

PAYNE COUNTY CLERK  
8 OCT 2024 AM 9:25

PAYNE COUNTY  
FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

BOARD OF COUNTY COMMISSIONERS OF  
THE COUNTY OF PAYNE  
STATE OF OKLAHOMA

Two copies of this Financial Statement should be filed with the County Clerk not later than  
September 1 for all Counties.

FINANCIAL STATEMENT OF THE FISCAL YEAR 2023-2024

PREPARED BY CUNDIFF DEVENY & ASSOCIATES CPA, PLLC

SUBMITTED TO THE PAYNE COUNTY

PAYNE COUNTY  
FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

INDEX

Page

Letters and Certifications:

Letter To Excise Board

1

Accountant's Report

2

Exhibits:

Exhibit "A" General Fund

Filed Yes X No     

Exhibit "B" Building Fund

Filed Yes      No X

Exhibit "C" Co-op Fund

Filed Yes      No X

Exhibit "D" Highway Fund

Filed Yes X No     

Exhibit "E" Health Fund

Filed Yes X No     

Exhibit "F" Emergency Medical

Filed Yes      No X

Exhibit "G" Sinking Fund

Filed Yes      No X

Exhibit "H" Industrial Development Bond Fund

Filed Yes      No X

Exhibit "I" Special Revenue Funds

Filed Yes X No     

Exhibit "J" Capital Project Funds

Filed Yes X No     

Exhibit "K" Enterprise Funds

Filed Yes      No X

Exhibit "L" Internal Service Funds

Filed Yes      No X

Exhibit "M" Expendable Trust Funds

Filed Yes      No X

Exhibit "N" Nonexpendable Trust Funds

Filed Yes      No X

Exhibit "Y" Certificate of Excise Board  
Estimate of Needs

Filed Yes X No     

Exhibit "Z" Publication Sheet

Filed Yes      No X

PAYNE COUNTY  
FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

PAYNE COUNTY, STATE OF OKLAHOMA  
STATE OF OKLAHOMA, COUNTY OF PAYNE, 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 County of Payne, State of Oklahoma, for the fiscal year beginning July 1, 2023 and ending June 30, 2024. 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 Commissioners 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 County for the fiscal year ending June 30, 2009, 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, 2024 pursuant to the provisions of 68 O.S. 1991 Section 3002.

Dated at the office of the County Clerk, at Stillwater, Oklahoma, this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Chairman of Board

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner  
(Budget Board)

Attest \_\_\_\_\_  
County Clerk Seal

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Court Clerk

Filed this \_\_\_\_ day of \_\_\_\_\_, 2024 Secretary and Clerk of Excise Board, Payne County, Oklahoma.

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

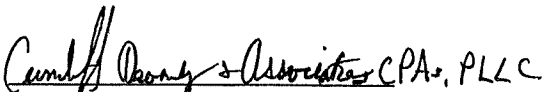
Honorable Board of County Commissioners  
Payne County, Oklahoma

Management is responsible for the accompanying financial statements of Payne County, a political subdivision of the State of Oklahoma which comprise the 2023-2024 financial statements as of and for the fiscal year ended June 30, 2024, for Payne County, Oklahoma, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We have not audited or reviewed the financial statements included in the prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements, included in the accompanying prescribed form.

These financial statements and information included in the accompanying prescribed form are presented in accordance with the requirements prescribed by the Office of the Oklahoma Auditor and Inspector per Title 68 OS sec. 3003.B of the Oklahoma Statutes, are not intended to be a complete presentation of Payne County, Oklahoma's assets and liabilities.

This report is intended solely for the information and use of Payne County and for filing with the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than these specific parties.

Cundiff Deveny & Associates CPAs, PLLC

A handwritten signature in black ink, appearing to read "Cundiff Deveny & Associates CPAs, PLLC", is written over a horizontal line.

September 1, 2024

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

Page 1

Schedule 1, Current Balance Sheet - June 30, 2024	
	Amount
<b>ASSETS:</b>	
Cash Balance June 30, 2024.	\$ 13,377,319.71
Investments	-
<b>TOTAL ASSETS</b>	\$ 13,377,319.71
<b>LIABILITIES AND RESERVES:</b>	
Warrants Outstanding	478,154.74
Reserve for Interest on Warrants	-
Reserves From Schedule 8	502,660.24
<b>TOTAL LIABILITIES AND RESERVES</b>	\$ 980,814.98
<b>CASH FUND BALANCE JUNE 30, 2024.</b>	\$ 12,396,504.73
<b>TOTAL LIABILITIES AND CASH FUND BALANCE</b>	\$ 13,377,319.71

Schedule 2, Revenue and Requirements - 2023-24		
	Detail	Total
<b>REVENUE:</b>		
Cash Balance June 30, 2023	\$11,546,566.27	
Cash Fund Balance Transferred From Prior Years	447,949.05	
Current Ad Valorem Tax Apportioned	10,770,286.50	
Miscellaneous Revenue Apportioned	2,346,559.22	
<b>TOTAL REVENUE</b>		\$ 25,111,361.04
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$12,212,196.07	
Reserves From Schedule 8	502,660.24	
Interest Paid on Warrants	-	
Reserve for Interest on Warrants	-	
<b>TOTAL REQUIREMENTS</b>		\$ 12,714,856.31
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-24</b>		\$ 12,396,504.73
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		\$ 25,111,361.04

Schedule 3, Cash Fund Balance Analysis - June 30, 2023	
	Amount
<b>ADDITIONS:</b>	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 613,077.91
Warrants Estopped, Cancelled or Converted	3,652.59
Fiscal Year 2023-24 Lapsed Appropriations	10,940,531.82
Fiscal Year 2022-23 Lapsed Appropriations	248,508.16
Ad Valorem Tax Collected in Excess of Estimate	394,945.95
Prior Years Ad Valorem Tax	195,788.30
<b>TOTAL ADDITIONS</b>	\$ 12,396,504.73
<b>DEDUCTIONS</b>	
Supplemental Appropriations	\$ -
Current Tax in Process of Collection	-
<b>TOTAL DEDUCTIONS</b>	\$ -
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>	\$ 12,396,504.73
<b>Composition of Cash Fund Balance:</b>	
Cash	12,396,504.73
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>	\$ 12,396,504.73

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

2a

## Schedule 4, Miscellaneous Revenue

SOURCE	2023-24 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
1000 CHARGES FOR SERVICES:		
1111 County Clerk Fees	\$ 398,275.77	\$ 392,200.31
1112 Sheriff Fees	-	-
1114 Court Clerk Costs and Fees Mediation Fees	82,152.34	97,341.50
1115 District Attorney Fees	-	-
1116 County Engineer Fees (Ref: Planning Commission)	-	-
1117 County Health Fees	-	-
1118 Other - Fees County General Treasurer	-	-
1119 Other - Occupational Tax	5,044.50	5,605.00
1120 Other - Fees Sheriff	-	-
Total Charges For Services	\$ 485,472.61	\$ 495,146.81
INTERGOVERNMENTAL REVENUES:		
2000 INTERGAVERNMENTAL REVENUES - LOCAL SOURCES	\$ -	\$ -
2111 Court Fund Fees	-	-
2112 Housing Authority Payments in Lieu of Tax Revenue	-	-
2113 Revaluation of Real Property Reimbursements	955,461.53	984,784.20
2114 Visual Inspection	-	-
2115 M & M Lien Fees	-	-
2116 Assignments	-	-
2117 School Deputy Reimbursements	-	-
2118 O.S.U. Extension Reimbursement	-	-
2119 County Library Fines	-	-
2120 Public Health Contributions	-	-
2121 Highway Budget Account Miscellaneous	-	-
2122 Other - City of Stillwater TIF payments	-	110,685.58
2123 Other -	-	157.98
2124 Other -	-	-
Total - Local Sources	\$ 955,461.53	\$ 1,095,627.76
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3111 County Sales Tax - OTC	\$ -	\$ -
3112 Motor Vehicle Collections for Counties - OTC Code 0815	111,648.85	125,117.07
3113 Boat & Motor License - OTC Code 6415	-	-
3114 Vehicle Registration (Title Fees) - OTC Code 6815	-	-
3115 Aircraft License and Registration - OTC Code 6615	-	-
3116 Motor Vehicle Stamps - OTC	9,623.74	11,464.77
3117 Other - OTC State School Lands	-	-
3118 Other - OTC Franchise Tax	8,719.28	8,725.83
3119 Other - OTC	-	-
Sub-Total - OTC	\$ 129,991.87	145,307.67
3211 Fish and Game Fines	-	195.00
3212 State Election Reimbursement	90,566.37	60,414.01
3213 State Payments in Lieu of Tax Revenue	-	-
3214 Homestead Exemption Reimbursement	-	-
3215 Additional Homestead Exemption Reimbursement	-	-
3216 Transportation of Juveniles	-	-
3217 Documentary Stamps	-	-
3218 Farm Implement Tax Stamps	-	-
3219 State Grants	-	-

