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# Marshall County Health Department

Marshall County, Oklahoma

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Annual Budget Document

For the Fiscal Year Ending June 30, 2016

**FILED**  
OCT 01 2015  
State Auditor & Inspector



THE BOARD OF COUNTY HEALTH  
MARSHALL COUNTY, OKLAHOMA  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014-2015  
WITH  
ANNUAL BUDGET DOCUMENT FOR THE YEAR 2015-2016

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THE BOARD OF COUNTY HEALTH  
MARSHALL COUNTY, OKLAHOMA  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014-2015  
WITH  
ANNUAL BUDGET DOCUMENT FOR THE YEAR 2015-2016

HEALTH FUND

	Actual Prior Year June 30, 2014	Budget Current Year June 30, 2015	Actual Current Year June 30, 2015	Budget Next Year June 30, 2016
<b>Revenues</b>				
Current Year Ad Valorem Tax	\$280,929.68	\$279,173.08	\$295,054.26	\$288,291.35
Prior Year Ad Valorem Tax	8,762.85	7,886.57	9,013.23	8,111.91
Back Taxes	2,254.55	2,029.10	2,319.36	2,087.42
Homestead Reimbursement	0.00	0.00	0.00	0.00
Local Fees and Charges	1,803.56	1,623.20	1,169.04	1,052.14
Other Refunds & Miscellaneous	0.02	0.00	0.00	0.00
<b>Total Revenues</b>	<b>\$293,750.66</b>	<b>\$290,711.95</b>	<b>\$307,555.89</b>	<b>\$299,542.82</b>
<b>Expenditures</b>				
Personal Services	\$230,187.96	\$277,000.00	\$275,166.67	\$335,000.00
Travel	1,271.59	10,000.00	2,408.79	10,000.00
Maintenance & Operations	48,532.39	80,000.00	44,797.24	80,000.00
Capital Outlay	0.00	209,320.11	0.00	146,191.44
<b>Total Expenditures</b>	<b>\$279,991.94</b>	<b>\$576,320.11</b>	<b>\$322,372.70</b>	<b>\$571,191.44</b>
Excess of Revenues Over (Under) Expenditures	13,758.72	(285,608.16)	(14,816.81)	(271,648.62)
Beginning Fund Balance	272,706.71	285,608.16	286,465.43	271,648.62
Ending Fund Balance	\$286,465.43	\$0.00	\$271,648.62	(\$0.00)

To the County Excise Board of Marshall County, Oklahoma:

We, the Marshall County Board of Health, herein submit for your consideration, the above statement of financial condition together with the proposed budget amounts for the identified fiscal years.

We hereby certify that the above statements show the true and correct conditions of the fiscal affairs of the Board of Health for the identified fiscal years and that such statements comprise a full and accurate statement of the revenues, expenditures and fund balances for the fiscal years indicated.

We further certify that the estimated budget amounts necessary for current expenditures for the fiscal year ending June 30, 2016 were prepared and filed with the Board of County Health, correctly entered and that all estimates made are entered as certified for the respective purposes shown. We further certify that the sums requested for personal service salaries are calculated and based upon authority of salary statutes currently effective and applicable.

We further certify that the estimated income from sources other than ad valorem tax, if any, as shown above, may reasonably be expected to be collected as revenue during the budget fiscal year and is not in excess of 90% of such amounts actually collected from the same sources during the most recent fiscal year.

Signed at Madill, Oklahoma, this 24 day of August in the year 2015.

  
Chair, Board of Health

  
Clerk, Board of Health

  
Member

  
Member

  
Member

THE BOARD OF COUNTY HEALTH  
MARSHALL COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS AND BUDGET DOCUMENT

AFFIDAVIT OF PUBLICATION FOR THE YEAR 2015-2016

State of Oklahoma

County of Marshall

I, the undersigned, County Clerk of Marshall County, Oklahoma, hereby depose that I have complied with the law by having the summary statement of financial condition for the fiscal year ended June 30, 2015 and the estimate of needs from ad valorem taxes for the fiscal year ending June 30, 2016 for the Marshall County Board of Health published in one issue of the Madill Record, a legally qualified newspaper of general circulation in Marshall County, Oklahoma. A copy of such statement together with proof of publication is attached herein and made a part of this document.

Signed at Madill, Oklahoma, this 25 day of August in the year 2015.

  
Marshall County Clerk



Personally appeared before me, the undersigned Notary Public, ~~Wanda S. Pearce~~ Ann Hartin  
County Clerk of Marshall County, Oklahoma.

Subscribed and sworn to before me this 25 day of August in the year 2015.

