

**TOWN OF LONGDALE  
BLAINE COUNTY, OKLAHOMA**

**ACCOUNTANT' S REPORT  
AGREED UPON PROCEDURES**

**FISCAL YEAR ENDED  
JUNE 30, 2010**

*WILLIAM K. GAUER.  
CERTIFIED PUBLIC ACCOUNTANT  
WATONGA, OKLAHOMA*

**TOWN OF LONGDALE  
BLAINE COUNTY, OKLAHOMA  
TOWN COUNCIL AND OFFICERS**

James McQuire  
Gene Cook  
Tony Taylor  
Archie Farrand  
Janet Woods

Esther Mason-Garman  
Lois McGuire

Mayor  
Councilperson  
Councilperson  
Councilperson  
Councilperson  
Clerk/Secretary  
Treasurer

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**WILLIAM K. GAUER**  
*CERTIFIED PUBLIC ACCOUNTANT*

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WATONGA, OKLAHOMA 73772  
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Honorable Town Council  
Town of Longdale  
Longdale, Oklahoma

Accountant's Report

I have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within applicable state laws of Oklahoma solely to assist the Town in meeting its financial accountability requirements as prescribed by such state laws (HB 1670) and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2010. Management of the Town of Longdale is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the fieldwork and reporting standards applicable to attestation engagements as contained in Government Auditing Standards of the Comptroller General of the United States of America. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Procedures and Findings**

As to the Town of Longdale as of and for the Fiscal Year ended June 30, 2010:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (See accompanying Exhibit A) and compared the schedule to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

**Findings:** No instances noted

2. **Procedures Performed:** From the Town's trial balance, we prepared a budget and actual financial schedule for the General Fund and any other significant funds listing separately each federal fund (See accompanying Exhibit B) and compared the actual expenditures reported to the authorized appropriations to report any noted instances of noncompliance with appropriation limitations.

**Findings:** No instances noted

3. **Procedures Performed:** I agreed 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 noted

4. **Procedures Performed:** I compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

**Findings:** No instances noted

5. **Procedures Performed:** I compared use of materially-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

**Findings:** No instances noted

6. **Procedures Performed:** I compared 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 noted

7. **Procedures Performed:** I compared 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 instances noted

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

  
November 8, 2010

**Exhibit A**  
Town of Longdale  
Summary of Changes in Fund Balances  
For the Year Ended June 30, 2010

	Beginning of	Current		End of
	Year	Year Change		Year
	<u>Fund Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Fund Balances</u>
<b>TOWN:</b>				
<b>Governmental Fund Types</b>				
General Fund	\$ 72,196	\$ 68,857	\$ 54,822	\$ 86,232
Street and Alley	666	2,791	3,081	377
Municipal Court Fund	9,366	5,278	1,668	12,975
Water Well Fund	33,248	278	-	33,526
<b>Fiduciary Fund Type</b>				
Cemetery Fund	75	508	185	398
Cemetery Endowment Fund	6,234	100	-	6,334
Cemetery Trust Fund	2,033	20	-	2,053
Water Deposit Fund	13,668	1,053	747	13,974
Fire Fund	779	5,100	4,001	1,878
Town Subtotal	<u>138,265</u>	<u>83,985</u>	<u>64,504</u>	<u>157,746</u>
<b>MUNICIPAL AUTHORITY:</b>				
MA Utilities Fund	97,584	123,435	122,577	98,442
Property and Equipment Fund	27,032	-	3,164	23,867
MA Improvement Fund	44,665	5,270	1,662	48,273
MA Subtotal	<u>169,281</u>	<u>128,705</u>	<u>127,403</u>	<u>170,583</u>
Overall Totals	<u>\$ 307,546</u>	<u>\$ 212,689</u>	<u>\$ 191,907</u>	<u>\$ 328,329</u>

**Exhibit B**  
Town of Longdale  
Budgetary Comparison Schedule General Fund - Cash Basis  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ 72,196	\$ 72,196	\$ 72,196	\$ -
<b>Resources (Inflows):</b>				
<b>Taxes:</b>				
Sales Tax	52,240	52,240	49,122	(3,118)
Franchise Tax	6,374	6,374	8,187	1,813
Tobacco Tax	724	724	687	(37)
Total Taxes	59,338	59,338	57,996	(1,342)
<b>Intergovernmental:</b>				
Motor Vehicle Tax	-	-	-	-
Alcohol Beverage Tax	2,974	2,974	3,244	270
Gas Escise Tax	-	-	-	-
<b>Investment Income</b>	993	993	984	(9)
<b>Miscellaneous Income</b>				
Police Fines	476	476	511	35
Permits	-	-	234	234
Dog Tax	-	-	32	32
Royalty or Rental	277	277	337	60
Copies	14	14	2	(12)
Miscellaneous	-	-	3,172	3,172
<b>Other Financing Sources:</b>				
Transfer from Other Funds	-	-	2,345	2,345
<b>Amounts available for appropriations</b>	<u>136,269</u>	<u>136,269</u>	<u>141,054</u>	<u>4,785</u>
<b>General Government:</b>				
Personal Services	35,000	35,000	27,932	(7,068)
Maitenance and Operations	50,000	50,000	26,889	(23,111)
Capital Outlay	43,769	43,769	-	(43,769)
<b>Other Financing Uses:</b>				
Transfers to other funds	7,500	7,500	-	-
<b>Total Charges to Appropriations</b>	<u>136,269</u>	<u>136,269</u>	<u>54,822</u>	<u>(73,947)</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>86,232</u>	<u>\$ 78,732</u>