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 2a

2023-24 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2024-25 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ (6,075.46)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
15,189.16	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
560.50	-	-	-	-
-	-	-	-	-
\$ 9,674.20	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
29,322.67	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
110,685.58	-	-	-	-
157.98	-	-	-	-
-	-	-	-	-
\$ 140,166.23	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
13,468.22	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,841.03	-	-	-	-
-	-	-	-	-
6.55	-	-	-	-
-	-	-	-	-
\$ 15,315.80	\$ -	\$ -	\$ -	\$ -
195.00	-	-	-	-
(30,152.36)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

S.A.&amp;I. Form 2631R97 Entity: Payne County

See Accountant's Compilation Report

## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

2b

Schedule 4, Miscellaneous Revenue		2023-24 ACCOUNT	
SOURCE			
	AMOUNT	ACTUALLY	
Continued from page 2a	ESTIMATED	COLLECTED	
3220 District Attorney Reimbursement - State	\$ -	\$ 48,549.19	
3221 Civil Defense Reimbursement	-	-	
3222 Emergency Management Reimbursement	-	-	
3223 Food Stamp Reimbursement	-	-	
3224 Tick Eradication Reimbursement	-	-	
3225 Welfare Agencies Miscellaneous	-	-	
3226 Other - Health Insurance Reimbursement	-	-	
3227 Other - State Land earnings	-	-	
3228 Other -	-	-	
Total State Sources	\$ 90,566.37	\$ 109,158.20	
4000 INTERGAVERNMENTAL REVENUES - FEDERAL SOURCES			
4111 Flood Control	\$ -	\$ -	
4112 Federal Grants	-	-	
4113 Federal Payments in Lieu of Tax Revenues	-	-	
4114 Bureau of Land Management	-	-	
4115 District Attorney Reimbursement - Federal	-	-	
4116 J.T.P.A. Salary Reimbursement	-	-	
4117 Other - Cares Act	-	-	
4118 Other -	-	-	
4119 Other -	-	-	
Total Federal Sources	\$ -	\$ -	
Grand Total Intergovernmental Revenues	\$ 1,661,492.38	\$ 1,845,240.44	
5000 MISCELLANEOUS REVENUE:			
5111 Interest on Investments	\$ -	\$ 376,169.74	
5112 Rental or Lease of County Property	675.00	750.00	
5113 Sale of County Property	-	2,602.16	
5114 Royalty		-	
5115 Individual Redemption	-	-	
5116 Insurance Recoveries	-	-	
5117 Insurance Reimbursement	-	-	
5118 Public Finance Authority Reimbursement	-	-	
5119 Rural Fire Runs	-	-	
5120 Copies and telephone	-	-	
5121 Reimburse Court Salaries	-	-	
5122 Mowing and Trash Reimbursement	-	-	
5123 Utility Reimbursements	-	-	
5124 Resale Property Fund Distribution	-	-	
5125 Tobacco Tax	71,313.93	72,254.85	
5126 Vending Machine Commissions	-	-	
5127 Other Concessions	-	-	
5128 Indian Deputy Salary Reimbursement	-	-	
5129 Other - Miscellaneous Revenue fines and fees	-	860.00	
5130 Other - Reimbursements of Expenditures	-	48,682.03	
5131 Other - Fees	-	-	
Total Miscellaneous Revenue	\$ 71,988.93	\$ 501,318.78	
6000 NON-REVENUE RECEIPTS:			
6111 Contributions to/from Other Funds	\$ -	\$ -	
Grand Total General Fund	\$ 1,733,481.31	\$ 2,346,559.22	

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report



## Page 2b

See Accountant's Compilation Report

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

3

Schedule 5, Expenditures General Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2023-24
Cash Balance Reported to Excise Board 6-30-23	\$ -
Cash Fund Balance Transferred Out	-
Cash Fund Balance Transferred In	11,546,566.27
Adjusted Cash Balance	\$ 11,546,566.27
Ad Valorem Tax Apportioned To Year In Caption	10,770,286.50
Miscellaneous Revenue (Schedule 4)	2,346,559.22
Cash Fund Balance Forward From Preceding Year	447,949.05
Prior Expenditures Recovered	-
TOTAL RECEIPTS	\$ 13,564,794.77
TOTAL RECEIPTS AND BALANCE	\$ 25,111,361.04
Warrants of Year in Caption	11,734,041.33
Interest Paid Thereon	-
TOTAL DISBURSEMENTS	\$ 11,734,041.33
CASH BALANCE JUNE 30, 2024	\$ 13,377,319.71
Reserve for Warrants Outstanding	478,154.74
Reserve for Interest on Warrants	-
Reserve From Schedule 8	502,660.24
TOTAL LIABILITIES AND RESERVE	\$ 980,814.98
DEFICIT: (Red Figure)	\$ -
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 12,396,504.73

Schedule 6, General Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-23 of Year in Caption	\$ 426,830.41
Warrants Registered During Year	12,332,391.98
TOTAL	\$ 12,759,222.39
Warrants Paid During Year	12,276,815.06
Warrants Converted to Bonds or Judgments	-
Warrants Cancelled	3,652.59
Warrants Estopped by Statute	-
TOTAL WARRANTS RETIRED	\$ 12,280,467.65
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$ 478,754.74

Schedule 7, 2023 Ad Valorem Tax Account	
2023 Net Valuation Certified To County Excise Board 1,063,428,540      10.27 Mills	Amount
Total Proceeds of Levy as Certified	\$ 10,921,411.11
Additions:	-
Deductions:	-
Gross Balance Tax	\$ 10,921,411.11
Less Reserve for Delinquent Tax	546,070.56
Reserve for Protest Pending	-
Balance Available Tax	\$ 10,375,340.55
Deduct 2008 Tax Apportioned	10,770,286.50
Net Balance 2023 Tax in Process of Collection or	\$ -
Excess Collection	\$ 394,945.95

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 3

Schedule 5, (Continued)						
2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	TOTAL
\$ 12,342,100.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,342,100.75
11,546,566.27	-	-	-	-	-	11,546,566.27
-	-	-	-	-	-	11,546,566.27
\$ 795,534.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,342,100.75
195,788.30	-	-	-	-	-	10,966,074.80
-	-	-	-	-	-	2,346,559.22
-	-	-	-	-	-	447,949.05
-	-	-	-	-	-	-
\$ 195,788.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,760,583.07
\$ 991,322.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,102,683.82
542,773.73	-	-	-	-	-	12,276,815.06
-	-	-	-	-	-	-
\$ 542,773.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,276,815.06
\$ 448,549.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,825,868.76
600.00	-	-	-	-	-	478,754.74
-	-	-	-	-	-	-
-	-	-	-	-	-	502,660.24
\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 981,414.98
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 447,949.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,844,453.78

Schedule 6, (Continued)						
2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
\$ -	\$ 426,830.41	\$ -	\$ -	\$ -	\$ -	\$ -
12,212,196.07	120,195.91	-	-	-	-	-
\$ 12,212,196.07	\$ 547,026.32	\$ -	\$ -	\$ -	\$ -	\$ -
11,734,041.33	542,773.73	-	-	-	-	-
-	-	-	-	-	-	-
-	3,652.59	-	-	-	-	-
-	-	-	-	-	-	-
\$ 11,734,041.33	\$ 546,426.32	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 478,154.74	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9, General Fund Investments						
INVESTED IN	Investments on Hand 06/30/23	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand 06/30/24
			By Collections of Cost	Amortized Premium		
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
TOTAL INVEST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

4a

Schedule 8(a), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			ORIGINAL APPROPRIATIONS
	RESERVES 6/30/23	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS	
Note: See attached detail				
Note: See Amended Budget Form for detail				
01 DISTRICT ATTORNEY - STATE:				
01a Personal Services	\$ -	\$ -	\$ -	\$ -
01b Part Time Help	-	-	-	-
01c Travel	-	-	-	-
01d Maintenance and Operation	-	-	-	-
01e Capital Outlay	-	-	-	-
01f Intergovernmental	-	-	-	-
01g Other -	-	-	-	-
01 Total	\$ -	\$ -	\$ -	\$ -
02 DISTRICT ATTORNEY - COUNTY:				
02a Personal Services	\$ -	\$ -	\$ -	\$ -
02b Part Time Help	-	-	-	-
02c Travel	-	-	-	-
02d Maintenance and Operation	-	-	-	-
02e Capital Outlay	-	-	-	-
02f Intergovernmental	-	-	-	-
02g Law Library	-	-	-	-
02h Other -	-	-	-	-
02 Total	\$ -	\$ -	\$ -	\$ -
04 COUNTY SHERIFF:				
04a Personal Services	\$ -	\$ -	\$ -	\$ -
04b Part Time Help	-	-	-	-
04c Travel	-	-	-	-
04d Maintenance and Operation	-	-	-	-
04f Intergovernmental	-	-	-	-
04g Sheriff's Fees	-	-	-	-
04h Board of Prisoners	-	-	-	-
04i Other -	-	-	-	-
04 Total	\$ -	\$ -	\$ -	\$ -
06 COUNTY TREASURER:				
06a Personal Services	\$ -	\$ -	\$ -	\$ -
06b Part Time Help	-	-	-	-
06c Travel	-	-	-	-
06d Maintenance and Operation	-	-	-	-
06e Capital Outlay	-	-	-	-
06f Intergovernmental	-	-	-	-
06g Other -	-	-	-	-
06 Total	\$ -	\$ -	\$ -	\$ -
08 COUNTY COMMISSIONERS:				
08a Personal Services	\$ -	\$ -	\$ -	\$ -
08b Part Time Help	-	-	-	-
08c Travel	-	-	-	-
08d Maintenance and Operation	-	-	-	-
08e Capital Outlay	-	-	-	-
08f Intergovernmental	-	-	-	-
08g Other -	-	-	-	-
08 Total	\$ -	\$ -	\$ -	\$ -

