

**TOWN OF AMBER**  
June 30, 2012

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Amber  
Amber, Oklahoma

Trustees of the Amber Development Authority  
Amber, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

Grady County Clerk  
Chickasha, Oklahoma

Association of South Central Oklahoma Governments  
Duncan, Oklahoma

Oklahoma Department of Commerce  
Oklahoma City, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Amber and Public Trust, Amber, Oklahoma as of June 30, 2012 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Department Fund-Modified Cash Basis, Budgetary Comparison Schedule of Law Enforcement Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Amber Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2012. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the

form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in fund balance, budgetary comparisons, revenue, expenses, and grant activity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, 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 Town and Development Trust Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2012. Management of the Town of Amber is responsible for the Town'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 American Institute of Certified Public Accountants and the additional requirements in Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3. 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.

### **Procedures and Findings**

As to the **Town of Amber** as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and 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 Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

**Findings:** No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We agreed 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 exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We 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.

**Findings:** No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We 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.

**Findings:** Town had no contractually or debt service requirements. This procedure does not apply.

As to the **Amber Development Authority**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures and changes in fund balances for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **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.

**Findings:** No exceptions were found as a result of applying the procedure.

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4. **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:** Authority was inactive during the fiscal year. This procedure does not apply.

5. **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.

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**Findings:** Authority had no contractual or debt service requirements. This procedure does not apply.

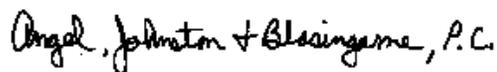
As to the **Town of Amber and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

**Findings:** No exceptions were found as a result of applying the procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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.



Angel, Johnston and Blasingame, P.C.  
September 24, 2012

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<b>TOWN:</b>				
General Fund	\$ 586,922	\$ 491,269	\$ 179,581	\$ 898,610
Street & Alley Fund	2,528	4,346	4,936	1,938
Law Enforcement Fund	201,654	129,821	153,601	177,874
Cemetery Fund	4,913	1,520	853	5,580
Cemetery Care Fund	1,365	185	-	1,550
Community Center Fund	1,912	1,500	50	3,362
Fire Department Fund	84,350	113,073	116,434	80,990
<b>Town Subtotal</b>	<u>883,644</u>	<u>741,716</u>	<u>455,455</u>	<u>1,169,904</u>
<b>PUBLIC TRUST:</b>				
Amber Development Authority	613	-	-	613
<b>Public Trusts Subtotal</b>	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
<b>Overall Totals</b>	<u>\$ 884,257</u>	<u>\$ 741,716</u>	<u>\$ 455,455</u>	<u>\$ 1,170,517</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 588,409.78	\$ 588,409.78	\$ 586,921.78	\$ (1,488.00)
<b>Charges for Services:</b>				
Permit fees	486.00	486.00	115.00	(371.00)
Total Charges for Services	<u>486.00</u>	<u>486.00</u>	<u>115.00</u>	<u>(371.00)</u>
<b>Intergovernmental-Local:</b>				
Franchise tax	5,114.79	5,114.79	5,900.36	785.57
Police Fines	-	-	8,550.00	8,550.00
Total Intergovernmental-Local	<u>5,114.79</u>	<u>5,114.79</u>	<u>14,450.36</u>	<u>9,335.57</u>
<b>Intergovernmental-State:</b>				
Sales tax	72,001.87	72,001.87	79,589.17	7,587.30
Use tax	10,388.71	10,388.71	311,050.88	300,662.17
Alcohol beverage tax	2,602.40	2,602.40	3,157.72	555.32
Tobacco tax	1,029.97	1,029.97	1,469.41	439.44
State Grants	-	-	729.24	729.24
Total Intergovernmental-State	<u>86,022.95</u>	<u>86,022.95</u>	<u>395,996.42</u>	<u>309,973.47</u>
<b>Miscellaneous Revenue:</b>				
Interest	69.08	69.08	42.03	(27.05)
Reimbursements	-	-	305.95	305.95
Miscellaneous	22.50	22.50	2,115.84	2,093.34
Total Miscellaneous Revenue	<u>91.58</u>	<u>91.58</u>	<u>2,463.82</u>	<u>2,372.24</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	<u>78,032.40</u>	<u>78,032.40</u>	<u>78,243.76</u>	<u>211.36</u>
<b>Amounts available for appropriation</b>	<u>758,157.50</u>	<u>758,157.50</u>	<u>1,078,191.14</u>	<u>320,033.64</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	150,000.00	155,000.00	130,396.11	24,603.89
Maintenance & Operations	146,683.19	53,693.19	32,867.34	20,825.85
Capital Outlay	50,000.00	50,000.00	11,804.40	38,195.60
Debt Service	-	-	-	-
Total Other	<u>346,683.19</u>	<u>258,693.19</u>	<u>175,067.85</u>	<u>83,625.34</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>60,000.00</u>	<u>147,990.00</u>	<u>4,513.25</u>	<u>143,476.75</u>
<b>Total Charges to Appropriations</b>	<u>406,683.19</u>	<u>406,683.19</u>	<u>179,581.10</u>	<u>227,102.09</u>
<b>Unallocated (Restricted) Funds</b>	<u>351,474.31</u>	<u>351,474.31</u>	<u>-</u>	<u>351,474.31</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898,610.04</u>	<u>\$ 898,610.04</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**FIRE DEPARTMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 84,349.75	\$ 84,349.75	\$ 84,349.75	\$ -
<b>Revenues</b>	-	24,246.91	108,570.23	84,323.32
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	88,005.00	4,503.25	(83,501.75)
<b>Amounts available for appropriation</b>	84,349.75	196,601.66	197,423.23	821.57
<b>Charges to Appropriations:</b>				
Personal Services	1,000.00	1,000.00	840.00	160.00
Maintenance & Operations	9,303.51	24,565.42	15,597.67	8,967.75
Capital Outlay	1,000.00	108,540.00	99,996.00	8,544.00
Debt Service	-	-	-	-
Total Other	11,303.51	134,105.42	116,433.67	17,671.75
<b>Other Financing Uses:</b>				
Transfers to other funds	-	15,000.00	-	15,000.00
<b>Total Charges to Appropriations</b>	11,303.51	149,105.42	116,433.67	32,671.75
<b>Unallocated (Restricted) Funds</b>	73,046.24	47,496.24	-	47,496.24
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 80,989.56	\$ 80,989.56

