

FILED
PONTOTOC COUNTY

SEP 08 2014

PAM WALKER, County Clerk

By *[Signature]* Deputy

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

FILED
OCT 13 2014
State Auditor & Inspector

BOARD OF COUNTY HEALTH OF
THE COUNTY OF PONTOTOC
STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 17 for all Counties. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

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

PREPARED BY KERRY J. PATTEN, CPA
SUBMITTED TO THE PONTOTOC COUNTY

EXCISE BOARD THIS 9 DAY OF September 2014

BOARD OF COUNTY HEALTH

Chairman *[Signature]* Member _____

Member *[Signature]* Member _____

Member _____ Member *Kevin A. Floney*

Clerk _____

RECEIVED
OCT 2014
State Auditor
Inspector

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

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Letters and Certifications:	Page
Letter To Excise Board	1
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Certificate of Excise Board	Exhibit "Y" - Page 1
Exhibits:	Filed
Exhibit "E" Health Fund	yes
Exhibit "G" Sinking Fund	No
Exhibit "J" Capital Project Funds	No
Exhibit "Y" Certificate of Excise Board Estimate of Needs	Yes
Publication Sheet Filed With County Budget	No
Exhibit "Z" Publication Sheet (When Not Filed With County Budget)	Yes

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

PONTOTOC COUNTY, BOARD OF HEALTH
STATE OF OKLAHOMA, COUNTY OF PONTOTOC, 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 Pontotoc, 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.

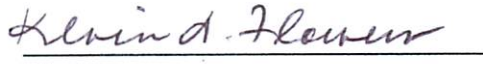
Dated at the office of the County Clerk, at ^{Ada}~~Broken Arrow~~, Oklahoma, this 9 day of September, 2014.

BOARD OF COUNTY HEALTH


Chairman

Member


Member


Member

Member

Member

Clerk

Filed this 9 day of September, 2014 Secretary and Clerk of Excise Board, Pontotoc County, Oklahoma.

**NOTICE OF PUBLICATION
IN THE DISTRICT COURT
PONTOTOC COUNTY**

Pontotoc County Commissioners

Financial Statement

COUNTY OF PONTOTOC
STATE OF OKLAHOMA)

LaDawna Fry LaDawna Fry
of lawful age, being duly sworn and authorized, says she is
the Classified Advertising Manager of THE ADA NEWS
printed in the City of Ada, Pontotoc County, Oklahoma, a
newspaper qualified to publish legal notices, advertisements,
and publicaitons as provided in Section 106 of Title 25,
Oklahoma statutes 1971, as amended and complies with all
other requirements of the laws of Oklahoma with references
to legal publications.

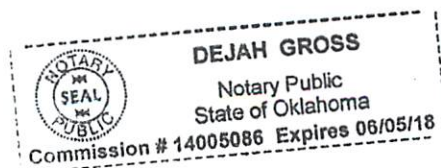
That said Notice , a true copy of which is attached hereto,
was published in the regular edition of said newspaper during
the period and time of publications and not in a supplement,
on the following:

Publication Date(s) Oct. 8, 2014

Publication Fee: \$342.80

Subscribed and sworn to me this 8th day of Oct., 2014

Dejah Gross
Notary Public



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

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2014	GENERAL FUND	BUILDING FUND	CO-OP FUND	HEALTH FUND
	Detail	Detail	Detail	Detail
ASSETS:				
Cash Balance June 30, 2014	\$ 1,183,689.18	\$ -	\$ -	\$ 684,127.57
Investments	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 1,183,689.18	\$ -	\$ -	\$ 684,127.57
LIABILITIES AND RESERVES:				
Warrants Outstanding	\$ 207,066.91	\$ -	\$ -	\$ 42,155.01
Reserve for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
Reserves From Schedule 8	\$ 63,493.48	\$ -	\$ -	\$ 15,327.00
TOTAL LIABILITIES AND RESERVES	\$ 270,560.39	\$ -	\$ -	\$ 57,482.01
CASH FUND BALANCE (Deficit) JUNE 30, 2014	\$ 913,128.79	\$ -	\$ -	\$ 626,645.56

