

STATE OF OKLAHOMA
CANADIAN COUNTY
FILED OR RECORDED

2014 OCT 27 P 3:38

SHELLEY DICKERSON
COUNTY CLERK

BOARD OF COUNTY HEALTH
2014-2015
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2013-2014

BOARD OF COUNTY HEALTH OF
THE COUNTY OF CANADIAN
STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk. 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, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. 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 2014-2015 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2013-2014

PREPARED BY Putnam & Company, PLLC
SUBMITTED TO THE CANADIAN COUNTY

EXCISE BOARD THIS 27th DAY OF October 2014

BOARD OF COUNTY HEALTH

| | |
|---------------------------------|----------------------------------|
| Chairman <u>Edward C. Cough</u> | Member _____ |
| Member <u>Gregory Kopp</u> | Member <u>Keith Wadden 12/21</u> |
| Member <u>Phil Carson</u> | Member _____ |

Clerk _____



**BOARD OF COUNTY HEALTH
OF
CANADIAN COUNTY
2014-2015
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2013-2014**

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| Letter To Excise Board _____ | 1 |
| Affidavit of Publication _____ | 2 |
| Accountant's Letter _____ | 3 |
| Certificate of Excise Board _____ | Exhibit "Y" - Page 1 |
| | |
| Exhibits: | Filed |
| Exhibit "E" Health Fund _____ | No |
| Exhibit "G" Sinking Fund _____ | No |
| Exhibit "J" Capital Project Funds _____ | No |
| Exhibit "Y" Certificate of Excise Board Estimate of Needs _____ | No |
| Publication Sheet Filed With County Budget _____ | No |
| Exhibit "Z" Publication Sheet (When Not Filed With County Budget) _____ | No |

**BOARD OF COUNTY HEALTH
OF
CANADIAN COUNTY
2014-2015
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2013-2014**

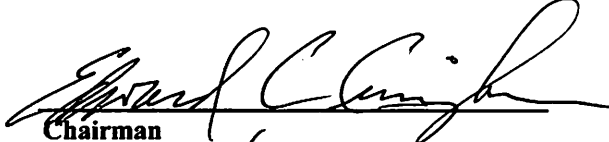
**CANADIAN COUNTY, BOARD OF HEALTH
STATE OF OKLAHOMA, COUNTY OF CANADIAN, ss:**

To the County Excise Board of said County and State, Greeting:-
Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the Board of Health, County of Canadian, State of Oklahoma, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Board of County Health 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 Board of Health for the fiscal year ending June 30, 2014, 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. Section 345; that said preparation was had at an official session of said Board, begun on the first Monday in July, 2014 pursuant to the provisions of 68 O.S. 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, 2014 and ending June 30, 2015 as shown under "Schedule 8" were prepared and filed with the Board of County Health as of the first Monday in July 2014, 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 of county officers and the deputies 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, 2014.

Dated at the office of the County Clerk, at El Reno, Oklahoma, this 27th day of October, 2014.

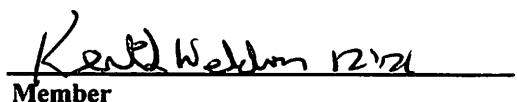
BOARD OF COUNTY HEALTH


Chairman


Member


Member

Member


Member

Member

Clerk

Filed this 27th day of Oct., 2014 Secretary and Clerk of Excise Board, Canadian County, Oklahoma.

Putnam & Company, PLLC
Certified Public Accountants
169 E.32nd Street
Edmond, Oklahoma 73013

Independent Accountant's Compilation Letter

Honorable Board of County Health
Canadian County, Oklahoma

We have compiled the Health Department of Canadian County's FY 2013-2014 Financial Statements, FY 2014-2015 Estimate of Needs (SA&I Form 2631R97), and the related Publication Sheet (SA&I Form 2631R97, Exhibit Z) included in the accompanying prescribed forms. We have not audited or reviewed the financial statements, estimate of needs, and publications sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs, and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003.B and by 63 O.S. 1-218 as defined by rules promulgated by 63 O.S.1-226 and 68 O.S. 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs, and publications sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003.B and by 63 O.S. 1-218 as defined by rules promulgated by 63 O.S.1-226 and 68 O.S. 3009-3011 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimate of needs, and publications sheet.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs, and publications sheet included in the accompanying prescribed forms are presented in accordance with the requirements of the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003.B and by 63 O.S. 1-218 as defined by the rules promulgated by 63 O.S. 1-226 and 68 O.S. 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the Canadian County Health Department.