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**LAW ENFORCEMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 187,773.38	\$ 187,773.38	\$ 201,653.70	\$ 13,880.32
<b>Revenues</b>	-	14,967.95	129,821.48	114,853.53
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	112,770.69	-	(112,770.69)
<b>Amounts available for appropriation</b>	187,773.38	315,512.02	331,475.18	15,963.16
<b>Charges to Appropriations:</b>				
Personal Services	6,000.00	9,000.00	8,574.71	425.29
Maintenance & Operations	21,204.02	75,942.66	33,023.99	42,918.67
Capital Outlay	31,000.00	41,000.00	34,858.32	6,141.68
Debt Service	-	-	-	-
Total Other	58,204.02	125,942.66	76,457.02	49,485.64
<b>Other Financing Uses:</b>				
Transfers to other funds	20,000.00	80,000.00	77,143.76	2,856.24
<b>Total Charges to Appropriations</b>	78,204.02	205,942.66	153,600.78	52,341.88
<b>Unallocated (Restricted) Funds</b>	109,569.36	109,569.36	-	109,569.36
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 177,874.40	\$ 177,874.40

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS  
AMBER DEVELOPMENT AUTHORITY  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<b>Amber Development Authority</b>
<b>Operating Revenues:</b>	
Refunds	\$ 0
Total Operating Revenue	<u>0</u>
<b>Operating Expenses:</b>	
Bank service charges	0
Total Operating Expenses	<u>0</u>
Operating Income (Loss)	<u>0</u>
<b>Non-Operating Revenues (Expenses):</b>	
Capital outlay	
Debt service	
Total Non-Operating Revenues (Expenses)	<u>0</u>
<b>Net Income (Loss) Before Contributions and Transfers</b>	<u>0</u>
Capital contributions	
Transfers in	
Transfers out	
<b>Changes in Fund Balance</b>	<u>0</u>
<b>Fund Balance - beginning</b>	<u>613</u>
<b>Fund Balance - ending</b>	<u>\$ 613</u>

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
<b>TOWN:</b>							
OK Department of Agriculture - Fire Operations	4,413	-	-	-	4,413	4,413	-
Rural Fire Matching	15,980	-	-	-	-	15,980	(15,980)
Association of South Central Oklahoma - 14693 CENA 12	729	-	-	-	729	729	-
REAP Amber-112252	30,000	-	-	-	-	-	-
Department of Commerce - 14569 CDBG 10	99,850	-	-	-	83,497	83,497	-
<b>Town Subtotal</b>	<u>\$ 150,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>
<b>PUBLIC TRUST:</b>							
No Activity in Current Year	-	-	-	-	-	-	-
<b>Trust Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Overall Totals</b>	<u>\$ 150,972</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>

**TOWN OF AMBER**  
June 30, 2012

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

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Amber, Oklahoma

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Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in fund balance, budgetary comparisons, revenue, expenses, and grant activity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and 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 Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

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

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**Findings:** Town had no contractually or debt service requirements. This procedure does not apply.

