.5% of revenues from sales of cemetery lots and from interments to be segregated in a separate Cemetery Care fund restricted to purchasing cemetery land or making cemetery capital improvements. The 12.5% of cemetery lot sales and interments collected during the fiscal year were not transferred in total from the General Fund to the Cemetery Care Fund. The remaining amount to be transferred is \$2.50. The Town transferred this amount in October 2024.

- VI. **Procedures Performed:** Compare 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.

**Findings:** No instances of noncompliance noted.

- VII. **Procedures Performed:** Compare 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.

**Findings:** No such compliance requirements were identified that were applicable to the Town as the Town had no contractual or debt service requirements.. No instances of noncompliance noted.

- VIII. **Procedures Performed:** For the grants received during the year, prepare a schedule of grant funds awarded, received, expended and the remaining balances. Compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

**Findings:** See Exhibit VI. No instances of noncompliance noted.

As to the Amber Development Authority, as of and for the year ended June 30, 2024:

- I. **Procedures Performed:** Prepare a schedule of revenues, expenditures and changes in fund balance-cash basis from the Authority's trial balances and compare the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** See Exhibit V. No instances of noncompliance noted.

- II. **Procedures Performed:** Agree 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.

**Findings:** No unusual reconciling items were noted that did not clear on a timely basis.

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

**Findings:** No instances of noncompliance noted. All deposits were insured or collateralized at June 30, 2024.

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

**Findings:** No instances of noncompliance noted.

- V. **Procedures Performed:** Compare 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:** No instances of noncompliance noted.

- VI. **Procedures Performed:** Compare the Authority'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.

**Findings:** The Authority had no debt, therefore no debt service coverage requirements of bond indentures were evaluated for compliance. No instances of noncompliance noted.

We were engaged by The Town of Amber and the Amber Development Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the additional requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, to meet the requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. 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.

We are required to be independent of The Town of Amber and the Amber Development Authority and to meet our 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 those specified parties.



**rsmeacham**  
CPA's • ADVISORS

Clinton, Oklahoma  
October 11, 2024

**rsmeacham**  
CPA's • ADVISORS

**TOWN OF AMBER, OKLAHOMA**  
**STATEMENT OF CHANGES IN FUND BALANCES -MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Beginning of Year Fund Balances	Current Year Change	End of Year Fund Balances
<b>TOWN (GAAP):</b>			
General Fund	\$ 1,585,506	\$ 187,141	\$ 1,772,647
Cemetery Fund	16,486	2,254	18,740
Law Enforcement Fund	133,625	122,170	255,795
Fire Department Fund	133,346	(7,379)	125,967
Community Center Fund	6,774	535	7,309
Streets and Alley Fund	4,027	711	4,738
Cemetery Care Fund	4,168	1,119	5,287
Cemetery Perpetual Care Fund	45,000	-	45,000
<b>Town Subtotal</b>	<u>1,928,932</u>	<u>306,551</u>	<u>2,235,483</u>
<b>Authority</b>			
Amber Development Authority	38,366	1,168	39,534
<b>Authority Subtotal</b>	<u>38,366</u>	<u>1,168</u>	<u>39,534</u>

See accountant's report.

TOWN OF AMBER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ 1,585,506	\$ 1,585,506	\$ 1,585,506	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	-	199,286	227,684	28,398
Use tax	-	31,147	57,187	26,040
Alcohol beverage tax	-	4,558	4,839	281
Franchise tax	-	9,187	10,179	992
Tobacco tax	-	1,500	2,213	713
<b>Total Taxes</b>	-	245,678	302,101	56,423
<b>Other Revenue</b>				
Grant income	-	-	50,000	50,000
Licenses and permits	-	600	796	196
Investment Income	-	15,000	102,767	87,767
Miscellaneous Income	-	10,000	33,842	23,842
Transfers from other funds	-	80,000	97,677	17,677
<b>Total Other Revenue</b>	-	105,600	285,082	179,482
<b>Total current year resources</b>	-	351,278	587,183	235,905
<b>Amounts available for appropriation</b>	\$ 1,585,506	\$ 1,936,784	\$ 2,172,689	\$ 235,905
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	-	200,000	161,167	38,833
Materials and supplies	-	125,507	100,903	24,604
Capital outlay	-	1,200,000	137,972	1,062,028
Contingency	-	307,315	-	307,315
<b>Total General Government</b>	-	1,832,822	400,042	1,432,780
<b>Other Financing Uses:</b>				
Transfers to other funds	-	60,000	-	60,000
<b>Total Charges to Appropriations</b>	-	1,892,822	400,042	1,492,780
<b>Change in Fund Balance</b>	-	(1,541,544)	187,141	1,728,685
<b>Ending Budgetary Fund Balance</b>	1,585,506	43,962	1,772,647	1,728,685
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			1,772,647	

