

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 June 30 **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.

**OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA**

**GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

Town of Langston City
Name

222 N Tolson
Address

Langston City OK 73050
City State Zip Code

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

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 (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	T01	d. Use tax	T09 33,952
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.	T09	3. Occupation and business licensing and permits	T28
a. General sales tax	179,333	a. 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. Franchise fee or tax	T15 27,638	b. Other licensing and permits	T29
c. Cigarette tax	T19 1,401	4. Other — Specify	T99
d. Hotel/Motel	T19		

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 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)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30	D30	B30
1. Alcoholic beverage tax		15,360	
2. Street and highways	C46 1,291	D46 13,048	B46
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C91	D91	B91
5. Grants received for waste water utilities	C80	D80	B80
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C89	D89	B01
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —	C89	D89	B89
a. Parks and recreation (BOR or HUD)	C89	D89	B89
b. Public safety	C89	D89	B89
c. Job training	C89	D89	B89
d. Library grants	C89	D89	B89
e. Other — Specify City Hall and Market	511,546		
f.	C89	D89	B89

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 funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit 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.	A91	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.	A80
a. Water supply system	255,169	a. Sewerage charges	A81
b. Electric power system	A92	b. Refuse collection charges	
c. Gas supply system	A93	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.	A36
d. Transit	A94		

Part IB 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	A61	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61	
e. Airports — Include rentals and gross sales of gas and oil.	A01	
f. Parking facilities (parking lots, garages, parking meters)	A60	
g. Municipal housing project rentals (gross)	A50	
h. Ambulance services	A89	
1. Miscellaneous commercial activities (cemeiteries)	A03	
1. Other (including miscellaneous fee collections)	A89	
3. Special assessments — Compulsory	U01	
contributions and reimbursements from owners or property benefited by 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.		
4. Receipts from sale of property — Amounts	U11	
from sale of realty, other than by tax sales, including property sold to other governments.		
TOTAL miscellaneous other revenue		U99 24,782
Sum of items 10a-10c.		←
5. Interest earnings — Interest received on all deposits and investments excluding earnings of your government and its agencies excluding earnings of any employee pension fund.	U20	Amount (Omit cents)
6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	U40	
7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41	
8. Fines and forfeitures — (City or town share only)	U30	167,779
9. Private donations	U50	
10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	U99	24,782
a. Other income		
b.		
c.		

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please 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.

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.

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	(a)	(b)	(c)	(d)
	Personal services	Operations and maintenance	Construction	Purchase of land, equipment, and structures

GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central data processing, information technology.		21,469	86,660	
2. Judicial and legal — All municipal court and court-related activities including judges, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	E25	E25	F25	G25
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	E29	F29	G29
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services	E36	E36	F36	G36
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36	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.	E77	E77	F77	G77
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E32	E32	F32	G32
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.	E44	E44	F44	G44
TRANSPORTATION	E45	E45	F45	G45
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, 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	95,950	42,341	
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E01	E01	F01	G01
11. Municipal airports	E60	E60	F60	G60
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E62	E62	F62	G62
PUBLIC SAFETY	E24	E24	F24	G24
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	E24	79,605	76,035	
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

SEE ACCOUNTANTS' COMPLETION REPORT				
Page 2				

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

EXPENDITURES BY PURPOSE AND TYPE				PURPOSE			
CAPITAL OUTLAY		Operations and maintenance		Personal services		PURPOSE	
Purchase of land, structures, equipment, and		Construction					
(d)		(c)		(a)			
E04	G04	F04		E04			
15. Correction institutions — Continued							
Correction and rehabilitation of adults or juveniles.							
E05		F05		E05			
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 16).							
E06		F06		E06			
17. Protection inspection and regulation, n.e.c. — Regulation of hazardous activities (including building inspection), except when private enterprise for the protection of the public and inspection of related to major functions, such as health, natural resources, etc.							
E32		F32		E32			
AMBULANCE							
All expenditures for city operated or subsidized ambulance services							
E61		F61		E61			
CULTURE AND RECREATION							
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.							
E52		F52		E52			
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.							
UTILITIES							
21. Gross expenditure for utility systems operated by your government. 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.).							
E91	G91	F91	E91 299,846	E91	G91	E91	92,168
E92		F92		E92			
a. Water supply system							
E93		F93		E93			
b. Electric power system							
E94		F94		E94			
c. Gas supply system							
E80		F80		E80			
d. Transit system							
E80		F80		E80			
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants							
E81		F81		E81			
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations							
INTEREST ON DEBT							
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.							
E91				E91			
a. Water supply system							
E92				E92			
b. Electric power system							
E93				E93			
c. Gas supply system							
E94				E94			
d. Transit system							
E89				E89			
e. All interest not covered by items 19a through 19d							
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.							
E50		F50		E50			
b. Economic development							
E89		F89		E89			
b. Economic development							
E89		F89		E89			
c. Civil defense							
E03		F03		E03			
d. Cemetery operations and maintenance							
E03		F03		E03			
e. Miscellaneous commercial activities							
E89		F89		E89			
Other — Specify							
E89		F89		E89			
f. Other — Specify							
E03		F03		E03			
g. Other — Specify							
E89		F89		E89			
h. Other — Specify							

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.

1.	2.	3.	4.	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)

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.

289,192	200
Amount (Omit cents)	

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. 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)).
 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.

AMOUNT, BY PURPOSE (Omit cents)

DETAIL OF LONG-TERM DEBT OUTSTANDING	Outstanding at beginning of fiscal year		DURING FISCAL YEAR		Outstanding total	
	(a)	(b)	(c)	(d)	(e)	(f)
a. Sewer debt	19U	29U	39U	49U	627,233	619,028
b. Water supply system debt	19U	29U	39U	49U	682,341	673,706
c. Electric power system debt	19U	29U	39U	49U		
d. Gas supply system debt	19U	29U	39U	49U		
e. Transit	19U	29U	39U	49U		
f. Industrial revenue and pollution control debt	19T	24T	34T	44T		
g. All other purposes	19U	29U	39U	49U	43,048	33,008
Amount (Omit cents)						

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
 61V

b. Amount outstanding at end of fiscal year
 64V

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, State and local governmental securities. Report investments in Federal Government, State and local governmental securities. Report all investments at carrying value. 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.

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.	W21
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31
3. All other funds except employee retirement funds	W61
4. Retirement systems — Single employer plans only	409,718

Remarks

Casey J. Russell CPA, Inc.

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INDEPENDENT ACCOUNTANTS COMPILATION REPORT

January 25, 2014

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

We have compiled the 2012-2013 Annual Survey of City and Town Finances of the Town of Langston City, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supporting information in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supporting information are in accordance with the form prescribed by the Oklahoma State Auditor and inspector.

Management is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the form 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 as presented in the Annual Survey of City and Town Finances.

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 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 and supporting information 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 presentation in accordance with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures normally include in financial statements prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the financial position and results of operations. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such matters.

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.



Casey J. Russell CPA, Inc.

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

Casey J. Russell CPA, Inc.

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City

Oklahoma City

State

OK

ZIP Code

73112

TELEPHONE

Area
code

405

Number

607-8743

Extension

Name of contact person/Email

Casey J. Russell