As to the **Amber Development Authority**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures and changes in fund balances for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

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**Findings:** Authority had no contractual or debt service requirements. This procedure does not apply.

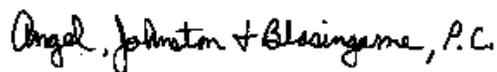
As to the **Town of Amber and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

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We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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.



Angel, Johnston and Blasingame, P.C.  
September 24, 2012

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<b>TOWN:</b>				
General Fund	\$ 586,922	\$ 491,269	\$ 179,581	\$ 898,610
Street & Alley Fund	2,528	4,346	4,936	1,938
Law Enforcement Fund	201,654	129,821	153,601	177,874
Cemetery Fund	4,913	1,520	853	5,580
Cemetery Care Fund	1,365	185	-	1,550
Community Center Fund	1,912	1,500	50	3,362
Fire Department Fund	84,350	113,073	116,434	80,990
<b>Town Subtotal</b>	<u>883,644</u>	<u>741,716</u>	<u>455,455</u>	<u>1,169,904</u>
<b>PUBLIC TRUST:</b>				
Amber Development Authority	613	-	-	613
<b>Public Trusts Subtotal</b>	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
<b>Overall Totals</b>	<u>\$ 884,257</u>	<u>\$ 741,716</u>	<u>\$ 455,455</u>	<u>\$ 1,170,517</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 588,409.78	\$ 588,409.78	\$ 586,921.78	\$ (1,488.00)
<b>Charges for Services:</b>				
Permit fees	486.00	486.00	115.00	(371.00)
Total Charges for Services	<u>486.00</u>	<u>486.00</u>	<u>115.00</u>	<u>(371.00)</u>
<b>Intergovernmental-Local:</b>				
Franchise tax	5,114.79	5,114.79	5,900.36	785.57
Police Fines	-	-	8,550.00	8,550.00
Total Intergovernmental-Local	<u>5,114.79</u>	<u>5,114.79</u>	<u>14,450.36</u>	<u>9,335.57</u>
<b>Intergovernmental-State:</b>				
Sales tax	72,001.87	72,001.87	79,589.17	7,587.30
Use tax	10,388.71	10,388.71	311,050.88	300,662.17
Alcohol beverage tax	2,602.40	2,602.40	3,157.72	555.32
Tobacco tax	1,029.97	1,029.97	1,469.41	439.44
State Grants	-	-	729.24	729.24
Total Intergovernmental-State	<u>86,022.95</u>	<u>86,022.95</u>	<u>395,996.42</u>	<u>309,973.47</u>
<b>Miscellaneous Revenue:</b>				
Interest	69.08	69.08	42.03	(27.05)
Reimbursements	-	-	305.95	305.95
Miscellaneous	22.50	22.50	2,115.84	2,093.34
Total Miscellaneous Revenue	<u>91.58</u>	<u>91.58</u>	<u>2,463.82</u>	<u>2,372.24</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	<u>78,032.40</u>	<u>78,032.40</u>	<u>78,243.76</u>	<u>211.36</u>
<b>Amounts available for appropriation</b>	<u>758,157.50</u>	<u>758,157.50</u>	<u>1,078,191.14</u>	<u>320,033.64</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	150,000.00	155,000.00	130,396.11	24,603.89
Maintenance & Operations	146,683.19	53,693.19	32,867.34	20,825.85
Capital Outlay	50,000.00	50,000.00	11,804.40	38,195.60
Debt Service	-	-	-	-
Total Other	<u>346,683.19</u>	<u>258,693.19</u>	<u>175,067.85</u>	<u>83,625.34</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>60,000.00</u>	<u>147,990.00</u>	<u>4,513.25</u>	<u>143,476.75</u>
<b>Total Charges to Appropriations</b>	<u>406,683.19</u>	<u>406,683.19</u>	<u>179,581.10</u>	<u>227,102.09</u>
<b>Unallocated (Restricted) Funds</b>	<u>351,474.31</u>	<u>351,474.31</u>	<u>-</u>	<u>351,474.31</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898,610.04</u>	<u>\$ 898,610.04</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**FIRE DEPARTMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 84,349.75	\$ 84,349.75	\$ 84,349.75	\$ -
<b>Revenues</b>	-	24,246.91	108,570.23	84,323.32
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	88,005.00	4,503.25	(83,501.75)
<b>Amounts available for appropriation</b>	<u>84,349.75</u>	<u>196,601.66</u>	<u>197,423.23</u>	<u>821.57</u>
<b>Charges to Appropriations:</b>				
Personal Services	1,000.00	1,000.00	840.00	160.00
Maintenance & Operations	9,303.51	24,565.42	15,597.67	8,967.75
Capital Outlay	1,000.00	108,540.00	99,996.00	8,544.00
Debt Service	-	-	-	-
Total Other	<u>11,303.51</u>	<u>134,105.42</u>	<u>116,433.67</u>	<u>17,671.75</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	15,000.00	-	15,000.00
<b>Total Charges to Appropriations</b>	<u>11,303.51</u>	<u>149,105.42</u>	<u>116,433.67</u>	<u>32,671.75</u>
<b>Unallocated (Restricted) Funds</b>	<u>73,046.24</u>	<u>47,496.24</u>	<u>-</u>	<u>47,496.24</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,989.56</u>	<u>\$ 80,989.56</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**LAW ENFORCEMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 187,773.38	\$ 187,773.38	\$ 201,653.70	\$ 13,880.32
<b>Revenues</b>	-	14,967.95	129,821.48	114,853.53
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	112,770.69	-	(112,770.69)
<b>Amounts available for appropriation</b>	187,773.38	315,512.02	331,475.18	15,963.16
<b>Charges to Appropriations:</b>				
Personal Services	6,000.00	9,000.00	8,574.71	425.29
Maintenance & Operations	21,204.02	75,942.66	33,023.99	42,918.67
Capital Outlay	31,000.00	41,000.00	34,858.32	6,141.68
Debt Service	-	-	-	-
Total Other	58,204.02	125,942.66	76,457.02	49,485.64
<b>Other Financing Uses:</b>				
Transfers to other funds	20,000.00	80,000.00	77,143.76	2,856.24
<b>Total Charges to Appropriations</b>	78,204.02	205,942.66	153,600.78	52,341.88
<b>Unallocated (Restricted) Funds</b>	109,569.36	109,569.36	-	109,569.36
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 177,874.40	\$ 177,874.40