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2014

GENERAL FUND	GENERAL FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 3,423,002.94	1. Cash Balance on Hand June 30, 2014	\$ -
Reserve for Int. on Warrants & Revaluation	\$ -	2. Legal Investments Properly Maturing	\$ -
Total Required	\$ 3,423,002.94	3. Judgements Paid to Recover by Tax Levy	\$ -
FINANCED		4. Total Liquid Assets	\$ -
Cash Fund Balance	\$ 913,128.79	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 418,700.00	5. a. Past-Due Coupons	\$ -
Total Deductions	\$ 1,331,828.79	6. b. Interest Accrued Thereon	\$ -
Balance to Raise from Ad Valorem Tax	\$ 2,091,174.15	7. c. Past-Due Bonds	\$ -
ESTIMATED MISCELLANEOUS REVENUE:		8. d. Interest Thereon After Last Coupon	\$ -
1000 Charges for Services	\$ 136,950.00	9. e. Fiscal Agency Commissions on Above	\$ -
2000 Local Sources of Revenue	\$ 170,000.00	10. f. Judgements and Int. Levied for/Unpaid	\$ -
3000 State Sources of Revenue	\$ 77,750.00	11. Total Items a. Through f.	\$ -
4000 Federal Sources of Revenue	\$ 24,000.00	12. Balance of Assets Subject to Accruals	\$ -
5000 Miscellaneous Revenue	\$ 10,000.00	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions from Other Funds	\$ -	13. g. Earned Unmatured Interest	\$ -
Total Estimated Revenue	\$ 418,700.00	14. h. Accrual on Final Coupons	\$ -
INDUSTRIAL DEVELOPMENT BONDS	INDUSTRIAL BONDS	15. i. Accrued on Unmatured Bonds	\$ -
1. Cash Balance on Hand June 30, 2014	\$ -	16. Total Items g. Through i.	\$ -
2. Legal Investments Properly Maturing	\$ -	17. Excess of Assets Over Accrual Reserves **	\$ -
3. Total Liquid Assets	\$ -	SINKING FUND REQUIREMENTS FOR 2014-2015	
Deduct Matured Indebtedness		1. Interest Earnings on Bonds	\$ -
4. a. Past-Due Coupons	\$ -	2. Accrual on Unmatured Bonds	\$ -
5. b. Interest Accrued Thereon	\$ -	3. Annual Accrual on "Prepaid" Judgements	\$ -
6. c. Past-Due Bonds	\$ -	4. Annual Accrual on "Unpaid" Judgements	\$ -
7. d. Interest Thereon After Last Coupon	\$ -	5. Interest on Unpaid Judgements	\$ -
8. e. Fiscal Agency Commissions on Above	\$ -	6. Annual Accrual From Exhibit KK	\$ -
9. Balance of Assets Subject to Accruals	\$ -		
10. Deduct: g. Earned Unmatured Interest	\$ -		
11. h. Accrual on Final Coupons	\$ -		
12. i. Accrued on Unmatured Bonds	\$ -		
13. Excess of Assets Over Accrual Reserves*	\$ -		
INDUSTRIAL BOND REQUIREMENTS FOR 2014-2015			
1. Interest Earnings on Bonds	\$ -		
2. Accrual on Unmatured Bonds	\$ -		
Total Sinking Fund Requirements	\$ -	Total Sinking Fund Requirements	\$ -
Deduct:		Deduct:	
1. Excess of Assets Over Liabilities	\$ -	1. Excess of Assets Over Liabilities	\$ -
2. Surplus Building Fund Cash	\$ -	2. Surplus Building Fund Cash	\$ -
Balance Required	\$ -	Balance to Raise By Tax Levy	\$ -

