

FILED

OCT 20 2014

State Auditor & Inspector

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 JACKSON
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 2014-2015 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2013-2014

PREPARED BY EDEN, SPROWLS AND COMPANY, P.C.

SUBMITTED TO THE JACKSON COUNTY

EXCISE BOARD THIS 29 DAY OF Sept. 2014.

BOARD OF COUNTY HEALTH

Chairman	<u>[Signature]</u>	Member	<u>[Signature]</u>
Member	<u>[Signature]</u>	Member	<u>[Signature]</u>
Member	<u>[Signature]</u>	Member	<u>[Signature]</u>
Clerk	<u>Robin Booker</u>		



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

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 Letters and Certifications:	
Letter To Excise Board.1
Affidavit of Publication.2
Accountant's Letter3
Certificate of Excise Board	Exhibit "Y" - Page 1
 Exhibits:	
Exhibit "E" Health Fund	Filed Yes <u>X</u> No <u> </u>
Exhibit "G" Sinking Fund.	Filed Yes <u> </u> No <u>X</u>
Exhibit "J" Capital Project Funds	Filed Yes <u> </u> No <u>X</u>
Exhibit "Y" Certificate of Excise Board Estimate of Needs	Filed Yes <u>X</u> No <u> </u>
Publication Sheet Filed With County Budget.	Filed Yes <u> </u> No <u>X</u>
Exhibit "Z" Publication Sheet (When Not Filed With County Budget)	Filed Yes <u>X</u> No <u> </u>

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

JACKSON COUNTY, BOARD OF HEALTH
STATE OF OKLAHOMA, COUNTY OF JACKSON, 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 Board of Health, County of JACKSON, 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. 1991 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. 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, 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 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 ALTUS, Oklahoma, this 29 day of Sept, 2014.

BOARD OF COUNTY HEALTH

Chairman

Member

Member

Member

Member

Member

Clerk

Filed this 29 day of Sept, 2014 Secretary and Clerk of Excise Board, JACKSON County, Oklahoma.



AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF JACKSON

Personally appeared before me, the undersigned Notary Public, Robin Booker,
 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 ALTUS TIMES
 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 "A" and made a part
 of hereof.

Robin Booker
 County Clerk



Subscribed and sworn to before me this 29th day of September, 2014.

Christine M. Leveille
 Notary Public

6/28/15
 My Commission Expires



Honorable Board of County Health
JACKSON County

We have compiled the 2013-14 financial statements and 2014-15 Estimate of Needs (S.A.&I. Form 268AR98) and 2014-15 Publication Sheet (S.A.&I. Form 268AR98, 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 solely for the information and use of the Board of Health of JACKSON 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.

EDEN, SPROWLS AND COMPANY, P.C.

Eden, Sprowls & Co, P.C.

August 19, 2014

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

EXHIBIT "E"

PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2014		
	Amount	
ASSETS:		
Cash Balance June 30, 2014	\$ 298,441	77
Investments	0	00
TOTAL ASSETS	\$ 298,441	77
LIABILITIES AND RESERVES:		
Warrants Outstanding	5,991	31
Reserve for Interest on Warrants	0	00
Reserves From Schedule 8	23,613	60
TOTAL LIABILITIES AND RESERVES	\$ 29,604	91
CASH FUND BALANCE JUNE 30, 2014	\$ 268,836	86
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$ 298,441	77

Schedule 2, Revenue and Requirements - 2014-15			
	Detail		Total
REVENUE:			
Cash Balance June 30, 2013	\$ 214,683	79	
Cash Fund Balance Transferred From Prior Years	9,885	19	
Current Ad Valorem Tax Apportioned	329,290	35	
Miscellaneous Revenue Apportioned	253,476	27	
TOTAL REVENUE			\$ 807,335 60
REQUIREMENTS:			
Claims Paid by Warrants Issued	\$ 514,885	14	
Reserves From Schedule 8	23,613	60	
Interest Paid on Warrants	0	00	
Reserve for Interest on Warrants	0	00	
TOTAL REQUIREMENTS			\$ 538,498 74
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-14			\$ 268,836 86
TOTAL REQUIREMENTS AND CASH FUND BALANCE			\$ 807,335 60

