

**FILED**  
NOV 03 2021  
State Auditor & Inspector

BOARD OF COUNTY HEALTH  
2021-2022  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2020-2021

BOARD OF COUNTY HEALTH OF  
THE COUNTY OF CHOCTAW  
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, 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 2021-2022 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2020-2021

PREPARED BY Kerry John Patten, C.P.A.  
SUBMITTED TO THE CHOCTAW COUNTY

EXCISE BOARD THIS 6 DAY OF Oct 2021

BOARD OF COUNTY HEALTH

Chairman [Signature] Member [Signature]

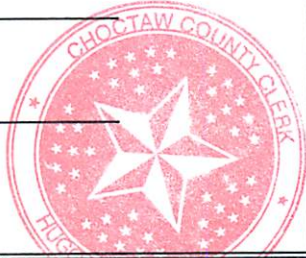
Member [Signature]

Member \_\_\_\_\_

Member [Signature]

Member \_\_\_\_\_

Clerk [Signature]



**RECEIVED**  
NOV 03 2021  
State Auditor  
and Inspector

*Choctaw*

BOARD OF COUNTY HEALTH  
 OF  
 CHOCTAW COUNTY  
 2021-2022  
 ESTIMATE OF NEEDS  
 AND FINANCIAL STATEMENT OF THE  
 FISCAL YEAR 2020-2021

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Certificate of Excise Board .....	Exhibit "Y" - Page 1
<b>Exhibits:</b>	<b>Filed</b>
Exhibit "E" Health Fund .....	Yes
Exhibit "G" Sinking Fund .....	No
Exhibit "J" Capital Project Funds .....	No
Exhibit "Y" Certificate of Excise Board Estimate of Needs .....	Yes
Publication Sheet Filed With County Budget .....	Yes
Exhibit "Z" Publication Sheet (When Not Filed With County Budget) .....	No

BOARD OF COUNTY HEALTH  
OF  
CHOCTAW COUNTY  
2021-2022  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2020-2021

CHOCTAW COUNTY, BOARD OF HEALTH  
STATE OF OKLAHOMA, COUNTY OF CHOCTAW, 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 Choctaw, State of Oklahoma, for the fiscal year beginning July 1, 2020 and ending June 30, 2021, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2021 and ending June 30, 2022. 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, 2021, 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, 2021 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, 2021 and ending June 30, 2022 as shown under "Schedule 8" were prepared and filed with the Board of County Health as of the first Monday in July 2021, 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, 2021.

Dated at the office of the County Clerk, at City Name, Oklahoma, this 6 day of Oct, 2021.

BOARD OF COUNTY HEALTH

[Signature]  
Chairman

[Signature]  
Member

[Signature]  
Member

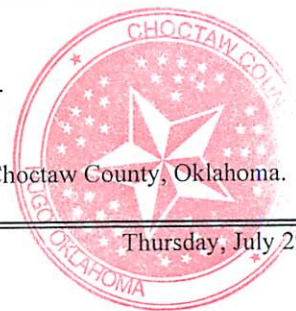
\_\_\_\_\_  
Member

[Signature]  
Member

\_\_\_\_\_  
Member

[Signature]  
Clerk

Filed this 6 day of Oct, 2021 Secretary and Clerk of Excise Board, Choctaw County, Oklahoma.



# KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave.  
Broken Arrow, OK 74012  
Phone Number (918) 250-8838  
FAX Number (918) 250-9853



Page 2

## Independent Accountant's Compilation Report


Honorable Board of County Health  
Choctaw County, Oklahoma

Management is responsible for the 2020-2021 financial statements as of and for the fiscal year ended June 30, 2021 and the 2021-2022 Estimate of Needs (SA&I Form 2631R97) and Publication Sheet (SA&I Form 2631R97, Exhibit "Z") for the Health Department of Choctaw County, included in the accompanying prescribed forms. I have performed a compilation engagement with Statements on Standards for Auditing and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements, estimate of needs and publication sheet forms included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements, estimate of needs and publication sheet included in the prescribed form.