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

EXHIBIT "Z"

	SINKING FUND
** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets"	
13d. j. Unmatured Coupons Due 4-1-2015	\$ -
14d. k. Unmatured Bonds So Due	\$ -
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ -
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ -
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	\$ -
18d. Remaining Deficit is for Exhibit KK Line F.	\$ -

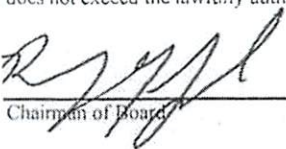
	BUILDING FUND	CO-OP FUND	HEALTH FUND
Current Expense	\$ -	\$ -	\$ 1,149,439.10
Reserve for Int. on Warrants & Revaluation	\$ -	\$ -	\$ -
Total Required	\$ -	\$ -	\$ 1,149,439.10
FINANCED:			
Cash Fund Balance	\$ -	\$ -	\$ 626,645.56
Estimated Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Deductions	\$ -	\$ -	\$ 626,645.56
Balance to Raise from Ad Valorem Tax and Co-op Fund Balance	\$ -	\$ -	\$ 522,793.54

	INDUSTRIAL BOND FUND
* if line 14 is less than the sum of lines g. h. i. after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	
13d. j. Unmatured Coupons Due Before 4-1-2015	\$ -
14d. k. Unmatured Bonds So Due	\$ -
15d. l. Whatever Remains is for Exhibit KK1 Line E.	\$ -
16d. Deficit as Shown on Industrial Bonds Balance Sheet.	\$ -
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	\$ -
18d. Remaining Deficit is for Exhibit KK1 Line F.	\$ -

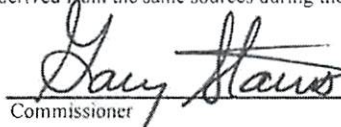
CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF PONTOTOC, ss:

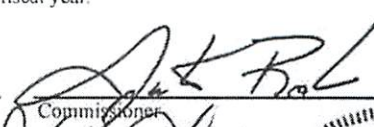
We, the undersigned duly elected, qualified Governing Officers of Pontotoc County Oklahoma, do hereby certify that at a meeting of the Governing Body of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O. S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said County as reflected by the record of the County Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said County, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ration of the revenue derived from the same sources during the preceding fiscal year.



 Chairman of Board



 Commissioner



 Commissioner

Attest: 

 County Clerk



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

 Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.

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

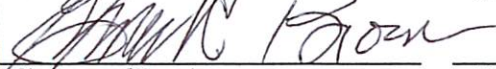

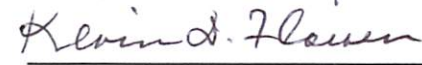
EXHIBIT "Z"

	SINKING FUND
** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	
13d. j. Unmatured Coupons Due 4-1-2015	\$ -
14d. k. Unmatured Bonds So Due	
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ -
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ -
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	
18d. Remaining Deficit is for Exhibit KK Line F.	\$ -

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF PONTOTOC, ss:

We, the undersigned Board of Health of Pontotoc County Oklahoma, do hereby certify that at a meeting of the Board of Health of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O. S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said County as reflected by the record of the County Clerk and Treasurer. We further certify that the forgoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said Board of Health, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ration of the revenue derived from the same sources during the preceding fiscal year.

		
Chairman of Board	Member	Member
Member	Member	Member

Attest 
 County Clerk Seal

Subscribed and sworn to before me this 20 day of June, 2014.

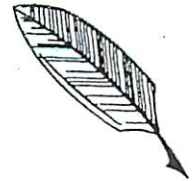
Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.



KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave.
Broken Arrow, OK 74012
Phone Number (918) 250-8838
FAX Number (918) 250-9853



Independent Accountant's Compilation Report

Honorable Board of County Health
Pontotoc County, Oklahoma

I have compiled the financial statements – regulatory basis of the Pontotoc County Health Department as of and for the fiscal year ended June 30, 2014, and the 2014-15 Estimate of Needs (S.A.&I. Form 2631R97) included in the accompanying prescribed form. I have not audited or reviewed the financial statements and supporting information in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supporting information are in accordance with the regulatory basis of accounting prescribed by the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the cash basis and the budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements-regulatory basis and Estimate of Needs.

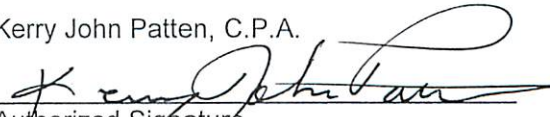
My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial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

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance with the cash basis and budget laws of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures normally included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and the results of operations. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such matters.

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

Kerry John Patten, C.P.A.


Authorized Signature

Date

8/18/14

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF PONTOTOC

Personally appeared before me, the undersigned Notary Public, Pontotoc 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 the Publication Name 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.



County Clerk

Subscribed and sworn to before me this ____ day of _____, 2014.

Notary Public

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		\$ 684,127.57
Investments		\$ -
TOTAL ASSETS		\$ 684,127.57
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$ 42,155.01
Reserve for Interest on Warrants		\$ -
Reserves From Schedule 8		\$ 15,327.00
TOTAL LIABILITIES AND RESERVES		\$ 57,482.01
CASH FUND BALANCE JUNE 30, 2014		\$ 626,645.56
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$ 684,127.57

Schedule 2, Revenue and Requirements - 2014-2015		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$ 611,520.81	
Cash Fund Balance Transferred From Prior Years	\$ 47,323.47	
Current Ad Valorem Tax Apportioned	\$ 500,279.86	
Miscellaneous Revenue Apportioned	\$ 87,211.95	
TOTAL REVENUE		\$ 1,246,336.09
REQUIREMENTS:		
Claims Paid by Warrants Issued	\$ 604,363.53	
Reserves From Schedule 8	\$ 15,327.00	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
TOTAL REQUIREMENTS		\$ 619,690.53
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2014		\$ 626,645.56
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$ 1,246,336.09

Schedule 3, Cash Fund Balance Analysis - June 30, 2014		Amount
ADDITIONS:		
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 87,211.95
Warrants Estopped, Cancelled or Converted		\$ -
Fiscal Year 2013-2014 Lapsed Appropriations		\$ 553,677.38
Fiscal Year 2012-2013 Lapsed Appropriations		\$ 26,952.41
Ad Valorem Tax Collections in Excess of Estimate		\$ 28,171.84
Prior Years Ad Valorem Tax		\$ 20,371.06
TOTAL ADDITIONS		\$ 716,384.64
DEDUCTIONS:		
Supplemental Appropriations		\$ 89,739.08
Current Tax in Process of Collection		\$ -
TOTAL DEDUCTIONS		\$ 89,739.08
Cash Fund Balance as per Balance Sheet 6-30-2014		\$ 626,645.56
Composition of Cash Fund Balance:		
Cash		\$ 626,645.56
Cash Fund Balance as per Balance Sheet 6-30-2014		\$ 626,645.56