Schedule 3, Cash Fund Balance Analysis - June 30, 2014		
	Amount	
ADDITIONS:		
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 253,476	27
Warrants Estopped, Cancelled or Converted	38	30
Fiscal Year 2013-14 Lapsed Appropriations	233,545	02
Fiscal Year 2012-13 Lapsed Appropriations	3,506	98
Ad Valorem Tax Collections in Excess of Estimate	25,406	65
Prior Years Ad Valorem Tax	6,339	91
TOTAL ADDITIONS	\$ 522,313	13
DEDUCTIONS:		
Supplemental Appropriations	\$ 253,476	27
Current Tax in Process of Collection	0	00
TOTAL DEDUCTIONS	\$ 253,476	27
Cash Fund Balance as per Balance Sheet 6-30-14	\$ 268,836	86
Composition of Cash Fund Balance:		
Cash	268,836	86
Cash Fund Balance as per Balance Sheet 6-30-14	\$ 268,836	86

S.A.&I. Form 268AR98 Entity: JACKSON County Health Dept., 033

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

EXHIBIT "E"

2a

Schedule 4, Miscellaneous Revenue			
SOURCE	2013-14 ACCOUNT		
	AMOUNT		ACTUALLY
	ESTIMATED		COLLECTED
1000 CHARGES FOR SERVICES:			
1111 Clinical Services	\$	0 00	\$ 0 00
1112 Laboratory Services		0 00	0 00
1113 Immunizations		0 00	0 00
1114 Dental Service Fees		0 00	0 00
1115 Child Guidance Services		0 00	0 00
1116 Early Test-Early Care		0 00	0 00
1117 Food Service Test and Certification		0 00	0 00
1118 Pool/Spa Certification		0 00	0 00
1119 Sewage and Perk Test		0 00	0 00
1120 Public Bathing Licenses		0 00	0 00
1121 Other Licenses		0 00	0 00
1122 Miscellaneous Health Fees		0 00	251,591 35
1123 Other -		0 00	0 00
1124 Other -		0 00	0 00
1125 Other -		0 00	0 00
Total Charges For Services	\$	0 00	\$ 251,591 35
INTERGOVERNMENTAL REVENUES:			
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:			
2111 Mobile Home Tax	\$	0 00	\$ 0 00
2112 Housing Authority Payments in Lieu of Tax Revenue		0 00	0 00
2113 Revaluation of Real Property Reimbursements		0 00	0 00
2114 Manufacturing Exempt Reimbursement		0 00	0 00
2115 Public Health Contributions		0 00	0 00
2116 Perinatal Health Program		0 00	0 00
2117 Community Care - HMO		0 00	0 00
2118 Other -		0 00	0 00
2119 Other -		0 00	0 00
Total - Local Sources	\$	0 00	\$ 0 00
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:			
3211 State Land Payments	\$	0 00	\$ 0 00
3212 State Payments in Lieu of Tax Revenue		0 00	0 00
3213 Homestead Exemption Reimbursement		0 00	0 00
3214 Additional Homestead Exemption Reimbursement		0 00	0 00
3215 State Grants		0 00	0 00
3216 Oklahoma Dept. of Environmental Quality		0 00	0 00
3217 STD Program (State)		0 00	0 00
3218 Water Resources Board		0 00	0 00
3219 Oklahoma Conservation Commission		0 00	0 00
3220 Welfare Agencies Miscellaneous		0 00	0 00
3221 Early Intervention (State)		0 00	0 00
3222 Eldercare		0 00	0 00
3223 Child Abuse Prevention		0 00	0 00
3224 Adolescent Health - State		0 00	0 00
3225 TB - State		0 00	0 00
3226 Other State Reimbursements		0 00	0 00
3227 Other - Farm Imp. Stamps		0 00	754 01
3228 Other -		0 00	0 00
Total State Sources	\$	0 00	\$ 754 01

Continued on page 2b

ESTIMATE OF NEEDS FOR 2014-15

Page 2a

[illegible]

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

EXHIBIT "E"