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS  
AMBER DEVELOPMENT AUTHORITY  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<b>Amber Development Authority</b>
<b>Operating Revenues:</b>	
Refunds	\$ 0
Total Operating Revenue	<u>0</u>
<b>Operating Expenses:</b>	
Bank service charges	0
Total Operating Expenses	<u>0</u>
Operating Income (Loss)	<u>0</u>
<b>Non-Operating Revenues (Expenses):</b>	
Capital outlay	
Debt service	
Total Non-Operating Revenues (Expenses)	<u>0</u>
<b>Net Income (Loss) Before Contributions and Transfers</b>	0
Capital contributions	
Transfers in	
Transfers out	
<b>Changes in Fund Balance</b>	0
<b>Fund Balance - beginning</b>	<u>613</u>
<b>Fund Balance - ending</b>	<u><u>\$ 613</u></u>

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
<b>TOWN:</b>							
OK Department of Agriculture - Fire Operations	4,413	-	-	-	4,413	4,413	-
Rural Fire Matching	15,980	-	-	-	-	15,980	(15,980)
Association of South Central Oklahoma - 14693 CENA 12	729	-	-	-	729	729	-
REAP Amber-112252	30,000	-	-	-	-	-	-
Department of Commerce - 14569 CDBG 10	99,850	-	-	-	83,497	83,497	-
<b>Town Subtotal</b>	<u>\$ 150,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>
<b>PUBLIC TRUST:</b>							
No Activity in Current Year	-	-	-	-	-	-	-
<b>Trust Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Overall Totals</b>	<u>\$ 150,972</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>

**TOWN OF AMBER**  
June 30, 2012

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Amber  
Amber, Oklahoma

Trustees of the Amber Development Authority  
Amber, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

Grady County Clerk  
Chickasha, Oklahoma

Association of South Central Oklahoma Governments  
Duncan, Oklahoma

Oklahoma Department of Commerce  
Oklahoma City, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Amber and Public Trust, Amber, Oklahoma as of June 30, 2012 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Department Fund-Modified Cash Basis, Budgetary Comparison Schedule of Law Enforcement Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Amber Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2012. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the

form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in fund balance, budgetary comparisons, revenue, expenses, and grant activity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, 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 Town and Development Trust Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2012. Management of the Town of Amber is responsible for the Town'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 American Institute of Certified Public Accountants and the additional requirements in Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3. 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.

### **Procedures and Findings**

As to the **Town of Amber** as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and 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 Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

**Findings:** No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We agreed 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 exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We 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.

**Findings:** No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We 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.

**Findings:** Town had no contractually or debt service requirements. This procedure does not apply.

As to the **Amber Development Authority**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures and changes in fund balances for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **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.

**Findings:** No exceptions were found as a result of applying the procedure.

3. **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:** No exceptions were found as a result of applying the procedure.