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "A"

4k

Schedule 8(k), Report of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			
	RESERVES 6/30/2023	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS	ORIGINAL APPROPRIATIONS
92 BUILDING MAINTENANCE ACCOUNTS:				
92a Personal Services	\$ -	\$ -	\$ -	\$ -
92b Part Time Help	-	-	-	-
92c Travel	-	-	-	-
92d Maintenance and Operation	-	-	-	-
92e Capital Outlay	-	-	-	-
92f Intergovernmental	-	-	-	-
92g Other -	-	-	-	-
92h Other -	-	-	-	-
92i Other -	-	-	-	-
92 Total	\$ -	\$ -	\$ -	\$ -
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 Other	\$ -	\$ -	-	\$ -
94b Other	-	-	-	-
94c Other	-	-	-	-
94d Other	-	-	-	-
94e Capital Outlay	-	-	-	-
94f Intergovernmental	-	-	-	-
94g Other - All Departments	368,704.07	120,195.91	248,508.16	22,949,152.98
94h Other - Treasurer's checks (not warrants) prior year corre	-	-	-	-
94 Total	\$ 368,704.07	\$ 120,195.91	\$ 248,508.16	\$ 22,949,152.98
98 OTHER USES:				
98a Other Deductions	\$ -	\$ -	\$ -	\$ -
98 Total	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND ACCOUNT	\$ 368,704.07	\$ 120,195.91	\$ 248,508.16	\$ 22,949,152.98
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL GENERAL FUND	\$ 368,704.07	\$ 120,195.91	\$ 248,508.16	\$ 22,949,152.98

ESTIMATE OF NEEDS FOR THE FISCAL YEAR

PURPOSE:

Current Expense

Pro rata share of County Assessor's Budget as determined by County Excise Board \$0.00

(This amount is included in the appropriated account "17 Revaluation of Real Property".)

GRAND TOTAL - General Fund

S.A.&I. Form, 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## Page 4k

	Estimate of Needs by Governing Board	Approved by County Excise Board
	\$ -	\$ -
	-	-
	-	-
	\$ -	\$ -

See Accountant's Compilation Report

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "D"

1

Schedule 1, Current Balance Sheet - June 30, 2024	
	Amount
<b>ASSETS:</b>	
Cash Balance June 30, 2024.	\$ 4,021,086.50
Investments	-
<b>TOTAL ASSETS</b>	<b>\$ 4,021,086.50</b>
<b>LIABILITIES AND RESERVES:</b>	
Warrants Outstanding	101,220.29
Reserve for Interest on Warrants	-
Reserve From Schedule 8	571,386.80
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$ 672,607.09</b>
<b>CASH FUND BALANCE JUNE 30, 2024.</b>	<b>\$ 3,348,479.41</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	<b>\$ 4,021,086.50</b>

Schedule 5, Highway Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2023-24
Cash Balance Reported to Excise Board 6-30-23	\$ -
Cash Fund Balance Transferred Out	-
Cash Fund Balance Transferred In	3,523,964.36
Adjusted Cash Balance	\$ 3,523,964.36
Miscellaneous Revenue (Schedule 4)	3,828,498.15
Cash Fund Balance Forward From Preceding Year	88,860.85
Prior Expenditures Recovered	-
<b>TOTAL RECEIPTS</b>	<b>\$ 3,917,359.00</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 7,441,323.36</b>
Warrants of Year in Caption	3,420,236.86
Interest Paid Thereon	-
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,420,236.86</b>
<b>CASH BALANCE JUNE 30, 2024</b>	<b>\$ 4,021,086.50</b>
Reserve for Warrants Outstanding	101,220.29
Reserves for Interest on Warrants	-
Reserves From Schedule 8	571,386.80
<b>TOTAL LIABILITIES AND RESERVE</b>	<b>\$ 672,607.09</b>
<b>DEFICIT: (Red Figure)</b>	<b>\$ -</b>
<b>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 3,348,479.41</b>

Schedule 6, Highway Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-23 of Year in Caption	\$ 47,946.28
Warrants Registered During Year	4,051,986.00
<b>TOTAL</b>	<b>\$ 4,099,932.28</b>
Warrants Paid During Year	3,993,911.99
Warrants Converted to Bonds or Judgments	-
Warrants Cancelled	-
Warrants Estopped by Statute	-
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 3,993,911.99</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2024</b>	<b>\$ 106,020.29</b>

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 1

Schedule 2, Revenue and Requirements - 2023-24		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2024.	\$ 3,523,964.36	
Cash Fund Balance Transferred From Prior Years	88,860.85	
Miscellaneous Revenue Apportioned	3,828,498.15	
TOTAL REVENUE		\$ 7,441,323.36
REQUIREMENTS		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$ 3,521,457.15	
Reserves From Schedule 8	571,386.80	
Interest Paid on Warrants	-	
Reserve for Interest on Warrants	-	
TOTAL REQUIREMENTS		\$ 4,092,843.95
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-24		\$ 3,348,479.41
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$ 7,441,323.36

Schedule 5, (Continued)							
2022-23	2021-22	2020-21	2019-20	2018-19	2017-18		TOTAL
\$ 4,191,300.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$	4,191,300.34
3,523,964.36	-	-	-	-	-		3,523,964.36
-	-	-	-	-	-		3,523,964.36
\$ 667,335.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$	4,191,300.34
-	-	-	-	-	-		3,828,498.15
-	-	-	-	-	-		88,860.85
-	-	-	-	-	-		-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	3,917,359.00
\$ 667,335.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$	8,108,659.34
573,675.13	-	-	-	-	-		3,993,911.99
-	-	-	-	-	-		-
\$ 573,675.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$	3,993,911.99
\$ 93,660.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$	4,114,747.35
4,800.00	-	-	-	-	-		106,020.29
-	-	-	-	-	-		-
-	-	-	-	-	-		571,386.80
\$ 4,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$	677,407.09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
\$ 88,860.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$	3,437,340.26

Schedule 6, (Continued)							
2023-24	2022-23	2021-22	2020-21	2019-20	2018-19		2001-02
\$ -	\$ 47,946.28	\$ -	\$ -	\$ -	\$ -	\$	-
3,521,457.15	530,528.85	-	-	-	-		-
\$ 3,521,457.15	\$ 578,475.13	\$ -	\$ -	\$ -	\$ -	\$	-
3,420,236.86	573,675.13	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
-	-	-	-	-	-		-
\$ 3,420,236.86	\$ 573,675.13	\$ -	\$ -	\$ -	\$ -	\$	-
\$ 101,220.29	\$ 4,800.00	\$ -	\$ -	\$ -	\$ -	\$	-

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report



HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "D"