2b

Schedule 4, Miscellaneous Revenue				
Continued from page 2a	SOURCE	2013-14 ACCOUNT		
		AMOUNT		ACTUALLY
		ESTIMATED		COLLECTED
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:				
4111 Federal Grants		\$	0 00	\$ 0 00
4112 Federal Payments in Lieu of Tax Revenues			0 00	0 00
4113 Bureau of Land Management			0 00	0 00
4114 Adolescent Health - Federal			0 00	0 00
4115 Women Infants and Children			0 00	0 00
4116 Maternity Care (Medicaid)			0 00	0 00
4117 EPSDT (Medicaid)			0 00	0 00
4118 Family Planning (Medicaid)			0 00	0 00
4119 Early Intervention (Federal)			0 00	0 00
4120 Oklahoma Dept. of Environmental Quality (Federal)			0 00	0 00
4121 STD Program (Federal)			0 00	0 00
4122 Ryan-White Program			0 00	0 00
4123 Immunization Action Plan			0 00	0 00
4124 Direct Observed Therapy			0 00	0 00
4125 Summer Food Service			0 00	0 00
4126 Other -			0 00	0 00
4127 Other -			0 00	0 00
4128 Other -			0 00	0 00
Total Federal Sources		\$	0 00	\$ 0 00
Grand Total Intergovernmental Revenues		\$	0 00	\$ 754 01
5000 MISCELLANEOUS REVENUE:				
5111 Interest on Investments		\$	0 00	\$ 703 01
5112 Insurance Recoveries			0 00	0 00
5113 Insurance Reimbursement			0 00	0 00
5114 Copies			0 00	0 00
5115 Return Check Charges			0 00	0 00
5116 Utility Reimbursements			0 00	0 00
5117 Other Refunds and Reimbursements			0 00	0 00
5118 Resale Property Fund Distribution			0 00	0 00
5119 Sale of Property			0 00	0 00
5120 Sale of Equipment			0 00	0 00
5121 Vending Machine Commissions			0 00	0 00
5122 Other Concessions			0 00	0 00
5123 Public Records Fee			0 00	0 00
5124 Record Search Fee			0 00	0 00
5125 Car Seat Sales			0 00	0 00
5126 Health Fairs			0 00	0 00
5127 Salvage Sales			0 00	0 00
5128 Project Women			0 00	0 00
5129 Community Care - HMO			0 00	0 00
5130 Other -			0 00	427 90
5131 Other - Misc.			0 00	0 00
5132 Other -			0 00	0 00
Total Miscellaneous Revenue		\$	0 00	\$ 1,130 91
6000 NON-REVENUE RECEIPTS:				
6111 Contributions from Other Funds		\$	0 00	\$ 0 00
Grand Total Health Fund		\$	0 00	\$ 253,476 27

ESTIMATE OF NEEDS FOR 2014-15

Page 2b

[illegible]

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

EXHIBIT "E"

3

Schedule 5, Expenditures Health Fund Cash Accounts of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	2013-14	
Cash Balance Reported to Excise Board 6-30-13	\$	0 00
Cash Fund Balance Transferred Out		0 00
Cash Fund Balance Transferred In		214,683 79
Adjusted Cash Balance	\$	214,683 79
Ad Valorem Tax Apportioned To Year In Caption		329,290 35
Miscellaneous Revenue (Schedule 4)		253,476 27
Cash Fund Balance Forward From Preceding Year		9,885 19
Prior Expenditures Recovered		0 00
TOTAL RECEIPTS	\$	592,651 81
TOTAL RECEIPTS AND BALANCE	\$	807,335 60
Warrants of Year in Caption		508,893 83
Interest Paid Thereon		0 00
TOTAL DISBURSEMENTS	\$	508,893 83
CASH BALANCE JUNE 30, 2014	\$	298,441 77
Reserve for Warrants Outstanding		5,991 31
Reserve for Interest on Warrants		0 00
Reserves From Schedule 8		23,613 60
TOTAL LIABILITIES AND RESERVE	\$	29,604 91
DEFICIT: (Red Figure)	\$	0 00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$	268,836 86

Schedule 6, Health Fund Warrant Account of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	TOTAL	
Warrants Outstanding 6-30-13 of Year in Caption	\$	54,520 39
Warrants Registered During Year		525,474 49
TOTAL	\$	579,994 88
Warrants Paid During Year		573,965 27
Warrants Converted to Bonds or Judgments		0 00
Warrants Cancelled		38 30
Warrants Estopped by Statute		0 00
TOTAL WARRANTS RETIRED	\$	574,003 57
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$	5,991 31

Schedule 7, 2013 Ad Valorem Tax Account		
2013 Net Valuation Certified To County Excise Board \$ 131,603,177.00	2.54 Mills	Amount
Total Proceeds of Levy as Certified	\$	334,272 07
Additions:		0 00
Deductions:		0 00
Gross Balance Tax	\$	334,272 07
Less Reserve for Delinquent Tax		30,388 37
Reserve for Protest Pending		0 00
Balance Available Tax	\$	303,883 70
Deduct 2013 Tax Apportioned		329,290 35
Net Balance 2013 Tax in Process of Collection or	\$	0 00
Excess Collections	\$	25,406 65

