

*TOWN OF DICKSON, OKLAHOMA*  
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## **Independent Auditor's Report on Applying Agreed-Upon Procedures**

### ***To the Specified Users of the Report:***

Town Council, Town of Dickson  
Ardmore, Oklahoma 73401

Oklahoma Office of State Auditor and Inspector  
Oklahoma City, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances – Modified Cash Basis of the Town of Dickson, Oklahoma as of June 30, 2013 and the related Budgetary Comparison Schedules of the General Fund, Police Fund, and Fire Fund. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis accounting, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

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.

The accompanying statements were prepared for the purpose of complying with financial accountability requirements as prescribed by Oklahoma Statutes Title 11 – 17(105-107). This is not intended to be a complete presentation of the Town of Dickson's assets and liabilities.

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Additionally, we have performed the procedures enumerated below which were agreed to by the Town Council of Town of Dickson, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town in meeting its financial accountability requirements as prescribed by Oklahoma Statutes Title 11 – 17 (105-107) and to evaluate compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2013. Management of the Town of Dickson 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. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we 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 Dickson** as of and for the fiscal year ended June 30, 2013:

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 results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

***Findings: No exceptions found.***

2. ***Procedures Performed:*** From the Town’s trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds listing separately each fund (see accompanying Exhibits B, B-1 and B-2) and compared the actual expenditures of encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

***Findings: Expenditures exceeded budget within the General Fund by \$6,862; Police Fund by \$126,527; and the Fire Fund by \$9,699.***

3. ***Procedures Performed:*** We 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: Checks outstanding for over 1 year and certain deposits in transit were found in the General Fund, Fire Fund, and Police Fund***

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

***Findings: No exceptions found.***

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

***Findings: No exceptions found.***

6. ***Procedures Performed:*** We 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 exceptions found.***

7. ***Procedures Performed:*** Determine compliance with reserve accounts and debt service coverage requirement of bond indentures.

***This procedure not performed since Town of Dickson had no bond indentures.***

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we 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 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.

*Rahhal Henderson Johnson, PLLC*

July 31, 2015  
Ardmore, Oklahoma

**EXHIBIT A**

**Town of Dickson, Oklahoma**  
**Summary of Changes in Fund Balances – Cash Basis**  
**For the Year Ended June 30, 2013**

	Fund Balances Cash Basis			Fund Balances Cash Basis
	<u>Beginning</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Ending</u>
ITY:				
General Fund	\$ 260,263	\$ 256,956	\$ 148,542	\$ 368,677
Fire Fund	179,227	216,713	122,389	273,551
Police Fund	69,736	357,167	341,917	84,986
Special Fund	<u>16</u>	<u>-</u>	<u>-</u>	<u>16</u>
Overall Totals	<u>\$ 509,242</u>	<u>\$ 830,836</u>	<u>\$ 612,848</u>	<u>\$ 727,230</u>

See Accountants' Agreed Upon Procedures Report.

**Town of Dickson, Oklahoma**  
**Budgetary Comparison Schedule – Cash Basis**  
**General Fund**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ -	\$ 260,263	\$ 260,263
<b>Resources (Inflows):</b>				
Taxes	93,440	93,440	196,181	102,741
Franchise Tax	41,580	41,580	46,370	4,790
License and Permits	1,660	1,660	850	(810)
Interest	-	-	1,180	1,180
Miscellaneous	5,000	5,000	12,375	7,375
Total Inflows	141,680	141,680	256,956	115,276
<b>Charges to Appropriations (Outflows):</b>				
General Government	141,680	141,680	148,542	(6,862)
Total Outflows	141,680	141,680	148,542	(6,862)
<b>Excess of Inflows over Outflows before Other Financing Sources (Uses)</b>	-	-	108,414	108,414
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	-	-
<b>Excess of Inflows over Outflows and Other Financing Sources (Uses)</b>	-	-	108,414	108,414
<b>Ending Budgetary Fund Balance:</b>	\$ -	\$ -	\$ 368,677	\$ 368,677

See Accountants' Agreed Upon Procedures Report.

**Town of Dickson, Oklahoma  
 Budgetary Comparison Schedule – Cash Basis  
 Police Fund  
 For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ -	\$ -	\$ 69,736	\$ 69,736
<b>Resources (Inflows):</b>				
Citation Fees	200,000	200,000	222,479	22,479
Sales Tax	15,390	15,390	33,261	17,871
Miscellaneous	-	-	101,427	101,427
Total Inflows	215,390	215,390	357,167	141,777
<b>Charges to Appropriations (Outflows):</b>				
Public Safety	215,390	215,390	341,917	(126,527)
Total Outflows	215,390	215,390	341,917	(126,527)
<b>Excess of Inflows over Outflows before Other Financing Sources (Uses)</b>	-	-	15,250	15,250
<b>Other Financing Sources (Uses)</b>				
Transfers	-	-	-	-
<b>Excess of Inflows over Outflows and Other Financing Sources (Uses)</b>	-	-	15,250	15,250
<b>Ending Budgetary Fund Balance:</b>	\$ -	\$ -	\$ 84,986	\$ 84,986

See Accountants' Agreed Upon Procedures Report.

**Town of Dickson, Oklahoma**  
**Budgetary Comparison Schedule – Cash Basis**  
**Fire Fund**  
**For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Beginning Budgetary Fund Balance:</b>	\$ 13,280	\$ 13,280	\$ 179,227	\$ 165,947
<b>Resources (Inflows):</b>				
Sales Tax	95,000	95,000	207,879	112,879
Interest	70	70	2,609	2,539
Miscellaneous	4,340	4,340	6,225	1,885
Total Inflows	99,410	99,410	216,713	117,303
<b>Charges to Appropriations (Outflows):</b>				
Public Safety	112,690	112,690	122,389	(9,699)
Total Outflows	112,690	112,690	122,389	(9,699)
<b>Excess of Inflows over Outflows before</b>				
<b>Other Financing Sources (Uses)</b>	(13,280)	(13,280)	94,324	107,604
<b>Other Financing Sources (Uses)</b>				
Transfers	-	-	-	-
<b>Excess of Inflows over Outflows and</b>				
<b>Other Financing Sources (Uses)</b>	(13,280)	(13,280)	94,324	107,604
<b>Ending Budgetary Fund Balance:</b>	\$ -	\$ -	\$ 273,551	\$ 273,551

See Accountant’s Agreed Upon Procedures Report.

**EXHIBIT C**

**Town of Dickson, Oklahoma  
Grant Schedule – Cash Basis  
For the Year Ended June 30, 2013**

<b>Agency</b>	<b>Grant Number</b>	<b>Award Amount</b>	<b>Received Current Year</b>	<b>Expenditures Current Year</b>
State of Oklahoma - Department of Forestry	Fire Operations	\$ 4,484	\$ 4,484	\$ 4,484

See Accountants' Agreed Upon Procedures Report.