This report is intended solely for the information and use of the management of the Canadian County Health Department, the Canadian County Excise Board, management of Canadian County, 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.

Putnam & Company

Putnam & Company, PLLC
Certified Public Accountants

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF CANADIAN

**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,
2014, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the
fiscal year beginning July 1, 2014 and ending June 30, 2015 published in one issue of the Publication Name a
legally-qualified newspaper published - of general circulation, in said county.**

County Clerk

Subscribed and sworn to before me this ____ day of _____, 2014.

Notary Public

My Commission Expires

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

EXHIBIT "E"

PAGE 1

| Schedule 1, Current Balance Sheet - June 30, 2014 | |
|--|------------------------|
| | Amount |
| ASSETS: | |
| Cash Balance June 30, 2013 | \$ 2,115,539.94 |
| Investments | \$ - |
| TOTAL ASSETS | \$ 2,115,539.94 |
| LIABILITIES AND RESERVES: | |
| Warrants Outstanding | \$ 16,727.21 |
| Reserve for Interest on Warrants | \$ - |
| Reserves From Schedule 8 | \$ 18,350.53 |
| TOTAL LIABILITIES AND RESERVES | \$ 35,077.74 |
| CASH FUND BALANCE JUNE 30, 2014 | \$ 2,080,462.20 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | \$ 2,115,539.94 |

| Schedule 2, Revenue and Requirements - 2014-2015 | | |
|--|-----------------|------------------------|
| | Detail | Total |
| REVENUE: | | |
| Cash Balance June 30, 2013 | \$ 1,378,952.45 | |
| Cash Fund Balance Transferred From Prior Years | \$ 140,917.00 | |
| Current Ad Valorem Tax Apportioned | \$ 1,537,967.25 | |
| Miscellaneous Revenue Apportioned | \$ 283,855.52 | |
| TOTAL REVENUE | | \$ 3,341,692.22 |
| REQUIREMENTS: | | |
| Claims Paid by Warrants Issued | \$ 1,252,562.11 | |
| Reserves From Schedule 8 | \$ 18,350.53 | |
| Interest Paid on Warrants | \$ - | |
| Reserve for Interest on Warrants | \$ - | |
| TOTAL REQUIREMENTS | | \$ 1,270,912.64 |
| ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2014 | | \$ 2,080,462.20 |
| TOTAL REQUIREMENTS AND CASH FUND BALANCE | | \$ 3,351,374.84 |

| Schedule 3, Cash Fund Balance Analysis - June 30, 2014 | |
|---|------------------------|
| | Amount |
| ADDITIONS: | |
| Miscellaneous Revenue Collected in Excess of Estimates-Net | \$ 283,855.52 |
| Warrants Estopped, Cancelled or Converted | \$ - |
| Fiscal Year 2013-2014 Lapsed Appropriations | \$ 3,713,647.69 |
| Fiscal Year 2012-2013 Lapsed Appropriations | \$ 121,410.87 |
| Ad Valorem Tax Collections in Excess of Estimate | \$ 17,046.36 |
| Prior Years Ad Valorem Tax | \$ 19,506.13 |
| TOTAL ADDITIONS | \$ 4,155,466.57 |
| DEDUCTIONS: | |
| Supplemental Appropriations | \$ 2,084,686.99 |
| Current Tax in Process of Collection | \$ - |
| TOTAL DEDUCTIONS | \$ 2,084,686.99 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | \$ 2,080,462.20 |
| Composition of Cash Fund Balance: | |
| Cash | \$ 2,080,462.20 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | \$ 2,080,462.20 |

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

EXHIBIT "E"

