COUNTY LIBRARY BOARD

2009-2010

ESTIMATE OF NEEDS

AND FINANCIAL STATEMENT OF THE

FISCAL YEAR 2008-2009

COUNTY LIBRARY BOARD OF

THE COUNTY OF _____

STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 17 for all Counties. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, Suite 106, 4545 N. Lincoln Blvd., Oklahoma City, OK 73105-3453. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

THE 2009-2010 ESTIMATE OF NEEDS AND FINANCIAL

STATEMENT OF THE FISCAL YEAR 2008-2009

PREPARED BY _____

SUBMITTED TO THE _____ COUNTY

EXCISE BOARD THIS ____ DAY OF _____ 2009.

COUNTY LIBRARY BOARD

Chairman _____ Member _____

Member _____ Member _____

Member _____ Member _____

Clerk _____

COUNTY LIBRARY BOARD

OF

_____ COUNTY

2009-2010

ESTIMATE OF NEEDS

AND FINANCIAL STATEMENT OF THE

FISCAL YEAR 2008-2009

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Letters and Certifications:

Letter To Excise Board. 1

Affidavit of Publication. 2

Accountant's Letter 3

Certificate of Excise Board . . . . . Exhibit "Y" - Page 1

Exhibits:

Exhibit "A" Library Board Fund . . . . . Filed Yes___ No___

Exhibit "G" Sinking Fund. . . . . Filed Yes___ No___

Exhibit "J" Capital Project Funds . . . . . Filed Yes___ No___

Exhibit "Y" Certificate of Excise Board
Estimate of Needs . . . . . Filed Yes___ No___

Publication Sheet Filed With County Budget. . . . . Filed Yes___ No___

Exhibit "Z" Publication Sheet (When Not Filed With County Budget) . . . . . Filed Yes___ No___

COUNTY LIBRARY BOARD

OF

_____ COUNTY

2009-2010

ESTIMATE OF NEEDS

AND FINANCIAL STATEMENT OF THE

FISCAL YEAR 2008-2009

_____ COUNTY, LIBRARY BOARD

STATE OF OKLAHOMA, COUNTY OF _____, ss:

To the County Excise Board of said County and State, Greeting:-
Pursuant to the requirements of 68 O.S. 1991 Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the County Library Board, County of _____, State of Oklahoma, for the fiscal year beginning July 1, 2008 and ending June 30, 2009, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2009 and ending June 30, 2010. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the County Library Board of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said County Library Board for the fiscal year ending June 30, 2009, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" as required by 19 O.S. 1991 Section 345; that said preparation was had at an official session of said Board, begun on the first Monday in July, 2009 pursuant to the provisions of 68 O.S. 1991 Section 3002.

2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2009 and ending June 30, 2010 as shown under "Schedule 8" were prepared and filed with the County Library Board as of the first Monday in July 2009, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out.
We further certify that the sums requested for salaries are calculated and based upon authority of salary statutes currently effective and applicable in this county.

3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", may reasonably be expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2009.

Dated at the office of the County Clerk, at _____, Oklahoma, this ____ day of _____, 2009.

COUNTY LIBRARY BOARD

Chairman _____ Member_____

Member _____ Member_____

Member _____ Member_____

Clerk _____

Filed this ____ day of _____, 2009 Secretary and Clerk of Excise Board, _____ County, Oklahoma.

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF _____

Personally appeared before me, the undersigned Notary Public, _____, County Clerk of the County and State aforesaid, who being first duly sworn according to law, deposes and says: That he/she complied with the law by having the financial statement for the fiscal year ending June 30, 2009, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2009 and ending June 30, 2010 published in one issue of _____ a legally-qualified newspaper published - of general circulation, in said county (strike inapplicable phrase) a copy of which together with proof of publication is herewith attached marked Exhibit "Z" and made a part of hereof.

_____
County Clerk

Subscribed and sworn to before me this ___ day of _____, 2009.