4. **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:** Authority was inactive during the fiscal year. This procedure does not apply.

5. **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:** Authority was inactive during the fiscal year. This procedure does not apply.

6. **Procedures Performed:** We compared 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:** Authority had no contractual or debt service requirements. This procedure does not apply.

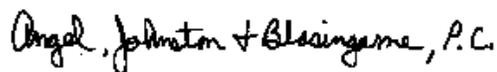
As to the **Town of Amber and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

**Findings:** No exceptions were found as a result of applying the procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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.



Angel, Johnston and Blasingame, P.C.  
September 24, 2012

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<b>TOWN:</b>				
General Fund	\$ 586,922	\$ 491,269	\$ 179,581	\$ 898,610
Street & Alley Fund	2,528	4,346	4,936	1,938
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<b>Town Subtotal</b>	<u>883,644</u>	<u>741,716</u>	<u>455,455</u>	<u>1,169,904</u>
<b>PUBLIC TRUST:</b>				
Amber Development Authority	613	-	-	613
<b>Public Trusts Subtotal</b>	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
<b>Overall Totals</b>	<u>\$ 884,257</u>	<u>\$ 741,716</u>	<u>\$ 455,455</u>	<u>\$ 1,170,517</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 588,409.78	\$ 588,409.78	\$ 586,921.78	\$ (1,488.00)
<b>Charges for Services:</b>				
Permit fees	486.00	486.00	115.00	(371.00)
Total Charges for Services	<u>486.00</u>	<u>486.00</u>	<u>115.00</u>	<u>(371.00)</u>
<b>Intergovernmental-Local:</b>				
Franchise tax	5,114.79	5,114.79	5,900.36	785.57
Police Fines	-	-	8,550.00	8,550.00
Total Intergovernmental-Local	<u>5,114.79</u>	<u>5,114.79</u>	<u>14,450.36</u>	<u>9,335.57</u>
<b>Intergovernmental-State:</b>				
Sales tax	72,001.87	72,001.87	79,589.17	7,587.30
Use tax	10,388.71	10,388.71	311,050.88	300,662.17
Alcohol beverage tax	2,602.40	2,602.40	3,157.72	555.32
Tobacco tax	1,029.97	1,029.97	1,469.41	439.44
State Grants	-	-	729.24	729.24
Total Intergovernmental-State	<u>86,022.95</u>	<u>86,022.95</u>	<u>395,996.42</u>	<u>309,973.47</u>
<b>Miscellaneous Revenue:</b>				
Interest	69.08	69.08	42.03	(27.05)
Reimbursements	-	-	305.95	305.95
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<b>Non-Revenue Receipts:</b>				
Transfers from other funds	<u>78,032.40</u>	<u>78,032.40</u>	<u>78,243.76</u>	<u>211.36</u>
<b>Amounts available for appropriation</b>	<u>758,157.50</u>	<u>758,157.50</u>	<u>1,078,191.14</u>	<u>320,033.64</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	150,000.00	155,000.00	130,396.11	24,603.89
Maintenance & Operations	146,683.19	53,693.19	32,867.34	20,825.85
Capital Outlay	50,000.00	50,000.00	11,804.40	38,195.60
Debt Service	-	-	-	-
Total Other	<u>346,683.19</u>	<u>258,693.19</u>	<u>175,067.85</u>	<u>83,625.34</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>60,000.00</u>	<u>147,990.00</u>	<u>4,513.25</u>	<u>143,476.75</u>
<b>Total Charges to Appropriations</b>	<u>406,683.19</u>	<u>406,683.19</u>	<u>179,581.10</u>	<u>227,102.09</u>
<b>Unallocated (Restricted) Funds</b>	<u>351,474.31</u>	<u>351,474.31</u>	<u>-</u>	<u>351,474.31</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898,610.04</u>	<u>\$ 898,610.04</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**FIRE DEPARTMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 84,349.75	\$ 84,349.75	\$ 84,349.75	\$ -
<b>Revenues</b>	-	24,246.91	108,570.23	84,323.32
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	88,005.00	4,503.25	(83,501.75)
<b>Amounts available for appropriation</b>	<u>84,349.75</u>	<u>196,601.66</u>	<u>197,423.23</u>	<u>821.57</u>
<b>Charges to Appropriations:</b>				
Personal Services	1,000.00	1,000.00	840.00	160.00
Maintenance & Operations	9,303.51	24,565.42	15,597.67	8,967.75
Capital Outlay	1,000.00	108,540.00	99,996.00	8,544.00
Debt Service	-	-	-	-
Total Other	<u>11,303.51</u>	<u>134,105.42</u>	<u>116,433.67</u>	<u>17,671.75</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	15,000.00	-	15,000.00
<b>Total Charges to Appropriations</b>	<u>11,303.51</u>	<u>149,105.42</u>	<u>116,433.67</u>	<u>32,671.75</u>
<b>Unallocated (Restricted) Funds</b>	<u>73,046.24</u>	<u>47,496.24</u>	<u>-</u>	<u>47,496.24</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,989.56</u>	<u>\$ 80,989.56</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**LAW ENFORCEMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 187,773.38	\$ 187,773.38	\$ 201,653.70	\$ 13,880.32
<b>Revenues</b>	-	14,967.95	129,821.48	114,853.53
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	112,770.69	-	(112,770.69)
<b>Amounts available for appropriation</b>	187,773.38	315,512.02	331,475.18	15,963.16
<b>Charges to Appropriations:</b>				
Personal Services	6,000.00	9,000.00	8,574.71	425.29
Maintenance & Operations	21,204.02	75,942.66	33,023.99	42,918.67
Capital Outlay	31,000.00	41,000.00	34,858.32	6,141.68
Debt Service	-	-	-	-
Total Other	58,204.02	125,942.66	76,457.02	49,485.64
<b>Other Financing Uses:</b>				
Transfers to other funds	20,000.00	80,000.00	77,143.76	2,856.24
<b>Total Charges to Appropriations</b>	78,204.02	205,942.66	153,600.78	52,341.88
<b>Unallocated (Restricted) Funds</b>	109,569.36	109,569.36	-	109,569.36
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 177,874.40	\$ 177,874.40

