

**ROGER MILLS COUNTY, OKLAHOMA  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2004**

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April 11, 2005

TO THE CITIZENS OF  
ROGER MILLS COUNTY, OKLAHOMA

Transmitted herewith is the audit of Roger Mills County, Oklahoma, for the fiscal year ended June 30, 2004. A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our audit.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMAHAN". The signature is written in black ink and is positioned above the printed name.

JEFF A. McMAHAN  
State Auditor and Inspector

**ROGER MILLS COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2004**

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**ROGER MILLS COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2004**

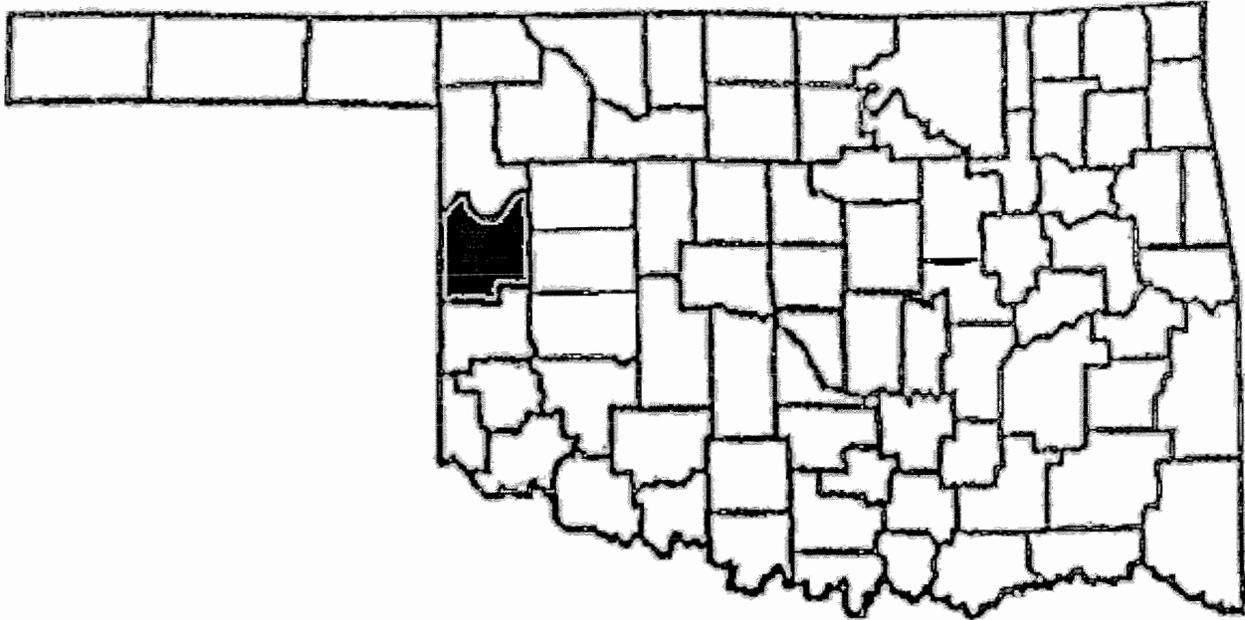
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REPORT TO THE CITIZENS  
OF  
ROGER MILLS COUNTY, OKLAHOMA

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Roger Mills County was opened to settlement in the land run into the Cheyenne and Arapaho reservations on April 19, 1892. In November 1892, an election changed the name to honor Roger Q. Mills of Texas, a former U.S. Senator. West of Cheyenne is the marker commemorating the Battle of the Washita where General George Armstrong Custer raided a Cheyenne Indian village on November 27, 1868.

County Seat – Cheyenne

Area – 1141.9 Square Miles

County Population – 3,436  
(2000 est.)

Farms – 680

Land in Farms – 690,568 Acres

Source: Oklahoma Almanac 2003-2004

See independent auditor's report.

**ROGER MILLS COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY ASSESSOR**

Glenda S. Kirk  
(D) Cheyenne

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

**COUNTY CLERK**

Jimmy Beavin  
(D) Cheyenne

The County Clerk serves as the register of deeds and custodian of records for the county. The County Clerk also serves as the secretary to several boards, including the Board of County Commissioners, the County Excise Board, the County Board of Equalization, and the Board of Tax Roll Corrections.