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	2013-2014 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
SOURCE		
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	\$ -	\$ 87,211.95
1123 Other -	\$ -	\$ -
1124 Other -	\$ -	\$ -
1125 Other -	\$ -	\$ -
Total Charges For Services	\$ -	\$ 87,211.95
INTERGOVERNMENTAL REVENUE		
2000 INTERGOVERNMENTAL REVENUE - LOCAL SOURCES:		
2111 Mobile Home Tax	\$ -	\$ -
2112 Housing Authority Payments in Lieu of Tax Revenue	\$ -	\$ -
2113 Revaluation of Real Property Reimbursements	\$ -	\$ -
2114 Manufacturing Exempt Reimbursement	\$ -	\$ -
2115 Public Health Contributions	\$ -	\$ -
2116 Perinatal Health Program	\$ -	\$ -
2117 Community Care - HMO	\$ -	\$ -
2118 Other -	\$ -	\$ -
2124 Other -	\$ -	\$ -
Total - Local Sources	\$ -	\$ -
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3211 State Land Payments	\$ -	\$ -
3212 State Payments in Lieu of Tax Revenue	\$ -	\$ -
3213 Homestead Exemption Reimbursement	\$ -	\$ -
3214 Additional Homestead Exemption Reimbursement	\$ -	\$ -
3215 State Grants	\$ -	\$ -
3216 Oklahoma Dept. of Environmental Quality	\$ -	\$ -
3217 STD Program (State)	\$ -	\$ -
3218 Water Resources Board	\$ -	\$ -
3219 Oklahoma Conservation Commission	\$ -	\$ -
3220 Welfare Agency Sub-Total - OTC	\$ -	\$ -
3221 Early Intervention (State)	\$ -	\$ -
3222 Eldercare	\$ -	\$ -
3223 Child Abuse Prevention	\$ -	\$ -
3224 Adolescent Health - State	\$ -	\$ -
3225 TB - State	\$ -	\$ -
3226 Other State Reimbursements	\$ -	\$ -
3227 Other -	\$ -	\$ -
3228 Other -	\$ -	\$ -
Total - State Sources	\$ -	\$ -

Continued on page 2b

Monday, August 18, 2014

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		2013-2014 ACCOUNT	
SOURCE		AMOUNT	ACTUALLY
		ESTIMATED	COLLECTED
Continued from page 2a			
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:			
4111 Federal Grants	\$	-	\$ -
4112 Federal Payments in Lieu of Tax Revenues	\$	-	\$ -
4113 Bureau of Land Management	\$	-	\$ -
4114 Adolescent Health - Federal	\$	-	\$ -
4115 Women Infants and Children	\$	-	\$ -
4116 Maternity Care (Medicaid)	\$	-	\$ -
4117 EPSDT (Medicaid)	\$	-	\$ -
4118 Family Planning (Medicaid)	\$	-	\$ -
4119 Early Intervention (Federal)	\$	-	\$ -
4120 Oklahoma Dept. of Environmental Quality (Federal)	\$	-	\$ -
4121 STD Program (Federal)	\$	-	\$ -
4122 Ryan-White Program	\$	-	\$ -
4123 Immunization Action Plan	\$	-	\$ -
4124 Direct Observed Therapy	\$	-	\$ -
4125 Summer Food Service	\$	-	\$ -
4126 Other -	\$	-	\$ -
4127 Other -	\$	-	\$ -
4128 Other -	\$	-	\$ -
Total Federal Sources	\$	-	\$ -
Grand Total Intergovernmental Revenues	\$	-	\$ -
5000 MISCELLANEOUS REVENUE:			
5111 Interest on Investments	\$	-	\$ -
5112 Insurance Recoveries	\$	-	\$ -
5113 Insurance Reimbursements	\$	-	\$ -
5114 Copies	\$	-	\$ -
5115 Return Check Charges	\$	-	\$ -
5116 Utility Reimbursements	\$	-	\$ -
5117 Other Refunds and Reimbursements	\$	-	\$ -
5118 Resale Property Fund Distribution	\$	-	\$ -
5119 Sale of Property	\$	-	\$ -
5120 Sale of Equipment	\$	-	\$ -
5121 Vending Machine Commissions	\$	-	\$ -
5122 Other Concessions	\$	-	\$ -
5123 Public Records Fee	\$	-	\$ -
5124 Record Search Fee	\$	-	\$ -
5125 Car Seat Sales	\$	-	\$ -
5126 Health Fairs	\$	-	\$ -
5127 Salvage Sales	\$	-	\$ -
5128 Project Women	\$	-	\$ -
5129 Community Care - HMO	\$	-	\$ -
5130 Other -	\$	-	\$ -
5131 Other -	\$	-	\$ -
5132 Other -	\$	-	\$ -
Total Miscellaneous Revenue	\$	-	\$ -
6000 NON-REVENUE RECEIPTS:			
6111 Contributions from Other Funds	\$	-	\$ -
Grand Total Health Fund	\$	-	\$ 87,211.95