**TOWN OF AMBER AND PUBLIC TRUST**  
**Amber, Oklahoma**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
**AMBER DEVELOPMENT AUTHORITY**  
**For the Fiscal Year Ended June 30, 2012**  
**(Unaudited)**

		<b>Amber Development Authority</b>
<b>Operating Revenues:</b>		
Refunds	\$	0
Total Operating Revenue		<u>0</u>
<b>Operating Expenses:</b>		
Bank service charges		0
Total Operating Expenses		<u>0</u>
Operating Income (Loss)		<u>0</u>
<b>Non-Operating Revenues (Expenses):</b>		
Capital outlay		
Debt service		
Total Non-Operating Revenues (Expenses)		<u>0</u>
<b>Net Income (Loss) Before Contributions and Transfers</b>		0
Capital contributions		
Transfers in		
Transfers out		
<b>Changes in Fund Balance</b>		0
<b>Fund Balance - beginning</b>		<u>613</u>
<b>Fund Balance - ending</b>	\$	<u><u>613</u></u>

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
<b>TOWN:</b>							
OK Department of Agriculture - Fire Operations	4,413	-	-	-	4,413	4,413	-
Rural Fire Matching	15,980	-	-	-	-	15,980	(15,980)
Association of South Central Oklahoma - 14693 CENA 12	729	-	-	-	729	729	-
REAP Amber-112252	30,000	-	-	-	-	-	-
Department of Commerce - 14569 CDBG 10	99,850	-	-	-	83,497	83,497	-
<b>Town Subtotal</b>	<u>\$ 150,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>
<b>PUBLIC TRUST:</b>							
No Activity in Current Year	-	-	-	-	-	-	-
<b>Trust Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Overall Totals</b>	<u>\$ 150,972</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>

**TOWN OF AMBER**  
June 30, 2012

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Amber  
Amber, Oklahoma

Trustees of the Amber Development Authority  
Amber, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

Grady County Clerk  
Chickasha, Oklahoma

Association of South Central Oklahoma Governments  
Duncan, Oklahoma

Oklahoma Department of Commerce  
Oklahoma City, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Amber and Public Trust, Amber, Oklahoma as of June 30, 2012 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Department Fund-Modified Cash Basis, Budgetary Comparison Schedule of Law Enforcement Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Amber Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2012. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the

form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in fund balance, budgetary comparisons, revenue, expenses, and grant activity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, 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 Town and Development Trust Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2012. Management of the Town of Amber is responsible for the Town'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 American Institute of Certified Public Accountants and the additional requirements in Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3. 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.

### **Procedures and Findings**

As to the **Town of Amber** as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and 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 Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

**Findings:** No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We agreed 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 exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

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

**Findings:** No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We 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.

**Findings:** No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We 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.

**Findings:** Town had no contractually or debt service requirements. This procedure does not apply.

As to the **Amber Development Authority**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures and changes in fund balances for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

**Findings:** No exceptions were found as a result of applying the procedure.

2. **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.

**Findings:** No exceptions were found as a result of applying the procedure.

3. **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:** No exceptions were found as a result of applying the procedure.

4. **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:** Authority was inactive during the fiscal year. This procedure does not apply.

