

# Kimberlye R. Mayer, CPA, P.C.

735 West Doolin

Blackwell, OK 74631

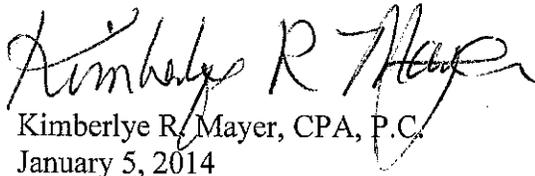
(580) 363-1453  
Fax (580) 363-0068

Board of Trustees  
Town of Lamont

The statement of revenues and expenditures of the Town of Lamont, Oklahoma for the year ended June 30, 2013, included in the accompanying prescribed form, have been compiled by us. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with the prescribed form by the office of State Auditor and Inspector of the State of Oklahoma.

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

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.



Kimberlye R. Mayer, CPA, P.C.  
January 5, 2014

**DUE DATE:** Six months after Fiscal-Year-End

**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 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those municipality (public trusts, etc.) for the fiscal year ending **2013**. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 of this document.

This report, principally for planning purposes at the local, State, and national level, is used 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](http://www.sai.ok.gov).

**RETURN TO** Office of the Auditor and Inspector  
State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov).

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

TOWN OF LAMONT

MAYOR  
Name \_\_\_\_\_

PO BOX 414  
Address \_\_\_\_\_

LAMONT OK 74643  
City State Zip Code

*(Please correct any error in name, address, and ZIP Code)*

**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 (Omit cents)	Item	Amount (Omit cents)
<b>1. Property taxes</b> — General fund, building fund, and sinking fund	T01	<b>d. Use tax</b>	T09 6,668
<b>2. Local sales taxes</b> — 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.	T05	<b>3. Occupation and business licensing and permits</b>	T28
<b>a. General sales tax</b>	147,722	<b>a.</b> Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	
<b>b. Franchise fee or tax</b>	T15 14,388	<b>b.</b> Other licensing and permits	T29
<b>c. Cigarette tax</b>	T18 1,815	<b>4. Other — Specify</b>	T99
<b>d. Hotel/Motel</b>	T19		

**Part IA 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 I, 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 (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30 12,654	D30	B30
<b>1. Alcoholic beverage tax</b>	C45 3,771	D45	B45
<b>2. Street and highways</b>	C42	D42	B42
<b>3. Health or hospital</b>	C81	D81	B81
<b>4. Grants received for water utilities</b>	C80	D80 32,000	B80 17,066
<b>5. Grants received for waste water utilities</b>	C50	D50	B50
<b>6. Grants received for housing, economic, and community development</b>	C89	D89	B89
<b>7. Airports</b>	C94	D94	B94
<b>8. Mass transit rail and/or bus system</b>	C89	D89	B89
<b>9. Grants received for transportation</b>	C89	D89	B89
<b>10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —</b>	C89 4,484	D89	B89
<b>a. Parks and recreation (BOR or HUD)</b>	C89	D89	B89
<b>b. Public safety</b>	C89	D89	B89
<b>c. Job training</b>	C89	D89	B89
<b>d. Library grants</b>	C89	D89	B89
Other — Specify FEMA	C89	D89	B89 32,732
<b>e.</b>	C89	D89	B89
<b>f.</b>	C89	D89	B89

**Part IB 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 funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
<b>1. Utility sales revenue</b> — 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.	A91 104,899	<b>2. Other sales and service revenue</b> — 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.	A80 49,249
<b>a. Water supply system</b>	A92	<b>a. Sewerage charges</b>	A81 19,940
<b>b. Electric power system</b>	A93	<b>b. Refuse collection charges</b>	A36
<b>c. Gas supply system</b>	A94	<b>c.</b> 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.	
<b>d. Transit</b>			



<b>Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued</b>				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>PUBLIC SAFETY — Continued</b>				
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04	E04	F04	G04
<b>16. Other corrections</b> — Probation and parole activities — But exclude "lock-up" operations (report in item 16).	E05	E05	F05	G05
<b>17. Protection inspection and regulation, n.e.c.</b> — 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
<b>AMBULANCE</b>				
<b>18.</b> All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
<b>CULTURE AND RECREATION</b>				
<b>19. Parks, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61	E61	F61	G61
<b>20. Libraries</b> — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	E52	E52	F52	G52
<b>UTILITIES</b>				
<b>21.</b> Gross expenditure for utility systems operated by your government. <i>Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).</i>				
a. Water supply system	E91 32,975	E91 49,234	F91	G91
b. Electric power system	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
d. Transit system	E94	E94	F94	G94
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E80 12,579	E80 16,689	F80	G80
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81 18,630	F81	G81
<b>INTEREST ON DEBT</b>				
<b>22.</b> Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I01		
b. Electric power system		I92		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I89		
<b>ALL OTHER EXPENDITURES</b>				
<b>23.</b> 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.  <b>Do not include:</b> (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. <b>Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
b. <b>Economic development</b>	E89	E89	F89	G89
c. <b>Civil defense</b>	E09	E09	F09	G09
d. <b>Cemetery operations and maintenance</b>	E03	E03	F03	G03
e. <b>Miscellaneous commercial activities</b>	E03	E03	F03	G03
Other — Specify	E89	E89	F89	G89
f. _____				
g. _____				
h. _____				

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b>						
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 districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	
1.			5.			
2.			6.			
3.			7.			
4.			8.			
<b>Part IV SALARIES, WAGES, AND FORCE ACCOUNT</b>					Amount (Omit cents)	
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.					200	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.</b>						
<p><b>1. Long-term debt</b> — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. <i>Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)).</i></p> <p>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.</p>						
AMOUNT, BY PURPOSE (Omit cents)						
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired (c)		Revenue and nonguaranteed bonds (e)	
					Guaranteed bonds (f)	
<b>a. Sewer debt</b>	19U	29U	39U	49U	44U	41U
<b>b. Water supply system debt</b>	19U	29U	39U	49U	44U	41U
<b>c. Electric power system debt</b>	19U	29U	39U	49U	44U	41U
<b>d. Gas supply system debt</b>	19U	29U	39U	49U	44U	41U
<b>e. Transit</b>	19U	29U	39U	49U	44U	41U
<b>f. Industrial revenue and pollution control debt</b>	19T	24T	34T	44T	44T	
<b>g. All other purposes</b>	19U	29U	39U	49U	44U	41U
<b>2. Short-term (interest-bearing) debt</b> — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — <i>Exclude accounts payable and other noninterest-bearing obligations.</i>					Amount (Omit cents)	
<b>a. Amount outstanding at beginning of fiscal year</b>					61V	
<b>b. Amount outstanding at end of fiscal year</b>					64V	
<b>Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>						
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. <i>Include in the sinking fund total any mortgages and notes receivable held as offsets 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.</i>						
Type of fund					Amount at end of fiscal year (Omit cents)	
<b>1. Sinking funds</b> — 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.					W01	
<b>2. Bond funds</b> — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement					W31	
<b>3. All other funds except employee retirement funds</b>					W81 472,274	
<b>4. Retirement systems</b> — Single employer plans only						

**Remarks**

**Part VII PREPARER 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.

Preparer's firm name <b>KIMBERLYE R MAYER, CPA, PC</b>					
Address — Number and street <b>735 W DOOLIN</b>				TELEPHONE	
City <b>BLACKWELL</b>		State <b>OK</b>	ZIP Code <b>74631</b>	Area code <b>580</b>	Number <b>363-1453</b>
Extension					
Name of contact person/Email <b>KIMBERLYE R MAYER</b>					