2a

Schedule 4, Miscellaneous Revenue		
SOURCE	2023-24 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
1000 CHARGES FOR SERVICES:		
1116 County Engineer Fees	\$ -	\$ -
1118 Other -Fees	-	-
1119 Other - Interest	-	-
1120 Other -	-	-
Total Charges for Services	\$ -	\$ -
INTERGOVERNMENTAL REVENUES:		
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:	\$ -	\$ -
2118 O.S.U. Extension Reimbursement		
2121 Highway Budget Account Miscellaneous		
2122 Local Participation (Project)		
2123 Other -		
2124 Other -		
Total - Local Sources	\$ -	\$ -
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3120 County Sales Tax - OTC	\$ -	\$ -
3121 OTC-(0912) Gross Production Tax For Roads - Unrestricted	-	362,614.15
3122 OTC-(1212) Diesel Fuel T68 Sec 500.7 4B For Roads - Unrestricted	-	429,610.37
3123 OTC-(2012) Diesel Fuel T68 Sec 500.7 4D For Roads - Unrestricted	-	-
3124 OTC-(1612) Diesel Fuel-Restricted Road Maintenance - Primary	-	-
3125 OTC-(1112) Diesel Fuel T68 Sec 500.7 4C For Roads - Restricted	-	-
3126 OTC-(1012) Diesel Fuel T68 Sec 500.7 4A For Roads - Unrestricted	-	-
3127 OTC-(1212) Gas Excise T68 Sec 500.6 4D For Roads - Unrestricted	-	1,222,868.00
3128 OTC-(1412) Gas Excise T68 Sec 500.6 4B For Roads - Unrestricted	-	-
3129 OTC-(2112) Gas Excise T68 Sec 500.6 4E For Roads - Unrestricted	-	-
3130 OTC-(1712) Gas Excise-Restricted Road Maintenance - Primary	-	-
3131 OTC-(0212) Gas Excise T68 Sec 500.6 4C For Roads - Restricted	-	-
3132 OTC-(0112) Gas Excise T68 Sec 500.6 4A For Roads - Unrestricted	-	-
3133 OTC-(0612) Special Fuel Use Tax 1/2 For Roads - Unrestricted	-	128.95
3134 OTC-(0712) Special Fuel .06 HB1061 For Roads - Unrestricted	-	-
3135 OTC-(0512) Special Fuel Tax .01 HB549 For Roads - Restricted	-	-
3136 OTC-(COR) Special Fuel .50 HB1450 For Roads - Unrestricted	-	-
3137 OTC-(1912) Special Fuel-Restricted Road Maintenance - Primary	-	-
3138 OTC-(0412) Special Fuel Use Tax .065 For Roads - Unrestricted	-	-
3139 OTC-(0812) Motor Vehicle Collections For Roads - Unrestricted	-	1,036,225.73
3140 OTC-(1812) Motor Vehicle Collections / County Roads - Restricted	-	-
3141 OTC-(1312) Motor Vehicle Collections / Roads CRIF - Unrestricted	-	330,626.39
3142 OTC- State disaster relief	-	436,303.41
3143 OTC- State Motor Vehicle CIRB	-	-
3144 OTC-( ) Other -	-	-
Sub-Total - OTC	\$ -	\$ 3,818,377.00
3219 State Grants		
3221 Civil Defense Reimbursement	\$ -	\$ -
3222 Emergency Management Reimbursement	-	-
3224 Tick Eradication Reimbursement	-	-
3226 State Participation (Project)	-	-
3227 Other -	-	-
3228 Other -	-	-
Total State Sources	\$ -	\$ 3,818,377.00

Continued on page 2b

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

2a

2023-24 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	FISCAL YEAR 2024-25		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
362,614.15	-	-	-	-
429,610.37	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,222,868.00	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
128.95	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,036,225.73	-	-	-	-
-	-	-	-	-
330,626.39	-	-	-	-
436,303.41	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 3,818,377.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 3,818,377.00	\$ -	\$ -	\$ -	\$ -

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "D"

2b

Schedule 4, Miscellaneous Revenue		
SOURCE	2023-24 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
Continued from page 2a		
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:		
4112 Federal Grants	\$ -	
4113 J.T.P.A. Salary Reimbursement	-	-
4114 Federal Emergency Management Agency (FEMA)	-	-
4115 Federal Participation (Project)	-	-
4116 Other - Forestry	-	-
4117 Other -	-	-
Total Federal Sources	\$ -	\$ -
Grand Total Intergovernmental Revenues	\$ -	\$ 3,818,377.00
5000 MISCELLANEOUS REVENUE:		
5111 Interest on Investments	\$ -	\$ 155,363.56
5112 Rental or Lease of County Property	-	-
5113 Sale of County Property	-	3,990.20
5114 Royalty	-	-
5116 Insurance Recoveries	-	-
5117 Insurance Reimbursements	-	-
5126 Vending Machine Commissions	-	-
5127 Other Concessions	-	-
5129 Refunds and Reimbursements	-	1,162,442.39
5130 Other - Road Crossings	-	12,831.00
5131 Other - Donations	-	-
Total Miscellaneous Revenue	\$ -	\$ 1,334,627.15
6000 NON-REVENUE RECEIPTS		
6111 Contributions from Other Funds	\$ -	\$ (1,324,506.00)
Grand Total Highway Fund	\$ -	\$ 3,828,498.15

Schedule 9, Highway Fund Investments						
INVESTED IN	Investments on Hand 06/30/23	Since Purchased	Liquidations		Barred by Court Order	Investments on Hand 06/30/24
			By Collections of Cost	Amort Prem		
1.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.	-	-	-	-	-	-
3.	-	-	-	-	-	-
4.	-	-	-	-	-	-
5.	-	-	-	-	-	-
6.	-	-	-	-	-	-
7.	-	-	-	-	-	-
8.	-	-	-	-	-	-
9.	-	-	-	-	-	-
10.	-	-	-	-	-	-
TOTAL INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

S.A.&I. Form 263IR97 Entity: Payne County, 60

See Accountant's Compilation Report

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 2b

2023-24 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	FISCAL YEAR 2024-25		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,818,377.00	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 155,363.56	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
3,990.20	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,162,442.39	-	-	-	-
12,831.00	-	-	-	-
-	-	-	-	-
\$ 1,334,627.15	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ (1,324,506.00)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
\$ 3,828,498.15	\$ -	\$ -	\$ -	\$ -

S.A.&I. Form 263IR97 Entity: Payne County, 60

See Accountant's Compilation Report

## HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "D"

3a

Schedule 8(a), Report of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE	
	6/30/2023	SINCE ISSUED	LAPSED APPROPRIATIONS	
87 FEDERAL PROJECTS HIGHWAY BUDGET ACCOUNT:				
87A Personal Services	\$ -	\$ -	\$ -	\$ -
87b Part Time Help	-	-	-	-
87c Travel	-	-	-	-
87d Maintenance and Operation	-	-	-	-
87e Capital Outlay	-	-	-	-
87f Intergovernmental	-	-	-	-
87g Other -	-	-	-	-
87 Total	\$ -	\$ -	\$ -	\$ -
88 STATE PROGETCS HIGHWAY BUDGET ACCOUNT:				
88a Personal Services	\$ -	\$ -	\$ -	\$ -
88b Part Time Help	-	-	-	-
88c Travel	-	-	-	-
88d Maintenance and Operation	-	-	-	-
88e Capital Outlay	-	-	-	-
88f Intergovernmental	-	-	-	-
88g Other -	619,389.70	530,528.85	88,860.85	-
88h Other -	-	-	-	-
88 Total	\$ 619,389.70	\$ 530,528.85	\$ 88,860.85	\$ -
89 LOCAL PROJECTS HIGHWAY BUDGET ACCOUNT:				
89a Personal Services	\$ -	\$ -	\$ -	\$ -
89b Part Time Help	-	-	-	-
89c Travel	-	-	-	-
89d Maintenance and Operation	-	-	-	-
89e Capital Outlay	-	-	-	-
89f Intergovernmental	-	-	-	-
89g Other -	-	-	-	-
89h Other	-	-	-	-
89 Total	\$ -	\$ -	\$ -	\$ -
90 FEMA HIGHWAY BUDGET ACCOUNT:				
90a Personal Services	\$ -	\$ -	\$ -	\$ -
90b Part Time Help	-	-	-	-
90c Travel	-	-	-	-
90d Maintenance and Operation	-	-	-	-
90e Capital Outlay	-	-	-	-
90f Intergovernmental	-	-	-	-
90g Other -	-	-	-	-
90 Total	\$ -	\$ -	\$ -	\$ -
91 OTHER - HIGHWAY BUDGET ACCOUNT:				
91a Personal Services	\$ -	\$ -	\$ -	\$ -
91b Part Time Help	-	-	-	-
91c Travel	-	-	-	-
91d Maintenance and Operation	-	-	-	-
91e Capital Outlay	-	-	-	-
91f Intergovernmental	-	-	-	-
91g Other -	-	-	-	-
91 h Other -	-	-	-	-
91 Total	\$ -	\$ -	\$ -	\$ -

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

FISCAL YEAR ENDING JUNE 30, 2024						Governmental Budget Accounts	
						FISCAL YEAR 2024-25	
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	CANC.					BOARD	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,521,457.15	571,386.80	(4,092,843.95)	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 3,521,457.15	\$ 571,386.80	\$ (4,092,843.95)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Accountant's Compilation Report

HIGHWAY FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "D"

3b

Schedule 8(b), Report of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE	
	6/30/2023	SINCE ISSUED	LAPSED APPROPRIATIONS	
92 UNRESTRICTED HIGHWAY BUDGET ACCOUNTS:				
92A Personal Services	\$ -	\$ -	\$ -	\$ -
92b Part Time Help	-	-	-	-
92c Travel	-	-	-	-
92d Maintenance and Operation	-	-	-	-
92e Capital Outlay	-	-	-	-
92f Intergovernmental	-	-	-	-
92g Machinery and Equipment Lease Rental	-	-	-	-
92h Other -	-	-	-	-
92i Other -	-	-	-	-
92 Total	\$ -	\$ -	\$ -	\$ -
93 RESTRICTED HIGHWAY BUDGET ACCOUNT:				
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 PRIMARY ROADS HIGHWAY BUDGET ACCOUNT:				
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 HIGHWAY FUND ACCOUNT	\$ 619,389.70	\$ 530,528.85	\$ 88,860.85	\$ -
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL HIGHWAY FUND	\$ 619,389.70	\$ 530,528.85	\$ 88,860.85	\$ -

ESTIMATE OF NEEDS FOR THE FISCAL YEAR

PURPOSE:

Current Expense

Highway Funds are appropriated monthly. Funds cannot be encumbered until appropriations are made.