  
Notary Public

2/15/18  
My Commission Expires 02-000095

NOTARY  
SEAL

PUBLICATION SHEET  
BOARD OF HEALTH - MARSHALL COUNTY, OKLAHOMA  
SUMMARY STATEMENT OF FINANCIAL CONDITION  
AND  
ESTIMATE OF NEEDS FROM AD VALOREM TAXES

Statement of Financial Condition as of June 30, 2015

Assets	
Cash Balance at June 30, 2015	<u>\$342,533.36</u>
Total Assets	\$342,533.36
Less Liabilities and Reserves	
Warrants Outstanding / Accounts Payable	(\$47,884.74)
Reserves	<u>(23,000.00)</u>
Net Fund Balance at June 30, 2015	<u>\$271,648.62</u>

Estimate of Needs from Ad Valorem Tax for the Year Ending June 30, 2016

Total Required for Current Expenditures, FYE June 30, 2016	\$571,191.44
Less Amount Financed with Fund Balance at June 30, 2015	(271,648.62)
Less Amount Financed from Estimated Miscellaneous Revenues	<u>(11,251.47)</u>
Balance to Finance from Ad Valorem Taxes, FYE June 30, 2016	<u>\$288,291.35</u>

Certification of Board of Health - Marshall County, Oklahoma

We, the undersigned Board of Health of Marshall County, Oklahoma, do hereby certify that at a meeting of the Board of Health of Marshall County, held pursuant to the provisions of 68 O.S. 1991 Sec 3002, the foregoing statement was prepared and is a true and correct statement of the financial condition of the Board of Health as reflected in the records of the County Clerk and Treasurer. We further certify that the foregoing estimate of current expenditures for the fiscal year ending June 30, 2016 are reasonably necessary for the proper conduct of the affairs of the Board of Health, and that the estimated miscellaneous revenues from sources other than ad valorem taxes, if any, do not exceed the legally authorized ratio of such revenues derived from the same sources during the preceeding fiscal year.

Signed at Madill, Oklahoma, this 24 day of August in the year 2015.

[Signature]  
Chair, Board of Health

[Signature]  
Clerk, Board of Health

[Signature]  
Member

[Signature]  
Member

[Signature]  
Member

[Signature]  
Attest: County Clerk



This page required to be published in one issue of a legally qualified newspaper of general circulation in the county.

# Proof of Publication

STATE OF OKLAHOMA )

) ss.

PUBLICATION SHEET  
BOARD OF HEALTH - MARSHALL COUNTY, OKLAHOMA  
SUMMARY STATEMENT OF FINANCIAL CONDITION  
AND  
ESTIMATE OF NEEDS FROM AD VALOREM TAXES

Statement of Financial Condition as of June 30, 2015

Assets	
Cash Balance at June 30, 2015	<u>\$342,533.38</u>
Total Assets	<u>\$342,533.38</u>
Less Liabilities and Reserves	
Warrants Outstanding / Accounts Payable	<u>(\$47,884.74)</u>
Reserves	<u>(23,000.00)</u>
Net Fund Balance at June 30, 2015	<u>\$271,648.62</u>

Estimate of Needs from Ad Valorem Tax for the Year Ending June 30, 2016

Total Required for Current Expenditures, FYE June 30, 2016	<u>\$571,191.44</u>
Less Amount Financed with Fund Balance at June 30, 2015	<u>(271,648.62)</u>
Less Amount Financed from Estimated Miscellaneous Revenues	<u>(11,251.47)</u>
Balance to Finance from Ad Valorem Taxes, FYE June 30, 2016	<u>\$288,291.35</u>

Certification of Board of Health - Marshall County, Oklahoma

We, the undersigned Board of Health of Marshall County, Oklahoma, do hereby certify that at a meeting of the Board of Health of Marshall County, held pursuant to the provisions of 68 O.S. 1991 Sec 3002, the foregoing statement was prepared and is a true and correct statement of the financial condition of the Board of Health as reflected in the records of the County Clerk and Treasurer. We further certify that the foregoing estimate of current expenditures for the fiscal year ending June 30, 2016 are reasonably necessary for the proper conduct of the affairs of the Board of Health, and that the estimated miscellaneous revenues from sources other than ad valorem taxes, if any, do not exceed the legally authorized ratio of such revenues derived from the same sources during the preceding fiscal year.

Signed at Madill, Oklahoma, this 24 day of August in the year 2015

[Signature]  
Chair, Board of Health

[Signature]  
Clerk, Board of Health

[Signature]  
Member

[Signature]  
Attest: County Clerk

This page required to be published in one issue of a legally qualified newspaper of general circulation in the county.