2a

| Schedule 4, Miscellaneous Revenue | 2013-2014 ACCOUNT | |
|---|-------------------|--------------|
| | AMOUNT | ACTUALLY |
| | ESTIMATED | COLLECTED |
| SOURCE | | |
| 1000 CHARGES FOR SERVICES | | |
| 1111 Clinical Services | \$ - | \$ - |
| 1112 Laboratory Services | \$ - | \$ 94,011.90 |
| 1113 Immunizations | \$ - | \$ - |
| 1114 Dental Service Fees | \$ - | \$ - |
| 1115 Child Guidance Services | \$ - | \$ - |
| 1116 Early Test-Early Care | \$ - | \$ - |
| 1117 Food Service Test and Certification | \$ - | \$ - |
| 1118 Pool/Spa Certification | \$ - | \$ - |
| 1119 Sewage and Perk Test | \$ - | \$ - |
| 1120 Public Bathing Licenses | \$ - | \$ - |
| 1121 Other Licenses | \$ - | \$ - |
| 1122 Miscellaneous Health Fees | \$ - | \$ - |
| 1123 Other - | \$ - | \$ - |
| 1124 Other - | \$ - | \$ - |
| 1125 Other - | \$ - | \$ - |
| Total Charges For Services | \$ - | \$ 94,011.90 |
| INTERGOVERNMENTAL REVENUE | | |
| 2000 INTERGOVERNMENTAL REVENUE - LOCAL SOURCES: | | |
| 2111 Mobile Home Tax | \$ - | \$ - |
| 2112 Housing Authority Payments in Lieu of Tax Revenue | \$ - | \$ - |
| 2113 Revaluation of Real Property Reimbursements | \$ - | \$ - |
| 2114 Manufacturing Exempt Reimbursement | \$ - | \$ 18,635.70 |
| 2115 Public Health Contributions | \$ - | \$ - |
| 2116 Perinatal Health Program | \$ - | \$ - |
| 2117 Community Care - HMO | \$ - | \$ - |
| 2118 Other - | \$ - | \$ - |
| 2124 Other - | \$ - | \$ - |
| Total - Local Sources | \$ - | \$ 18,635.70 |
| 3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES: | | |
| 3211 State Land Payments | \$ - | \$ 3.35 |
| 3212 State Payments in Lieu of Tax Revenue | \$ - | \$ - |
| 3213 Homestead Exemption Reimbursement | \$ - | \$ - |
| 3214 Additional Homestead Exemption Reimbursement | \$ - | \$ - |
| 3215 State Grants | \$ - | \$ - |
| 3216 Oklahoma Dept. of Environmental Quality | \$ - | \$ - |
| 3217 STD Program (State) | \$ - | \$ - |
| 3218 Water Resources Board | \$ - | \$ - |
| 3219 Oklahoma Conservation Commission | \$ - | \$ - |
| 3220 Welfare Age: Sub-Total - OTC | \$ - | \$ - |
| 3221 Early Intervention (State) | \$ - | \$ - |
| 3222 Eldercare | \$ - | \$ - |
| 3223 Child Abuse Prevention | \$ - | \$ - |
| 3224 Adolescent Health - State | \$ - | \$ - |
| 3225 TB - State | \$ - | \$ - |
| 3226 Other State Reimbursements | \$ - | \$ - |
| 3227 Other - | \$ - | \$ - |
| 3228 Other - | \$ - | \$ - |
| Total - State Sources | \$ - | \$ 3.35 |

Continued on page 2b

S.A.&I. Form 2631R97 Entity: Board of County Health, Canadian County, 9

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

EXHIBIT "E"