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	\$ 611,520.81
Adjusted Cash Balance	\$ 611,520.81
Ad Valorem Tax Apportioned To Year In Caption	\$ 500,279.86
Miscellaneous Revenue (Schedule 4)	\$ 87,211.95
Cash Fund Balance Forward From Preceding Year	\$ 47,323.47
Prior Expenditures Recovered	\$ -
TOTAL RECEIPTS	\$ 634,815.28
TOTAL RECEIPTS AND BALANCE	\$ 1,246,336.09
Warrants of Year in Caption	\$ 562,208.52
Interest Paid Thereon	\$ -
TOTAL DISBURSEMENTS	\$ 562,208.52
CASH BALANCE JUNE 30, 2014	\$ 684,127.57
Reserve for Warrants Outstanding	\$ 42,155.01
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 15,327.00
TOTAL LIABILITES AND RESERVE	\$ 57,482.01
DEFICIT: (Red Figure)	\$ -
CASH BALANCE FORWARD TO SUCCEEDING YEAR	\$ 626,645.56

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	\$ 32,733.91
Warrants Registered During Year	\$ 619,026.56
TOTAL	\$ 651,760.47
Warrants Paid During Year	\$ 609,605.46
Warrants Converted to Bonds or Judgements	\$ -
Warrants Cancelled	\$ -
Warrants Estopped by Statute	\$ -
TOTAL WARRANTS RETIRED	\$ 609,605.46
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$ 42,155.01

Schedule 7, 2013 Ad Valorem Tax Account			
2013 Net Valuation Certified To County Excise Board	\$	202,858,916.00	2.560 Mills
			Amount
Total Proceeds of Levy as Certified	\$	519,318.82	
Additions:	\$	-	
Deductions:	\$	-	
Gross Balance Tax	\$	519,318.82	
Less Reserve for Delinquent Tax	\$	47,210.80	
Reserve for Protest Pending	\$	-	
Balance Available Tax	\$	472,108.02	
Deduct 2013 Tax Apportioned	\$	500,279.86	
Net Balance 2013 Tax in Process of Collection or	\$	-	
Excess Collections	\$	28,171.84	

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

Schedule 5, (Continued)						
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	TOTAL
\$ 685,870.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685,870.16
\$ 611,520.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,520.81
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,520.81
\$ 74,349.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685,870.16
\$ 20,371.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,650.92
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,211.95
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,323.47
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 20,371.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,186.34
\$ 94,720.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,341,056.50
\$ 47,396.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,605.46
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 47,396.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,605.46
\$ 47,323.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 731,451.04
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,155.01
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,327.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,482.01
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 47,323.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673,969.03

Schedule 6, (Continued)						
2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
\$ -	\$ 32,733.91	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 604,363.53	\$ 14,663.03	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 604,363.53	\$ 47,396.94	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 562,208.52	\$ 47,396.94	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 562,208.52	\$ 47,396.94	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 42,155.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			ORIGINAL
	RESERVES	WARRANTS	BALANCE	APPROPRIATIONS
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	
92 COUNTY HEALTH BUDGET ACCOUNT:				
92a Personal Services	\$ 22,500.00	\$ 7,396.28	\$ 15,103.72	\$ 145,000.00
92b Part Time Help	\$ -	\$ -	\$ -	\$ -
92c Travel	\$ 2,031.82	\$ 693.83	\$ 1,337.99	\$ 20,000.00
92d Maintenance and Operation	\$ 15,883.62	\$ 5,506.92	\$ 10,376.70	\$ 195,000.00
92e Capital Outlay	\$ 1,200.00	\$ 1,066.00	\$ 134.00	\$ 723,628.83
92f Intergovernmental	\$ -	\$ -	\$ -	\$ -
92g Other -	\$ -	\$ -	\$ -	\$ -
92h Other -	\$ -	\$ -	\$ -	\$ -
92j Other -	\$ -	\$ -	\$ -	\$ -
92 Total	\$ 41,615.44	\$ 14,663.03	\$ 26,952.41	\$ 1,083,628.83
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	\$ 41,615.44	\$ 14,663.03	\$ 26,952.41	\$ 1,083,628.83
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL GENERAL FUND	\$ 41,615.44	\$ 14,663.03	\$ 26,952.41	\$ 1,083,628.83

