

FILED
OCT 18 2018
State Auditor & Inspector

BOARD OF COUNTY HEALTH
2018-2019
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2017-2018

BOARD OF COUNTY HEALTH OF
THE COUNTY OF COMANCHE
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 2018-2019 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2017-2018

PREPARED BY Angel, Johnston & Blasingame, P.C.
SUBMITTED TO THE COMANCHE COUNTY

EXCISE BOARD THIS 3 DAY OF October 2018

BOARD OF COUNTY HEALTH

| | |
|------------------------------|--------------------------------|
| Chairman / _____ | Member / <u>Bob N. Dishman</u> |
| Member / <u>Dr. Hawthorn</u> | Member / <u>Bob Hall</u> |
| Member / <u>Wally Barron</u> | Member / _____ |
| Clerk / _____ | |

State Auditor and Inspector

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BOARD OF COUNTY HEALTH
 OF
 COMANCHE COUNTY
 2018-2019
 ESTIMATE OF NEEDS
 AND FINANCIAL STATEMENT OF THE
 FISCAL YEAR 2017-2018

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| Accountant's Letter _____ | 3 |
| Certificate of Excise Board _____ | Exhibit "Y" - Page 1 |
| | |
| Exhibits: | Filed |
| 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 |

CLERK OF COUNTY COURT
 COMANCHE COUNTY

RECEIVED

Independent Accountant's Compilation Report

Honorable Board of County Health
Comanche County, Oklahoma

I(We) have compiled the Health Department of Comanche County 2017-2018 Financial Statements, 2018-2019 Estimate of Needs (S.A.&I. Form 2631R97) and 2018-2019 Publication Sheet (S.A.&I. Form 2631R97, Exhibit "Z") included in the accompanying prescribed forms. I(We) have not audited or reviewed the financial statements, estimate of needs and publication 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 OS § 3003.B and by 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 and 68 OS 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 and 68 OS 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 publication sheet.

My(Our) responsibility is to conduct the compilation in accordance with 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 manage in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs and publication 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 OS § 3003.B and by 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 and 68 OS 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the Comanche County Health Department.

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


Angel Johnston & Blasingame, PC
13-Aug-18

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF COMANCHE

Personally appeared before me, the undersigned Notary Public, Carrie Tubbs
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, 2018, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2018 and ending June 30, 2019 published in one issue of the Lawton Constitution 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.

Carrie Tubbs
County Clerk

Subscribed and sworn to before me this 20th day of September, 2018.

Teresa A. Wilson
Notary Public

12/7/2019
My Commission Expires



Health Dept. County

**PROOF OF PUBLICATION
THE LAWTON CONSTITUTION
P.O. BOX 2069-L, Lawton, OK 73502 :(580) 353-0620**

IN THE _____ COURT OF COMANCHE COUNTY, OKLAHOMA
STATE OF OKLAHOMA, COUNTY OF COMANCHE

Case No. Estimate of needs 6-30-18

I, DENNIS WADE, of lawful age, being duly sworn upon oath, deposes and says: That I am the Business Manager of The Lawton Constitution, a daily newspaper printed and published in the city of Lawton, County of Comanche, and state of Oklahoma, and that the advertisement above referred to, a true and printed copy of which is here unto attached, was published in said newspaper for the publication dates listed below.

Publication Dates 09/19/2018.

That said newspaper has been published continuously and uninterruptedly in said county during a period of one hundred and four consecutive weeks prior to the publication of the attached notice or advertisement: that it has been admitted to the United States mail as second-class mail matter, that it has a general paid circulation, and publishes news of general interest, and otherwise conforms with all of the statues of the State of Oklahoma governing legal publications.

