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Mayor and Members of the Town Council Town of Dustin Dustin, Oklahoma

We have compiled the accompanying form SA&I 2643 - Annual Survey of City and Town Finances of the Town of Dustin, Oklahoma, June 30, 2013 included in the accompanying prescribed form. We have not audited or reviewed the accompanying Form, and, accordingly, do not express an opinion or provide any assurance about whether the accompanying form is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the accompanying Form SA&I 2643 - Annual Survey of City and Town Finances in accordance with the requirements of the Office of the State Auditor and Inspector of the Sate of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial information included in this Form.

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 included in this Form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Form.

The accompanying Form SA&I 2643 - Annual Survey of City and Town Finances is presented in accordance with the requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

Ralph Osborn

Ralph Osborn Certified Public Accountant June 19, 2015

Form SAI 2643					2013
DUE DATE: Six months after Fiscal-Year-End IMPORTANT	OFFICE OF THE STATE AUDITOR AND INSPECTOR				
This report is to be compiled by your auditor from the audited financial		STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR			
statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 \P 3.27 requires an accountant's compilation report to accompany this form.		ANNUAL SU			
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.		Town of Dustin			
This report, principally for planning purposes at the local, State, a level, is used by the Office of the State Auditor, the Oklahoma M League, public interest groups, State and Federal agencies and t	unicipal	Name P O Box 390487			
When completed, <i>please file electronically at www.sai.ok.gov</i>		Address			
RETURN Office of the Auditor and Inspector TO State of Oklahoma at www.sai.ok.gov.		DustinOK748CityStateZip C			Iode
Part I TAX REVENUES Items 1–3 — Report collections from all taxe	es imposed by yo	Υ.		, address, and ZIP Code	,
Do not include receipts from service charges, s	special assessm	ents, interest earnings, fi	nes, or any other so	urces that are not tax	es or licenses.
Item	Amount (Omit ce TØ1	ents)	Item		Amount (Omit cents) TØ9
 Property taxes — General fund, building fund, and sinking fund 		d. Use tax			
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts or as an	ТØ9	3. Occupation	and business lice	ensing and permits	T28
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. a. General sales tax	these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.		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} 4,479	b. Other licens	sing and permits		T29
c. Cigarette tax	^{T19} 542	4. Other — Spe	ecify		Т99
d. Hotel/Motel	T19				
lieu of taxes and reimbursements for services performed for governments, excluding loans. Also exclude here and report Revenues" in part I, any taxes imposed by your government collected for it by another government.		om Federal grants to Report only amounts i	received directly from t	he Federal	
Purpose for which receiv	ved		From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per cap without restrictions as to particular programs or purposes to 1. Alcoholic beverage tax	ed taxes, etc.)	C3Ø	D3Ø 3,999	B3Ø	
2. Street and highways		C46	^{D46} 2,265	B46	
3. Health or hospital		C42	D42	B42	
4. Grants received for water utilities		C91	D91	B91	
5. Grants received for waste water utilities		C8Ø	D8Ø	B8Ø	
6. Grants received for housing, economic, and community development			C5Ø	D5Ø	B5Ø
7. Airports			C89	D89	BØ1
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 — a. Parks and recreation (BOR or HUD) 			C89	D89	B89
 a. Tarks and recreation (BOR of HOD) b. Public safety 			C89	D89	B89
c. Job training			C89	D89	B89
d. Library grants			C89	D89	B89
Other – Specify			C89	D89	B89
e			71,296	D89	B89
f.			200	200	
Part IB OTHER REVENUES — Other than tax Enter below amounts of the stated types of re the fiscal year. Be sure to include revenues o	•			our government duri tructions.	ng
 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. a. Water supply system 	Amount (Omit cents) Amount (Omit cents) Amount (Omit cents) Amount (Omit cents) Anount (Omit cents) Amount (Omit cents) <td>Amount (Omit cents)</td>			Amount (Omit cents)	
b. Electric power system	A92				^{A81} 27,283
	b. Refuse collection charges A93 c. Hospital charges received on behalf of individual			A36	
c. Gas supply system A94 d. Transit A94 c. Hospital charges received on behalt of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.					