### Other Matters

The financial statements, estimates of needs and publication sheet included in the accompanying prescribed forms are presented with the requirements of the Office of the Oklahoma State Auditor and Inspector per 68 § I-226 OS § 3003.B as promulgated by OS 68 § 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of County.

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

  
Kerry John Patten, CPA  
Broken Arrow, OK  
August 19, 2021

AFFIDAVIT OF PUBLICATION

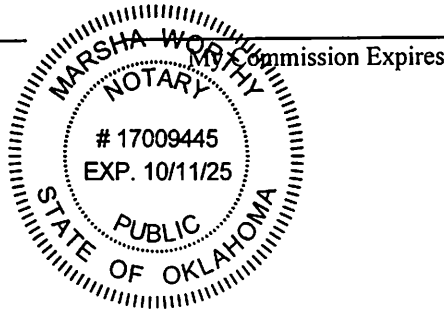
STATE OF OKLAHOMA, COUNTY OF CHOCTAW

Personally appeared before me, the undersigned Notary Public, Emily VanWorke  
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, 2021, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2021 and ending June 30, 2022 published in one issue of the Publication Name 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.

Emily VanWorke  
County Clerk

Subscribed and sworn to before me this 6 day of Oct, 2021.

Marsha Worley  
Notary Public



HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2020, to JUNE 30, 2021  
ESTIMATE OF NEEDS FOR 2021-2022

EXHIBIT "E"

PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2021		Amount
<b>ASSETS:</b>		
Cash Balance June 30, 2020	\$	499,321.71
Investments	\$	-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>499,321.71</b>
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding	\$	38,402.74
Reserve for Interest on Warrants	\$	-
Reserves From Schedule 8	\$	40,069.55
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$</b>	<b>78,472.29</b>
<b>CASH FUND BALANCE JUNE 30, 2021</b>	<b>\$</b>	<b>420,849.42</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	<b>\$</b>	<b>499,321.71</b>

Schedule 2, Revenue and Requirements - 2021-2022		
	Detail	Total
<b>REVENUE:</b>		
Cash Balance June 30, 2020	\$ 407,265.54	
Cash Fund Balance Transferred From Prior Years	\$ 18,658.68	
Current Ad Valorem Tax Apportioned	\$ 197,174.48	
Miscellaneous Revenue Apportioned	\$ 1,027.92	
<b>TOTAL REVENUE</b>		<b>\$ 624,126.62</b>
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued	\$ 163,207.65	
Reserves From Schedule 8	\$ 40,069.55	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 203,277.20</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2021</b>		<b>\$ 420,849.42</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 624,126.62</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2021		Amount
<b>ADDITIONS:</b>		
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$	1,027.92
Warrants Estopped, Cancelled or Converted	\$	-
Fiscal Year 2020-2021 Lapsed Appropriations	\$	393,684.64
Fiscal Year 2019-2020 Lapsed Appropriations	\$	6,794.43
Ad Valorem Tax Collections in Excess of Estimate	\$	8,506.10
Prior Years Ad Valorem Tax	\$	11,864.25
<b>TOTAL ADDITIONS</b>	<b>\$</b>	<b>421,877.34</b>
<b>DEDUCTIONS:</b>		
Supplemental Appropriations	\$	1,027.92
Current Tax in Process of Collection	\$	-
<b>TOTAL DEDUCTIONS</b>	<b>\$</b>	<b>1,027.92</b>
Cash Fund Balance as per Balance Sheet 6-30-2021	\$	420,849.42
<b>Composition of Cash Fund Balance:</b>		
Cash	\$	420,849.42
Cash Fund Balance as per Balance Sheet 6-30-2021	\$	420,849.42



HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2020, to JUNE 30, 2021  
ESTIMATE OF NEEDS FOR 2021-2022

2020-2021 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2021-2022 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ 543.76		\$ -	\$ -	\$ -
\$ 435.16	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ 49.00	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 484.16		\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 1,027.92		\$ -	\$ -	\$ -



HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2020, to JUNE 30, 2021  
ESTIMATE OF NEEDS FOR 2021-2022

Schedule 5, (Continued)						
2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	TOTAL
\$ 432,961.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,961.51
\$ 407,265.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,265.54
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,265.54
\$ 25,695.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,961.51
\$ 11,864.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,038.73
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027.92
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,658.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 11,864.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,725.33
\$ 37,560.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661,686.84
\$ 18,901.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,706.45
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 18,901.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,706.45
\$ 18,658.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517,980.39
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,402.74
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,069.55
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,472.29
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 18,658.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,508.10

Schedule 6, (Continued)						
2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
\$ -	\$ 15,784.86	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 163,207.65	\$ 3,116.68	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 163,207.65	\$ 18,901.54	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 124,804.91	\$ 18,901.54	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 124,804.91	\$ 18,901.54	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 38,402.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9, Health Fund Investments						
INVESTED IN	Investments on Hand June 30, 2020	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2021
			By Collections of Cost	Amortized Premium		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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<b>TOTAL INVESTMENTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2021-2022

STATE OF OKLAHOMA, COUNTY OF CHOCTAW

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

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 Choctaw 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 10% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2021-2022

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue				Health Fund	Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made				\$ 615,501.76	\$ -
Appropriation of Revenues				\$ -	\$ -
Excess of Assets Over Liabilities				\$ 420,849.42	\$ -
Unclaimed Protest Tax Refunds				\$ -	\$ -
Miscellaneous Estimated Revenues				\$ -	\$ -
Est. Value of Surplus Tax in Process				\$ -	\$ -
Sinking Fund Contributions				\$ -	\$ -
Surplus Building Fund Cash				\$ -	\$ -
Total Other Than 2020 Tax				\$ 420,849.42	\$ -
Balance Required				\$ 194,652.34	\$ -
Add 10% for Delinquency				\$ 19,465.23	\$ -
Total Required for 2020 Tax				\$ 214,117.57	\$ -
Rate of Levy Required and Certified (in Mills)				2.58	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 deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2021-2022 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
Total Valuation,	\$ 50,825,055.00	\$ 8,471,858.00	\$ 23,694,392.00	\$ 82,991,305.00

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 Fund	0.00 Mills;	Building Fund	0.00 Mills;	Sinking Fund	0.00 Mills;	Sub-Total	0.00 Mills;
<hr/>							
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)							2.58 Mills;
Emergency Medical Service ( Not To Exceed 3.00 Mills)							0.00 Mills;
Total County Levies							2.58 Mills;
County Wide Levy For Schools (4.00 Mills)							0.00 Mills;
Total County Wide Levy							2.58 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 Assessor may immediately extend said levies upon the Tax Rolls for the year 2022 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

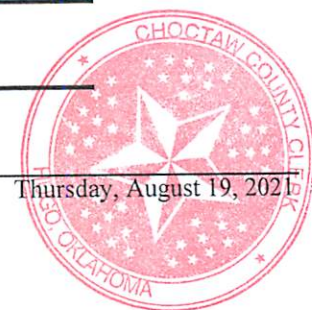
Dated at Hugo, Oklahoma, this 6 day of Oct, 2021.

  
\_\_\_\_\_  
Excise Board Member

\_\_\_\_\_  
Excise Board Member

  
\_\_\_\_\_  
Excise Board Chairman

  
\_\_\_\_\_  
Excise Board Secretary



CHOCTAW COUNTY, 12  
STATISTICAL DATA  
FISCAL YEAR 2020-2021

**Total Valuation**

Total Gross Valuation Real Property	\$	54,805,529.00
Total Homestead Exemption	\$	3,980,474.00
<b>Total Real Property</b>	<b>\$</b>	<b>50,825,055.00</b>
Total Personal Property	\$	8,471,858.00
Total Public Service Property	\$	23,694,392.00
<b>Total Valuation of Property</b>	<b>\$</b>	<b>82,991,305.00</b>