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SEP 24 2018

COMANCHE COUNTY
COMMISSIONERS

Signature

SUBSCRIBED and sworn to before me this day of

Notary Public

NOTARY PUBLIC State of OK
TONI WILSON
Comm. # 05011169
Expires 12-12-2021

LEGAL NOTICE

Published in The Lawton Constitution
September 30, 2018
PUBLICATION SHEET — COMANCHE COUNTY, OKLAHOMA
FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING
JUNE 30, 2018, AND ESTIMATE OF NEEDS FOR FISCAL YEAR ENDING JUNE 30,
2019, OF THE GOVERNING BOARD OF COMANCHE COUNTY, OKLAHOMA
STATEMENT OF FINANCIAL CONDITION GENERAL FUND HEALTH FUND
AS OF JUNE 30, 2018 Detail Detail
ASSETS:
Cash Balance June 30, 2018 \$3,694,995.06 \$2,358,99.39
TOTAL ASSETS \$3,694,995.06 \$2,358,99.39
LIABILITIES AND RESERVES:
Warrants Outstanding \$ 15,646.27 \$ 105,042.64
Reserves From Schedule 8 \$ 233,752.70 \$ 253,312.02
TOTAL LIABILITIES AND RESERVES \$ 249,398.97 \$ 358,354.66
CASH FUND BALANCE (Deficit)
JUNE 30, 2018 \$3,445,596.09 \$1,999,844.73

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2019
GENERAL FUND
Current Expense \$10,140,592.01
Total Required \$10,140,592.01
FINANCED:
Cash Fund Balance \$3,445,596.09
Total Deductions \$3,445,596.09
Balance to Raise from Ad Valorem Tax \$6,694,995.92
HEALTH FUND
Current Expense \$3,675,229.82
Total Required \$3,675,229.82
FINANCED:
Cash Fund Balance \$1,999,844.73
Total Deductions \$1,999,844.73
Balance to Raise from Ad Valorem Tax \$1,675,385.09

CERTIFICATE — GOVERNING BOARD
STATE OF OKLAHOMA, COUNTY OF COMANCHE, ss:
We, the undersigned duly elected, qualified Governing Officers of Comanche County, Oklahoma, do hereby certify that at a meeting of the Governing Body 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 as reflected by the records of the County Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2018, and ending June 30, 2019, as shown are reasonably necessary for the proper conduct of the affairs of the said County, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ration of the revenue derived from the same sources during the preceding fiscal year.
Don Hawthorne Chairman of Board Gail Turner Commissioner Johnny Owens Commissioner
Attest: Carrie Tubbs County Clerk

(SEAL)
Subscribed and sworn to before me this 11th day of September, 2017.
Teresa Wilson Notary Public
ESTIMATE OF NEEDS BY APPROPRIATED ACCOUNT FOR 2018-2019
Governmental Budget Accounts
FISCAL YEAR 2017-2018
NEEDS AS APPROVED BY
DEPARTMENTS OF GOVERNMENT REQUESTED BY COUNTY
APPROPRIATED ACCOUNTS GOVERNING BOARD EXCISE BOARD
04 COUNTY SHERIFF:
02h Other-Professional Services \$12,000.00 \$12,000.00
02 Total \$12,000.00 \$12,000.00
04 COUNTY SHERIFF:
04a Personal Services \$1,441,067.00 \$1,441,067.00
04d Maintenance and Operation 31,000.00 31,000.00
04e Capital Outlay 100.00 100.00
04i Other - Benefits 633,761.48 633,761.48
04 Total \$2,105,928.48 \$2,105,928.48

