

DUE DATE: December 31, 2010

FORM SA&I 2643 (7-15-2010) OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA STEVE BURRAGE, AUDITOR AND TOWN FINANCES ANNUAL SURVEY OF CITY AND TOWN FINANCES

Fast Book, Town of P.O. Box 370 Dumas, OK 73532

RETURN TO Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 State Capitol Oklahoma City, OK 73105

Part I TAX REVENUES Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Table with 3 columns: Item, Amount (Omit cents), and Description. Rows include: 1. Property taxes, 2. Local sales taxes, 3. Occupation and business licensing and permits, 4. Other - Specify.

Part IA INTERGOVERNMENTAL REVENUE Report all amounts received by your government from other governments, payments in including grants, shares of taxes imposed by other governments, payments in

Table with 3 columns: Purpose for which received, Amount (Omit cents), and Description. Rows include: 1. Alcohol beverage tax, 2. Street and highways, 3. Health or hospital, 4. Grants received for water utilities, 5. Grants received for waste water utilities, 6. Grants received for housing, economic, and community development, 7. Airports, 8. Mass transit rail and/or bus system, 9. Grants received for transportation, 10. ALL OTHER (From State - code C89; From Federal Government - Code 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.

Table with 3 columns: Amount (Omit cents), Description, and Code. Rows include: 1. Utility sales revenue, 2. Other sales and service revenue, 3. Sewerage charges, 4. Refuse collection charges, 5. Hospital charges, 6. Gas supply system, 7. Electric power system, 8. Water supply system.

PURPOSE		(a)	(b)	(c)	(d)
<b>GOVERNMENTAL ADMINISTRATION</b>					
E23	E23	E23	F23	G23	
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).					
E25	E25	E25	F25	G25	
<b>2. Judicial and legal</b> — 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 1b).					
E29	E29	E29	F29	G29	
<b>3. Central administration</b> — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.					
E79	E79	E79	F79	G79	
<b>4. Social services</b>					
E36	E36	E36	F36	G36	
<b>5. Own hospitals</b> — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.					
E32	E32	E32	F32	G32	
<b>8. Health (other than hospitals)</b> — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection of food handling establishments. Also include 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	E44	F44	G44	
<b>9. Highways</b> — Construction and maintenance of municipal streets, sidewalks, bridges, etc. 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.					
E45	E45	E45	F45	G45	
<b>10. Toll highways and facilities</b> — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis					
E01	E01	E01	F01	G01	
<b>11. Municipal airports</b>					
E60	E60	E60	F60	G60	
<b>12. Parking facilities</b> — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)					
E62	E62	E62	F62	G62	
<b>PUBLIC SAFETY</b>					
E62	E62	E62	F62	G62	
<b>13. Police</b> — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).					
E24	E24	E24	F24	G24	
<b>14. Fire</b> — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.					

**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 refund 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 proceeds, assessments, grants, etc.

**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.

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued		Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE	
Enter below amounts of the stated types of revenue (net of refunds and interest 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.			
<b>Part IB OTHER REVENUES — Other than tax and intergovernmental revenues — Continued</b>		<b>Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>	
<b>5. Interest earnings</b> — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.		A61	Amount (omit cents)
U40	U40	A01	Amount
<b>6. Rents</b> — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.		A60	Amount
<b>7. Royalties</b> — Compensation or portion of proceeds from extraction of natural resources such as oil.		A60	Amount
<b>8. Fines and forfeitures</b> — (City or town share only)		A60	Amount
<b>9. Private donations</b>		A89	Amount
<b>10. Miscellaneous other revenue</b> — 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.		A03	Amount
<b>1. Miscellaneous other revenue</b>		A03	Amount
<b>2. Other sales and service revenue — Continued</b>		A03	Amount
<b>d. Recreation charges</b> (swimming, golf, auditoriums, etc.)		A03	Amount
<b>e. Airports</b> — Include rentals and gross sales of gas and oil.		A01	Amount
<b>f. Parking facilities</b> (parking lots, garages, parking meters)		A60	Amount
<b>g. Municipal housing project rentals</b> (gross)		A89	Amount
<b>h. Ambulance services</b>		A03	Amount
<b>i. Miscellaneous commercial activities</b>		A03	Amount
<b>j. Other</b> (including miscellaneous fee collections)		A03	Amount
<b>3. Special assessments</b> — Compulsory 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.		U01	Amount
<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		U11	Amount
<b>TOTAL miscellaneous other revenue</b>		Sum of items 10a-10c.	
U99		U99	
Amount (omit cents)		Amount (omit cents)	

**Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued**

EXPENDITURES BY PURPOSE AND TYPE				PURPOSE	
CAPITAL OUTLAY		OPERATIONS AND MAINTENANCE		(a)	(b)
PURCHASE OF LAND, EQUIPMENT, AND STRUCTURES		CONSTRUCTION		(c)	(d)
E04	E04	E04	E04	Personal services	
E05	E05	E05	E05	15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	
E05	E05	E05	E05	16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	
E66	E66	E66	E66	17. Protection inspection and regulation, n.e.c. — 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.	
E32	E32	E32	E32	18. All expenditures for city operated or subsidized ambulance services	
E61	E61	E61	E61	19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	
E52	E52	E52	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.	
E91	E91	E91	E91	21. UTILITIES 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.).	
E92	E92	E92	E92	a. Water supply system	
E93	E93	E93	E93	b. Electric power system	
E94	E94	E94	E94	c. Gas supply system	
E94	E94	E94	E94	d. Transit	
E80	E80	E80	E80	e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	
E81	E81	E81	E81	f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	
<b>INTEREST ON DEBT</b>					
E91	E91	E91	E91	22. Amounts of interest paid, including any interest on short-term or nonnegotiated obligations, as well as general obligations.	
E92	E92	E92	E92	a. Water supply system	
E93	E93	E93	E93	b. Electric power system	
E94	E94	E94	E94	c. Gas supply system	
E94	E94	E94	E94	d. Transit	
E89	E89	E89	E89	e. All interest not covered by items 19a through 19d	
<b>ALL OTHER EXPENDITURES</b>					
E50	E50	E50	E50	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. <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.	
E50	E50	E50	E50	a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	
E89	E89	E89	E89	b. Economic development	
E89	E89	E89	E89	c. Civil defense	
E89	E89	E89	E89	d. Cemetery operations and maintenance	
E03	E03	E03	E03	e. Miscellaneous commercial activities	
E89	E89	E89	E89	Other — Specify	
E89	E89	E89	E89	f.	
E89	E89	E89	E89	g.	
E89	E89	E89	E89	h.	

**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.)
(a)	(b)	(a)	(b)

**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.

1.	2.	3.	4.
1. <td>2.</td> <td>3.</td> <td>4.</td>	2.	3.	4.
5.	6.	7.	8.
Amount (Omit cents)	Amount (Omit cents)	Amount (Omit cents)	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. Report 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) plus (b) minus (c)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
	(a)	(b)	Retired (c)	Issued (d)			
a. Sewer debt	19U	29U	39U	44U	44U		41U
b. Water supply system debt	19U	29U	39U	44U	44U		41U
c. Electric power system debt	19U	29U	39U	44U	44U		41U
d. Gas supply system debt	19U	29U	39U	44U	44U		41U
e. Transit	19U	29U	39U	44U	44U		41U
f. Industrial revenue and pollution control debt	19U	24T	34T	44U	44U		41U
g. All other purposes	19U	29U	39U	44U	44U		41U

**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	b. Amount outstanding at end of fiscal year
61V	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, Federal agency, State and local government, and non-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.

1. Sinking funds	2. Bond funds	3. All other 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.	Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	All other funds except employee retirement funds
W01	W31	W61
Amount at end of fiscal year (Omit cents)	Type of fund	Amount at end of fiscal year (Omit cents)

Independent Accountant's Compilation Report

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

I have compiled the 2009-2010 Annual Survey of City and Town Finances of the Town of East Duke, Oklahoma, included in the accompanying prescribed form. I have not audited or reviewed the financial statements, estimate of needs and publication sheet referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting 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, estimate of needs and publication sheet.

My 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, estimate of needs and publication sheet.

The annual survey of city and town finances 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 complete presentation of the Town's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the State Auditor and Inspector and is not intended to be used by anyone other than these specified parties.



Certified Public Accountant  
May 16, 2014

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