S.A.&I. Form 268AR98 Entity: JACKSON County Health Dept., 033

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

PAGE 3

Schedule 5, (Continued)													
2012-13		2011-12		2010-11		2009-10		2008-09		2007-08		TOTAL	
\$	283,262 21	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	283,300 51
	214,683 79		0 00		0 00		0 00		0 00		0 00		214,683 79
	0 00		0 00		0 00		0 00		0 00		0 00		214,683 79
\$	68,578 42	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	283,300 51
	6,339 91		0 00		0 00		0 00		0 00		0 00		335,630 26
	0 00		0 00		0 00		0 00		0 00		0 00		253,476 27
	0 00		0 00		0 00		0 00		0 00		0 00		9,885 19
	38 30		0 00		0 00		0 00		0 00		0 00		38 30
\$	6,378 21	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	599,030 02
\$	74,956 63	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	882,330 53
	65,071 44		0 00		0 00		0 00		0 00		0 00		573,965 27
	0 00		0 00		0 00		0 00		0 00		0 00		0 00
\$	65,071 44	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	573,965 27
\$	9,885 19	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	308,365 26
	0 00		0 00		0 00		0 00		0 00		0 00		5,991 31
	0 00		0 00		0 00		0 00		0 00		0 00		0 00
	0 00		0 00		0 00		0 00		0 00		0 00		23,613 60
\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	29,604 91
\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00
\$	9,885 19	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	278,760 35

Schedule 6, (Continued)													
2013-14		2012-13		2011-12		2010-11		2009-10		2008-09		2007-08	
\$	0 00	\$	54,482 09	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00
	514,885 14		10,589 35		0 00		0 00		0 00		0 00		0 00
\$	514,885 14	\$	65,071 44	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00
	508,893 83		65,071 44		0 00		0 00		0 00		0 00		0 00
	0 00		0 00		0 00		0 00		0 00		0 00		0 00
	0 00		0 00		38 30		0 00		0 00		0 00		0 00
	0 00		0 00		0 00		0 00		0 00		0 00		0 00
\$	508,893 83	\$	65,071 44	\$	38 30	\$	0 00	\$	0 00	\$	0 00	\$	0 00
\$	5,991 31	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00	\$	0 00

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		
1.	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
2.	0 00	0 00	0 00	0 00	0 00	0 00
3.	0 00	0 00	0 00	0 00	0 00	0 00
4.	0 00	0 00	0 00	0 00	0 00	0 00
5.	0 00	0 00	0 00	0 00	0 00	0 00
6.	0 00	0 00	0 00	0 00	0 00	0 00
7.	0 00	0 00	0 00	0 00	0 00	0 00
8.	0 00	0 00	0 00	0 00	0 00	0 00
9.	0 00	0 00	0 00	0 00	0 00	0 00
10.	0 00	0 00	0 00	0 00	0 00	0 00
TOTAL INVESTMENTS	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014

ESTIMATE OF NEEDS FOR 2014-15

EXHIBIT "E"

