

STATE OF OKLAHOMA
MUSKOGEE COUNTY
FILED OR RECORDED

Reese McCrory
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DIANNA COPE
COUNTY CLERK



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

BOARD OF COUNTY HEALTH OF
THE COUNTY OF MUSKOGEE
STATE OF OKLAHOMA

FILED

NOV 21 2014

State Auditor & Inspector

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

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

PREPARED BY PUTNAM & COMPANY, PLLC
SUBMITTED TO THE MUSKOGEE COUNTY

EXCISE BOARD THIS 17th DAY OF November 2014

BOARD OF COUNTY HEALTH

Chairman

[Signature]

Member

Member

[Signature]

Member

Member

Member

Clerk

[Signature]

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

MUSKOGEE COUNTY, BOARD OF HEALTH
STATE OF OKLAHOMA, COUNTY OF MUSKOGEE, 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 Muskogee, State of Oklahoma, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Board of County Health of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said Board of Health for the fiscal year ending June 30, 2014, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" as required by 19 O.S. Section 345; that said preparation was had at an official session of said Board, begun on the first Monday in July, 2014 pursuant to the provisions of 68 O.S. Section 3002.

2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as shown under "Schedule 8" were prepared and filed with the Board of County Health as of the first Monday in July 2014, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out. We further certify that the sums requested for salaries of county officers and the deputies are calculated and based upon authority of salary statutes currently effective and applicable in this county.

3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", may reasonably be expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2014.

Dated at the office of the County Clerk, this 5th day of November, 2014.

BOARD OF COUNTY HEALTH

[Signature]
Chairman

Member

[Signature]
Member

Member

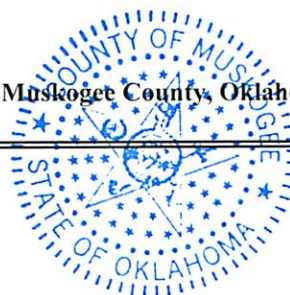
Member

Member

[Signature]
Clerk

Filed this 1st day of November, 2014 Secretary and Clerk of Excise Board, Muskogee County, Oklahoma.

[Signature] County Clerk



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

Independent Accountant's Compilation Letter

Honorable Board of County Health
Muskogee County, Oklahoma

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

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

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

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

This report is intended solely for the information and use of the management of the Muskogee County Health Department, the Muskogee County Excise Board, management of Muskogee County, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

Putnam & Company

Putnam & Company, PLLC
Certified Public Accountants

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE

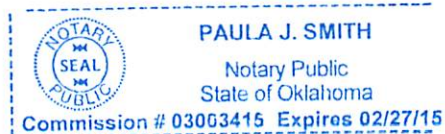
Personally appeared before me, the undersigned Notary Public, Sue McBride
~~County~~ Clerk of the County and State aforesaid, who being first duly sworn according to law, deposes and
says: That he/she complied with the law by having the financial statement for the fiscal year ending June 30,
2014, and 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 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.

Sue McBride
County Clerk

Subscribed and sworn to before me this 5th day of November, 2014.

Paula J. Smith
Notary Public

2-27-15
My Commission Expires



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

EXHIBIT "E"

PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2014

	Amount
ASSETS:	
Cash Balance June 30, 2013	\$ 1,395,077.81
Investments	\$ -
TOTAL ASSETS	\$ 1,395,077.81
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$ 26,858.92
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 21,312.24
TOTAL LIABILITIES AND RESERVES	\$ 48,171.16
CASH FUND BALANCE JUNE 30, 2014	\$ 1,346,906.65
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$ 1,395,077.81

Schedule 2, Revenue and Requirements - 2014-2015

	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$ 756,948.28	
Cash Fund Balance Transferred From Prior Years	\$ 31,870.33	
Current Ad Valorem Tax Apportioned	\$ 1,166,856.29	
Miscellaneous Revenue Apportioned	\$ 442,864.19	
TOTAL REVENUE		\$ 2,398,539.09
REQUIREMENTS:		
Claims Paid by Warrants Issued	\$ 1,030,320.20	
Reserves From Schedule 8	\$ 21,312.24	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
TOTAL REQUIREMENTS		\$ 1,051,632.44
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2014		\$ 1,346,906.65
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$ 2,398,539.09

Schedule 3, Cash Fund Balance Analysis - June 30, 2014

	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 442,864.19
Warrants Estopped, Cancelled or Converted	\$ -
Fiscal Year 2013-2014 Lapsed Appropriations	\$ 1,217,194.59
Fiscal Year 2012-2013 Lapsed Appropriations	\$ 1,026.18
Ad Valorem Tax Collections in Excess of Estimate	\$ 48,206.72
Prior Years Ad Valorem Tax	\$ 30,844.15
TOTAL ADDITIONS	\$ 1,740,135.83
DEDUCTIONS:	
Supplemental Appropriations	\$ 393,229.18
Current Tax in Process of Collection	\$ -
TOTAL DEDUCTIONS	\$ 393,229.18
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 1,346,906.65
Composition of Cash Fund Balance:	
Cash	\$ 1,346,906.65
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 1,346,906.65