2b

| Schedule 4, Miscellaneous Revenue | | 2013-2014 ACCOUNT | |
|---|---------------------|-----------------------|--|
| SOURCE | | | |
| | AMOUNT ESTIMATED | ACTUALLY COLLECTED | |
| <i>Continued from page 2a</i> | | | |
| 4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES: | | | |
| 4111 Federal Grants | \$ - | \$ - | |
| 4112 Federal Payments in Lieu of Tax Revenues | \$ - | \$ - | |
| 4113 Bureau of Land Management | \$ - | \$ - | |
| 4114 Adolescent Health - Federal | \$ - | \$ - | |
| 4115 Women Infants and Children | \$ - | \$ - | |
| 4116 Maternity Care (Medicaid) | \$ - | \$ - | |
| 4117 EPSDT (Medicaid) | \$ - | \$ - | |
| 4118 Family Planning (Medicaid) | \$ - | \$ - | |
| 4119 Early Intervention (Federal) | \$ - | \$ - | |
| 4120 Oklahoma Dept. of Environmental Quality (Federal) | \$ - | \$ - | |
| 4121 STD Program (Federal) | \$ - | \$ - | |
| 4122 Ryan-White Program | \$ - | \$ - | |
| 4123 Immunization Action Plan | \$ - | \$ - | |
| 4124 Direct Observed Therapy | \$ - | \$ - | |
| 4125 Summer Food Service | \$ - | \$ - | |
| 4126 Other - | \$ - | \$ - | |
| 4127 Other - TSET Tobacco Grant | \$ - | \$ 169,046.17 | |
| 4128 Other - | \$ - | \$ - | |
| Total Federal Sources | \$ - | \$ 169,046.17 | |
| Grand Total Intergovernmental Revenues | \$ - | \$ 187,685.22 | |
| 5000 MISCELLANEOUS REVENUE: | | | |
| 5111 Interest on Investments | \$ - | \$ 1,670.90 | |
| 5112 Insurance Recoveries | \$ - | \$ - | |
| 5113 Insurance Reimbursements | \$ - | \$ - | |
| 5114 Copies | \$ - | \$ - | |
| 5115 Return Check Charges | \$ - | \$ - | |
| 5116 Utility Reimbursements | \$ - | \$ - | |
| 5117 Other Refunds and Reimbursements | \$ - | \$ - | |
| 5118 Resale Property Fund Distribution | \$ - | \$ - | |
| 5119 Sale of Property | \$ - | \$ - | |
| 5120 Sale of Equipment | \$ - | \$ - | |
| 5121 Vending Machine Commissions | \$ - | \$ - | |
| 5122 Other Concessions | \$ - | \$ - | |
| 5123 Public Records Fee | \$ - | \$ - | |
| 5124 Record Search Fee | \$ - | \$ - | |
| 5125 Car Seat Sales | \$ - | \$ - | |
| 5126 Health Fairs | \$ - | \$ - | |
| 5127 Salvage Sales | \$ - | \$ - | |
| 5128 Project Women | \$ - | \$ - | |
| 5129 Community Care - HMO | \$ - | \$ - | |
| 5130 Other - Auction Proceeds | \$ - | \$ - | |
| 5131 Other - Miscellaneous Reimbursement | \$ - | \$ 487.50 | |
| 5132 Other - | \$ - | \$ - | |
| Total Miscellaneous Revenue | \$ - | \$ 2,158.40 | |
| 6000 NON-REVENUE RECEIPTS: | | | |
| 6111 Contributions from Other Funds | \$ - | \$ - | |
| Grand Total Health Fund | \$ - | \$ 283,855.52 | |

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

EXHIBIT "E"

3

| Schedule 5, Expenditures Health Fund Cash Accounts of Current and All Prior Years | |
|--|------------------------|
| CURRENT AND ALL PRIOR YEARS | 2013-2014 |
| Cash Balance Reported to Excise Board 6-30-2013 | \$ - |
| Cash Fund Balance Transferred Out | \$ - |
| Cash Fund Balance Transferred In | \$ 1,378,952.45 |
| Adjusted Cash Balance | \$ 1,378,952.45 |
| Ad Valorem Tax Apportioned To Year In Caption | \$ 1,537,967.25 |
| Miscellaneous Revenue (Schedule 4) | \$ 283,855.52 |
| Cash Fund Balance Forward From Preceding Year | \$ 140,917.00 |
| Prior Expenditures Recovered | \$ 9,682.62 |
| TOTAL RECEIPTS | \$ 1,972,422.39 |
| TOTAL RECEIPTS AND BALANCE | \$ 3,351,374.84 |
| Warrants of Year in Caption | \$ 1,235,834.90 |
| Interest Paid Thereon | \$ - |
| TOTAL DISBURSEMENTS | \$ 1,235,834.90 |
| CASH BALANCE JUNE 30, 2014 | \$ 2,115,539.94 |
| Reserve for Warrants Outstanding | \$ 16,727.21 |
| Reserve for Interest on Warrants | \$ - |
| Reserves From Schedule 8 | \$ 18,350.53 |
| TOTAL LIABILITES AND RESERVE | \$ 35,077.74 |
| DEFICIT: (Red Figure) | \$ - |
| CASH BALANCE FORWARD TO SUCCEEDING YEAR | \$ 2,080,462.20 |

| Schedule 6, Health Fund Warrant Account of Current and All Prior Years | |
|---|------------------------|
| CURRENT AND ALL PRIOR YEARS | TOTAL |
| Warrants Outstanding 6-30-2013 of Year in Caption | \$ 5,267.59 |
| Warrants Registered During Year | \$ 1,891,989.43 |
| TOTAL | \$ 1,897,257.02 |
| Warrants Paid During Year | \$ 1,880,529.81 |
| Warrants Converted to Bonds or Judgements | \$ - |
| Warrants Cancelled | \$ - |
| Warrants Estopped by Statute | \$ - |
| TOTAL WARRANTS RETIRED | \$ 1,880,529.81 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | \$ 16,727.21 |

