DUE DATE: **December 31, 2012**

FORM **SA&I 2643**

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
GARY JONES , AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

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.
This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, **2012**. *See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 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 universitities.
For assistance in completing this report, please call the Office of the State Auditor at (401) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

City of Minco
202 Main
Minco, OK 73059

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

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 **0**	**d.** Use tax	T99 **66,647**
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** **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.	
a. General sales tax	**372,113**		
b. Franchise fee or tax	**29,110**		**602**
c. Cigarette Tax	**5,616**	**b.** Other licensing and permits	T29 **0**
c. Hotel/Motel	T19 **0**	**4. Other** — *Specify*	T99 **0**

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governements, 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) ©
General support—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. **1.** Alcoholic beverage tax	C30 **10,775**	D30 **0**	B30 **0**
2. Street and highways	C46 **15,239**	D46 **0**	B46 **0**
3. Health or Hospital	C42 **0**	D42 **0**	B42 **0**
4. Grants received for water utilities	C91 **25,709**	D91 **0**	B91 **0**
5. Grants received for waste water utilities	C80 **0**	D80 **0**	B80 **0**
6. Grants received for housing, economic, & community development	C50 **0**	D50 **0**	B50 **0**
7. Airports	C89 **0**	D89 **0**	B01 **0**
8. Mass transit rail and/or bus system	C94 **0**	D94 **0**	B94 **0**
9. Grants received for transportation	C89 **0**	D89 **0**	B89 **0**
10. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) — *Include in the appropriate box, receipts from various payments such as* — **a.** Parks and recreation (BOR or HUD)	C89 **0**	D89 **0**	B89 **0**
b. Public Safety	C89 **8,168**	D89 **0**	B89 **6,040**
c. Job training	C89 **0**	D89 **0**	B89 **0**
d. Library grants	C89 **0**	D89 **0**	B89 **0**
Other - *Specify* **e. PILOT**	C89 **2,855**	D89 **0**	B89 **0**
f.	C89 **0**	D89 **0**	B89 **0**

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. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your governement, from utility sales and charges. *Exclude any amounts paid to such utilities by the parent government.*	Amount *(Omit cents)*	**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 exclude of amounts received from other governments.	Amount (Omit cents)
a. Water supply system	A91 **300,635**	**a.** Sewerage charges	A80 **87,350**
b. Electric power system	A92 **0**	**b.** Refuse collection charges	A81 **162,607**
c. Gas supply system	A93 **0**	**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 **0**
d. Transit	A94 **0**		

SEE ACCOUNTANTS COMPILATION REPORT

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	Amount *(Omit cents)*
d. Recreation charges (swimming, golf, auditoriums etc.	A61 **0**
e. Airports — *Include rentals and gross sales of gas and oil.*	A01 **0**
f. Parking facilities (parking lots, garages, parking meters)	A60 **0**
g. Municipal housing project rentals (gross)	A50 **0**
h. Ambulance services	A89 **0**
i. Miscellaneous commercial activities (cemeteries)	A03 **0**
j. Other (including miscellaneous fee collections)	A89
3. Special assessments — 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 **0**
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 **0**

	Amount (Omit cents)
5. Interest earnings- Interest received on all deposits & investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U20 **4,659**
6. Rents- *Exclude rev. reported in Item 2*	U40
7. Royalties- *Compensation or portion of proceed from extraction of natural resources*	U41
8. Fines & forfeitures (City or Town share onl	U30 **145,177**
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
a. MISC.	**75,450**
b. Cemetery	**4,350**
c.	**0**
Total misc other revenue	U99
Sum of items 10a-10c →	**79,800**

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 coverage, etc. ***Exclude: (1)*** *capital outlay (report in columns (c.) & (d)); and* ***(2)*** *amounts paid to other governments (report in part III).*

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	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
GOVERNMENTAL ADMINISTRATION				
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).	E23 **0**	E23 **0**	F23 **0**	G23 **0**
2. 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 **6,891**	E25 **475**	F25 **0**	G25 **0**
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 **35,575**	E29 **4,221**	F29 **0**	G29 **0**
HEALTH AND WELFARE				
4. Social services	E79 **0**	E79 **0**	F79 **0**	G79 **0**
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36 **0**	E36 **0**	F36 **0**	G36 **0**
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.*	**0**	**0**	**0**	**0**
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 **0**	E77 **0**	F77 **0**	G77 **0**
8. Health (other than hospitals) — All public health acitivities 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 **0**	E32 **0**	F32 **0**	G32 **0**
TRANSPORTATION				
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. *Exclude here and report in item 21f, 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	E44 **8,588**	F44 **0**	G44 **0**
10. Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45 **0**	E45 **0**	F45 **0**	G45 **0**
11. Municipal airports	E01 **0**	E01 **0**	F01 **0**	G01 **0**
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 **0**	E60 **0**	F60 **0**	G60 **0**
PUBLIC SAFETY				
13. Police — 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).*	E62 **159,801**	E62 **61,083**	F62	G62 **14,443**
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.	**780**	**17,189**		