5. **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:** Authority was inactive during the fiscal year. This procedure does not apply.

6. **Procedures Performed:** We compared 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:** Authority had no contractual or debt service requirements. This procedure does not apply.

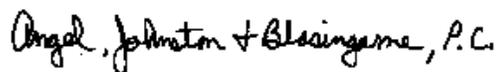
As to the **Town of Amber and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2012:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

**Findings:** No exceptions were found as a result of applying the procedure.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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.



Angel, Johnston and Blasingame, P.C.  
September 24, 2012

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balance</u>
<b>TOWN:</b>				
General Fund	\$ 586,922	\$ 491,269	\$ 179,581	\$ 898,610
Street & Alley Fund	2,528	4,346	4,936	1,938
Law Enforcement Fund	201,654	129,821	153,601	177,874
Cemetery Fund	4,913	1,520	853	5,580
Cemetery Care Fund	1,365	185	-	1,550
Community Center Fund	1,912	1,500	50	3,362
Fire Department Fund	84,350	113,073	116,434	80,990
<b>Town Subtotal</b>	<u>883,644</u>	<u>741,716</u>	<u>455,455</u>	<u>1,169,904</u>
<b>PUBLIC TRUST:</b>				
Amber Development Authority	613	-	-	613
<b>Public Trusts Subtotal</b>	<u>613</u>	<u>-</u>	<u>-</u>	<u>613</u>
<b>Overall Totals</b>	<u>\$ 884,257</u>	<u>\$ 741,716</u>	<u>\$ 455,455</u>	<u>\$ 1,170,517</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**GENERAL FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 588,409.78	\$ 588,409.78	\$ 586,921.78	\$ (1,488.00)
<b>Charges for Services:</b>				
Permit fees	486.00	486.00	115.00	(371.00)
Total Charges for Services	<u>486.00</u>	<u>486.00</u>	<u>115.00</u>	<u>(371.00)</u>
<b>Intergovernmental-Local:</b>				
Franchise tax	5,114.79	5,114.79	5,900.36	785.57
Police Fines	-	-	8,550.00	8,550.00
Total Intergovernmental-Local	<u>5,114.79</u>	<u>5,114.79</u>	<u>14,450.36</u>	<u>9,335.57</u>
<b>Intergovernmental-State:</b>				
Sales tax	72,001.87	72,001.87	79,589.17	7,587.30
Use tax	10,388.71	10,388.71	311,050.88	300,662.17
Alcohol beverage tax	2,602.40	2,602.40	3,157.72	555.32
Tobacco tax	1,029.97	1,029.97	1,469.41	439.44
State Grants	-	-	729.24	729.24
Total Intergovernmental-State	<u>86,022.95</u>	<u>86,022.95</u>	<u>395,996.42</u>	<u>309,973.47</u>
<b>Miscellaneous Revenue:</b>				
Interest	69.08	69.08	42.03	(27.05)
Reimbursements	-	-	305.95	305.95
Miscellaneous	22.50	22.50	2,115.84	2,093.34
Total Miscellaneous Revenue	<u>91.58</u>	<u>91.58</u>	<u>2,463.82</u>	<u>2,372.24</u>
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	<u>78,032.40</u>	<u>78,032.40</u>	<u>78,243.76</u>	<u>211.36</u>
<b>Amounts available for appropriation</b>	<u>758,157.50</u>	<u>758,157.50</u>	<u>1,078,191.14</u>	<u>320,033.64</u>
<b>Charges to Appropriations:</b>				
<b>Other:</b>				
Personal Services	150,000.00	155,000.00	130,396.11	24,603.89
Maintenance & Operations	146,683.19	53,693.19	32,867.34	20,825.85
Capital Outlay	50,000.00	50,000.00	11,804.40	38,195.60
Debt Service	-	-	-	-
Total Other	<u>346,683.19</u>	<u>258,693.19</u>	<u>175,067.85</u>	<u>83,625.34</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	<u>60,000.00</u>	<u>147,990.00</u>	<u>4,513.25</u>	<u>143,476.75</u>
<b>Total Charges to Appropriations</b>	<u>406,683.19</u>	<u>406,683.19</u>	<u>179,581.10</u>	<u>227,102.09</u>
<b>Unallocated (Restricted) Funds</b>	<u>351,474.31</u>	<u>351,474.31</u>	<u>-</u>	<u>351,474.31</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898,610.04</u>	<u>\$ 898,610.04</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**FIRE DEPARTMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 84,349.75	\$ 84,349.75	\$ 84,349.75	\$ -
<b>Revenues</b>	-	24,246.91	108,570.23	84,323.32
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	88,005.00	4,503.25	(83,501.75)
<b>Amounts available for appropriation</b>	<u>84,349.75</u>	<u>196,601.66</u>	<u>197,423.23</u>	<u>821.57</u>
<b>Charges to Appropriations:</b>				
Personal Services	1,000.00	1,000.00	840.00	160.00
Maintenance & Operations	9,303.51	24,565.42	15,597.67	8,967.75
Capital Outlay	1,000.00	108,540.00	99,996.00	8,544.00
Debt Service	-	-	-	-
Total Other	<u>11,303.51</u>	<u>134,105.42</u>	<u>116,433.67</u>	<u>17,671.75</u>
<b>Other Financing Uses:</b>				
Transfers to other funds	-	15,000.00	-	15,000.00
<b>Total Charges to Appropriations</b>	<u>11,303.51</u>	<u>149,105.42</u>	<u>116,433.67</u>	<u>32,671.75</u>
<b>Unallocated (Restricted) Funds</b>	<u>73,046.24</u>	<u>47,496.24</u>	<u>-</u>	<u>47,496.24</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,989.56</u>	<u>\$ 80,989.56</u>