4

Schedule 8(a), Report Of Prior Year's Expenditures						
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013					
	RESERVES	WARRANTS	BALANCE	ORIGINAL		
	6-30-13	SINCE ISSUED	LAPSED APPROPRIATIONS	APPROPRIATIONS		
92 COUNTY HEALTH BUDGET ACCOUNT:						
92a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 300,000	00	
92b Part Time Help	0 00	0 00	0 00	0 00		
92c Travel	0 00	0 00	0 00	15,000	00	
92d Maintenance and Operation	14,096 33	10,589 35	3,506 98	125,000	00	
92e Capital Outlay	0 00	0 00	0 00	78,567	49	
92f Intergovernmental	0 00	0 00	0 00	0 00		
92g Other -	0 00	0 00	0 00	0 00		
92h Other -	0 00	0 00	0 00	0 00		
92i Other -	0 00	0 00	0 00	0 00		
92 Total	\$ 14,096 33	\$ 10,589 35	\$ 3,506 98	\$ 518,567	49	
93						
93a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
93b Part Time Help	0 00	0 00	0 00	0 00		
93c Travel	0 00	0 00	0 00	0 00		
93d Maintenance and Operation	0 00	0 00	0 00	0 00		
93e Capital Outlay	0 00	0 00	0 00	0 00		
93f Intergovernmental	0 00	0 00	0 00	0 00		
93g Other -	0 00	0 00	0 00	0 00		
93h Other -	0 00	0 00	0 00	0 00		
93 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
94						
94a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
94b Part Time Help	0 00	0 00	0 00	0 00		
94c Travel	0 00	0 00	0 00	0 00		
94d Maintenance and Operation	0 00	0 00	0 00	0 00		
94e Capital Outlay	0 00	0 00	0 00	0 00		
94f Intergovernmental	0 00	0 00	0 00	0 00		
94g Other -	0 00	0 00	0 00	0 00		
94h Other -	0 00	0 00	0 00	0 00		
94 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
98 OTHER USES:						
98a Other Deductions	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
98 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
TOTAL HEALTH FUND ACCOUNT	\$ 14,096 33	\$ 10,589 35	\$ 3,506 98	\$ 518,567	49	
SUBJECT TO WARRANT ISSUE:						
99 Provision for Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
GRAND TOTAL HEALTH FUND	\$ 14,096 33	\$ 10,589 35	\$ 3,506 98	\$ 518,567	49	

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 - Health Fund

S.A.&I. Form 268AR98 Entity: JACKSON County Health Dept., 033

HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-15

Page 4

FISCAL YEAR ENDING JUNE 30, 2014										Governmental Budget Accounts									
										FISCAL YEAR 2014-15									
SUPPLEMENTAL		NET AMOUNT		WARRANTS		RESERVES		LAPSED BALANCE		NEEDS AS		APPROVED BY							
ADJUSTMENTS		OF		ISSUED				KNOWN TO BE		ESTIMATED BY		COUNTY							
		APPROPRIATIONS						UNENCUMBERED		GOVERNING		EXCISE BOARD							
ADDED	CANCELLED													BOARD					
\$ 135,753 23	\$ 0 00	\$ 435,753 23	\$ 330,034 00	\$ 0 00	\$ 105,719 23	\$ 120,000 00	\$ 120,000 00												
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00												
22,013 44	0 00	37,013 44	23,024 74	140 56	13,848 14	25,000 00	25,000 00												
95,709 60	0 00	220,709 60	150,778 40	23,473 04	46,458 16	417,071 48	417,071 48												
0 00	0 00	78,567 49	11,048 00	0 00	67,519 49	15,000 00	15,000 00												
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00												
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\$ 253,476 27	\$ 0 00	\$ 772,043 76	\$ 514,885 14	\$ 23,613 60	\$ 233,545 02	\$ 577,071 48	\$ 577,071 48												
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\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00												
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00												
\$ 253,476 27	\$ 0 00	\$ 772,043 76	\$ 514,885 14	\$ 23,613 60	\$ 233,545 02	\$ 577,071 48	\$ 577,071 48												
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00												
\$ 253,476 27	\$ 0 00	\$ 772,043 76	\$ 514,885 14	\$ 23,613 60	\$ 233,545 02	\$ 577,071 48	\$ 577,071 48												

				Estimate of		Approved by	
				Needs by		County	
				Governing Board		Excise Board	
				\$ 577,071 48	\$ 577,071 48	\$ 577,071 48	\$ 577,071 48
				\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
				\$ 577,071 48	\$ 577,071 48	\$ 577,071 48	\$ 577,071 48

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-15

STATE OF OKLAHOMA, COUNTY OF JACKSON

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 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 Board of Health of JACKSON 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 2014-15

Page 2

EXHIBIT "Y"				
County Excise Board's Appropriation of Income and Revenue		Health Fund		Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made		\$	577,071 48	\$ 0 00
Appropriation of Revenues:				
Excess of Assets Over Liabilities		\$	268,836 86	\$ 0 00
Unclaimed Protest Tax Refunds			0 00	0 00
Miscellaneous Estimated Revenues			0 00	0 00
Est. Value of Surplus Tax in Process			0 00	0 00
			0 00	0 00
			0 00	0 00
Total Other Than 2014 Tax		\$	268,836 86	\$ 0 00
Balance Required		\$	308,234 62	\$ 0 00
Add Allocation For Delinquency		\$	30,823 46	\$ 0 00
Total Required for 2014 Tax		\$	339,058 08	\$ 0 00
Rate of Levy Required and Certified:		2.54 Mills		0.00 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 2014-15 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Jackson County	\$ 104,476,089 00	\$ 16,543,866 00	\$ 12,467,479 00	\$ 133,487,434 00
Total Valuation	\$ 104,476,089 00	\$ 16,543,866 00	\$ 12,467,479 00	\$ 133,487,434 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:

Health Fund 2.54 Mills Sinking Fund 0.00 Mills; Total 2.54 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 Health Dept., in order that the County Assessor may immediately extend said levies upon the Tax Rolls the year 2014 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869.