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

EXHIBIT "E"

2a

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-2014 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 CHARGES FOR SERVICES		
1111 Clinical Services	\$ -	\$ -
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	\$ -	\$ 393,221.02
1123 Other -	\$ -	\$ -
1124 Other -	\$ -	\$ -
1125 Other -	\$ -	\$ -
Total Charges For Services	\$ -	\$ 393,221.02
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	\$ -	\$ 26,701.87
2115 Public Health Contributions	\$ -	\$ -
2116 Perinatal Health Program	\$ -	\$ -
2117 Community Care - HMO	\$ -	\$ -
2118 Other -	\$ -	\$ -
2124 Other -	\$ -	\$ -
Total - Local Sources	\$ -	\$ 26,701.87
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3211 State Land Payments	\$ -	\$ 16.30
3212 State Payments in Lieu of Tax Revenue	\$ -	\$ 22,411.75
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 AgeI 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	\$ -	\$ 22,428.05

Continued on page 2b

S.A.&I. Form 2631R97 Entity: Board of County Health, Muskogee County, 51

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

Page 2a

2013-2014 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-2015 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ 393,221.02	0.00%	\$ -	\$ -	\$ -
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\$ 393,221.02		\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ 26,701.87	0.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 419,922.89		\$ -	\$ -	\$ -
\$ 16.30	0.00%	\$ -	\$ -	\$ -
\$ 22,411.75	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ 22,428.05		\$ -	\$ -	\$ -

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

EXHIBIT "E"

2b

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-2014 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
Continued from page 2a		
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:		
4111 Federal Grants	\$ -	\$ -
4112 Federal Payments in Lieu of Tax - Cherokee Nation	\$ -	\$ 139.80
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	\$ -	\$ 139.80
Grand Total Intergovernmental Revenues	\$ -	\$ 49,269.72
5000 MISCELLANEOUS REVENUE:		
5111 Interest on Investments	\$ -	\$ 373.45
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 -	\$ -	\$ -
5131 Other -	\$ -	\$ -
5132 Other -	\$ -	\$ -
Total Miscellaneous Revenue	\$ -	\$ 373.45
6000 NON-REVENUE RECEIPTS:		
6111 Contributions from Other Funds	\$ -	\$ -
Grand Total Health Fund	\$ -	\$ 442,864.19

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

Page 2b

2013-2014 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-2015 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 139.80	0.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 139.80		\$ -	\$ -	\$ -
\$ 442,490.74		\$ -	\$ -	\$ -
\$ 373.45	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 373.45		\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 442,864.19		\$ -	\$ -	\$ -

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

EXHIBIT "E"

3

Schedule 5, Expenditures Health Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-2014
Cash Balance Reported to Excise Board 6-30-2013	\$ -
Cash Fund Balance Transferred Out	\$ -
Cash Fund Balance Transferred In	\$ 756,948.28
Adjusted Cash Balance	\$ 756,948.28
Ad Valorem Tax Apportioned To Year In Caption	\$ 1,166,856.29
Miscellaneous Revenue (Schedule 4)	\$ 442,864.19
Cash Fund Balance Forward From Preceding Year	\$ 31,870.33
Prior Expenditures Recovered	\$ -
TOTAL RECEIPTS	\$ 1,641,590.81
TOTAL RECEIPTS AND BALANCE	\$ 2,398,539.09
Warrants of Year in Caption	\$ 1,003,461.28
Interest Paid Thereon	\$ -
TOTAL DISBURSEMENTS	\$ 1,003,461.28
CASH BALANCE JUNE 30, 2014	\$ 1,395,077.81
Reserve for Warrants Outstanding	\$ 26,858.92
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 21,312.24
TOTAL LIABILITES AND RESERVE	\$ 48,171.16
DEFICIT: (Red Figure)	\$ -
CASH BALANCE FORWARD TO SUCCEEDING YEAR	\$ 1,346,906.65

Schedule 6, Health Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-2013 of Year in Caption	\$ 335,264.29
Warrants Registered During Year	\$ 1,039,199.02
TOTAL	\$ 1,374,463.31
Warrants Paid During Year	\$ 1,347,604.39
Warrants Converted to Bonds or Judgements	\$ -
Warrants Cancelled	\$ -
Warrants Estopped by Statute	\$ -
TOTAL WARRANTS RETIRED	\$ 1,347,604.39
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$ 26,858.92