The "Governmental Budget Accounts" for Fiscal Year 2023-24, are presented for financial forecasting purposes only!

GRAND TOTAL - Highway Fund

S.A.&I. Form, 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

FISCAL YEAR ENDING JUNE 30, 2024						Governmental Budget Accounts	
						FISCAL YEAR 2024-25	
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	CANC					BOARD	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 3,521,457.15	\$ 571,386.80	\$ (4,092,843.95)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 3,521,457.15	\$ 571,386.80	\$ (4,092,843.95)	\$ -	\$ -

	Estimate of	Approved by
	Needs by	County
	Governing Board	Excise Board
	\$ -	\$ -
	-	-
	-	-
	\$ -	\$ -



HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "E"

Page 1

Schedule 1, Current Balance Sheet - June 30, 2024	
	Amount
<b>ASSETS:</b>	
Cash Balance June 30, 2024.	\$ 8,593,890.36
Investments	-
<b>TOTAL ASSETS</b>	\$ 8,593,890.36
<b>LIABILITIES AND RESERVES:</b>	
Warrants Outstanding	69,031.43
Reserve for Interest on Warrants	-
Reserves From Schedule 8	232,196.28
<b>TOTAL LIABILITIES AND RESERVES</b>	\$ 301,227.71
<b>CASH FUND BALANCE JUNE 30, 2024.</b>	\$ 8,292,662.65
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	\$ 8,593,890.36

Schedule 2, Revenue and Requirements - 2023-24		
	Detail	Total
<b>REVENUE:</b>		
Cash Balance June 30, 2023	\$ 6,826,250.04	
Cash Fund Balance Transferred From Prior Years	169,616.60	
Current Ad Valorem Tax Apportioned	2,149,361.47	
Miscellaneous Revenue Apportioned	509,733.39	
<b>TOTAL REVENUE</b>		\$ 9,654,961.50
<b>REQUIREMENTS</b>		
Claims Paid by Warrants Issued	\$ 1,130,102.57	
Reserves From Schedule 8	232,196.28	
Interest Paid on Warrants	-	
Reserve for Interest on Warrants	-	
<b>TOTAL REQUIREMENTS</b>		\$ 1,362,298.85
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-24</b>		\$ 8,292,662.65
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		\$ 9,654,961.50

Schedule 3, Cash Fund Balance Analysis - June 30, 2023	
	Amount
<b>ADDITIONS:</b>	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 509,733.39
Warrants Estopped, Cancelled or Converted	-
Fiscal Year 2023-24 Lapsed Appropriations	7,534,978.27
Fiscal Year 2022-23 Lapsed Appropriations	131,775.22
Ad Valorem Tax Collections in Excess of Estimate	78,334.39
Prior Years Ad Valorem Tax	37,841.38
<b>TOTAL ADDITIONS</b>	\$ 8,292,662.65
<b>DEDUCTIONS</b>	
Supplemental Appropriations	\$ -
Current Tax in Process of Collection	-
<b>TOTAL DEDUCTIONS</b>	\$ -
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>	\$ 8,292,662.65
<b>Composition of Cash Fund Balance:</b>	
Cash	8,292,662.65
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>	\$ 8,292,662.65

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "B"

2a

Schedule 4, Miscellaneous Revenue		
SOURCE	2023-24 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
1000 CHARGES FOR SERVICES:		
1111 Clinical Services	\$ -	\$ -
1112 Laboratory Services	-	-
1113 Immunizations	-	-
1114 Dental Services 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	-	45,036.01
1123 Other -	-	-
1124 Other -	-	-
1125 Other -	-	-
Total Charges For Services	\$ -	\$ 45,036.01
INTERGOVERNMENTAL REVENUES:		
2000 INTERGOVERNMENTAL REVENUES - 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 Health Programs	-	-
2117 Community Care - HMO	-	-
2118 Other - City of Stillwater TIF payment	-	22,094.02
2119 Other -	-	-
Total - Local Sources	\$ -	\$ 22,094.02
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3211 State Land Payments	\$ -	\$ -
3212 State Payments in Lieu of Tax Revenue	-	-
3213 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 Agencies Miscellaneous	-	-
3221 Early Intervention (State)	-	-
3222 Eldercare	-	-
3223 Child Abuse Prevention	-	-
3224 Adolescent Health - State	-	-
3225 TB - State	-	-
3226 Other State Reimbursements	-	-
3227 Other -	-	31.54
3228 Other =	-	-
Total State Sources	\$ -	\$ 31.54

Continued on page 2b

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 2a

2023-24 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2024-25 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
45,036.01	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 45,036.01		\$ -	\$ -	\$ -
-				
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
22,094.02	-	-	-	-
-	-	-	-	-
\$ 22,094.02		\$ -	\$ -	\$ -
-				
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31.54	-	-	-	-
-	-	-	-	-
\$ 31.54		\$ -	\$ -	\$ -

S.A.&amp;I. Form 2631R97 Entity: Payne County

See Accountant's Compilation Report

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "B"

2b

## Schedule 4, Miscellaneous Revenue

SOURCE	2023-24 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
Continued on page 2a		
<b>4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:</b>		
4111 Federal Grants	\$ -	\$ -
4112 Federal Payments in Lieu of Tax Revenue	-	-
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 Revenue	\$ -	\$ 67,161.57
<b>5000 MISCELLANEOUS REVENUE:</b>		
5111 Interest on Investments	\$ -	\$ 422,189.27
5122 Insurance Recoveries	-	-
5113 Insurance Reimbursement	-	-
5114 Copies	-	-
5115 Return Check Charges	-	-
5116 Utility 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 Fees	-	-
5125 Car Seat Sales	-	-
5126 Health Fairs	-	-
5127 Salvage Sales	-	-
5128 Project Women	-	-
5129 Community Care - HMO	-	-
5130 Other - Reimbursements	-	20,382.55
5131 Other -	-	-
5132 Other -	-	-
Total Miscellaneous Revenue	\$ -	\$ 442,571.82
<b>6000 NON-REVENUE RECEIPTS:</b>		
6111 Contribution from Other Funds	\$ -	\$ -
Grand Total Health Fund	\$ -	\$ 509,733.39

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## Page 2b

See Accountant's Compilation Report

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "E"

3

Schedule 5, Expenditures Health Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2023-24
Cash Balance Reported to Excise Board 6-30-23	\$ -
Cash Fund Balance Transferred Out	-
Cash Fund Balance Transferred In	6,826,250.04
Adjusted Cash Balance	\$ 6,826,250.04
Ad Valorem Tax Apportioned To Year In Caption	2,149,361.47
Miscellaneous Revenue (Schedule 4)	509,733.39
Cash Fund Balance Forward From Preceding Year	169,616.60
Prior Expenditures Recovered	-
TOTAL RECEIPTS	\$ 2,828,711.46
TOTAL RECEIPTS AND BALANCE	\$ 9,654,961.50
Warrants of Year in Caption	1,061,071.14
Interest Paid Thereon	-
TOTAL DISBURSEMENTS	\$ 1,061,071.14
CASH BALANCE JUNE 30, 2024	\$ 8,593,890.36
Reserve for Warrants Outstanding	69,031.43
Reserve for Interest on Warrants	-
Reserve From Schedule 8	232,196.28
TOTAL LIABILITIES AND RESERVE	\$ 301,227.71
DEFICIT: (Red Figure)	\$ -
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 8,292,662.65

Schedule 6, Health Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-23 of Year in Caption	\$ 10,612.52
Warrants Registered During Year	1,293,252.08
TOTAL	\$ 1,303,864.60
Warrants Paid During Year	1,234,833.17
Warrants Converted to Bonds or Judgments	-
Warrants Cancelled	-
Warrants Estopped by Statute	-
TOTAL WARRANTS RETIRED	\$ 1,234,833.17
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$ 69,031.43

Schedule 7, 2023 Ad Valorem Tax Account		
2023 Net Valuation Certified To County Excise Board	2.05 Mills	Amount
Total Proceeds of Levy as Certified		\$ 2,180,028.51
Additions:		-
Deductions:		-
Gross Balance Tax		\$ 2,180,028.51
Less Reserve for Delinquent Tax		109,001.43
Reserve for Protest Pending		-
Balance Available Tax		\$ 2,071,027.08
Deduct 2008 Tax Apportioned		2,149,361.47
Net Balance 2023 Tax in Process of Collection or		\$ -
Excess Collection		\$ 78,334.39