_____ _____
Notary Public My Commission Expires

Honorable County Librart Board
_____ County

We have compiled the 2008-09 financial statements and 2009-10 Estimate of Needs (S.A.&I. Form 268BR98) and 2009-10 Publication Sheet (S.A.&I. Form 268BR98, Exhibit "Z") included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements and schedules have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and the budget laws of the State of Oklahoma which is a basis of accounting other than generally accepted accounting principles.

Our compilation was limited to presenting, in the form prescribed by the State Auditor and Inspector of Oklahoma, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and schedules are presented in accordance with the requirements of the State of Oklahoma are not intended to be a presentation in conformity with generally accepted accounting principles. This report is intended soley for the information and use of the County Library Board of _____ County and for filing with the State Auditor and Inspector of Oklahoma and should not be used for any other purpose. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the financial position and the results of operations. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

_____

_____

March 12, 2009

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "A"

Schedule 1, Current Balance Sheet - June 30, 2009	Amount
ASSETS:	
Cash Balance June 30, 2009	$
Investments	
TOTAL ASSETS	$
LIABILITIES AND RESERVES:	
Warrants Outstanding	
Reserve for Interest on Warrants	
Reserves From Schedule 8	
TOTAL LIABILITIES AND RESERVES	$
CASH FUND BALANCE JUNE 30, 2009	$
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	$

Schedule 2, Revenue and Requirements - 2009-10	Detail	Total
REVENUE:		
Cash Balance June 30, 2008	$	
Cash Fund Balance Transferred From Prior Years		
Current Ad Valorem Tax Apportioned		
Miscellaneous Revenue Apportioned		
TOTAL REVENUE		$
REQUIREMENTS:		
Claims Paid by Warrants Issued	$	
Reserves From Schedule 8		
Interest Paid on Warrants		
Reserve for Interest on Warrants		
TOTAL REQUIREMENTS		$
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-09		$
TOTAL REQUIREMENTS AND CASH FUND BALANCE		$

Schedule 3, Cash Fund Balance Analysis - June 30, 2009	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	$
Warrants Estopped, Cancelled or Converted	
Fiscal Year 2008-09 Lapsed Appropriations	
Fiscal Year 2007-08 Lapsed Appropriations	
Ad Valorem Tax Collections in Excess of Estimate	
Prior Years Ad Valorem Tax	
TOTAL ADDITIONS	$
DEDUCTIONS:	
Supplemental Appropriations	$
Current Tax in Process of Collection	
TOTAL DEDUCTIONS	$
Cash Fund Balance as per Balance Sheet 6-30-09	$
Composition of Cash Fund Balance:	
Cash	
Cash Fund Balance as per Balance Sheet 6-30-09	$

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "A"

Schedule 4, Miscellaneous Revenue

SOURCE	2008-09 ACCOUNT			
	AMOUNT		ACTUALLY	
	ESTIMATED		COLLECTED	
1000 CHARGES FOR SERVICES:				
1111 Library Fees	$		$	
1112 Service Fees				
1113 Library Fines				
1114 Other -				
Total Charges For Services	$		$	
INTERGOVERNMENTAL REVENUES:				
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:				
2111 Local Contributions	$		$	
2112 Local Governmental Reimbursements				
2113 Local Payments in Lieu of Tax Revenue				
2114 Other -				
Total - Local Sources	$		$	
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:				
3111 County Sales Tax - OTC	$		$	
3112 Other - OTC				
Sub-Total - OTC	$		$	
3211 State Grants				
3212 State Payments in Lieu of Tax Revenue				
3213 Homestead Exemption Reimbursement				
3214 Additional Homestead Exemption Reimbursement				
3215 Other -				
3216 Other -				
Total State Sources	$		$	
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:				
4111 Federal Grants	$		$	
4112 Reimbursement - Federal				
4113 Federal Payments in Lieu of Tax Revenue				
4114 Other -				
Total Federal Sources	$		$	
Grand Total Intergovernmental Revenues	$		$	
5000 MISCELLANEOUS REVENUE:				
5111 Interest on Investments	$		$	
5112 Rental or Lease of Property				
5113 Sale of Property				
5114 Space Rental				
5115 Insurance Recoveries				
5116 Insurance Reimbursement				
5117 Return Check Charges				
5118 Utility Reimbursements				
5119 Vending Machine Commissions				
5120 Concessions (Sales Etc.)				
5121 Donations				
5122 Other -				
Total Miscellaneous Revenue	$		$	
6000 NON-REVENUE RECEIPTS:				
6111 Contributions from Other Funds	$		$	
Grand Total Library Board Fund	$		$	

