

DUE DATE: December 31, 2011

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 municipality (public trusts, etc.) for the fiscal year ending June 30, 2011. 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 universities.
For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

FORM SA&I 2643 (7-18-2011)
OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA
STEVE BURRAGE, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

372028003 000 00 2713
MANGUM CITY
MAYOR
201 N OKLAHOMA
MANGUM, OK 73554 4234

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

(Please correct any error in name, address, and ZIP Code)

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	d. Use tax	T09 30,119
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	T28
a. General sales tax	560,149	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.	4,620
b. Franchise fee or tax	T15 38,222	b. Other licensing and permits	T29
c. Cigarette tax	T18 8,251	4. Other — Specify	T99
d. Hotel/Motel	T19		

Part IA INTERGOVERNMENTAL REVENUE
Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, 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) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C90	D90	B90
1. Alcoholic beverage tax		36,087	
2. Street and highways	C46 5,121	D46 20,281	B46
3. Health or hospital	C42 372,245	D42	B42
4. Grants received for water utilities	C91	D91	B91
5. Grants received for waste water utilities	C92	D92	B92
6. Grants received for housing, economic, and community development	C50 270,014	D50	B50
7. Airports	C89	D89	B89 382,534
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 —	C89	D89	B89
a. Parks and recreation (BOR or HUD)			
b. Public safety	C89 4,398	D89	B89 5,252
c. Job training			
d. Library grants	C89 4,858	D89	B89
e. Other — Specify FEMA - DISASTER PAYMENTS	C89	D89	B89 193,298
f. RURAL ECONOMIC ACTION PLAN	C89 100,000	D89	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. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. 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.	A91	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 exclusive of amounts received from other governments.	A90
a. Water supply system	707,779	a. Sewerage charges	159,864
b. Electric power system	A92 3,154,770	b. Refuse collection charges	A81 369,667
c. Gas supply system	A93	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.	A96
d. Transit	A94		

Part II 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)	5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.		Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61	96,774			U20
e. Airports — Include rentals and gross sales of gas and oil.	A01	21,910	6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.		U40
f. Parking facilities (parking lots, garages, parking meters)	A60		7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.		U41
g. Municipal housing project rentals (gross)	A50		8. Fines and forfeitures — (City or town share only)		U30
h. Ambulance services	A80		9. Private donations		U50
i. Miscellaneous commercial activities (cemeteries)	A03	873,756	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
j. Other (including miscellaneous fee collections)	A89	8,641	a. OTHER		140,050
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	b.		
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		U11	c.		
		7,617	TOTAL miscellaneous other revenue		U99
			Sum of items 10a-10c.		140,050

Part III 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) and (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			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
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, information technology).				
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).	22,734			
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	119,646	111,951		6,417
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services		143,146		
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36	E36	F36	G36
		389,793		
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.				
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	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.	729,621	383,963		5,000
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. 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.	145,232	54,240		1,100
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45
11. Municipal airports	E01	E01	F01	G01
		26,793	402,392	
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60	E60	F60	G60
PUBLIC SAFETY	E62	E62	F62	G62
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).	355,225	49,266		8,572
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.	E24	E24	F24	G24
	234,836	34,644		3,147

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04	E04	F04 8,347	G04
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 16).	E05	E05	F05	G05
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.	E06 104,723	E06 20,317	F06	G06
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61 166,106	E61 84,047	F61 36,660	G61 12,193
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	E52 43,561	E52 28,732	F52	G52 7,100
UTILITIES				
21. Gross expenditure for utility systems operated by your government. <i>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.).</i>				
a. Water supply system	E91 126,193	E91 89,440	F91 5,225	G91 24,340
b. Electric power system	E92 351,428	E92 2,018,386	F92 997	G92 66,137
c. Gas supply system	E93	E93	F93	G93
d. Transit system	E94	E94	F94	G94
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E80	E80 12,881	F80	G80
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 31,726	E81 343,242	F81	G81
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 47,155		
b. Electric power system		I92 4,389		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I99 64,637		
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; 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. <i>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.</i>				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50 254,414	F50	G50
b. Economic development	E89	E89 8,000	F89	G89
c. Civil defense	E88	E88 820	F88	G88
d. Cemetery operations and maintenance	E03 8,075	E03 2,331	F03	G03
e. Miscellaneous commercial activities	E03 1,902	E03 111,156	F03	G03
Other — Specify	E89	E89	F89	G89
f. SHOP MAINTENANCE	E89 32,155	E89 8,729	F89 958	G89 2,460
g. SOUTHWEST DISPUTE MEDIATION	E89 63,732	E89 10,046		
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.

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.			5.		
2.			6.		
3.			7.		
4.			8.		

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)
200 1,816,989

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 non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (a)). 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 in-substance 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 (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired (c)		Revenue and non-guaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19U 48,337	29U	39U 5,000	49U 43,337	44U 43,337	41U
b. Water supply system debt	19U 1,548,177	29U	39U 93,044	49U 1,455,133	44U 1,455,133	41U
c. 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 1,456,248	29U 44,900	39U 270,607	49U 1,220,541	44U 1,220,541	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.

Amount (Omit cents)
a. Amount outstanding at beginning of fiscal year 81V
b. Amount outstanding at end of fiscal year 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.

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 104,455
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31
3. All other funds except employee retirement funds	W01 2,298,967
4. Retirement systems — Single employer plans only	

Remarks

V58

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 guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Ronald C. Cottrell, CPA

Address — Number and street

P.O. Box 45222

TELEPHONE

City

Greene

State

OH

ZIP Code

43021

Area code

614

Number

75-6062

Extension

Name of contact person/Email

Ron Cottrell



Ronald C. Cottrell, CPA

October 24, 2011

City of Mangum
Mangum, Oklahoma

We have compiled the annual survey of city and town finances of the City of Mangum, Oklahoma, as of and for the year ended June 30, 2011, included in the accompanying prescribed form SA&I 2643. We have not audited or reviewed the annual survey of city and town finances referred to above and, accordingly, do not express an opinion or provide any assurance about whether the annual survey of city and town finances are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation of the annual city and town finances in accordance with the applicable prescribed financial framework and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the annual survey of city and town finances.

Our responsibility is to conduct the compilation process in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified 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 annual survey of city and town finances.

The annual survey of city and town finances is presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per Title 11 of the Oklahoma Statutes, Section 17-105.1, which differ from generally accepted accounting principles. Accordingly, this prescribed form is not designed for those who are not informed about such differences.

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

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