| Schedule 7, 2013 Ad Valorem Tax Account | | | |
|---|---------------------------|--------------------|-----------------|
| 2013 Net Valuation Certified To County Excise B | \$1,072,444,221.00 | 1.560 Mills | Amount |
| Total Proceeds of Levy as Certified | | | \$ 1,673,012.98 |
| Additions: | | | \$ - |
| Deductions: | | | \$ - |
| Gross Balance Tax | | | \$ 1,673,012.98 |
| Less Reserve for Delinquent Tax | | | \$ 152,092.09 |
| Reserve for Protest Pending | | | \$ - |
| Balance Available Tax | | | \$ 1,520,920.89 |
| Deduct 2013 Tax Apportioned | | | \$ 1,537,967.25 |
| Net Balance 2013 Tax in Process of Collection or Excess Collections | | | \$ 17,046.36 |

S.A.&I. Form 2631R97 Entity: Board of County Health, Canadian County, 9

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

| Schedule 5, (Continued) | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|
| 2012-2013 | 2011-2012 | 2010-2011 | 2009-2010 | 2008-2009 | 2007-2008 | TOTAL |
| \$ 2,145,058.23 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,145,058.23 |
| \$ 1,378,952.45 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,378,952.45 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,378,952.45 |
| \$ 766,105.78 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,145,058.23 |
| \$ 19,506.13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,557,473.38 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 283,855.52 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 140,917.00 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,682.62 |
| \$ 19,506.13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,991,928.52 |
| \$ 785,611.91 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,136,986.75 |
| \$ 644,694.91 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,880,529.81 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 644,694.91 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,880,529.81 |
| \$ 140,917.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,256,456.94 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,727.21 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,350.53 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 35,077.74 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 140,917.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,221,379.20 |

| Schedule 6, (Continued) | | | | | | |
|-------------------------|---------------|-----------|-----------|-----------|-----------|-----------|
| 2013-2014 | 2012-2013 | 2011-2012 | 2010-2011 | 2009-2010 | 2008-2009 | 2007-2008 |
| \$ - | \$ 5,267.59 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 1,252,562.11 | \$ 639,427.32 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 1,252,562.11 | \$ 644,694.91 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 1,235,834.90 | \$ 644,694.91 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 1,235,834.90 | \$ 644,694.91 | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 16,727.21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Schedule 9, Health Fund Investments | | | | | | |
|-------------------------------------|-----------------------------------|-----------------|------------------------|-------------------|-----------------------|-----------------------------------|
| INVESTED IN | Investments on Hand June 30, 2013 | Since Purchased | LIQUIDATIONS | | Barred by Court Order | Investments on Hand June 30, 2014 |
| | | | By Collections of Cost | Amortized Premium | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL INVESTMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

S.A.&I. Form 2631R97 Entity: Board of County Health, Canadian County, 9

**HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015**

EXHIBIT "E"

| Schedule 8(a), Report Of Prior Year's Expenditures | | | | |
|--|----------------------------------|-----------------------------|-----------------------------------|----------------------------|
| DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS | FISCAL YEAR ENDING JUNE 30, 2013 | | | ORIGINAL APPROPRIATIONS |
| | RESERVES 6-30-2013 | WARRANTS SINCE ISSUED | BALANCE LAPSED PPROPRIATION | |
| 92 COUNTY HEALTH BUDGET ACCOUNT: | | | | |
| 92a Personal Services | \$ 178,547.88 | \$ 178,547.88 | \$ - | \$ 777,550.00 |
| 92b Part Time Help | \$ - | \$ - | \$ - | \$ - |
| 92c Travel | \$ 5,715.72 | \$ 3,213.23 | \$ 2,502.49 | \$ 40,000.00 |
| 92d Maintenance and Operation | \$ 41,144.73 | \$ 37,726.10 | \$ 3,418.63 | \$ 775,000.00 |
| 92e Capital Outlay | \$ 535,429.86 | \$ 419,940.11 | \$ 115,489.75 | \$ 207,323.34 |
| 92f Intergovernmental - Rentals & Leases | \$ - | \$ - | \$ - | \$ - |
| 92g Other - Building Fund | \$ - | \$ - | \$ - | \$ 1,100,000.00 |
| 92h Other - | \$ - | \$ - | \$ - | \$ - |
| 92j Other - | \$ - | \$ - | \$ - | \$ - |
| 92 Total | \$ 760,838.19 | \$ 639,427.32 | \$ 121,410.87 | \$ 2,899,873.34 |
| 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 GENERAL FUND ACCOUNT | \$ 760,838.19 | \$ 639,427.32 | \$ 121,410.87 | \$ 2,899,873.34 |
| SUBJECT TO WARRANT ISSUE: | | | | |
| 99 Provision for Interest on Warrants | \$ - | \$ - | \$ - | \$ - |
| GRAND TOTAL GENERAL FUND | \$ 760,838.19 | \$ 639,427.32 | \$ 121,410.87 | \$ 2,899,873.34 |