TOWN OF AMBER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
LAW ENFORCEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ 133,625	\$ 133,625	\$ -
<b>Resources (Inflows):</b>				
Sales tax	-	30,492	30,492	-
Fines and forfeitures	-	181,013	183,128	2,115
Interest	-	8,700	8,700	-
Donations	-	-	52,809	52,809
Miscellaneous	-	50,000	24,025	(25,975)
Grants		8,991	8,991	-
<b>Total current year resources</b>	-	279,196	308,145	28,949
<b>Amounts available for appropriation</b>	\$ -	\$ 412,821	\$ 441,770	\$ 28,949
<b>Charges to Appropriations (Outflows):</b>				
<b>Law Enforcement</b>				
Personal services	-	-	18,455	(18,455)
Other services and charges	-	169,309	51,304	118,005
Capital Outlay	-	130,170	18,539	111,631
<b>Total Law Enforcement</b>	-	299,479	88,298	211,181
<b>Other Financing Uses:</b>				
Transfers to other funds	-	100,000	97,677	2,323
<b>Total Other Financing Uses</b>	-	100,000	97,677	2,323
<b>Total Charges to Appropriations</b>	-	399,479	185,975	213,504
<b>Change in Fund Balance</b>	-	(120,283)	122,170	242,453
<b>Ending Budgetary Fund Balance</b>	-	13,342	255,795	242,453
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			255,795	

TOWN OF AMBER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
FIRE FUND  
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ 133,346	\$ 133,346	\$ -
<b>Resources (Inflows):</b>				
Sales tax	-	45,561	45,561	(0)
Interest	-	7,215	7,215	0
Donations	-	-	7,414	7,414
Miscellaneous	-	13,000	4,932	(8,068)
Grants	-	13,994	13,994	(0)
<b>Total current year resources</b>	-	79,770	79,115	(655)
<b>Amounts available for appropriation</b>	\$ -	\$ 213,116	\$ 212,461	\$ (655)
<b>Charges to Appropriations (Outflows):</b>				
<b>Fire Fund</b>				
Personal services	-	2,140	1,620	520
Other services and charges	-	163,221	72,874	90,347
Capital Outlay	-	47,000	12,000	35,000
<b>Total Fire Fund</b>	-	212,361	86,494	125,867
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>Total Charges to Appropriations</b>	-	212,361	86,494	125,867
<b>Change in Fund Balance</b>	-	(132,591)	(7,379)	125,212
<b>Ending Budgetary Fund Balance</b>	-	755	125,967	125,212
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			125,967	

AMBER DEVELOPMENT AUTHORITY

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>
<b>Operating Revenues:</b>	
Miscellaneous revenue	-
<b>Total Operating Revenues</b>	<u>-</u>
<b>Operating Expenses:</b>	
Maintenance and operations	-
<b>Total Operating Expenses</b>	<u>-</u>
Operating Income	-
<b>Non-Operating Revenues:</b>	
Royalties	1,168
<b>Total Non-Operating Revenues</b>	<u>1,168</u>
<b>Net Income Before Contributions and Transfers</b>	1,168
Transfers in	-
Transfers out	<u>-</u>
<b>Change in fund balance</b>	1,168
<b>Fund Balance - beginning</b>	38,366
<b>Fund Balance - ending</b>	<u><u>39,534</u></u>



Exhibit VI

**TOWN OF AMBER, OKLAHOMA  
SCHEDULE OF GRANTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Grant revenue	Funding period	Project description	Award	Amount received	Amount expended	Receipts less expenditures
Grant received from:						
REAP	2022-2023	REAP-222226	45,000	40,000	40,000	-
TSET	2023-2024	Tobacco Settlement ENDMT Trust	10,000	10,000	10,000	-
OMAG	2023-2024	Body Worn Video Grant	8,991	8,991	8,991	-
State Dept of Agriculture	2024	Fire Operational Grant	9,994	9,994	9,994	-
Operation Round Up	2024	Fire Grant for Safety Equipment	4,000	4,000	4,000	-
						-
		Total	77,985	72,985	72,985	-

\*\*Balance received in prior year

See accountant's report.