SEE ACCOUNTANTS COMPILATION REPORT

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G06
15. Correction institutions — Operation of facilities for confinement, correction and rehabilition of adults or juveniles.	0	0	0	0
16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 16).	E04 0	E04 0	F04 0	G04 0
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprize 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 0	E66 0	F66 0	G66 0
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	0	1,403	0	0
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.*	E52 0	E52 0	F52 0	G52 0
UTILITIES				
21. Gross expenditures 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 101,088	E91 149,987	F91	G91
b. Electric power system	0	0	0	0
c. Gas supply system	E93 0	E93 0	F93 0	G93 0
d. Transit	E94 0	E94 0	F94 0	G94 0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80 0	E80 28,790	F80 0	G80 0
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 0	E81 120,210	F81 0	G81 0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I91 86,359		
b. Electric power system		243\ 0		
c. Gas supply system		I93 0		
d. Transit		I94 0		
e. All interest not covered by items 19a through 19d		I89		
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; judgements 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 projets, and similar activities.	E50 0	E50 0	F50 0	G50 0
b. Economic development (Industrial)	E89 0	E89 0	F89 0	G89 0
c. Civil defense	E89 0	E89 0	F89 0	G89 0
d. Cemetery operations and maintenance	E89 215	E89 5,501	F89 0	G89 0
e. Miscellaneous commercial activities	E03 0	E03 0	F03 0	G03 0
Other — *Specify* **f. General Gov't.**	E89 55,518	E89 140,226	F89 0	G89 0
g.	0	0	0	0
h.	0	0	0	0

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.*

Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount *(Omit cents)* (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount *(Omit cents)* (b)
1.		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0

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.

Amount *(Omit cents)*

Z00 **256,889**

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 insubstance 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)*					
	Outstanding at beginning of fiscal year	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus ©	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued	Retired		Revene and nonguaranteed bonds	Guaranteed bonds
	(a)	(b)	©	(d)	(e)	(f)
a. Sewer debt	19X 0	29X 0	39X 0	0	44X 0	41X 0
b. Water supply system debt	19A 2,015,000	29A	39A 110,000	1,905,000	44A 1,905,000	41A 0
c. Electric power system debt	19B 0	29B 0	39B 0	0	44B 0	41B 0
d. Gas supply system debt	19C 0	29C 0	39C 0	0	44C 0	41C 0
e. Transit	19D 0	29D 0	39D 0	0	44D 0	41D 0
f. Industrial revenue and pollution control debt	19T 0	24T 0	34T 0	0	44T 0	0
g. All other purposes	19X	29X 0	39X	0	44X 0	41X 0

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.*

Amount *(Omit cents)*

a. Amount outstanding at beginning of fiscal year — 61V **0**

b. Amount outstanding at end of fiscal year — 64V **0**

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.*

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.	W01 **196,973**
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.	W31 **0**
3. All other funds except employee retirement funds.	W61 **1,381,293**
4. Retirement systems — Single employer plans only	**0**

SEE ACCOUNTANTS COMPILATION REPORT

Remarks

V98

ANGEL, JOHNSTON & BLASINGAME, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 706 • 2700 SOUTH FOURTH
CHICKASHA, OKLAHOMA 73023
PHONE (405) 224-6363 • FAX (405) 224-6364
ajb-cpas.com

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

June 16, 2013

City of Minco
202 Main
Minco, OK 73059

We have compiled the 2011-12 State Auditor and Inspector Form 2643 (Annual Survey of City and Town Finances) as of June 30, 2012, included in the accompanying prescribed form. We have not audited or reviewed the accompanying Form 2643 and, accordingly, do not express an opinion or provide any assurance about whether Form 2643 is in accordance with the form prescribed by the Office of the State Auditor and Inspector of Oklahoma.

Management is responsible for the preparation and fair presentation of Form 2643 in accordance with requirements presecribed by the Office of the State Auditor and Inspector of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of Form 2643.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services isued 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 Form 2643 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to Form 2643.

Form 2643 is presented in accordance with the requirements of the Office of the State Auditor and Inspector of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Form 2643 is intended soley for the information and use of the Office of the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than this specified party.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the prescribed form, they might influence the user's conclusions about the financial position and results of operations. Accordingly, Form 2643 is not designed for those who are not informed about such matters.

Angel, Johnston + Blasingame, P.C.

Angel, Johnston and Blasingame, P.C.

Part VII **AUDITOR 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 guidance in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name
ANGEL, JOHNSTON AND BLASINGAME, P.C.

Address - *Number and street*			TELEPHONE	
2700 S. 4TH STREET				
City	State	Zip Code	Area Code	Number
CHICKASHA	**OK**	**73018**	**405**	**224-6363**

Name of contact person
Chris Angel, CPA

See Accountants Compilation Report on Page 5