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Members of American  
Institute of Certified  
Public Accountants

Members of Oklahoma  
Society of Certified  
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, 2023. 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, 2023:

- 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, 2023.

- 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 \$69. The Town transferred this amount in September 2023.

- 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, 2023:

- 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, 2023.

- 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 & ADVISORS

Clinton, Oklahoma  
August 31, 2023

 **rsmeacham**  
CPA & ADVISORS

**TOWN OF AMBER, OKLAHOMA**  
**STATEMENT OF CHANGES IN FUND BALANCES -MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Beginning of Year Fund Balances	Current Year Change	End of Year Fund Balances
<b>TOWN (GAAP):</b>			
General Fund	\$ 1,579,614	\$ 5,892	\$ 1,585,506
Cemetery Fund	14,232	2,254	16,486
Law Enforcement Fund	120,839	12,786	133,625
Fire Department Fund	111,170	22,176	133,346
Community Center Fund	5,825	949	6,774
Streets and Alley Fund	3,046	981	4,027
Cemetery Care Fund	3,739	429	4,168
Cemetery Perpetual Care Fund	45,000	-	45,000
<b>Town Subtotal</b>	<u>1,883,465</u>	<u>45,467</u>	<u>1,928,932</u>
<b>Authority</b>			
Amber Development Authority	36,178	2,189	38,367
<b>Authority Subtotal</b>	<u>36,178</u>	<u>2,189</u>	<u>38,367</u>

See accountant's report.

**TOWN OF AMBER, OKLAHOMA**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 1,559,296	\$ 1,559,296	\$ 1,579,614	\$ 20,318
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales tax	81,385	81,385	221,429	140,044
Use tax	29,730	29,730	34,607	4,877
Alcohol beverage tax	4,573	4,573	5,064	491
Franchise tax	7,567	7,567	10,208	2,641
Tobacco tax	895	895	1,666	771
<b>Total Taxes</b>	<u>124,150</u>	<u>124,150</u>	<u>272,974</u>	<u>148,824</u>
<b>Other Revenue</b>				
Grant income	-	-	47,315	47,315
Licenses and permits	766	766	731	(35)
Fines and Forfeitures	8,613	8,613	-	(8,613)
Investment Income	1,826	1,826	30,790	28,964
Donations	-	-	45	45
Miscellaneous Income	-	-	16,727	16,727
Transfers from other funds	52,150	52,150	72,095	19,945
<b>Total Other Revenue</b>	<u>63,355</u>	<u>63,355</u>	<u>167,703</u>	<u>104,348</u>
<b>Total current year resources</b>	<u>187,505</u>	<u>187,505</u>	<u>440,677</u>	<u>253,172</u>
<b>Amounts available for appropriation</b>	<u>\$ 1,746,801</u>	<u>\$ 1,746,801</u>	<u>\$ 2,020,291</u>	<u>\$ 273,490</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	180,000	185,000	172,991	12,009
Materials and supplies	216,801	206,801	45,069	161,732
Capital outlay	1,250,000	1,250,000	211,839	1,038,161
<b>Total General Government</b>	<u>1,646,801</u>	<u>1,641,801</u>	<u>429,899</u>	<u>1,211,902</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	100,000	100,000	4,886	95,114
<b>Total Charges to Appropriations</b>	<u>1,746,801</u>	<u>1,741,801</u>	<u>434,785</u>	<u>1,307,016</u>
<b>Change in Fund Balance</b>	(1,559,296)	(1,554,296)	5,892	1,560,188
<b>Ending Budgetary Fund Balance</b>	<u>-</u>	<u>5,000</u>	<u>1,585,506</u>	<u>1,580,506</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>1,585,506</u>	