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

Page 3

Schedule 5, (Continued)						
2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	TOTAL
\$ 7,131,787.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,826,250.04	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 305,537.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37,841.38	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 37,841.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 343,378.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173,762.03	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 173,762.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 169,616.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 169,616.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 6, (Continued)						
2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
\$ -	\$ 10,612.52	\$ -	\$ -	\$ -	\$ -	\$ -
1,130,102.57	163,149.51	-	-	-	-	-
\$ 1,130,102.57	\$ 173,762.03	\$ -	\$ -	\$ -	\$ -	\$ -
1,061,071.14	173,762.03	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 1,061,071.14	\$ 173,762.03	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 69,031.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9, Health Fund Investments						
INVESTED IN	Investments on Hand 6/30/23	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand 6/30/24
			By Collections of Cost	Amortized Premium		
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
TOTAL INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## HEALTH FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "E"

4

## Schedule 8(a), Report of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			ORIGINAL APPROPRIATIONS
	RESERVES 6/30/2023	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS	
92 COUNTY HEALTH BUDGET ACCOUNT:				
92A Personal Services	\$ -	\$ -	\$ -	\$ -
92b Part Time Help	-	-	-	-
92c Travel	-	-	-	-
92d Maintenance and Operation	-	-	-	-
92e Capital Outlay	-	-	-	-
92f Intergovernmental	-	-	-	-
92g Other -Prior Year Reserves	-	-	-	-
92h Other -	-	-	-	-
92i Other See amended budget form for detail	294,924.73	163,149.51	131,775.22	8,642,490.56
92 Total	\$ 294,924.73	\$ 163,149.51	\$ 131,775.22	\$ 8,642,490.56
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 HEALTH FUND ACCOUNT	\$ 294,924.73	\$ 163,149.51	\$ 131,775.22	\$ 8,642,490.56
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL HEALTH FUND	\$ 294,924.73	\$ 163,149.51	\$ 131,775.22	\$ 8,642,490.56

## 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.&amp;I. Form, 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report



FISCAL YEAR ENDING JUNE 30, 2024						Governmental Budget Accounts	
						FISCAL YEAR 2024-25	
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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
254,786.56	-	8,897,277.12	1,130,102.57	232,196.28	7,534,978.27	-	-
\$ 254,786.56	\$ -	\$ 8,897,277.12	\$ 1,130,102.57	\$ 232,196.28	\$ 7,534,978.27	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 254,786.56	\$ -	\$ 8,897,277.12	\$ 1,130,102.57	\$ 232,196.28	\$ 7,534,978.27	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 254,786.56	\$ -	\$ 8,897,277.12	\$ 1,130,102.57	\$ 232,196.28	\$ 7,534,978.27	\$ -	\$ -

	Estimate of	Approved by
	Needs by	County
	Governing Board	Excise Board
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -

SPECIAL REVENUE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024.

EXHIBIT "I"

Special Revenue Fund Accounts:	#1566 ARPA 2021 Fund	#1220 Resale Fund
Schedule 1, Current Balance Sheet - June 30, 2024	2023-24	2023-24
CURRENT YEAR	Amount	Amount
ASSETS:		
Cash Balance June 30, 2024.	\$ 14,908,742.41	\$ 2,753,444.69
Investments	-	-
TOTAL ASSETS	\$ 14,908,742.41	\$ 2,753,444.69
LIABILITIES AND RESERVES		
Warrants Outstanding	3,340,417.11	12,530.88
Reserve for Interest on Warrants	-	-
Reserve From Schedule 8	9,036,193.11	1,384.92
TOTAL LIABILITIES AND RESERVES	\$ 12,376,610.22	\$ 13,915.80
CASH FUND BALANCE JUNE 30, 2024.	\$ 2,532,132.19	\$ 2,739,528.89
TOTAL LIABILITIES , RESERVES AND CASH FUND BALANCE	\$ 14,908,742.41	\$ 2,753,444.69

Schedule 5, Expenditures Special Revenue Fund Accounts of Current Year	2023-24	2023-24
CURRENT YEAR	Amount	Amount
Cash Balance Reported to Excise Board 6-30-23	\$ 13,711,578.67	\$ 2,190,421.96
Cash Fund Balance Transferred Out	-	-
Cash Fund Balance Transferred In	-	-
Adjusted Cash Balance	\$ 13,711,578.67	\$ 2,190,421.96
Ad Valorem Tax Apportioned To Year In Caption		
Miscellaneous Revenue (Schedule 4)	720,477.97	847,111.47
Cash Fund Balance Forward From Preceding Year	-	-
Prior Expenditures Recovered	988,146.73	-
TOTAL RECEIPTS	\$ 1,708,624.70	\$ 847,111.47
TOTAL RECEIPTS AND BALANCE	\$ 15,420,203.37	\$ 3,037,533.43
Warrants of Year in Caption	511,460.96	284,088.74
Interest Paid Thereon	-	-
TOTAL DISBURSEMENTS	\$ 511,460.96	\$ 284,088.74
CASH BALANCE JUNE 30, 2024	\$ 14,908,742.41	\$ 2,753,444.69
Reserve for Warrants Outstanding	3,340,417.11	12,530.88
Reserve for Interest on Warrants	-	-
Reserves From Schedule 8	9,036,193.11	1,384.92
TOTAL LIABILITIES AND RESERVE	\$ 12,376,610.22	\$ 13,915.80
DEFICIT: (Red Figure)	\$ -	\$ -
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 2,532,132.19	\$ 2,739,528.89

Schedule 6, Revenue Fund Warrant Accounts of Current Year	2023-24	2023-24
CURRENT YEAR	Amount	Amount
Warrants Outstanding 6-30-23 of Year in Caption	\$ -	\$ -
Warrants Registered During Year	3,851,878.07	296,619.62
TOTAL	\$ 3,851,878.07	\$ 296,619.62
Warrants Paid During Year	511,460.96	284,088.74
Warrants Converted to Bonds of Judgments	-	-
Warrants Cancelled	-	-
Warrants Estopped by Statue	-	-
TOTAL WARRANTS RETIRED	\$ 511,460.96	\$ 284,088.74
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$ 3,340,417.11	\$ 12,530.88

1a

Page 1a

#1251 Opioid Fund	#1202 CLEAN Fund	#1226 Sher Ser Fund	#1209 County Clk Fund	#1230 Trea Mort Fund	#1201 E 911 Fund	
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 257,127.61	\$ 201.27	\$ 2,268,214.92	\$ 510,138.52	\$ 307,502.51	\$ 28.60	\$ 21,005,400.53
-	-	-	-	-	-	-
\$ 257,127.61	\$ 201.27	\$ 2,268,214.92	\$ 510,138.52	\$ 307,502.51	\$ 28.60	\$ 21,005,400.53
-	-	148,298.93	253.95	529.40	28.60	3,502,058.87
-	-	-	-	-	-	-
-	-	447,742.65	2,370.00	234.75	-	9,487,925.43
\$ -	\$ -	\$ 596,041.58	\$ 2,623.95	\$ 764.15	\$ 28.60	\$ 12,989,984.30
\$ 257,127.61	\$ 201.27	\$ 1,672,173.34	\$ 507,514.57	\$ 306,738.36	\$ -	\$ 8,015,416.23
\$ 257,127.61	\$ 201.27	\$ 2,268,214.92	\$ 510,138.52	\$ 307,502.51	\$ 28.60	\$ 21,005,400.53

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 35,627.76	\$ 201.27	\$ 1,803,596.67	\$ 440,183.36	\$ 337,979.66	\$ 69,177.02	\$ 18,588,766.37
-	-	-	-	-	-	\$ -
-	-	30,113.00	-	-	-	30,113.00
\$ 35,627.76	\$ 201.27	\$ 1,833,709.67	\$ 440,183.36	\$ 337,979.66	\$ 69,177.02	\$ 18,618,879.37
-	-	-	-	-	-	-
221,499.85	-	1,704,958.81	135,190.11	34,001.95	328,868.81	3,992,108.97
-	-	1,160.40	-	-	-	1,160.40
-	-	17,782.97	30,775.80	61.25	-	1,036,766.75
\$ 221,499.85	\$ -	\$ 1,723,902.18	\$ 165,965.91	\$ 34,063.20	\$ 328,868.81	\$ 5,030,036.12
\$ 257,127.61	\$ 201.27	\$ 3,557,611.85	\$ 606,149.27	\$ 372,042.86	\$ 398,045.83	\$ 23,648,915.49
-	-	1,289,396.93	96,010.75	64,540.35	398,017.23	2,643,514.96
-	-	-	-	-	-	-
\$ -	\$ -	\$ 1,289,396.93	\$ 96,010.75	\$ 64,540.35	\$ 398,017.23	\$ 2,643,514.96
\$ 257,127.61	\$ 201.27	\$ 2,268,214.92	\$ 510,138.52	\$ 307,502.51	\$ 28.60	\$ 21,005,400.53
-	-	148,298.93	253.95	529.40	28.60	3,502,058.87
-	-	-	-	-	-	-
-	-	447,742.65	2,370.00	234.75	-	9,487,925.43
\$ -	\$ -	\$ 596,041.58	\$ 2,623.95	\$ 764.15	\$ 28.60	\$ 12,989,984.30
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 257,127.61	\$ 201.27	\$ 1,672,173.34	\$ 507,514.57	\$ 306,738.36	\$ -	\$ 8,015,416.23