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

2008-09 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2009-10 ACCOUNT CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
$	. %	$	$	$
	.			
	.			
	.			
$		$	$	$
$	. %	$	$	$
	.			
	.			
	.			
$		$	$	$
$	. %	$	$	$
	.			
$		$	$	$
	.			
	.			
	.			
	.			
	.			
	.			
$		$	$	$
$	. %	$	$	$
	.			
	.			
	.			
$		$	$	$
$		$	$	$
$	. %	$	$	$
	.			
	.			
	.			
	.			
	.			
	.			
	.			
	.			
	.			
	.			
	.			
$		$	$	$
$	. %	$	$	$
$		$	$	$

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "A"

Schedule 5, Expenditures Library Board Fund Cash Accounts of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS		
Cash Balance Reported to Excise Board 6-30-08	$	
Cash Fund Balance Transferred Out		
Cash Fund Balance Transferred In		
Adjusted Cash Balance	$	
Ad Valorem Tax Apportioned To Year In Caption		
Miscellaneous Revenue (Schedule 4)		
Cash Fund Balance Forward From Preceding Year		
Prior Expenditures Recovered		
TOTAL RECEIPTS	$	
TOTAL RECEIPTS AND BALANCE	$	
Warrants of Year in Caption		
Interest Paid Thereon		
TOTAL DISBURSEMENTS	$	
CASH BALANCE JUNE 30, 2009	$	
Reserve for Warrants Outstanding		
Reserve for Interest on Warrants		
Reserves From Schedule 8		
TOTAL LIABILITIES AND RESERVE	$	
DEFICIT: (Red Figure)	$	
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	$	

Schedule 6, Library Board Fund Warrant Account of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	TOTAL	
Warrants Outstanding 6-30-08 of Year in Caption	$	
Warrants Registered During Year		
TOTAL	$	
Warrants Paid During Year		
Warrants Converted to Bonds or Judgments		
Warrants Cancelled		
Warrants Estopped by Statute		
TOTAL WARRANTS RETIRED	$	
BALANCE WARRANTS OUTSTANDING JUNE 30, 2009	$	

Schedule 7, 2008 Ad Valorem Tax Account		
2008 Net Valuation Certified To County Excise Board $ . . Mills	Amount	
Total Proceeds of Levy as Certified	$	
Additions:		
Deductions:		
Gross Balance Tax	$	
Less Reserve for Delinquent Tax		
Reserve for Protest Pending		
Balance Available Tax	$	
Deduct 2008 Tax Apportioned		
Net Balance 2008 Tax in Process of Collection or	$	
Excess Collections	$	

Schedule 5, (Continued)

						TOTAL
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

Schedule 6, (Continued)

$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

Schedule 9, Library Board Fund Investments

INVESTED IN	Investments on Hand June 30, 2008	Since Purchased	LIQUIDATIONS By Collections of Cost	LIQUIDATIONS Amortized Premium	Barred by Court Order	Investments on Hand June 30, 2009
	$	$	$	$	$	$
TOTAL INVESTMENTS	$	$	$	$	$	$

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "A"