Dated at Altus, Oklahoma, this 29 day of Sept, 2014.

[Signature]
Excise Board Member

Excise Board Member

[Signature]
Excise Board Chairman

Robin Becker
Excise Board Secretary



BOARD OF HEALTH PUBLICATION SHEET - JACKSON COUNTY, OKLAHOMA
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEEDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE BOARD OF HEALTH OF
 JACKSON COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION		HEALTH FUND	
AS OF JUNE 30, 2014		Detail	
ASSETS:			
Cash Balance June 30, 2014		\$ 298,441	77
Investments		0	00
TOTAL ASSETS		\$ 298,441	77
LIABILITIES AND RESERVES:			
Warrants Outstanding		5,991	31
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		23,613	60
TOTAL LIABILITIES AND RESERVES		\$ 29,604	91
CASH FUND BALANCE (Deficit) JUNE 30, 2014		\$ 268,836	86

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015

HEALTH FUND	HEALTH FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 577,071 48	1. Cash Balance on Hand June 30, 2014	\$ 0 00
Reserve for Int. on Warrants & Revaluation	0 00	2. Legal Investments Properly Maturing	0 00
Total Required	\$ 577,071 48	3. Judgments Paid To Recover by Tax Levy	0 00
FINANCED:		4. Total Liquid Assets	\$ 0 00
Cash Fund Balance	\$ 268,836 86	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	0 00	5. a. Past-Due Coupons	\$ 0 00
Total Deductions	\$ 268,836 86	6. b. Interest Accrued Thereon	0 00
Balance to Raise from Ad Valorem Tax	\$ 308,234 62	7. c. Past-Due Bonds	0 00
ESTIMATED MISCELLANEOUS REVENUE:		8. d. Interest Thereon After Last Coupon	0 00
1000 Charges For Services	\$ 0 00	9. e. Fiscal Agency Commissions on Above	0 00
2000 Local Sources of Revenue	0 00	10. f. Judgments and Int. Levied for/Unpaid	0 00
3000 State Sources of Revenue	0 00	11. Total Items a. Through f.	\$ 0 00
4000 Federal Sources of Revenue	0 00	12. Balance of Assets Subject to Accruals	\$ 0 00
5000 Miscellaneous Revenues	0 00	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions From Other Funds	0 00	13. g. Earned Unmatured Interest	\$ 0 00
Total Estimated Revenue	\$ 0 00	14. h. Accrual on Final Coupons	0 00
		15. i. Accrued on Unmatured Bonds	0 00
		16. Total Items g. Through i.	\$ 0 00
		17. Excess of Assets Over Accrual Reserves **	\$ 0 00
		SINKING FUND REQUIREMENTS FOR 2014-15	
		1. Interest Earnings on Bonds	\$ 0 00
		2. Accrual on Unmatured Bonds	0 00
		3. Annual Accrual on "Prepaid" Judgments	0 00
		4. Annual Accrual on Unpaid Judgments	0 00
		5. Interest on Unpaid Judgments	0 00
		6. Annual Accrual From Exhibit KK	0 00
		Total Sinking Fund Requirements	\$ 0 00
		Deduct:	
		1. Excess of Assets Over Liabilities	\$ 0 00
		2. Surplus Building Fund Cash	0 00
		Balance To Raise By Tax Levy	\$ 0 00

** 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 4-1-15	\$ 0 00
14d. k. Unmatured Bonds So Due	0 00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0 00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0 00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	0 00
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0 00

BOARD OF HEALTH PUBLICATION SHEET - JACKSON COUNTY, OKLAHOMA
FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEEDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE BOARD OF HEALTH OF
JACKSON COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 2

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF JACKSON, ss:

We, the undersigned Board of Health of JACKSON County Oklahoma, do hereby certify that at a meeting of the Board of Health 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 Board of Health 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, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said Board of Health, 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

Subscribed and sworn to before me this 19 day of August, 2014.

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.