Form SAI 2643

Form SAI 2643					
Part IB OTHER REVENUES — Other than tax a Enter below amounts of the stated types of reve	•			our government duri	na
the fiscal year. Be sure to include revenues of a	all funds other than	the exceptions note	ed in the special inst	ructions.	
 2. Other sales and service revenue — Continued Amount (Omit cents) d. Recreation charges (swimming, golf, auditoriums, 		5. Interest ea deposits and i government a		Amount (Omit cents) U2Ø 629	
e. Airports — Include rentals and gross sales of		of any employ 6. Rents — Ex	vee pension fund. clude housing, airpo e reported from spec	ort, and all other	029 U4Ø
gas and oil.	46Ø	services in ite	m 2.		U41
meters)	45Ø		- Compensation or p n of natural resource orfeitures — (City		U3Ø2 222
g. Municipal housing project rentals (gross)		share only)	orientures — (ony		^{U3Ø} 6,289 ^{U5Ø} 3,500
h. Ambulance services	489		ous other revenu		3,500
i. Miscellaneous commercial activities (cemeteries)	4ø3 1,400 489	items above, e revenues, Incl NOT include: receipts from between funds	ent and its agencies except tax and interg lude insurance adjus (1) proceeds from be sale of holdings; (3) s or agencies of you	governmental stments, etc. DO orrowing; (2) transfers r government; or	
3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers,	JØ1	(4) employee' earnings of, a	s contributions to, ar ny employee pensio	nd interest	^{U99} 210
sidewalks, water extensions, etc.) <i>Do not include</i> proceeds from sales of special assessment bonds.		a. PWA b. GENERAL			10,487
Report maintenance assessments under item 2 on page 1.	J11	- c.			
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		TOTAL misc Sum of item	ellaneous other s 10a–10c. —	revenue	^{U99} 10,697
Part II DIRECT EXPENDITURES BY PURPOSE	AND TYPE			· · · · · · · · · · · · · · · · · · ·	
Please note that payments made to other governments (State should NOT be included in amounts reported here, but should at part III. Enter below all amounts expended during the fiscal year for th	be reported	and (2) amounts p	paid to other governm	outlay (report in column ents (report in part III) e functional category o	
(net of interfund transfers). Be sure to include expenditures of than the exceptions noted in the instructions on the first page.	all funds other	for supplies, mater	ials, and contractual s	services.	
Column (a) — Gross salaries and wages without deduction income taxes, employee contributions for Social Security or re	tirement	proceeds, assessr		Itlays from all sources	, I.e., Dona
		E	XPENDITURES BY	PURPOSE AND TY	PE
				CAPITAL	OUTLAY
PURPOSE		Personal services	Operations and maintenance	Construction	Purchase of land, equipment, and structures
GOVERNMENTAL ADMINISTRATION		(a) E23	(b) E23	(C) F23	(d) G23
 Financial administration — Office of the finance of comptroller, treasurer, tax assessment and collection, of accounting and purchasing services, budgeting, etc. (in data processing, information technology). 	entral				
 Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16). 		E25	E25	F25	G25
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 		^{E29} 41,981	^{E29} 2,456	F29	G29
HEALTH AND WELFARE 4. Social services		E79	E79	F79	G79
 Own hospitals — Construction and operation of hos government. Nursing homes are to be reported in item 		E36	E36	F36	G36
6. Other hospitals — Payments to hospitals operated p here and report in item 6, any payments under public we	privately. Exclude elfare programs.				
Report payments to hospitals operated by other governm 7. Welfare institutions — Construction and operation of and welfare institutions by your government for veterans	of nursing homes	E77	E77	F77	G77
 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. 		E32	E32	F32	G32
TRANSPORTATION		E44	E44	F44	G44
9. Highways — Construction and maintenance of municisidewalks, bridges. Also includes street lighting, snow rehighway engineering, control, and safety. Exclude here a item 21f, street cleaning expenditure. Include in part III a the State or county for highway purposes. Report interest debt in item 22e.	moval, and and report in any payments to		52,929		
10. Toll highways and facilities — Operation and main highways, roads, and bridges operated on fee or toll base	10. Toll highways and facilities — Operation and maintenance of		E45	F45	G45
11. Municipal airports		EØ1	EØ1	FØ1	GØ1
 Municipal airports Parking facilities — Municipal garages, parking lots, etc., and all 		E6Ø	E6Ø	F6Ø	G6Ø
purchase and maintenance of meters (including on-stree PUBLIC SAFETY	et meters)	E62	E62	F62	G62
 Police — Include municipal police agencies for prever or reducing crime; coroners, medical examiners; specia highways, tunnels, bridges, and vehicular control; vehic activities; and traffic control and safety activities. Exclu engineering and planning (report in item 9). 	l police for ular inspection		40,294		
 Fire — All costs incurred for firefighting and fire prever contributions to volunteer fire units. Include any municip to a State fire pension fund. 		E24	E24	F24	G24