Schedule 8(a), Report Of Prior Year's Expenditures				
	FISCAL YEAR ENDING JUNE 30, 2008			
DEPARTMENTS OF GOVERNMENT	RESERVES	WARRANTS	BALANCE	ORIGINAL
APPROPRIATED ACCOUNTS	6-30-08	SINCE	LAPSED	APPROPRIATIONS
		ISSUED	APPROPRIATIONS	
92 LIBRARY BOARD BUDGET ACCOUNT:				
92a Personal Services	$	$	$	$
92b Part Time Help				
92c Travel				
92d Maintenance and Operation				
92e Capital Outlay				
92f Intergovernmental				
92g Other -				
92h Other -				
92i Other -				
92 Total	$	$	$	$
93				
93a Personal Services	$	$	$	$
93b Part Time Help				
93c Travel				
93d Maintenance and Operation				
93e Capital Outlay				
93f Intergovernmental				
93g Other -				
93h Other -				
93 Total	$	$	$	$
94				
94a Personal Services	$	$	$	$
94b Part Time Help				
94c Travel				
94d Maintenance and Operation				
94e Capital Outlay				
94f Intergovernmental				
94g Other -				
94h Other -				
94 Total	$	$	$	$
98 OTHER USES:				
98a Other Deductions	$	$	$	$
98 Total	$	$	$	$
TOTAL LIBRARY BOARD FUND ACCOUNT	$	$	$	$
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	$	$	$	$
GRAND TOTAL LIBRARY BOARD FUND	$	$	$	$

ESTIMATE OF NEEDS FOR THE FISCAL YEAR
PURPOSE:
Current Expense
Pro rata share of County Assessor's Budget as determined by County Excise Board
GRAND TOTAL - Library Board Fund

LIBRARY BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

						Governmental Budget Accounts	
FISCAL YEAR ENDING JUNE 30, 2009						FISCAL YEAR 2009-10	
SUPPLEMENTAL ADJUSTMENTS		NET AMOUNT OF APPROPRIATIONS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	NEEDS AS ESTIMATED BY GOVERNING BOARD	APPROVED BY COUNTY EXCISE BOARD
ADDED	CANCELLED						
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$
$	$	$	$	$	$	$	$

	Estimate of Needs by Governing Board	Approved by County Excise Board
	$	$
	$	$
	$	$

S.A.&I. Form 268ER98

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G"

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2009 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Bonds
Date of Issue	
Date of Sale By Delivery	
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Date Maturing Begins	
Amount of Each Uniform Maturity	$
Final Maturity Otherwise:	
Date of Final Maturity	
Amount of Final Maturity	$
AMOUNT OF ORIGINAL ISSUE	$
Cancelled, In Judgment Or Delayed For Final Levy Year	$
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:	
Bond Issues Accruing By Tax Levy	$
Years to Run	
Normal Annual Accrual	$
Tax Years Run	
Accrual Liability To Date	$
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-08	$
Bonds Paid During 2008-09	$
Matured Bonds Unpaid	$
Balance of Accrual Liability	$
TOTAL BONDS OUTSTANDING 6-30-09:	
Matured	$
Unmatured	$

Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		$	. %	Mo.	$
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons			. %	Mo.	
Bonds and Coupons		$	. %	Mo.	$

Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	$
Years To Run	
Accrue Each Year	$
Tax Years Run	
Total Accrual To Date	$
Current Interest Earnings Through 2009-10	$
Total Interest To Levy For 2009-10	$
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-08:	
Matured	$
Unmatured	$
Interest Earnings 2008-09	$
Coupons Paid Through 2008-09	$
Interest Earned But Unpaid 6-30-09:	
Matured	$
Unmatured	$

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G"