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,437,695.86	96,264.70	65,069.75	398,045.83	6,145,573.83
\$ -	\$ -	\$ 1,437,695.86	\$ 96,264.70	\$ 65,069.75	\$ 398,045.83	\$ 6,145,573.83
-	-	1,289,396.93	96,010.75	64,540.35	398,017.23	2,643,514.96
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ -	\$ -	\$ 1,289,396.93	\$ 96,010.75	\$ 64,540.35	\$ 398,017.23	\$ 2,643,514.96
\$ -	\$ -	\$ 148,298.93	\$ 253.95	\$ 529.40	\$ 28.60	\$ 3,502,058.87

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

SPECIAL REVENUE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "I"

1b

Special Revenue Fund Accounts:	#1208 Mech Lic Fund	#7210 Court Pres Fund	#1227 Sher Train Fund
Schedule 1, Current Balance Sheet - June 30,	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
<b>ASSETS:</b>			
Cash Balance June 30, 2024.	\$ 603,312.03	\$ 72,335.33	\$ 4,297.09
Investments	-	-	-
<b>TOTAL ASSETS</b>	\$ 603,312.03	\$ 72,335.33	\$ 4,297.09
<b>LIABILITIES AND RESERVES</b>			
Warrants Outstanding	40.00	435.75	-
Reserve for Interest on Warrants	-	-	-
Reserve From Schedule 8	6,480.00	-	762.11
<b>TOTAL LIABILITIES AND RESERVES</b>	\$ 6,520.00	\$ 435.75	\$ 762.11
<b>CASH FUND BALANCE JUNE 30, 2024.</b>	\$ 596,792.03	\$ 71,899.58	\$ 3,534.98
<b>TOTAL LIABILITIES , RESERVES AND CASH FUND BALANCE</b>	\$ 603,312.03	\$ 72,335.33	\$ 4,297.09

Schedule 5, Expenditures Special Revenue Fund Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Cash Balance Reported to Excise Board 6-30-23	\$ 590,703.62	\$ 55,912.55	\$ 5,325.82
Cash Fund Balance Transferred Out	-	-	-
Cash Fund Balance Transferred In	-	-	-
Adjusted Cash Balance	\$ 590,703.62	\$ 55,912.55	\$ 5,325.82
Ad Valorem Tax Apportioned To Year In Caption			
Miscellaneous Revenue (Schedule 4)	73,428.53	36,065.60	227.27
Cash Fund Balance Forward From Preceding Year	-	-	-
Prior Expenditures Recovered	-	-	-
<b>TOTAL RECEIPTS</b>	\$ 73,428.53	\$ 36,065.60	\$ 227.27
<b>TOTAL RECEIPTS AND BALANCE</b>	\$ 664,132.15	\$ 91,978.15	\$ 5,553.09
Warrants of Year in Caption	60,820.12	19,642.82	1,256.00
Interest Paid Thereon	-	-	-
<b>TOTAL DISBURSEMENTS</b>	\$ 60,820.12	\$ 19,642.82	\$ 1,256.00
<b>CASH BALANCE JUNE 30, 2024</b>	\$ 603,312.03	\$ 72,335.33	\$ 4,297.09
Reserve for Warrants Outstanding	40.00	435.75	-
Reserve for Interest on Warrants	-	-	-
Reserves From Schedule 8	6,480.00	-	762.11
<b>TOTAL LIABILITIES AND RESERVE</b>	\$ 6,520.00	\$ 435.75	\$ 762.11
<b>DEFICIT: (Red Figure)</b>	\$ -	\$ -	\$ -
<b>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</b>	\$ 596,792.03	\$ 71,899.58	\$ 3,534.98

Schedule 6, Revenue Fund Warrant Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Warrants Outstanding 6-30-23 of Year in Caption	\$ -	\$ -	\$ -
Warrants Registered During Year	60,860.12	20,078.57	1,256.00
<b>TOTAL</b>	\$ 60,860.12	\$ 20,078.57	\$ 1,256.00
Warrants Paid During Year	60,820.12	19,642.82	1,256.00
Warrants Converted to Bonds of Judgments	-	-	-
Warrants Cancelled	-	-	-
Warrants Estopped by Statue	-	-	-
<b>TOTAL WARRANTS RETIRED</b>	\$ 60,820.12	\$ 19,642.82	\$ 1,256.00
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2024</b>	\$ 40.00	\$ 435.75	\$ -

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

#1223 Sh Comm Fund	#1213 Flood Plains Fund	#7402 Excess Resale Fund	#1570 LATCF Fund	#1425 Rural Econ Fund	#1315 Jail Oper Fund	
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 323,158.80	\$ 1,780.45	\$ 65,816.81	\$ 105,303.90	\$ -	\$ 650,001.01	\$ 1,826,005.42
-	-	-	-	-	-	-
\$ 323,158.80	\$ 1,780.45	\$ 65,816.81	\$ 105,303.90	\$ -	\$ 650,001.01	\$ 1,826,005.42
-	-	18.05	-	-	56,384.62	56,878.42
-	-	-	-	-	-	-
-	-	-	-	-	129,319.61	136,561.72
\$ -	\$ -	\$ 18.05	\$ -	\$ -	\$ 185,704.23	\$ 193,440.14
\$ 323,158.80	\$ 1,780.45	\$ 65,798.76	\$ 105,303.90	\$ -	\$ 464,296.78	\$ 1,632,565.28
\$ 323,158.80	\$ 1,780.45	\$ 65,816.81	\$ 105,303.90	\$ -	\$ 650,001.01	\$ 1,826,005.42

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 312,370.57	\$ 1,696.13	\$ 79,598.41	\$ 50,705.74	\$ -	\$ 854,216.25	\$ 1,950,529.09
-	-	-	-	-	-	-
-	-	-	-	-	(30,113.00)	(30,113.00)
\$ 312,370.57	\$ 1,696.13	\$ 79,598.41	\$ 50,705.74	\$ -	\$ 824,103.25	\$ 1,920,416.09
-	-	-	-	-	-	-
15,423.14	84.32	65,798.76	54,598.16	8,662.16	1,821,758.46	2,076,046.40
-	-	-	-	-	-	-
-	-	-	-	-	24,763.90	24,763.90
\$ 15,423.14	\$ 84.32	\$ 65,798.76	\$ 54,598.16	\$ 8,662.16	\$ 1,846,522.36	\$ 2,100,810.30
\$ 327,793.71	\$ 1,780.45	\$ 145,397.17	\$ 105,303.90	\$ 8,662.16	\$ 2,670,625.61	\$ 4,021,226.39
4,634.91	-	79,580.36	-	8,662.16	2,020,624.60	2,195,220.97
-	-	-	-	-	-	-
\$ 4,634.91	\$ -	\$ 79,580.36	\$ -	\$ 8,662.16	\$ 2,020,624.60	\$ 2,195,220.97
\$ 323,158.80	\$ 1,780.45	\$ 65,816.81	\$ 105,303.90	\$ -	\$ 650,001.01	\$ 1,826,005.42
-	-	18.05	-	-	56,384.62	56,878.42
-	-	-	-	-	-	-
-	-	-	-	-	129,319.61	136,561.72
\$ -	\$ -	\$ 18.05	\$ -	\$ -	\$ 185,704.23	\$ 193,440.14
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 323,158.80	\$ 1,780.45	\$ 65,798.76	\$ 105,303.90	\$ -	\$ 464,296.78	\$ 1,632,565.28

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,634.91	-	79,598.41	-	8,662.16	2,077,009.22	2,252,099.39
\$ 4,634.91	\$ -	\$ 79,598.41	\$ -	\$ 8,662.16	\$ 2,077,009.22	\$ 2,252,099.39
4,634.91	-	79,580.36	-	8,662.16	2,020,624.60	2,195,220.97
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 4,634.91	\$ -	\$ 79,580.36	\$ -	\$ 8,662.16	\$ 2,020,624.60	\$ 2,195,220.97
\$ -	\$ -	\$ 18.05	\$ -	\$ -	\$ 56,384.62	\$ 2,195,220.97

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

SPECIAL REVENUE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "I"

1c

Special Revenue Fund Accounts:	#1204 Assessor Fee	Fund	#1237 Self Insur
	Fund	Fund	Fund
Schedule 1, Current Balance Sheet - June 30, 2024	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
ASSETS:			
Cash Balance June 30, 2024.	\$ 7,729.22	\$ -	\$ 8,785,066.94
Investments	-	-	-
TOTAL ASSETS	\$ 7,729.22	\$ -	\$ 8,785,066.94
LIABILITIES AND RESERVES			
Warrants Outstanding	-	-	185,996.00
Reserve for Interest on Warrants	-	-	-
Reserve From Schedule 8	-	-	-
TOTAL LIABILITIES AND RESERVES	\$ -	\$ -	\$ 185,996.00
CASH FUND BALANCE JUNE 30, 2024.	\$ 7,729.22	\$ -	\$ 8,599,070.94
TOTAL LIABILITIES , RESERVES AND CASH FUND BALANCE	\$ 7,729.22	\$ -	\$ 8,785,066.94