**TOWN OF AMBER AND PUBLIC TRUST**  
Amber, Oklahoma

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS**  
**LAW ENFORCEMENT FUND**  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 187,773.38	\$ 187,773.38	\$ 201,653.70	\$ 13,880.32
<b>Revenues</b>	-	14,967.95	129,821.48	114,853.53
<b>Non-Revenue Receipts:</b>				
Transfers from other funds	-	112,770.69	-	(112,770.69)
<b>Amounts available for appropriation</b>	187,773.38	315,512.02	331,475.18	15,963.16
<b>Charges to Appropriations:</b>				
Personal Services	6,000.00	9,000.00	8,574.71	425.29
Maintenance & Operations	21,204.02	75,942.66	33,023.99	42,918.67
Capital Outlay	31,000.00	41,000.00	34,858.32	6,141.68
Debt Service	-	-	-	-
Total Other	58,204.02	125,942.66	76,457.02	49,485.64
<b>Other Financing Uses:</b>				
Transfers to other funds	20,000.00	80,000.00	77,143.76	2,856.24
<b>Total Charges to Appropriations</b>	78,204.02	205,942.66	153,600.78	52,341.88
<b>Unallocated (Restricted) Funds</b>	109,569.36	109,569.36	-	109,569.36
<b>Ending Budgetary Fund Balance</b>	\$ -	\$ -	\$ 177,874.40	\$ 177,874.40

**TOWN OF AMBER AND PUBLIC TRUST**  
**Amber, Oklahoma**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS**  
**AMBER DEVELOPMENT AUTHORITY**  
**For the Fiscal Year Ended June 30, 2012**  
**(Unaudited)**

		<b>Amber Development Authority</b>
<b>Operating Revenues:</b>		
Refunds	\$	0
Total Operating Revenue		<u>0</u>
<b>Operating Expenses:</b>		
Bank service charges		0
Total Operating Expenses		<u>0</u>
Operating Income (Loss)		<u>0</u>
<b>Non-Operating Revenues (Expenses):</b>		
Capital outlay		
Debt service		
Total Non-Operating Revenues (Expenses)		<u>0</u>
<b>Net Income (Loss) Before Contributions and Transfers</b>		0
Capital contributions		
Transfers in		
Transfers out		
<b>Changes in Fund Balance</b>		0
<b>Fund Balance - beginning</b>		<u>613</u>
<b>Fund Balance - ending</b>	\$	<u><u>613</u></u>

TOWN OF AMBER AND PUBLIC TRUST  
Amber, Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS  
For the Fiscal Year Ended June 30, 2012  
(Unaudited)

	<u>Award Amount</u>	<u>Prior Year(s) Receipts</u>	<u>Prior Year(s) Disbursements</u>	<u>Beginning of Year Unexpended Grant Funds</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Unexpended Grant Funds</u>
<b>TOWN:</b>							
OK Department of Agriculture - Fire Operations	4,413	-	-	-	4,413	4,413	-
Rural Fire Matching	15,980	-	-	-	-	15,980	(15,980)
Association of South Central Oklahoma - 14693 CENA 12	729	-	-	-	729	729	-
REAP Amber-112252	30,000	-	-	-	-	-	-
Department of Commerce - 14569 CDBG 10	99,850	-	-	-	83,497	83,497	-
<b>Town Subtotal</b>	<u>\$ 150,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>
<b>PUBLIC TRUST:</b>							
No Activity in Current Year	-	-	-	-	-	-	-
<b>Trust Subtotal</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Overall Totals</b>	<u>\$ 150,972</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,639</u>	<u>\$ 104,619</u>	<u>\$ (15,980)</u>