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2009 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
Date of Issue	
Date of Sale By Delivery	
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Date Maturing Begins	
Amount of Each Uniform Maturity	$
Final Maturity Otherwise:	
Date of Final Maturity	
Amount of Final Maturity	$
AMOUNT OF ORIGINAL ISSUE	$
Cancelled, In Judgment Or Delayed For Final Levy Year	$
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:	
Bond Issues Accruing By Tax Levy	$
Years to Run	
Normal Annual Accrual	$
Tax Years Run	
Accrual Liability To Date	$
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-08	$
Bonds Paid During 2008-09	$
Matured Bonds Unpaid	$
Balance of Accrual Liability	$
TOTAL BONDS OUTSTANDING 6-30-09:	
Matured	$
Unmatured	$
Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	$
Years To Run	
Accrue Each Year	$
Tax Years Run	
Total Accrual To Date	$
Current Interest Earnings Through 2009-10	$
Total Interest To Levy For 2009-10	$
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-08:	
Matured	$
Unmatured	$
Interest Earnings 2008-09	$
Coupons Paid Through 2008-09	$
Interest Earned But Unpaid 6-30-09:	
Matured	$
Unmatured	$

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G"

Schedule 2, Detail of Judgment Indebtedness as of June 30, 2009 - Not Affecting Homesteads (New)				
Judgments For Indebtedness Originally Incurred After 1-8-37 (New)				
IN FAVOR OF				
BY WHOM OWNED				
PURPOSE OF JUDGMENT				
Case Number				
NAME OF COURT				
Date of Judgment				
Principal Amount of Judgment	$	$	$	$
Tax Levies Made				
Principal Amount Provided for to June 30, 2008	$	$	$	$
Principal Amount Provided for In 2008-09	$	$	$	$
PRINCIPAL AMOUNT NOT PROVIDED FOR	$	$	$	$
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2009-10:				
Principal 1/3	$	$	$	$
Interest	$	$	$	$
FOR ALL JUDGMENTS REPORTED:				
LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS				
OUTSTANDING JUNE 30, 2008 :				
Principal	$	$	$	$
Interest	$	$	$	$
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:				
Principal	$	$	$	$
Interest	$	$	$	$
JUDGMENT OBLIGATIONS SINCE PAID:				
Principal	$	$	$	$
Interest	$	$	$	$
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS				
OUTSTANDING JUNE 30, 2009:				
Principal	$	$	$	$
Interest	$	$	$	$
Total	$	$	$	$

Schedule 3, Prepaid Judgments as of June 30, 2009			
Prepaid Judgments On Indebtedness Originating After January 8, 1937.			
NAME OF JUDGMENT			
CASE NUMBER			
NAME OF COURT			
Principal Amount Of Judgment	$	$	$
Tax Levies Made			
Unreimbursed Balance At June 30, 2008	$	$	$
Reimbursement By 2008 Tax Levy	$	$	$
Annual Accrual On Prepaid Judgments	$	$	$
Stricken By Court Order	$	$	$
Asset Balance June 30, 2009	$	$	$

Schedule 2, Detail of Judgment Indebtedness as of June 30, 2009 - Not Affecting Homesteads (New) (Continued)

						TOTAL ALL JUDGMENTS
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

Schedule 3, Prepaid Judgments as of June 30, 2009 (Continued)

						TOTAL ALL PREPAID JUDGMENTS
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G"

Schedule 4, Sinking Fund Cash Statement

Revenue Receipts and Disbursements	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2008		$
Investments Since Liquidated	$	
COLLECTED AND APPORTIONED:		
2007 and Prior Ad Valorem Tax		
2008 Ad Valorem Tax		
Protest Tax Refunds		
Miscellaneous Receipts		
TOTAL RECEIPTS		$
TOTAL RECEIPTS AND BALANCE		$
DISBURSEMENTS:		
Coupons Paid	$	
Interest Paid on Past-Due Coupons		
Bonds Paid		
Interest Paid on Past-Due Bonds		
Commission Paid to Fiscal Agency		
Judgments Paid		
Interest Paid on Such Judgments		
Investments Purchased		
Judgments Paid Under 62 O.S. 1981, § 435		
TOTAL DISBURSEMENTS		$
CASH BALANCE ON HAND JUNE 30, 2009		$