| | | |
|--|-----------------|-----------------|
| 06 COUNTY TREASURER: | | |
| 06a Personal Services | \$ 203,897.00 | \$ 203,897.00 |
| 06c Travel | 4,800.00 | 4,800.00 |
| 06d Maintenance and Operation | 31,050.19 | 31,050.19 |
| 06e Capital Outlay | 100.00 | 100.00 |
| 06g Other - Benefits | 85,636.74 | 85,636.74 |
| 06 Total | \$325,483.93 | \$325,483.93 |
| 08 COUNTY COMMISSIONERS: | | |
| 08a Personal Services | \$265,716.00 | \$265,716.00 |
| 08c Travel | 22,000.00 | 22,000.00 |
| 08e Capital Outlay | 100.00 | 100.00 |
| 08g Other | 98,969.00 | 98,969.00 |
| 08 Total | \$386,785.00 | \$386,785.00 |
| 09 COUNTY COMMISSIONERS O.S.U. EXTENSION: | | |
| 09a Personal Services | \$125,877.00 | \$125,877.00 |
| 09c Travel | \$16,100.00 | \$16,100.00 |
| 09d Maintenance and Operation | \$10,000.00 | \$10,000.00 |
| 09e Capital Outlay | \$100 | \$100 |
| 09 Total | \$152,077.00 | \$152,077.00 |
| 10 COUNTY CLERK: | | |
| 10a Personal Services | \$460,684.91 | \$460,684.91 |
| 10c Travel | \$4,800.00 | \$4,800.00 |
| 10d Maintenance and Operation | \$6,950.00 | \$6,950.00 |
| 10e Capital Outlay | \$100.00 | \$100.00 |
| 010h Other - Benefits | \$191,068.46 | \$191,068.46 |
| 10 Total | \$663,603.37 | \$663,603.37 |
| 14 COURT CLERK: | | |
| 14a Personal Services | \$564,664.00 | \$564,664.00 |
| 14c Travel | \$4,800.00 | \$4,800.00 |
| 14g Other - Benefits | \$244,304.00 | \$244,304.00 |
| 14 Total | \$813,768.00 | \$813,768.00 |
| 16 COUNTY ASSESSOR: | | |
| 16a Personal Services | \$270,789.01 | \$270,789.01 |
| 16c Travel | \$12,000.00 | \$12,000.00 |
| 16d Maintenance and Operation | \$7,900.00 | \$7,900.00 |
| 16e Capital Outlay | \$100 | \$100 |
| 16g Other - Benefits | \$118,117.44 | \$118,117.44 |
| 16 Total | \$408,906.45 | \$408,906.45 |
| 17a REVALUATION OF REAL PROPERTY: | | |
| 17a Personal Services | \$411,315.52 | \$411,315.52 |
| 17c Travel | \$20,000.00 | \$20,000.00 |
| 17d Maintenance and Operation | \$50,000.00 | \$50,000.00 |
| 17e Capital, Outlay | \$100 | \$100 |
| 17g Other - Contract Labor | \$73,830.00 | \$73,830.00 |
| 17h Other - Benefits | \$168,005.38 | \$168,005.38 |
| 17 Total | \$723,250.90 | \$723,250.90 |
| 18 JUVENILE SHELTER BUREAU: | | |
| 18a Personal Services | \$343,483.84 | \$343,483.84 |
| 18c Travel | 2,000.00 | 2,000.00 |
| 18d Maintenance and Operation | 11,000.00 | 11,000.00 |
| 18e Capital Outlay | 1.00 | 1.00 |
| 18g Other | 151,132.89 | 151,132.89 |
| 18 Total | \$507,617.73 | \$507,617.73 |
| 20 GENERAL GOVERNMENT: | | |
| 20a Personal Services | \$160,197.00 | \$160,197.00 |
| 20d Maintenance and Operation | 599,578.51 | 599,578.51 |
| 20e Capital Outlay | 100.00 | 100.00 |
| 20h - M&O W/C and Property Liability | 681,440.00 | 681,440.00 |
| 20i Other - Contingency Fund | 927,217.77 | 927,217.77 |
| 20j Other - Benefits | 70,637.40 | 70,637.40 |
| 20 Total | \$2,439,170.68 | \$2,439,170.68 |
| 21 EXCISE - EQUALIZATION BOARD: | | |
| 21a Personal Services | \$ 6,000.00 | \$ 6,000.00 |
| 21c Travel | 1,500.00 | 1,500.00 |
| 21g Other - Benefits | 500.00 | 500.00 |
| 21 Total | \$ 8,000.00 | \$ 8,000.00 |
| 22 COUNTY ELECTION EXPENSE: | | |
| 22a Personal Services | \$86,784.38 | \$86,784.38 |
| 22b Part Time Help | \$15,000.00 | \$15,000.00 |
| 22c Travel | 150.00 | 150.00 |
| 22d Maintenance and Operation | 8,150.00 | 8,150.00 |
| 22e Capital Outlay | 100.00 | 100.00 |
| 22f Election Expense | 10,500.00 | 10,500.00 |
| 22g Other - Benefits | 36,416.89 | 36,416.89 |
| 22 Total | \$157,101.27 | \$157,101.27 |
| 28 CHARITY: | | |
| 28d Maintenance and Operation | \$2,000.00 | \$2,000.00 |
| 28 Total | \$2,000.00 | \$2,000.00 |
| 32 LIBRARY: | | |
| 32f Lawton Library | \$25,000.00 | \$25,000.00 |
| 32g Elgin Library | \$1,500.00 | \$1,500.00 |
| 32 Total | \$26,500.00 | \$26,500.00 |
| CIVIL DEFENSE/EMERGENCY MANAGEMENT: | | |
| 34d Maintenance and Operation | \$129,463.33 | \$129,463.33 |
| 34 Total | 129,463.33 | 129,463.33 |
| 60 JUVENILE DETENTION CENTER: | | |
| 60d Maintenance and Operation | \$285,427.18 | \$285,427.18 |
| 60 Total | \$285,427.18 | \$285,427.18 |
| 61 E-911 | | |
| 61d Maintenance and Operation | \$399,952.62 | \$399,952.62 |
| 61 Total | \$399,952.62 | \$399,952.62 |
| 82 COUNTY AUDIT BUDGET ACCOUNT: | | |
| 82a Salaries and Expense of Audit and Report | \$74,457.07 | \$74,457.07 |
| 82 Total | \$74,457.07 | \$74,457.07 |
| 84 FREE FAIR BUDGET ACCOUNT: | | |
| 84d Maintenance and Operation | \$255,826.00 | \$255,826.00 |
| 84e Capital Outlay | 2,000.00 | 2,000.00 |
| 84g Premiums and Awards | 68,300.00 | 68,300.00 |
| 84 Total | \$326,126.00 | \$326,126.00 |
| 89 COUNTY HOSPITAL BUDGET ACCOUNT: | | |
| 89d Maintenance and Operation | \$179,973.00 | \$179,973.00 |
| 89 Total | \$179,973.00 | \$179,973.00 |
| TOTAL GENERAL FUND ACCOUNT | \$10,127,592.01 | \$10,127,592.01 |
| 99 Provision for Interest on Warrants/Bank Fees | 13,000.00 | 13,000.00 |
| GRAND TOTAL GENERAL FUND | \$10,140,592.01 | \$10,140,592.01 |