Par	DIRECT EXPENDITURE BY PURPOSE AND TYPE — C	1			
		E.	XPENDITURES BY		
	PURPOSE	Personal services	Operations and maintenance	CAPITA	- OUTLAY Purchase of land, equipment, and structures
		(a)	(b)	(c)	(d)
PUI	BLIC SAFETY — Continued	EØ4	EØ4	FØ4	GØ4
	Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.				
	Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	EØ5	EØ5	FØ5	GØ5
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.	E66	E66	F66	G66
	BULANCE All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
	TURE AND RECREATION Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61	E61	F61	G61
20.	Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries</i> <i>should be excluded and reported in part III.</i>	E52	E52	F52	G52
	LITIES 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.). a. Water supply system	^{E91} 27,693	^{E91} 58,763	F91137,645	G91
	 b. Electric power system 	E92	E92	F92	G92
	c. Gas supply system	E93	E93	F93	G93
	d. Transit system	E94	E94	F94	G94
	 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants 	E8Ø	E8Ø	F8Ø	G8Ø
	 f. Solid waste and landfill — The collection and disposal of garbage and landfill operations 	E81	^{E81} 21,347	F81	G81
INT	EREST ON DEBT				
22.	Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		191		
	a. Water supply system				
	b. Electric power system		192		
	c. Gas supply system		193		
	d. Transit system		194		
	e. All interest not covered by items 19a through 19d		189		
ALL	OTHER EXPENDITURES				

LL OTHER EXPENDITURES			
3. Include any amounts which have not been allocated abo purpose, such as: your employer contribution to a State retirement system or to the Federal Social Security Syste and insurance premiums; and municipal service agencie central garage or an engineering department, which serv one functional agency, and whose expenses are not allo various departments.	administered em; judgments s, such as a ve more than		
Do not include: (1) Payments for retirement of debt for purchase of securities, (3) transfer between funds or your government, or (4) benefits and payments from dis pension funds.	agencies of		
a. Housing and community development — Grow expenditure for urban renewal, slum clearance, municiprojects, and similar activities.	cipal housing	E5Ø	F5Ø
	E89	E89	F89
b. Economic development			
	E89	E89	F89
c. Civil defense			
	EØ3	EØ3	FØ3
d. Cemetery operations and maintenance			
	EØ3	EØ3	FØ3
e. Miscellaneous commercial activities			
Other — Specify	E89	E89	F89
f			
g.			
J.			

