

**TOWN OF LONGDALE, OKLAHOMA  
LONGDALE, OKLAHOMA**

**AGREED UPON PROCEDURES  
AND ACCOMPANYING  
INDEPENDENT ACCOUNTANT'S REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2022**



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Members of American  
Institute of Certified  
Public Accountants

Members of Oklahoma  
Society of Certified  
Public Accountants

## Practitioner’s Report on Applying Agreed-Upon Procedures

To the Specified Users of the Report:

Town Board, Town of Longdale  
Longdale, Oklahoma

Trustees of the Longdale Municipal Authority  
Longdale, Oklahoma

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

We have performed the procedures enumerated below as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and Municipal Authority in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2022. Management of the Town of Longdale and the Longdale Municipal Authority are responsible for the Town’s and Authority’s financial accountability and its compliance with those legal and contractual requirements.

The Town of Longdale and the Longdale Municipal Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting its financial accountability requirements as prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1-.3. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

### **Procedures and Findings**

As to the Town of Longdale as of and for the fiscal year ended June 30, 2022:

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

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

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

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

- III. **Procedures Performed:** Agree the Town's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

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

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

**Findings:** No instances of noncompliance noted. All deposits were insured or collateralized at June 30, 2022.

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

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

- VI. **Procedures Performed:** Compare the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

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

- VII. **Procedures Performed:** Compare the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

**Findings:** No such compliance requirements were identified that were applicable to the City. No instances of noncompliance noted.

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

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

As to the Longdale Municipal Authority, as of and for the year ended June 30, 2022:

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

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

- II. **Procedures Performed:** Agree the Authority's material bank account balances to bank statements and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

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

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

**Findings:** No instances of noncompliance noted. All deposits were insured or collateralized at June 30, 2022.

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

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

V. **Procedures Performed:** Compare the accounting for the Authority’s activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

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

VI. **Procedures Performed:** Compare the Authority’s account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

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

We were engaged by The Town of Longdale and the Longdale Municipal Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the additional requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, to meet the requirements prescribed in Oklahoma Statutes 11-17.105-.107 and 60-180.1.-3. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of The Town of Longdale and the Longdale Municipal Authority and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than those specified parties.



 **rsmeacham**  
CPAs • ADVISORS

Clinton, Oklahoma  
November 3, 2022

 **rsmeacham**  
CPAs • ADVISORS

**TOWN OF LONGDALE, OKLAHOMA  
LONGDALE MUNICIPAL AUTHORITY  
SUMMARY OF CHANGES IN BUDGETARY FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>Beginning of Year Fund Balance</b>	<b>Current Year Change</b>	<b>End of Year Fund Balance</b>
<b>TOWN OF LONGDALE</b>	\$ 217,443	\$ 1,904	\$ 219,347
<b>LONGDALE MUNICIPAL AUTHORITY</b>	\$ 241,354	(21,572)	\$ 219,782
<b>OVERALL TOTAL</b>	\$ 458,797	\$ (19,668)	\$ 439,129

**TOWN OF LONGDALE, OKLAHOMA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Approved Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Beginning Budgetary Fund Balance:</b>	\$ 208,737	\$ 217,443	\$ 8,706
<b>Resources (Inflows):</b>			
<b>Taxes:</b>			
Sales tax	52,291	52,291	-
Franchise tax	6,540	6,478	(62)
Cigarette tax	405	398	(7)
Gas Excise tax	357	357	-
Other licensing and permits	100	157	57
<b>Total Taxes</b>	<u>59,693</u>	<u>59,681</u>	<u>(12)</u>
<b>Intergovernmental:</b>			
Alcoholic Beverage tax	5,718	6,053	335
Motor Vehicle tax	1,669	1,636	(33)
Grants	4,763	4,763	-
<b>Total Intergovernmental</b>	<u>12,150</u>	<u>12,452</u>	<u>302</u>
<b>Other Revenue:</b>			
Rents	-	300	300
Cemetery revenue	1,300	300	(1,000)
Fines & forfeitures	-	415	415
Donations	-	2,725	2,725
Reimbursements	-	23,142	23,142
Miscellaneous other revenues	31,142	1,876	(29,266)
<b>Total Other Revenue</b>	<u>32,442</u>	<u>28,758</u>	<u>(3,684)</u>
<b>Total current year resources</b>	<u>104,285</u>	<u>100,891</u>	<u>(3,394)</u>
<b>Amounts available for appropriation</b>	<u>313,022</u>	<u>318,334</u>	<u>5,312</u>
<b>Charges to Appropriations (Outflows):</b>			
<b>General Government:</b>			
Personal Services	31,000	20,807	10,193
Materials and Supplies	-	13,080	(13,080)
Other Services and Charges	60,000	44,976	15,024
Other Expenses	-	2,808	(2,808)
Total General Government:	<u>91,000</u>	<u>81,671</u>	<u>9,329</u>
<b>Street Department</b>			
Other Services and Charges	2,000	-	2,000
Total Street Department	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Police Department</b>			
Other Services and Charges	4,000	-	4,000
Total Police Department	<u>4,000</u>	<u>-</u>	<u>4,000</u>