Schedule 7, 2013 Ad Valorem Tax Account		
2013 Net Valuation Certified To County Excise B	\$ 486,369,379.00	2.530 Mills
		Amount
Total Proceeds of Levy as Certified	\$	1,230,514.53
Additions:	\$	-
Deductions:	\$	-
Gross Balance Tax	\$	1,230,514.53
Less Reserve for Delinquent Tax	\$	111,864.96
Reserve for Protest Pending	\$	-
Balance Available Tax	\$	1,118,649.57
Deduct 2013 Tax Apportioned	\$	1,166,856.29
Net Balance 2013 Tax in Process of Collection or	\$	-
Excess Collections	\$	48,206.72

S.A.&I. Form 2631R97 Entity: Board of County Health, Muskogee County, 51

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

Page 3

Schedule 5, (Continued)						
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	TOTAL
\$ 1,102,117.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,117.57
\$ 756,948.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 756,948.28
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 756,948.28
\$ 345,169.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,117.57
\$ 30,844.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,197,700.44
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,864.19
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,870.33
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 30,844.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672,434.96
\$ 376,013.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,774,552.53
\$ 344,143.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347,604.39
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 344,143.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347,604.39
\$ 31,870.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,426,948.14
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,858.92
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,312.24
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,171.16
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 31,870.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,378,776.98

Schedule 6, (Continued)						
2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
\$ -	\$ 335,264.29	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,030,320.20	\$ 8,878.82	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,030,320.20	\$ 344,143.11	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,003,461.28	\$ 344,143.11	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,003,461.28	\$ 344,143.11	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 26,858.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

S.A.&I. Form 2631R97 Entity: Board of County Health, Muskogee County, 51

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

EXHIBIT "E"

4

Schedule 8(a), Report Of Prior Year's Expenditures				
	FISCAL YEAR ENDING JUNE 30, 2013			
DEPARTMENTS OF GOVERNMENT	RESERVES	WARRANTS	BALANCE	ORIGINAL
APPROPRIATED ACCOUNTS	6-30-2013	SINCE	LAPSED	PPROPRIATION
		ISSUED	PPROPRIATION	
92 COUNTY HEALTH BUDGET ACCOUNT:				
92a Personal Services	\$ -	\$ -	\$ -	\$ 1,234,897.85
92b Part Time Help	\$ -	\$ -	\$ -	\$ -
92c Travel	\$ -	\$ -	\$ -	\$ 30,000.00
92d Maintenance and Operation	\$ 8,705.00	\$ 7,765.49	\$ 939.51	\$ 550,000.00
92e Capital Outlay	\$ 1,200.00	\$ 1,113.33	\$ 86.67	\$ 60,700.00
92f Intergovernmental	\$ -	\$ -	\$ -	\$ -
92g Other -	\$ -	\$ -	\$ -	\$ -
92h Other -	\$ -	\$ -	\$ -	\$ -
92j Other -	\$ -	\$ -	\$ -	\$ -
92 Total	\$ 9,905.00	\$ 8,878.82	\$ 1,026.18	\$ 1,875,597.85
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	\$ 9,905.00	\$ 8,878.82	\$ 1,026.18	\$ 1,875,597.85
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL GENERAL FUND	\$ 9,905.00	\$ 8,878.82	\$ 1,026.18	\$ 1,875,597.85

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

ESTIMATE OF NEEDS FOR 2014-2015

Page 4

[illegible]

	Estimate of	Approved by
	Needs by	County
	Governing Board	Excise Board
	\$ 2,600,000.00	\$ 2,479,009.36
	\$ -	\$ -
	\$ 2,600,000.00	\$ 2,479,009.36

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

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE

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

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

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 Muskogee County, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 1991 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction, including a reserve of ____% for delinquent taxes.

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

Page 2

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue				Health Fund	Sinking Fund Exc. Homesteads
Appropriation Approved & Provision Made				\$ 2,479,009.36	\$ -
Appropriation of Revenues				\$ -	\$ -
Excess of Assets Over Liabilities				\$ 1,346,906.65	\$ -
Unclaimed Protest Tax Refunds				\$ -	\$ -
Miscellaneous Estimated Revenues				\$ -	\$ -
Est. Value of Surplus Tax in Process				\$ -	\$ -
Sinking Fund Contributions				\$ -	\$ -
Surplus Building Fund Cash				\$ -	\$ -
Total Other Than 2013 Tax				\$ 1,346,906.65	\$ -
Balance Required				\$ 1,132,102.71	\$ -
Add 10% for Delinquency				\$ 113,210.27	\$ -
Total Required for 2013 Tax				\$ 1,245,312.98	\$ -
Rate of Levy Required and Certified (in Mills)				2.53	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
Total Valuation,	\$ 265,471,194.00	\$ 100,596,775.00	\$ 126,150,599.00	\$ 492,218,568.00