G5Ø

G89

G89

GØ3

GØ3

G89

h. Page 3

Form SAI 2643						
Part III INTERGOVERNMEN Please detail all payme basis — e.g., for hospit figures reported in colum during the fiscal year.	nts made to other gov al care, highways, scl	vernments for service hool tuition, or suppo	ort, etċ. (Šuch amour	nts should be exclude	ed from expenditure	
Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	gc Itom (C		Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)			(a)	(b)
1.			5.			
2.			6.			
3.			7.			
4. Part IV SALARIES, WAGES	AND FORCE ACC	COUNT	8.		Amount (C	Dmit cents)
Report the total expend well as any salaries and				as	^{ZØØ} 69,674	
Part V DEBT OUTSTANDI government as wel	NG, ISSUED, AND	RETIRED — Repo		ations of all agen	cies of your	
 Long-term debt — Bonds, mo or of particular agencies. Include special assessments on property but guaranteed by your governme When an advance refunding has reported as retired in the year of 	revenue and nongua owners (column (e)). ent if these sources a resulted in a legal or	ranteed special asse Report also general re insufficient (colum an in-substance defe	essment bonds paya I obligations and any nn (f)). easance, the debt m	ble solely from pledg debt backed by pled ay be considered ext	led earnings or dged resources	
			AMOUNT, BY PUP	RPOSE (Omit cents)		
	Outstanding at	DURING FI	SCAL YEAR	Outstanding total		NG-TERM DEBT ANDING
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds
	(a)	(b) 29U	(c) 39U	(d) 49U	(e)	(f) 41U
a. Sewer debt	19U	29U	39U	49U	44U	41U
b. Water supply system debt						
 Electric power system debt 	19U	29U	39U	49U	44U	41U
d. Gas supply system debt	19U	29U	39U	49U	44U	41U
e. Transit	19U	29U	39U	49U	44U	41U
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	44T	
g. All other purposes	19U	29U	39U	49U	44U	41U
	ng) debt — Tax anticipation notes, bond anticipation notes, Amount (Omit cents)				Dmit cents)	
interest-bearing warrants, and other obligations with a term of one year or less — Exclude 61V 61V				61V		
a. Amount outstanding at beginning of fiscal year				64V		
b. Amount outstanding at end of					041	
Part VI CASH AND INVEST Report separately for ex- investments in Federal all investments at carry housing and industrial f Assets obtained and her reported herein.	ach of the three types Government, Federal ing value. <i>Include in t</i> <i>inancing loans. Exclu</i>	of funds listed below agency, State and I the sinking fund total de accounts receiva	w, the total amount o ocal government, ar any mortgages and ble, value of real pro	nd non-governmental notes receivable he operty, and all non-se	securities. Report Id as offsets to curity assets.	
Type of fund Am					d of fiscal year 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.						
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement						
 All other funds except employee retirement funds 			w61 40,992			
4. Retirement systems — Sing	le employer plans on	lv				

Page 4

III 5AI 2045				V9	3	
emarks						
art VII PREPARER INFORMATION						
	ete unless an accompa	nvina	"accountants comr	oilation ren	ort on financial	
NOTE — This report will not be considered comple statements included in certain prescribed forms" is in AR Section 300 of the AICPA Professional Stand	attached to the report. lards in preparing such	The n	nunicipality's audito vilation report.	r should fo	llow the guidelines	
		r				
Preparer's firm name						
Ralph Osborn, CPA						
Address — Number and street					TELEPHONE	
PO Box 1015				Area	Number	Extension
City	0+/	ate	ZIP Code	code		
	Ok		74010	918	367-2208	
Bristow	Or	`	14010			
Name of contact person/Email						
Ralph Osborn, CPA / osborncpa0487@sbcgloba	I.net					
ge 5 SEE A	CCOUNTANT'S COMPILA	TION	REPORT		FORM SAL 26	43 (revised 8/29/13
					FURIVI SALZO	.5 (10viaeu 0/29/13

COVERAGE OF THIS REPORT

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES 2013 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · Citv water districts
- · Medical center authorities
- · Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with . ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses

1. Property taxes (code TØ1)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code TØ9)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

- a. Occupation and business licensing and permits (code T28)
 - Enter here licenses and inspection charges on occupation and business
- b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C3 \emptyset) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by vour government.

4. Grants received for utilities (codes C91 to B91)

- 7. Grants received for mass transit and/or bus systems (codes C94 to B94)
- 9. All other (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such

- Park and recreation (BOR or HUD)
- · Community development and urban renewal
- Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

Part 1B — OTHER REVENUE

3. Special assessment funds

Include

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- · Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- · Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Anadarko	Anadarko Municipal Hospital
Bethany	Bethany General Hospital
Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
Clinton	Clinton Regional Hospital
El Reno	Park View Hospital
Fairfax	Fairfax Municipal Hospital
Fairview	Fairview Hospital
Healdton	Healdton Municipal Hospital
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Mangum	Mangum City Hospital
Norman	Norman Municipal Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Sayre	Sayre Memorial Hospital
Seminole	Seminole Municipal Hospital
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital