

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

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

**FOR THE YEAR ENDED  
JUNE 30, 2024**



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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, 2024. 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, 2024:

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

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

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

**Findings:** See 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, 2024.

- 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, 2024:

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

**Findings:** See Exhibit 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, 2024.

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

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

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

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

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

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

We were engaged by The Town of 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  
December 9, 2024

**rsmeacham**  
CPAs • ADVISORS

**TOWN OF LONGDALE, OKLAHOMA  
LONGDALE MUNICIPAL AUTHORITY  
SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2024**

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	<u>Beginning of Year Fund Balance</u>	<u>Current Year Change</u>	<u>End of Year Fund Balance</u>
<b>TOWN OF LONGDALE</b>	\$ 247,686	\$ 43,109	\$ 290,795
<b>LONGDALE MUNICIPAL AUTHORITY</b>	\$ 223,424	(18,564)	\$ 204,860
<b>OVERALL TOTAL</b>	\$ 471,110	\$ 24,545	\$ 495,655

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

	Approved Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ 243,308	\$ 247,686	\$ 4,378
<b>Resources (Inflows):</b>			
<b>Taxes:</b>			
Sales tax	50,550	50,550	-
Use tax	26,445	26,445	-
Franchise tax	8,381	8,381	-
Cigarette tax	363	326	(37)
Gas Excise tax	293	318	25
Other licensing and permits	100	62	(38)
<b>Total Taxes</b>	<u>86,132</u>	<u>86,082</u>	<u>(50)</u>
<b>Intergovernmental:</b>			
Alcoholic Beverage tax	5,622	5,879	257
Motor Vehicle tax	1,209	1,325	116
Grants	14,828	14,828	-
<b>Total Intergovernmental</b>	<u>21,659</u>	<u>22,032</u>	<u>373</u>
<b>Other Revenue:</b>			
Cemetery revenue	2,250	-	(2,250)
Miscellaneous other revenues	28,000	30,079	2,079
<b>Total Other Revenue</b>	<u>30,250</u>	<u>30,079</u>	<u>(171)</u>
<b>Total current year resources</b>	<u>138,041</u>	<u>138,193</u>	<u>152</u>
<b>Amounts available for appropriation</b>	<u>381,349</u>	<u>385,879</u>	<u>4,530</u>
<b>Charges to Appropriations (Outflows):</b>			
<b>General Government:</b>			
Personal Services	20,378	17,927	2,451
Materials and Supplies	2,000	20,907	(18,907)
Other Services and Charges	55,000	35,020	19,980
Other Expenses	-	-	-
Total General Government:	<u>77,378</u>	<u>73,854</u>	<u>3,524</u>
<b>Street Department</b>			
Materials and Supplies	-	2,416	(2,416)
Other Services and Charges	2,702	-	2,702
Total Street Department	<u>2,702</u>	<u>2,416</u>	<u>286</u>
<b>Fire Department</b>			
Personal Services	1,200	-	1,200
Materials and Supplies	10,000	7,377	2,623
Other Services and Charges	37,828	11,341	26,487
Total Fire Department	<u>49,028</u>	<u>18,718</u>	<u>30,310</u>

*Exhibit II (Continued)*

	<u>Approved Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Park Department</b>			
Materials and Supplies	500	-	500
Total Park Department	500	-	500
<b>Cemetery Department</b>			
Other Services and Charges	2,500	625	1,875
Total Cemetery Department	2,500	625	1,875
<b>Court Department</b>			
Materials and Supplies	-	241	(241)
Other Services and Charges	350	-	350
Total Court Department	350	241	109
<b>Total Charges to Appropriations</b>	132,458	95,854	36,604
<b>Other Financing Sources (Uses)</b>			
Interest Income	750	770	20
<b>Total Other Financing Sources (Uses)</b>	750	770	20
<b>Change in Fund Balance</b>	6,333	43,109	
<b>Ending Budgetary Fund Balance</b>	<u>\$ 249,641</u>	<u>\$ 290,795</u>	

Exhibit III

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

Grant revenue	Funding period	Project description	Award	Amount received	Amount expended	Receipts less expenditures
<i>Grant received from:</i>						
Dept of Ag Food & Forestry	45139	Longdale Fire Dept	4,834	4,834	4,834	-
Dept of Ag Food & Forestry	FY24	FY24 Fire Grant	9,994	9,994	9,994	-
Total			<u>\$ 14,828</u>	<u>\$ 14,828</u>	<u>\$ 14,828</u>	<u>\$ -</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, 2024**

	<b>Municipal Authority</b>
<b>Operating Revenues:</b>	
Charges for services:	
Water	\$ 58,402
Sewer	17,070
Sanitation	49,858
Other	3,938
Total Operating Revenues	<u>129,268</u>
<b>Operating Expenses:</b>	
Administration	39,185
Water/Sewer	83,268
Sanitation	26,248
Total Operating Expenses	<u>148,701</u>
Operating Income	\$ (19,433)
<b>Non-Operating Revenues:</b>	
Interest Income	869
Total Non-Operating Revenues	<u>869</u>
<b>Net Income Before Contributions and Transfers</b>	(18,564)
<b>Change in fund balance</b>	\$ (18,564)
<b>Fund Balance - beginning</b>	<u>223,424</u>
<b>Fund Balance - ending</b>	<u><u>\$ 204,860</u></u>