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018
ESTIMATE OF NEEDS FOR 2018-2019

EXHIBIT "E"

PAGE 1

| Schedule 1, Current Balance Sheet - June 30, 2018 | | Amount |
|--|-----------|---------------------|
| ASSETS: | | |
| Cash Balance June 30, 2017 | \$ | 2,358,199.39 |
| Investments | \$ | - |
| TOTAL ASSETS | \$ | 2,358,199.39 |
| LIABILITIES AND RESERVES: | | |
| Warrants Outstanding | \$ | 105,042.64 |
| Reserve for Interest on Warrants | \$ | - |
| Reserves From Schedule 8 | \$ | 253,312.02 |
| TOTAL LIABILITIES AND RESERVES | \$ | 358,354.66 |
| CASH FUND BALANCE JUNE 30, 2018 | \$ | 1,999,844.73 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | \$ | 2,358,199.39 |

| Schedule 2, Revenue and Requirements - 2018-2019 | | |
|--|--------|------------------------|
| | Detail | Total |
| REVENUE: | | |
| Cash Balance June 30, 2017 | \$ | - |
| Cash Fund Balance Transferred From Prior Years | \$ | 193,019.08 |
| Current Ad Valorem Tax Apportioned | \$ | 1,746,649.14 |
| Miscellaneous Revenue Apportioned | \$ | 164,437.23 |
| TOTAL REVENUE | | \$ 2,104,105.45 |
| REQUIREMENTS: | | |
| Claims Paid by Warrants Issued | \$ | 1,603,031.62 |
| Reserves From Schedule 8 | \$ | 253,312.02 |
| Interest Paid on Warrants | \$ | - |
| Reserve for Interest on Warrants | \$ | - |
| TOTAL REQUIREMENTS | | \$ 1,856,343.64 |
| ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2018 | | \$ 1,999,844.73 |
| TOTAL REQUIREMENTS AND CASH FUND BALANCE | | \$ 3,856,188.37 |

| Schedule 3, Cash Fund Balance Analysis - June 30, 2018 | | Amount |
|--|-----------|---------------------|
| ADDITIONS: | | |
| Miscellaneous Revenue Collected in Excess of Estimates-Net | \$ | 164,437.23 |
| Warrants Estopped, Cancelled or Converted | \$ | - |
| Fiscal Year 2017-2018 Lapsed Appropriations | \$ | 1,712,485.15 |
| Fiscal Year 2016-2017 Lapsed Appropriations | \$ | 61,017.99 |
| Ad Valorem Tax Collections in Excess of Estimate | \$ | 93,387.73 |
| Prior Years Ad Valorem Tax | \$ | 132,001.09 |
| TOTAL ADDITIONS | \$ | 2,163,329.19 |
| DEDUCTIONS: | | |
| Supplemental Appropriations | \$ | 163,484.47 |
| Current Tax in Process of Collection | \$ | - |
| TOTAL DEDUCTIONS | \$ | 163,484.47 |
| Cash Fund Balance as per Balance Sheet 6-30-2018 | \$ | 1,999,844.73 |
| Composition of Cash Fund Balance: | | |
| Cash | \$ | 1,999,844.73 |
| Cash Fund Balance as per Balance Sheet 6-30-2018 | \$ | 1,999,844.73 |

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018
ESTIMATE OF NEEDS FOR 2018-2019

EXHIBIT "E"

2a

| Schedule 4, Miscellaneous Revenue | 2017-2018 ACCOUNT | |
|---|-------------------|---------------|
| | AMOUNT | ACTUALLY |
| | ESTIMATED | COLLECTED |
| 1000 CHARGES FOR SERVICES | | |
| 1111 Clinical Services | \$ - | \$ 163,484.47 |
| 1112 Laboratory Services | \$ - | \$ - |
| 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 | \$ - | \$ 163,484.47 |
| 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 | \$ - | \$ - |
| 2115 Public Health Contributions | \$ - | \$ - |
| 2116 Perinatal Health Program | \$ - | \$ - |
| 2117 Community Care - HMO | \$ - | \$ - |
| 2118 Other - | \$ - | \$ - |
| 2124 Other - | \$ - | \$ - |
| Total - Local Sources | \$ - | \$ - |
| 3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES: | | |
| 3211 State Land Payments | \$ - | \$ - |
| 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 Agenci 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 | \$ - | \$ - |

Continued on page 2b

Monday, August 13, 2018

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018
ESTIMATE OF NEEDS FOR 2018-2019

EXHIBIT "E"

| Schedule 4, Miscellaneous Revenue | | 2017-2018 ACCOUNT | |
|---|---|---------------------|-----------------------|
| | SOURCE | AMOUNT ESTIMATED | ACTUALLY COLLECTED |
| Continued from page 2a | | | |
| 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 - | \$ - | \$ - |
| 4128 | Other - | \$ - | \$ - |
| Total Federal Sources | | \$ - | \$ - |
| Grand Total Intergovernmental Revenues | | \$ - | \$ - |
| 5000 MISCELLANEOUS REVENUE: | | | |
| 5111 | Interest on Investments | \$ - | \$ - |
| 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 - | \$ - | \$ 952.76 |
| 5131 | Other - | \$ - | \$ - |
| 5132 | Other - | \$ - | \$ - |
| Total Miscellaneous Revenue | | \$ - | \$ 952.76 |
| 6000 NON-REVENUE RECEIPTS: | | | |
| 6111 | Contributions from Other Funds | \$ - | \$ - |
| Grand Total Health Fund | | \$ - | \$ 164,437.23 |

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018
ESTIMATE OF NEEDS FOR 2018-2019

EXHIBIT "E"

| Schedule 5, Expenditures Health Fund Cash Accounts of Current and All Prior Years | |
|---|------------------------|
| CURRENT AND ALL PRIOR YEARS | 2017-2018 |
| Cash Balance Reported to Excise Board 6-30-2017 | \$ 1,752,082.92 |
| Cash Fund Balance Transferred Out | \$ - |
| Cash Fund Balance Transferred In | \$ - |
| Adjusted Cash Balance | \$ 1,752,082.92 |
| Ad Valorem Tax Apportioned To Year In Caption | \$ 1,746,649.14 |
| Miscellaneous Revenue (Schedule 4) | \$ 164,437.23 |
| Cash Fund Balance Forward From Preceding Year | \$ 193,019.08 |
| Prior Expenditures Recovered | \$ - |
| TOTAL RECEIPTS | \$ 2,104,105.45 |
| TOTAL RECEIPTS AND BALANCE | \$ 3,856,188.37 |
| Warrants of Year in Caption | \$ 1,497,988.98 |
| Interest Paid Thereon | \$ - |
| TOTAL DISBURSEMENTS | \$ 1,497,988.98 |
| CASH BALANCE JUNE 30, 2018 | \$ 2,358,199.39 |
| Reserve for Warrants Outstanding | \$ 105,042.64 |
| Reserve for Interest on Warrants | \$ - |
| Reserves From Schedule 8 | \$ 253,312.02 |
| TOTAL LIABILITES AND RESERVE | \$ 358,354.66 |
| DEFICIT: (Red Figure) | \$ - |
| CASH BALANCE FORWARD TO SUCCEEDING YEAR | \$ 1,999,844.73 |

| Schedule 6, Health Fund Warrant Account of Current and All Prior Years | |
|--|------------------------|
| CURRENT AND ALL PRIOR YEARS | TOTAL |
| Warrants Outstanding 6-30-2017 of Year in Caption | \$ 154,287.67 |
| Warrants Registered During Year | \$ 1,617,403.07 |
| TOTAL | \$ 1,771,690.74 |
| Warrants Paid During Year | \$ 1,666,648.10 |
| Warrants Converted to Bonds or Judgements | \$ - |
| Warrants Cancelled | \$ - |
| Warrants Estopped by Statute | \$ - |
| TOTAL WARRANTS RETIRED | \$ 1,666,648.10 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2018 | \$ 105,042.64 |

| Schedule 7, 2017 Ad Valorem Tax Account | | | |
|---|-------------------|-------------|-----------------|
| 2017 Net Valuation Certified To County Excise Board | \$ 710,385,757.00 | 2.560 Mills | Amount |
| Total Proceeds of Levy as Certified | | | \$ 1,818,587.54 |
| Additions: | | | \$ - |
| Deductions: | | | \$ - |
| Gross Balance Tax | | | \$ 1,818,587.54 |
| Less Reserve for Delinquent Tax | | | \$ 165,326.13 |
| Reserve for Protest Pending | | | \$ - |
| Balance Available Tax | | | \$ 1,653,261.41 |
| Deduct 2017 Tax Apportioned | | | \$ 1,746,649.14 |
| Net Balance 2017 Tax in Process of Collection or | | | \$ - |
| Excess Collections | | | \$ 93,387.73 |

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018
ESTIMATE OF NEEDS FOR 2018-2019

EXHIBIT "E"