(Published in The Madill Record September 3, 2015-1t)

, being first duly sworn, upon oath of The Madill Record, a weekly shall County, Oklahoma, and has in stated.

ed in said Marshall County, and dred four (104) consecutive weeks tion of the attached notice has (a) on circulation in such county, (b) tes mails as second class matter, l County where it is delivered to n continuously and uninterrupt- aid newspaper comes within all 'Title 25, Section 106, Oklahoma uirements of the laws of the State publications.

hereto attached, entitled:

BOARD OF HEALTH

e issue of said newspaper,

1

onsecutive weeks as follows:

SEP 3, 20 15

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[Signature]  
Publisher

Subscribed and sworn to before me this 3

day of SEPTEMBER, 20 15

[Signature]  
Notary Public

Tiffani L Stewart, Notary Public

Commission No. 15006114

Commission expires July 6, 2019

No. Publication Fee \$ 152.20



CERTIFICATE OF EXCISE BOARD, MARSHALL COUNTY, OKLAHOMA  
TO THE COUNTY BOARD OF HEALTH  
FOR THE FISCAL YEAR 2015-2016

	Health Fund	Sinking Fund
Approved Budget Appropriations to be Financed	\$571,191.44	\$0.00
Prior Year Ending Fund Balance Available	(271,648.62)	0.00
Estimated Miscellaneous Revenues	(11,251.47)	0.00
Balance Required from Ad Valorem Tax	\$288,291.35	\$0.00
Add for Delinquency	28,829.14	0.00
Total Required from 2015 Ad Valorem Levy	\$317,120.49 ✓	\$0.00
Total Net Assessed Valuations from Below	\$122,914,920 ✓	\$122,914,920 ✓
Rate of Ad Valorem Levy Required	2.58 Mills ✓	0.00 Mills

We, the Marshall County Excise Board, hereby certify that the net assessed valuations of the property subject to ad valorem taxes, after the amount of all homestead exemptions have been deducted, as finally equalized and certified by the State Board of Equalization for the current year are as follows:

	Real Property	Personal	Public Svc	Total
For Marshall County, Oklahoma	\$85,979,385	\$29,356,687	\$7,578,848	\$122,914,920

We further certify that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof have been appropriated as shown and that the aggregate amount to be raised by ad valorem taxation as provided by law is as follows:

Health Dept Fund	2.58 mills	Sinking Fund	0.00 mills	Total Levy	2.58 mills
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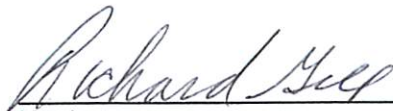
Accordingly, we do hereby order the above levies to be certified by the Secretary of this Board to the County Assessor of Marshall County, Oklahoma, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2015, without regard to any protests that may be filed against any levies as required by 68 O.S. 1991, Section 2869.

Dated at Madill, Oklahoma, this 8 day of September in the year 2015.

  
Chair, Excise Board

  
Secretary, Excise Board



  
Member

  
Member

# *Collier, Fox & Associates, P.C.*

*Certified Public Accountants*

205 E. Main - P. O. Box 806  
Madill, Oklahoma 73446-0806  
Phone (580) 795-3318  
Fax (580) 795-5949

120 N. Fourth - P. O. Box 367  
Durant, Oklahoma 74702-0367  
(580) 924-8945 Phone  
(580) 920-0617 Fax

To Board of Trustees  
Marshall County Health Department  
Marshall County, Oklahoma

We have compiled the accompanying 2014-2015 financial statement, 2015-2016 budget document and the related publication sheet. The financial statement, budget document and publication sheet have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis of accounting and the budget laws of the State of Oklahoma. We have not audited or reviewed the accompanying statements and, accordingly, do not express an opinion or provide any assurance about whether the statements are in accordance with the cash basis of accounting or Oklahoma budget laws.

The Health Department's management is responsible for the preparation and fair presentation of the annual financial statement and annual budget in accordance with the cash basis of accounting and the budget laws of the State of Oklahoma and for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of these statements.

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 the organization's management in presenting financial information in the form of financial statements or other documents without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the statements and documents.

Our compilation was limited to presenting, in the prescribed form, information that is the representation of the Health Department management and does not include an evaluation of the support for the assumptions and estimates underlying the budget or projected amounts. Further, there will usually be differences between the budget amounts and the actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This financial statement, budget and publication sheet are presented in accordance with the requirements of the State of Oklahoma and 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 Health Department's management and for filing with the Oklahoma State Auditor 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 this document, they might influence the user's conclusions about the financial condition and results of operations of the Health Department. Accordingly, this financial statement, budget and publication sheet are not designed for those who are not informed about such matters.



COLLIER, FOX & ASSOCIATES, P.C.  
Madill, Oklahoma

August 11, 2015