Schedule 5, Sinking Fund Balance Sheet

	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2009		$
Legal Investments Properly Maturing	$	
Judgments Paid to Recover By Tax Levy		
TOTAL LIQUID ASSETS (In Extension Column)		$
DEDUCT MATURED INDEBTEDNESS:		
a. Past-Due Coupons	$	
b. Interest Accrued Thereon		
c. Past-Due Bonds		
d. Interest Thereon After Last Coupon		
e. Fiscal Agency Commission on Above		
f. Judgments and Interest Levied for But Unpaid		
TOTAL Items a. Through f. (To Extension Column)		$
BALANCE OF ASSETS SUBJECT TO ACCRUALS		$
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	$	
h. Accrual on Final Coupons		
i. Accrued on Unmatured Bonds		
TOTAL Items g. Through i. (To Extension Column)		$
EXCESS OF ASSETS OVER ACCRUAL RESERVES		$

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G

Schedule 6, Estimate of Sinking Fund Needs

	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings On Bonds	$	$
Accrual on Unmatured Bonds		
Annual Accrual on "Prepaid" Judgments		
Annual Accrual on Unpaid Judgments		
Interest on Unpaid Judgments		
Annual Accrual From Exhibit KK	$	$
TOTAL SINKING FUND PROVISION	$	$

Schedule 7, 2008 Ad Valorem Tax Account-Sinking Funds

Gross Value $.

Net Value $ . . Mills

	Amount
Total Proceeds of Levy as Certified	$
Additions:	
Deductions:	
Gross Balance Tax	$
Less Reserve for Delinquent Tax	
Reserve for Protest Pending	
Balance Available Tax	$
Deduct 2008 Tax Apportioned	
Net Balance 2008 Tax in Process of Collection or	$
Excess Collections	$

Schedule 9, Sinking Fund Investments

INVESTED IN	Investments on Hand June 30, 2008	Since Purchased	LIQUIDATIONS By Collections of Cost	LIQUIDATIONS Amortized Premium	Barred by Court Order	Investments on Hand June 30, 2009
	$	$	$	$	$	$
TOTAL INVESTMENTS	$	$	$	$	$	$

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SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "G

Schedule 10, Miscellaneous Revenue

SOURCE	2008-09 ACCOUNT ACTUALLY COLLECTED	
1000 CHARGES FOR SERVICES:		
1111 Fees	$	
1112 Other -		
Total Charges For Services	$	
INTERGOVERNMENTAL REVENUES:		
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:		
2111 Premium on Bonds Sold	$	
2112 Proceeds From Sale of Original Bonds		
2113 Payments in Lieu of Tax Revenue		
2114 Revaluation of Real Property Reimbursements		
2115 Other -		
2116 Other -		
Total - Local Sources	$	
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3111 County Sales Tax - OTC	$	
3112 Other - OTC		
Sub-Total - OTC	$	
3211 State Payments in Lieu of Tax Revenue		
3212 Homestead Exemption Reimbursement		
3213 Additional Homestead Exemption Reimbursement		
3214 State Grant		
3215 Other -		
3216 Pther -		
Total - State Sources	$	
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:		
4111 Flood Control	$	
4112 Federal Payments in Lieu of Tax Revenue		
4113 Bureau of Land Management		
4114 Other -		
4115 Other -		
Total - Federal Sources	$	
Grand Total Intergovernmental Revenues	$	
5000 MISCELLANEOUS REVENUE:		
5111 Interest on Investments	$	
5112 Rental or Lease of County Property		
5113 Sale of County Property		
5114 Insurance Recoveries		
5115 Insurance Reimbursement		
5116 Utility Reimbursements		
5117 Resal Property Fund Distribution		
5118 Accrued interest on Bond Sales		
5119 Dividens on Insurance Policies		
5120 Interest on Taxes		
5121 Other -		
5122 Other -		
Total Miscellaneous Revenue	$	
6000 NON-REVENUE RECEIPTS:		
6111 Contributions From Other Funds	$	
Grand Total Sinking Fund	$	