Monday, August 18, 2014

ESTIMATE OF NEEDS FOR THE FISCAL YEAR
PURPOSE:
Current Expense
Pro rata share of County Assessor's Budget as determined by County Excise Board
GRAND TOTAL - General Fund

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-2015

STATE OF OKLAHOMA, COUNTY OF PONTOTOC

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the Board of County Health, and those directly under, or in contractual relationship with, the Board of County Health; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

In so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1991 Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefore; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter. -

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Health of Pontotoc 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

EXHIBIT "Y"				Health Fund	Sinking Fund (Exc. Homesteads)
County Excise Board's Appropriation of Income and Revenue				\$ 1,149,439.10	\$ -
Appropriation Approved & Provision Made				\$ -	\$ -
Appropriation of Revenues				\$ 626,645.56	\$ -
Excess of Assets Over Liabilities				\$ -	\$ -
Unclaimed Protest Tax Refunds				\$ -	\$ -
Miscellaneous Estimated Revenues				\$ -	\$ -
Est. Value of Surplus Tax in Process				\$ -	\$ -
Sinking Fund Contributions				\$ -	\$ -
Surplus Builing Fund Cash				\$ -	\$ -
Total Other Than 2013 Tax				\$ 626,645.56	\$ -
Balance Required				\$ 522,793.54	\$ -
Add 10% for Delinquency				\$ 52,279.35	\$ -
Total Required for 2013 Tax				\$ 575,072.89	\$ -
Rate of Levy Required and Certified (in Mills)				2.56	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been 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,	\$ 140,896,937.00	\$ 38,750,675.00	\$ 44,990,237.00	\$ 224,637,849.00

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 Fu	0.00 Mills;	Building Fund	0.00 Mills;	Sinking Fund	0.00 Mills;	Sub-Total	0.00 Mills;
<hr/>							
Free Fair Budget Account (Levy Per Applicable Statute)							0.00 Mills;
Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill)							0.00 Mills;
Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills)							0.00 Mills;
County Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill)							0.00 Mills;
Public Buildings Budget Account (Not To Exceed 5.00 Mills)							0.00 Mills;
County Health Fund (Not To Exceed 2.50 Mills)							2.56 Mills;
Emergency Medical Service (Not To Exceed 3.00 Mills)							0.00 Mills;
Total County Levies							2.56 Mills;
County Wide Levy For Schools (4.00 Mills)							0.00 Mills;
Total County Wide Levy							2.56 Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County 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 Ada, Oklahoma, this 9 day of September

2014

Ernie R. Bearden

Excise Board Member

Joe T. Dyer

Excise Board Chairman

Edgar Olsen

Excise Board Member

Shirley

Excise Board Secretary



PONTOTOC COUNTY, 62
STATISTICAL DATA
FISCAL YEAR 2013-2014

Total Valuation

Total Gross Valuation Real Property	\$	150,694,547.00
Total Homestead Exemption	\$	9,797,610.00
Total Real Property	\$	140,896,937.00
Total Personal Property	\$	38,750,675.00
Total Public Service Property	\$	44,990,237.00
Total Valuation of Property	\$	224,637,849.00