| 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 - General Fund | |

**CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-2015**

STATE OF OKLAHOMA, COUNTY OF CANADIAN

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 Board of County Health, and those directly under, or in contractual relationship with, the Board of County Health; 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 therefore; (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 Governing Board of Health of Canadian 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 2014-2015**

| EXHIBIT "Y" | | | | | |
|---|--|--|--|-----------------|--------------------------------|
| County Excise Board's Appropriation of Income and Revenue | | | | Health Fund | Sinking Fund (Exc. Homesteads) |
| Appropriation Approved & Provision Made | | | | \$ 3,601,383.09 | \$ - |
| Appropriation of Revenues | | | | \$ - | \$ - |
| Excess of Assets Over Liabilities | | | | \$ 2,080,462.20 | \$ - |
| Unclaimed Protest Tax Refunds | | | | \$ - | \$ - |
| Miscellaneous Estimated Revenues | | | | \$ - | \$ - |
| Est. Value of Surplus Tax in Process | | | | \$ - | \$ - |
| Sinking Fund Contributions | | | | \$ - | \$ - |
| Surplus Building Fund Cash | | | | \$ - | \$ - |
| Total Other Than 2013 Tax | | | | \$ 2,080,462.20 | \$ - |
| Balance Required | | | | \$ 1,520,920.89 | \$ - |
| Add 10% for Delinquency | | | | \$ 289,567.14 | \$ - |
| Total Required for 2013 Tax | | | | \$ 1,810,488.03 | \$ - |
| Rate of Levy Required and Certified (in Mills) | | | | 1.56 | 0.00 |

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 2014-2015 is as follows:

| VALUATION AND LEVIES EXCLUDING HOMESTEADS | | | | |
|---|-------------------|-------------------|------------------|---------------------|
| County | Real | Personal | Public Service | Total |
| Total Valuation, | \$ 808,442,332.00 | \$ 296,900,098.00 | \$ 55,226,823.00 | \$ 1,160,569,253.00 |

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:

| | | | | | | | |
|--|-------------|---------------|-------------|--------------|-------------|-----------|-------------|
| General F | 0.00 Mills; | Building Fund | 0.00 Mills; | Sinking Fund | 0.00 Mills; | Sub-Total | 0.00 Mills; |
| Free Fair Budget Account (Levy Per Applicable Statute) | | | | | | | 0.00 Mills; |
| Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill) | | | | | | | 0.00 Mills; |
| Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill) | | | | | | | 0.00 Mills; |
| Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill) | | | | | | | 0.00 Mills; |
| Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills) | | | | | | | 0.00 Mills; |
| County Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill) | | | | | | | 0.00 Mills; |
| Public Buildings Budget Account (Not To Exceed 5.00 Mills) | | | | | | | 0.00 Mills; |
| County Health Fund (Not To Exceed 2.50 Mills) | | | | | | | 1.56 Mills; |
| Emergency Medical Service (Not To Exceed 3.00 Mills) | | | | | | | 0.00 Mills; |
| Total County Levies | | | | | | | 1.56 Mills; |
| County Wide Levy For Schools (4.00 Mills) | | | | | | | 0.00 Mills; |
| Total County Wide Levy | | | | | | | 1.56 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 2015 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at El Reno, Oklahoma, this 18th day of November, 2014.

| | | |
|--|---|---|
| <u>Shelley Dickerson</u> Excise Board Member Secretary |  | <u>Lynnda Ramsey</u> Excise Board Chairman |
| | | <u>Ray Hoban</u> Excise Board Secretary Member |