CAPITAL PROJECT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "J"

Capital Project Fund Accounts:	Fund	Fund	Fund
Schedule 1, Current Balance Sheet - June 30, 2009	2008-09	2008-09	2008-09
CURRENT YEAR	Amount	Amount	Amount
ASSETS:			
Cash Balance June 30, 2009	$	$	$
Investments			
TOTAL ASSETS	$	$	$
LIABILITIES AND RESERVES:			
Warrants Outstanding			
Reserve for Interest on Warrants			
Reserves From Schedule 8			
TOTAL LIABILITIES AND RESERVES	$	$	$
CASH FUND BALANCE JUNE 30, 2009	$	$	$
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	$	$	$

Schedule 5, Expenditures Capital Project Fund Accounts of Current Year	2008-09	2008-09	2008-09
CURRENT YEAR	Amount	Amount	Amount
Cash Balance Reported to Excise Board 6-30-08	$	$	$
Cash Fund Balance Transferred Out			
Cash Fund Balance Transferred In			
Adjusted Cash Balance	$	$	$
Miscellaneous Revenue (Schedule 4)			
Cash Fund Balance Forward From Preceding Year			
Prior Expenditures Recovered			
TOTAL RECEIPTS	$	$	$
TOTAL RECEIPTS AND BALANCE	$	$	$
Warrants of Year in Caption			
Interest Paid Thereon			
TOTAL DISBURSEMENTS	$	$	$
CASH BALANCE JUNE 30, 2009	$	$	$
Reserve for Warrants Outstanding			
Reserve for Interest on Warrants			
Reserves From Schedule 8			
TOTAL LIABILITIES AND RESERVE	$	$	$
DEFICIT: (Red Figure)	$	$	$
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	$	$	$

Schedule 6, Capital Project Fund Warrant Accounts of Current Year	2008-09	2008-09	2008-09
CURRENT YEAR	Amount	Amount	Amount
Warrants Outstanding 6-30-08 of Year in Caption	$	$	$
Warrants Registered During Year			
TOTAL	$	$	$
Warrants Paid During Year			
Warrants Converted to Bonds or Judgments			
Warrants Cancelled			
Warrants Estopped by Statute			
TOTAL WARRANTS RETIRED	$	$	$
BALANCE WARRANTS OUTSTANDING JUNE 30, 2009	$	$	$

CAPITAL PROJECT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2008, to JUNE 30, 2009

ESTIMATE OF NEEDS FOR 2009-10

Fund	Fund	Fund	Fund	Fund	Fund	
2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

2008-09	2008-09	2008-09	2008-09	2008-09	2008-09	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$
$	$	$	$	$	$	$

S.A.&I. Form 268ER98

CERTIFICATE OF EXCISE BOARD

ESTIMATE OF NEEDS FOR 2009-10

STATE OF OKLAHOMA, COUNTY OF _____

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the County Library Board, and those directly under, or in contractual relationship with, the County Library Board; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

In so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1991 Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter. -

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the County Library Board of _____ County, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 1991 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction, including a reserve of _____% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD

ESTIMATE OF NEEDS FOR 2009-10

EXHIBIT "Y"		
County Excise Board's Appropriation of Income and Revenue	Library Board Fund	Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made	$	$
Appropriation of Revenues:		
Excess of Assets Over Liabilities	$	$
Unclaimed Protest Tax Refunds		
Miscellaneous Estimated Revenues		
Est. Value of Surplus Tax in Process		
Total Other Than 2009 Tax	$	$
Balance Required	$	$
Add Allocation For Delinquency	$	$
Total Required for 2009 Tax	$	$
Rate of Levy Required and Certified:	. Mills	. Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2009-10 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County	$	$	$	$
Total Valuation	$	$	$	$

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

County Library Board Fund . Mills Sinking Fund . Mills; Total . Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2009 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869.

Dated at _____, Oklahoma, this ____ day of _____, 2009.

