

WILLIAM K. GAUER

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Office of the State Auditor and Inspector
State of Oklahoma
2300 North Lincoln Boulevard, Room 100
Oklahoma City, OK 73105

I have compiled the 2013-14 Annual Survey of City and Town Finances of the Town of Longdale, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My 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 and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.


William K. Gauer, CPA

October 31, 2014

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

Town of Longdale

Name
PO Box 249

Address

City
Longdale

State
OK

ZIP Code
73755

IMPORTANT
 This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 17, Section 17-105.1 of Title 17, SSARS 193.27 requires an accountant's completion report to accompany this form.
 This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending **2014**. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.
 This report, principally for planning purposes at the local, State, and national level, is made by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.
 When completed, please file electronically at www.sai.ok.gov.

DUE DATE: Six months after Fiscal Year-End

RETURN TO Office of the Auditor and Inspector
 State of Oklahoma at www.sai.ok.gov

Part I
TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Onlt cents)	Item	Amount (Onlt cents)
1. Property taxes — General fund, building fund, and sinking fund	781	6. Use tax	728
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government. Shares of taxes imposed by another government are to be reported under part 1A below.	799	3. Occupation and business licensing and permits	728
a. General sales tax	\$50,890	a. Enter here licenses and inspection charges on occupations and businesses for example, inspection of restaurants, restaurants, and food manufacturing permits, food handler permits, plumbing permits, vehicle licenses, dogs, animal tags, vending permits, and liquor licenses, business licenses, etc.	\$20
b. Franchise fee or tax	115	b. Other licensing and permits	728
c. Cigarette tax	\$8,465	c. Other — Specify	\$52
d. Hotel/Motel	\$578	4. Other — Specify	799
e. Cigarette tax	119		

Part 1A
INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part 1, any taxes imposed by your government which were collected for it by another government.
Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.
Column (c) — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Onlt cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C38	D38	E38
1. Alcoholic beverage tax	\$2,400		
2. Street and highways	C46	D46	E46
	\$762		
3. Health or hospital	C42	D42	E42
4. Grants received for water utilities	C81	D81	E81
5. Grants received for waste water utilities	C88	D88	E88
6. Grants received for housing, economic, and community development	C66	D66	E66
7. Airports	C84	D84	E84
8. Mass transit/ rail and/or bus system	C89	D89	E89
9. Grants received for transportation	C89	D89	E89
10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — <i>Include in the appropriate box, receipts from various payments such as —</i>	C89	D89	E89
a. Parks and recreation (BOR or HUD)	C90	D90	E90
b. Public safety	\$4,474		
c. Job training	C88	D88	E88
d. Library grants	C88	D88	E88
e. Other — Specify	C88	D88	E88
f. Other — Specify	C88	D88	E88

Part 1B
OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all kinds other than the exceptions noted in the special instructions.

	Amount (Onlt cents)	Amount (Onlt cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A41	A48
a. Water supply system	\$99,322	
b. Electric power system	A42	A41
c. Gas supply system	A43	A48
d. Transit	A44	
2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	A45	A49
a. Sewerage charges		A41
b. Refuse collection charges		A41
c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.		A48

PART 8 OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

2. Other sales and service revenue — Continued	Amount (Doll cents)	Amount (Doll cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	U41	U22
e. Airports — Include rentals and gross sales of gas and oil.	U41	U22
f. Parking facilities (parking lots, garages, parking meters)	U40	U22
g. Municipal housing project rentals (gross)	U50	U41
h. Ambulance services	U49	U50
i. Miscellaneous commercial activities (cemeteries)	U43	U50
j. Other (including miscellaneous fee collections)	U49	U50
3. Special assessments — Compulsory contributions and reimbursements from owners or property beneficiaries for improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.	U61	U50
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	U50
Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE		TOTAL miscellaneous other revenue
Phrase note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.		Sum of items 10a–10c. →
Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.		\$3,227
Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement		
Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.		
Column (c) — Report construction outlays from all sources, i.e., bond proceeds, assessments, grants, etc.		