Schedule 5, Expenditures Special Revenue Fund Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Cash Balance Reported to Excise Board 6-30-23	\$ 10,344.19		\$ 7,226,078.39
Cash Fund Balance Transferred Out	-	-	-
Cash Fund Balance Transferred In	-	-	-
Adjusted Cash Balance	\$ 10,344.19	\$ -	\$ 7,226,078.39
Ad Valorem Tax Apportioned To Year In Caption			
Miscellaneous Revenue (Schedule 4)	7,418.65		2,280,474.55
Cash Fund Balance Forward From Preceding Year	-	-	-
Prior Expenditures Recovered	-	-	-
TOTAL RECEIPTS	\$ 7,418.65	\$ -	\$ 2,280,474.55
TOTAL RECEIPTS AND BALANCE	\$ 17,762.84	\$ -	\$ 9,506,552.94
Warrants of Year in Caption	10,033.62	-	721,486.00
Interest Paid Thereon	-	-	-
TOTAL DISBURSEMENTS	\$ 10,033.62	\$ -	\$ 721,486.00
CASH BALANCE JUNE 30, 2024	\$ 7,729.22	\$ -	\$ 8,785,066.94
Reserve for Warrants Outstanding	-	-	185,996.00
Reserve for Interest on Warrants	-	-	-
Reserves From Schedule 8	-	-	-
TOTAL LIABILITIES AND RESERVE	\$ -	\$ -	\$ 185,996.00
DEFICIT: (Red Figure)	\$ -	\$ -	\$ -
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 7,729.22	\$ -	\$ 8,599,070.94

Schedule 6, Revenue Fund Warrant Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Warrants Outstanding 6-30-23 of Year in Caption	\$ -	\$ -	\$ -
Warrants Registered During Year	10,033.62		907,482.00
TOTAL	\$ 10,033.62	\$ -	\$ 907,482.00
Warrants Paid During Year	10,033.62		721,486.00
Warrants Converted to Bonds of Judgments	-	-	-
Warrants Cancelled	-	-	-
Warrants Estopped by Statue	-	-	-
TOTAL WARRANTS RETIRED	\$ 10,033.62	\$ -	\$ 721,486.00
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$ -	\$ -	\$ 185,996.00

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

#1214 Fair Cash Fund	Fund	Fund	#7304 DA Revol Fund	#1211 CT Fd Sal Fund	#7205 Law Library Fund	
2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 460,446.49	\$ -	\$ -	\$ 75,773.60	\$ 88,397.95	\$ 8,517.34	\$ 9,425,931.54
-	-	-	-	-	-	-
\$ 460,446.49	\$ -	\$ -	\$ 75,773.60	\$ 88,397.95	\$ 8,517.34	\$ 9,425,931.54
4,902.00	-	-	-	12,145.11	-	203,043.11
-	-	-	-	-	-	-
3,100.00	-	-	-	-	-	3,100.00
\$ 8,002.00	\$ -	\$ -	\$ -	\$ 12,145.11	\$ -	\$ 206,143.11
\$ 452,444.49	\$ -	\$ -	\$ 75,773.60	\$ 76,252.84	\$ 8,517.34	\$ 9,219,788.43
\$ 460,446.49	\$ -	\$ -	\$ 75,773.60	\$ 88,397.95	\$ 8,517.34	\$ 9,425,931.54

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ 331,378.91	\$ -	\$ -	\$ 66,396.68	\$ 69,965.14	\$ 9,502.57	\$ 7,713,665.88
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 331,378.91	\$ -	\$ -	\$ 66,396.68	\$ 69,965.14	\$ 9,502.57	\$ 7,713,665.88
239,098.05	-	-	9,376.92	301,404.24	40,303.47	2,878,075.88
-	-	-	-	-	-	-
1,250.00	-	-	-	-	-	1,250.00
\$ 240,348.05	\$ -	\$ -	\$ 9,376.92	\$ 301,404.24	\$ 40,303.47	\$ 2,879,325.88
\$ 571,726.96	\$ -	\$ -	\$ 75,773.60	\$ 371,369.38	\$ 49,806.04	\$ 10,592,991.76
111,280.47	-	-	-	282,971.43	41,288.70	1,167,060.22
-	-	-	-	-	-	-
\$ 111,280.47	\$ -	\$ -	\$ -	\$ 282,971.43	\$ 41,288.70	\$ 1,167,060.22
\$ 460,446.49	\$ -	\$ -	\$ 75,773.60	\$ 88,397.95	\$ 8,517.34	\$ 9,425,931.54
4,902.00	-	-	-	12,145.11	-	203,043.11
-	-	-	-	-	-	-
3,100.00	-	-	-	-	-	3,100.00
\$ 8,002.00	\$ -	\$ -	\$ -	\$ 12,145.11	\$ -	\$ 206,143.11
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 452,444.49	\$ -	\$ -	\$ 75,773.60	\$ 76,252.84	\$ 8,517.34	\$ 9,219,788.43

2023-24	2023-24	2023-24	2023-24	2023-24	2023-24	
Amount	Amount	Amount	Amount	Amount	Amount	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116,182.47	-	-	-	295,116.54	41,288.70	1,370,103.33
\$ 116,182.47	\$ -	\$ -	\$ -	\$ 295,116.54	\$ 41,288.70	\$ 1,370,103.33
111,280.47	-	-	-	282,971.43	41,288.70	1,167,060.22
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 111,280.47	\$ -	\$ -	\$ -	\$ 282,971.43	\$ 41,288.70	\$ 1,167,060.22
\$ 4,902.00	\$ -	\$ -	\$ -	\$ 12,145.11	\$ -	\$ 203,043.11

S.A.&amp;I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report

SPECIAL REVENUE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

EXHIBIT "I"

1d

Special Revenue Fund Accounts:	#7202 Child Abuse Fund	Fund	#1218 LEPC Fund
Schedule 1, Current Balance Sheet - June 30, 2024	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
ASSETS:			
Cash Balance June 30, 2024.	\$ 3,177.96	\$ -	\$ 3,816.05
Investments	-	-	-
TOTAL ASSETS	\$ 3,177.96	\$ -	\$ 3,816.05
LIABILITIES AND RESERVES			
Warrants Outstanding	-	-	-
Reserve for Interest on Warrants	-	-	-
Reserve From Schedule 8	-	-	-
TOTAL LIABILITIES AND RESERVES	\$ -	\$ -	\$ -
CASH FUND BALANCE JUNE 30, 2024.	\$ 3,177.96	\$ -	\$ 3,816.05
TOTAL LIABILITIES , RESERVES AND CASH FUND BALANCE	\$ 3,177.96	\$ -	\$ 3,816.05

Schedule 5, Expenditures Special Revenue Fund Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Cash Balance Reported to Excise Board 6-30-23	\$ 2,836.02	\$ -	\$ 3,816.05
Cash Fund Balance Transferred Out	-	-	-
Cash Fund Balance Transferred In	-	-	-
Adjusted Cash Balance	\$ 2,836.02	\$ -	\$ 3,816.05
Ad Valorem Tax Apportioned To Year In Caption			
Miscellaneous Revenue (Schedule 4)	341.94	-	-
Cash Fund Balance Forward From Preceding Year	-	-	-
Prior Expenditures Recovered	-	-	-
TOTAL RECEIPTS	\$ 341.94	\$ -	\$ -
TOTAL RECEIPTS AND BALANCE	\$ 3,177.96	\$ -	\$ 3,816.05
Warrants of Year in Caption	-	-	-
Interest Paid Thereon	-	-	-
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -
CASH BALANCE JUNE 30, 2024	\$ 3,177.96	\$ -	\$ 3,816.05
Reserve for Warrants Outstanding	-	-	-
Reserve for Interest on Warrants	-	-	-
Reserves From Schedule 8	-	-	-
TOTAL LIABILITIES AND RESERVE	\$ -	\$ -	\$ -
DEFICIT: (Red Figure)	\$ -	\$ -	\$ -
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 3,177.96	\$ -	\$ 3,816.05

Schedule 6, Revenue Fund Warrant Accounts of Current Year	2023-24	2023-24	2023-24
CURRENT YEAR	Amount	Amount	Amount
Warrants Outstanding 6-30-23 of Year in Caption	\$ -	\$ -	\$ -
Warrants Registered During Year	-	-	-
TOTAL	\$ -	\$ -	\$ -
Warrants Paid During Year	-	-	-
Warrants Converted to Bonds of Judgments	-	-	-
Warrants Cancelled	-	-	-
Warrants Estopped by Statue	-	-	-
TOTAL WARRANTS RETIRED	\$ -	\$ -	\$ -
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$ -	\$ -	\$ -

S.A.&I. Form 2631R97 Entity: Payne County, 60

See Accountant's Compilation Report