_____ Excise Board Member

_____ Excise Board Chairman

_____ Excise Board Member

_____ Excise Board Secretary

COUNTY LIBRARY BOARD PUBLICATION SHEET - _____ COUNTY, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2009, AND ESTIMATE OF NEEDS

FOR THE FISCAL YEAR ENDING JUNE 30, 2010, OF THE COUNTY LIBRARY BOARD OF

_____ COUNTY, OKLAHOMA

EXHIBIT "Z"

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2009	Library Board Detail
ASSETS:	
Cash Balance June 30, 2009	$
Investments	
TOTAL ASSETS	$
LIABILITIES AND RESERVES:	
Warrants Outstanding	
Reserve for Interest on Warrants	
Reserves From Schedule 8	
TOTAL LIABILITIES AND RESERVES	$
CASH FUND BALANCE (Deficit) JUNE 30, 2009	$

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2010

Library Board Fund	LIBRARY BOARD
Current Expense	$
Reserve for Int. on Warrants & Revaluation	
Total Required	$
FINANCED:	
Cash Fund Balance	$
Estimated Miscellaneous Revenue	
Total Deductions	$
Balance to Raise from Ad Valorem Tax	$
ESTIMATED MISCELLANEOUS REVENUE:	
1000 Charges For Services	$
2000 Local Sources of Revenue	
3000 State Sources of Revenue	
4000 Federal Sources of Revenue	
5000 Miscellaneous Revenues	
6111 Contributions From Other Funds	
Total Estimated Revenue	$

SINKING FUND BALANCE SHEET	SINKING FUND
1. Cash Balance on Hand June 30, 2009	$
2. Legal Investments Properly Maturing	
3. Judgments Paid To Recover by Tax Levy	
4. Total Liquid Assets	$
Deduct Matured Indebtedness:	
5. a. Past-Due Coupons	$
6. b. Interest Accrued Thereon	
7. c. Past-Due Bonds	
8. d. Interest Thereon After Last Coupon	
9. e. Fiscal Agency Commissions on Above	
10. f. Judgments and Int. Levied for/Unpaid	
11. Total Items a. Through f.	$
12. Balance of Assets Subject to Accruals	$
Deduct Accrual Reserve If Assets Sufficient:	
13. g. Earned Unmatured Interest	$
14. h. Accrual on Final Coupons	
15. i. Accrued on Unmatured Bonds	
16. Total Items g. Through i.	$
17. Excess of Assets Over Accrual Reserves **	$
SINKING FUND REQUIREMENTS FOR 2009-10	
1. Interest Earnings on Bonds	$
2. Accrual on Unmatured Bonds	
3. Annual Accrual on "Prepaid" Judgments	
4. Annual Accrual on Unpaid Judgments	
5. Interest on Unpaid Judgments	
6. Annual Accrual From Exhibit KK	
Total Sinking Fund Requirements	$
Deduct:	
1. Excess of Assets Over Liabilities	$
2. Surplus Building Fund Cash	
Balance To Raise By Tax Levy	$

** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total liquid Assets".	SINKING FUND
13d. j. Unmatured Coupons Due Before 4-1-10	$
14d. k. Unmatured Bonds So Due	
15d. l. Whatever Remains is for Exhibit KK Line E.	$
16d. Deficit as Shown on Sinking Fund Balance Sheet.	$
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	
18d. Remaining Deficit is for Exhibit KK Line F.	$

S.A.&I. Form 268ER98

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF _____, ss:

We, the undersigned County Library Board of _____ County Oklahoma, do hereby certify that at a meeting of the County Library Board of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O. S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said County Library Board as reflected by the records of the Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2009, and ending June 30, 2010, as shown are reasonably necessary for the proper conduct of the affairs of the said County Library Board, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

Chairman of Board	Member	Member
Member	Member	Member

Attest_____
County Clerk Seal

Subscribed and sworn to before me this 12 day of March, 2009.

_____ Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.