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	Construction (c)	Purchase of land, equipment, and structures (d)

GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment, and collection, central accounts and purchasing services, budgeting, etc. (including related data processing, information technology).	E23	E26	F23	G26
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	E23	E26	F23	G26
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	E29	F29	G29
4. Social services	E79	E79	F79	G79

HEALTH AND WELFARE	E29	E36	F36	G36
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E29	E36	F36	G36
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.	E29	E36	F36	G36
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77	E77	F77	G77

8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32	G32
9. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32	G32

TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21 if street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.	E44	E44	F44	G44
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.	E46	E46	F46	G46
11. Municipal airports	E21	E21	F21	G21

12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60	E60	F60	G60
PUBLIC SAFETY	E62	E62	F62	G62
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners, special police for highways, turnpikes, bridges, and vehicular control; vehicular inspection activities, and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	E62	E62	F62	G62
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24	E24	F24	G24

14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24	E24	F24	G24
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PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E64	E64	F64	G64
16. Other corrections — Probation and parole activities — But exclude lock-up operations (report in item 15).	E65	E65	F65	G65
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E66	E66	F66	G66
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services				
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E52	E52	F52	G52
20. Libraries — Include payments to non-governmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	E51	E51	F51	G51
UTILITIES				
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).				
a. Water supply system	\$28,944	\$55,519		
b. Electric power supply	E02	E02	F02	G02
c. Gas supply system	E03	E03	F03	G03
d. Transit system	E04	E04	F04	G04
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E05	E05	F05	G05
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E01	E01	F01	G01
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I91		
b. Electric power supply		I92		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I89		
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E56	E56	F56	G56
b. Economic development	E57	E57	F57	G57
c. Civil defense	E69	E69	F69	G69
d. Cemetery operations and maintenance	E73	E73	F73	G73
e. Miscellaneous commercial activities	E75	E75	F75	G75
f. _____				
g. _____				
h. _____				

Part III INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (County, State, school district, etc.)	Amount (Omit cents)	Item	Type of recipient government(s) (County, State, school district, etc.)	Amount (Omit cents)
1.			5.		
2.			6.		
3.			7.		
4.			8.		

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

Z05 Amount (Omit cents)
\$43,711

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

	Outstanding at beginning of fiscal year	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c)
		Issued	Retired	
AMOUNT, BY PURPOSE (Omit cents)				
a. Sewer debt	18U	28U	39U	49U
b. Water supply system debt	18U	28U	39U	49U
c. Electric power system debt	18U	28U	39U	49U
d. Gas supply system debt	18U	28U	39U	49U
e. Transit	18T	24T	34T	44T
f. Industrial revenue and pollution control debt	18U	28U	39U	49U
g. All other purposes				\$0
				Amount (Omit cents)
				61V
b. Amount outstanding at end of fiscal year				64V

2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.

a. Amount outstanding at beginning of fiscal year

b. Amount outstanding at end of fiscal year

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value, include in the sinking fund total any mortgages and notes receivable held as assets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

Type of fund	Amount at end of fiscal year (Omit cents)
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	W3T
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W6T
3. All other funds except employee retirement funds	\$432,294

4. Retirement systems — Single employer plans only

Remarks

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Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

William K Gauer CPA

Address — Number and street

121 South Noble Avenue

City

Watonga

State

OK

ZIP Code

73772

TELEPHONE

Area Number

(580) 623-5071

Extension

203

Name of contact person>Email

Bill Gauer

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification, Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presented component units.

Oklahoma Statutes, Section 17-105, 1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES
2014 ANNUAL SURVEY OF CITY AND TOWN FINANCES**

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Exclude Internal/Service funds

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T29)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State — code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

Part IB — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time, include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Carmegie	Carmegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	Merry Hospital El Reno
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Norman	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Lawrence	Lawrence Municipal Hospital
Tahlequah	Tahlequah City Hospital
Waltonga	Waltonga Municipal Hospital