**Exhibit II (continued)**

	<u>Approved Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Fire Department</b>			
Materials and Supplies	2,000	5,281	(3,281)
Other Services and Charges	12,500	6,086	6,414
Capital Outlay	7,500	7,500	-
Total Fire Department	<u>22,000</u>	<u>18,867</u>	<u>3,133</u>
<b>Park Department</b>			
Materials and Supplies	500	72	428
Total Park Department	<u>500</u>	<u>72</u>	<u>428</u>
<b>Cemetery Department</b>			
Materials and Supplies	-	134	(134)
Other Services and Charges	2,500	1,629	871
Total Cemetery Department	<u>2,500</u>	<u>1,763</u>	<u>737</u>
<b>Court Department</b>			
Other Services and Charges	500	29	471
Total Court Department	<u>500</u>	<u>29</u>	<u>471</u>
<b>Total Charges to Appropriations</b>	<u>122,500</u>	<u>102,402</u>	<u>20,098</u>
<b>Other Financing Sources (Uses)</b>			
Interest Income	150	115	(35)
Gain on Sale of Assets	-	3,300	3,300
<b>Total Other Financing Sources (Uses)</b>	<u>150</u>	<u>3,415</u>	<u>3,265</u>
<b>Change in Fund Balance</b>	(18,065)	1,904	19,969
<b>Ending Budgetary Fund Balance</b>	<u>\$ 190,672</u>	<u>\$ 219,347</u>	<u>\$ 28,675</u>

Exhibit III

TOWN OF LONGDALE, OKLAHOMA  
 SCHEDULE OF GRANTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Grant revenue	Funding period	Project description	Award	Amount received	Amount expended	Receipts less expenditures
<i>Grant received from:</i>						
Oklahoma Department of Ag, Food & Forestry	FY22	Fire Operations	4,763	4,763	4,763	-
NODA REAP	1/10/2022 - 1/10/2023	Reimbursements	2,800	2,800	2,950	(150)
		Total	<u>\$ 7,563</u>	<u>\$ 7,563</u>	<u>\$ 7,713</u>	<u>\$ (150)</u>

See accountant's report



**LONGDALE MUNICIPAL AUTHORITY LONGDALE, OKLAHOMA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE - CASH BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Municipal Authority</b>
<b>Operating Revenues:</b>	
Charges for services:	
Water	\$ 52,522
Sewer	14,939
Sanitation	41,459
Other	6,269
Total Operating Revenues	115,189
<b>Operating Expenses:</b>	
Administration	89,626
Water/Sewer	25,751
Sanitation	24,310
Total Operating Expenses	139,687
Operating Income	\$ (24,498)
<b>Non-Operating Revenues:</b>	
Interest Income	126
Grant income	2,800
Total Non-Operating Revenues	2,926
<b>Net Income Before Contributions and Transfers</b>	(21,572)
<b>Change in fund balance</b>	\$ (21,572)
<b>Fund Balance - beginning</b>	241,354
<b>Fund Balance - ending</b>	\$ 219,782