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;

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)	2.53 Mills;
Emergency Medical Service (Not To Exceed 3.00 Mills)	0.00 Mills;
Total County Levies	2.53 Mills;
County Wide Levy For Schools (4.00 Mills)	0.00 Mills;
Total County Wide Levy	2.53 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 Assessor may immediately extend said levies upon the Tax Rolls for the year 2015 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

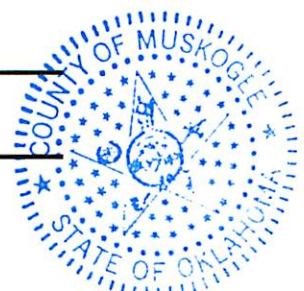
Dated at Muskogee Oklahoma, this 17th day of November, 2014.

Charles L. Smithson
Excise Board Member

[Signature]
Excise Board Chairman

[Signature]
Excise Board Member

[Signature]
Excise Board Secretary



PUBLISHING SHEET
MUSKOGEE COUNTY, OKLAHOMA,
FINANCIAL STATEMENT AS OF JUNE 30, 2014 AND
ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE
FISCAL YEAR ENDING JUNE 30, 2015

COUNTY
HEALTH
FUND

Cash & Investment Balance, June 30, 2014	1,395,077.81
TOTAL ASSETS	1,395,077.81
LIABILITIES AND RESERVES:	
Warrants Outstanding	26,858.92
Reserve for Encumbrances	21,312.24
Reserve for Interest on Warrants	0.00
TOTAL LIABILITIES AND RESERVES	48,171.16
SURPLUS, JUNE 30, 2014	1,346,906.65

ESTIMATED NEEDS
COUNTY HEALTH FUND
For the Fiscal Year ending June 30, 2015

COUNTY HEALTH DEPARTMENT

Personal Services	\$600,000.00
Travel	20,000.00
Maintenance and Operation	500,000.00
Capital Outlay	1,359,009.36
TOTAL	2,479,009.36
Deduct Surplus	1,346,906.65
Balance to Raise by Ad Valorem Tax	1,132,102.71

CERTIFICATE

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE, ss:
We, the undersigned County Health Board of Muskogee County Oklahoma, do hereby certify at a meeting of the County Health Board of the said County, begun at the time provided by law for Counties and pursuant to the provisions of Title 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 Health Board as reflected by the records of the 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 County Health Board 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.

Dated at Muskogee, Oklahoma, this 5th day of November, 2014.

Ched Wetz, Chairman of Board

Stephen Wright, Member

Attest:
Sue McBride, Board Clerk

Proof of Publication

In the _____ Court of _____ County,
State of Oklahoma

Plaintiff

vs.

Defendant

Case **Financial Statement**

State of Oklahoma

SS:

Muskogee County

Debbie Sherwood, of lawful age, being duly sworn, upon oath states that she is the Sales Rep of the Newspaper Holdings, Inc., a corporation, owner and publisher of the Muskogee Phoenix, a daily newspaper, printed in the English language, that said newspaper is printed and published in Muskogee County, Oklahoma and has a paid general subscription circulation therein; that said newspaper is admitted and delivered to the United States Mails within Muskogee County, Oklahoma as second class mail matter, that said newspaper has been published in said county continuously and uninterrupted during a period of one hundred four (104) week consecutively, prior to the first publication of the notice or advertisement of which a copy is here too attached.

Affiant states that said newspaper has complied with all the provisions of Section 1 of Senate Bill No. 47 of the Nineteenth Legislature of the State of Oklahoma, passed and approved April 13, 1943, and the amendments thereto, and has complied with all the laws of the State of Oklahoma necessary to authorize it to publish legal notices and legal advertisements,

The advertisement above referred to, a true and printed copy of which is hereto attached, was published in said newspaper on the following dates, to-wit:

1st insertion **November 9, 2014**

6th Insertion _____

2nd Insertion

7th Insertion _____

3rd Insertion

8th Insertion _____

4th Insertion

9th Insertion _____

5th Insertion

Last Insertion _____

Said Notice was published in the regular edition of Said Newspaper and not in a supplement thereof.

Publication Fees \$64.55

Signature

Debbie Sherwood

Account Number 113847

Subscribed and sworn to before me this 12th day of November A.D., 20 14

My Commission expires

Christina L Frost

Notary Public

CHRISTINA L. FROST

Notary Public

State of Oklahoma

Commission # 12009237

My Commission Expires Sep 27, 2016