| Schedule 8(a), Report Of Prior Year's Expenditures | | | | |
|--|----------------------------------|---------------------|--------------------------|----------------------------|
| DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS | FISCAL YEAR ENDING JUNE 30, 2017 | | | ORIGINAL APPROPRIATIONS |
| | RESERVES | WARRANTS | BALANCE | |
| | 6-30-2017 | SINCE ISSUED | LAPSED APPROPRIATIONS | |
| 92 COUNTY HEALTH BUDGET ACCOUNT: | | | | |
| 92a Personal Services | \$ 7,399.25 | \$ - | \$ 7,399.25 | \$ 1,500,000.00 |
| 92b Part Time Help | \$ - | \$ - | \$ - | \$ - |
| 92c Travel | \$ 387.23 | \$ 216.58 | \$ 170.65 | \$ 20,000.00 |
| 92d Maintenance and Operation | \$ 58,834.96 | \$ 9,526.37 | \$ 49,308.59 | \$ 428,111.00 |
| 92e Capital Outlay | \$ - | \$ - | \$ - | \$ 1,048,000.00 |
| 92f Intergovernmental | \$ - | \$ - | \$ - | \$ 9,233.32 |
| 92g Other - Contract Labor | \$ 8,768.00 | \$ 4,628.50 | \$ 4,139.50 | \$ 400,000.00 |
| 92h Other - | \$ - | \$ - | \$ - | \$ - |
| 92j Other - | \$ - | \$ - | \$ - | \$ - |
| 92 Total | \$ 75,389.44 | \$ 14,371.45 | \$ 61,017.99 | \$ 3,405,344.32 |
| 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 | \$ 75,389.44 | \$ 14,371.45 | \$ 61,017.99 | \$ 3,405,344.32 |
| SUBJECT TO WARRANT ISSUE: | | | | |
| 99 Provision for Interest on Warrants | \$ - | \$ - | \$ - | \$ - |
| GRAND TOTAL GENERAL FUND | \$ 75,389.44 | \$ 14,371.45 | \$ 61,017.99 | \$ 3,405,344.32 |

Monday, August 13, 2018

| 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 2018-2019**

STATE OF OKLAHOMA, COUNTY OF COMANCHE

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 Comanche 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 2018-2019

| EXHIBIT "Y" | | | | |
|---|--|--|-----------------|--------------------------------|
| County Excise Board's Appropriation of Income and Revenue | | | Health Fund | Sinking Fund (Exc. Homesteads) |
| Appropriation Approved & Provision Made | | | \$ 3,675,229.82 | \$ - |
| Appropriation of Revenues | | | \$ - | \$ - |
| Excess of Assets Over Liabilities | | | \$ 1,999,844.73 | \$ - |
| Unclaimed Protest Tax Refunds | | | \$ - | \$ - |
| Miscellaneous Estimated Revenues | | | \$ - | \$ - |
| Est. Value of Surplus Tax in Process | | | \$ - | \$ - |
| Sinking Fund Contributions | | | \$ - | \$ - |
| Surplus Building Fund Cash | | | \$ - | \$ - |
| Total Other Than 2017 Tax | | | \$ 1,999,844.73 | \$ - |
| Balance Required | | | \$ 1,675,385.09 | \$ - |
| Add 10% for Delinquency | | | \$ 167,538.52 | \$ - |
| Total Required for 2017 Tax | | | \$ 1,842,923.61 | \$ - |
| Rate of Levy Required and Certified (in Mills) | | | 2.56 | 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 deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2018-2019 is as follows:

| VALUATION AND LEVIES EXCLUDING HOMESTEADS | | | | |
|---|-------------------|-------------------|------------------|-------------------|
| County | Real | Personal | Public Service | Total |
| Total Valuation, | \$ 562,178,260.00 | \$ 112,728,925.00 | \$ 44,984,849.00 | \$ 719,892,034.00 |

and that the assessed valuations herein certified have been used in computing the rates or 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 Fur 0.00 Mills; Building Fu 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) | 2.56 Mills; |
| Emergency Medical Service (Not To Exceed 3.00 Mills) | 0.00 Mills; |
| Total County Levies | 2.56 Mills; |
| County Wide Levy For Schools (4.00 Mills) | 0.00 Mills; |
| Total County Wide Levy | 2.56 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 Assessor may immediately extend said levies upon the Tax Rolls for the year 2019 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at Lawton, Oklahoma, this 3 day of October, 2019.


Excise Board Member


Excise Board Member


Excise Board Chairman


Excise Board Secretary



COMANCHE COUNTY,
STATISTICAL DATA
FISCAL YEAR 2017-2018

Total Valuation

| | | |
|-------------------------------------|----|----------------|
| Total Gross Valuation Real Property | \$ | 625,205,369.00 |
| Total Homestead Exemption | \$ | 63,027,109.00 |
| Total Real Property | \$ | 562,178,260.00 |
| Total Personal Property | \$ | 112,728,925.00 |
| Total Public Service Property | \$ | 44,984,849.00 |
| Total Valuation of Property | \$ | 719,892,034.00 |