**TOWN OF AMBER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
LAW ENFORCEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ 120,839	\$ 120,839	\$ -
<b>Resources (Inflows):</b>				
Sales tax	-	17,119	30,567	13,448
Fines and forfeitures	-	57,692	95,265	37,573
Interest	-	1,640	3,039	1,399
Donations	-	2,125	2,220	95
Miscellaneous	-	2,977	7,174	4,197
Transfers from Other Funds	-	4,886	4,886	-
<b>Total current year resources</b>	<u>-</u>	<u>86,439</u>	<u>143,151</u>	<u>56,712</u>
<b>Amounts available for appropriation</b>	<u>\$ -</u>	<u>\$ 207,278</u>	<u>\$ 263,990</u>	<u>\$ 56,712</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	-	17,000	14,582	2,418
Other services and charges	-	54,439	40,116	14,323
Capital Outlay	-	33,804	3,572	30,232
<b>Total General Government</b>	<u>-</u>	<u>105,243</u>	<u>58,270</u>	<u>46,973</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	80,000	72,095	7,905
<b>Total Other Financing Uses</b>	<u>-</u>	<u>80,000</u>	<u>72,095</u>	<u>7,905</u>
<b>Total Charges to Appropriations</b>	<u>-</u>	<u>185,243</u>	<u>130,365</u>	<u>54,878</u>
<b>Change in Fund Balance</b>	<u>-</u>	<u>(98,804)</u>	<u>12,786</u>	<u>111,590</u>
<b>Ending Budgetary Fund Balance</b>	<u>-</u>	<u>22,035</u>	<u>133,625</u>	<u>111,590</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>133,625</u>	

**TOWN OF AMBER, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
FIRE FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ 111,170	\$ 111,170	\$ -
<b>Resources (Inflows):</b>				
Sales tax	-	-	47,341	47,341
Interest	-	-	3,944	3,944
Donations	-	-	10,187	10,187
Miscellaneous	-	-	12,941	12,941
Grants	-	-	14,053	14,053
<b>Total current year resources</b>	<u>-</u>	<u>-</u>	<u>88,466</u>	<u>88,466</u>
<b>Amounts available for appropriation</b>	<u>\$ -</u>	<u>\$ 111,170</u>	<u>\$ 199,636</u>	<u>\$ 88,466</u>
<b>Charges to Appropriations (Outflows):</b>				
<b>General government:</b>				
Personal services	-	1,380	1,320	60
Other services and charges	-	141,174	64,970	76,204
Capital Outlay	-	30,000	-	30,000
<b>Total General Government</b>	<u>-</u>	<u>172,554</u>	<u>66,290</u>	<u>106,264</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Charges to Appropriations</b>	<u>-</u>	<u>172,554</u>	<u>66,290</u>	<u>106,264</u>
<b>Change in Fund Balance</b>	-	(172,554)	22,176	194,729
<b>Ending Budgetary Fund Balance</b>	<u>-</u>	<u>(61,384)</u>	<u>133,346</u>	<u>194,729</u>
<b>UNRESTRICTED FUND BALANCE AT END OF YEAR (MODIFIED CASH BASIS)</b>			<u>133,346</u>	

**AMBER DEVELOPMENT AUTHORITY  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>June 30, 2023</b>
<b>Operating Revenues:</b>	
Miscellaneous revenue	-
Total Operating Revenues	-
<b>Operating Expenses:</b>	
Maintenance and operations	-
Total Operating Expenses	-
Operating Income	-
<b>Non-Operating Revenues:</b>	
Royalties	2,189
Total Non-Operating Revenues	2,189
<b>Net Income Before Contributions and Transfers</b>	2,189
Transfers in	-
Transfers out	-
<b>Change in fund balance</b>	2,189
<b>Fund Balance - beginning</b>	36,178
<b>Fund Balance - ending</b>	38,367



Exhibit VI

TOWN OF AMBER, OKLAHOMA  
 SCHEDULE OF GRANTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Grant revenue	Funding period	Project description	Award	Amount received	Amount expended	Receipts less expenditures
Grant received from:						
REAP	2022-2023	REAP-222226	45,000	5,000	5,000	-
US Dept of the Treasury	2022-2023	ARPA	42,315	42,315	-	42,315
OEC Foundation, Inc	2022-2023	Operation Round Up Grant	4,000	4,000	3,965	35
Law enforcement	2021-2022	Remaining REAP 2021 for police garage	4,886	4,886	4,886	-
OK Department of Agriculture	2022-2023	Fire Operational Grant	10,053	10,053	10,053	-
		<b>Total</b>	<b>106,253</b>	<b>66,254</b>	<b>23,904</b>	<b>42,350</b>

See accountant's report.