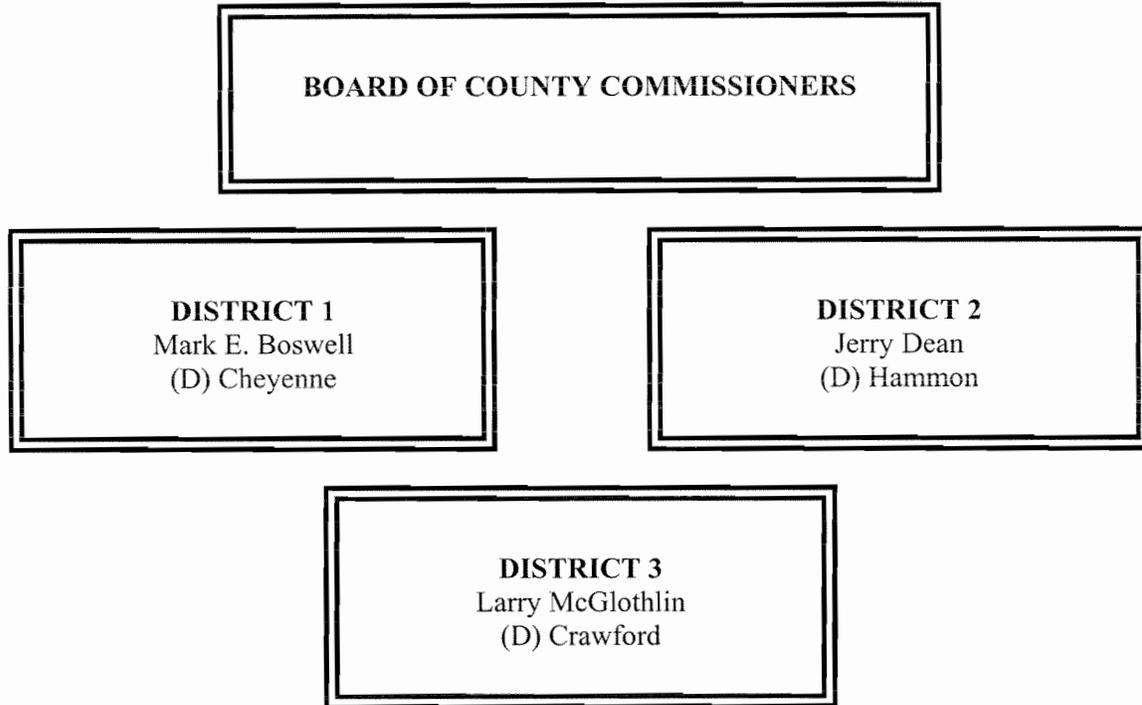
The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. This system is a means to ensure the public that tax dollars are being spent appropriately.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public.

See independent auditor's report.

**ROGER MILLS COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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The Board of County Commissioners is the chief administrative body for the county. County Commissioners are also responsible for maintaining and constructing the county roads and bridges.

The Commissioners must act as a Board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the Board are voted on and approved by a majority of the Commissioners. The Board of County Commissioners' business meetings are open to the public.

As the county's chief administrative body, the three County Commissioners must make major financial decisions and transactions. The Board has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. The review and approval procedures empowered to the Board of County Commissioners are a means to provide the public with a fiscally efficient system of county government.

See independent auditor's report.

**ROGER MILLS COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY SHERIFF**

Joe Hay  
(D) Cheyenne

The County Sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the Sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

The County Sheriff has the responsibility of serving warrants and processing papers ordered by the District Court.

**COUNTY TREASURER**

John L. Smith  
(D) Cheyenne

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivisions. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed. The State Auditor and Inspector's Office prescribes all the forms used by the County Treasurer, and at least twice a year inspects the County Treasurer's accounts.

See independent auditor's report.

**ROGER MILLS COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COURT CLERK**

Geneece Cook  
(D) Cheyenne

The Court Clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the District Court.

Court proceedings are recorded in the appropriate journal or record docket. All the court proceedings are public information except those related to juvenile, guardianship, adoption, and mental health cases.

The Court Clerk issues marriage licenses, passports, notary certificates, beer and pool hall licenses, and private process server licenses.

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government. Court Clerks use forms and follow procedures prescribed by the Court Administrator's Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

**DISTRICT ATTORNEY**

Dennis Smith  
(D) Clinton

As the chief attorney for county government, the District Attorney acts as the legal advisor to the county officers on matters related to their duties. The District Attorney represents the county in civil litigation. County officials may call upon the District Attorney to clarify a law or request an official interpretation from the Attorney General.

See independent auditor's report.

**ROGER MILLS COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**ELECTION BOARD SECRETARY**

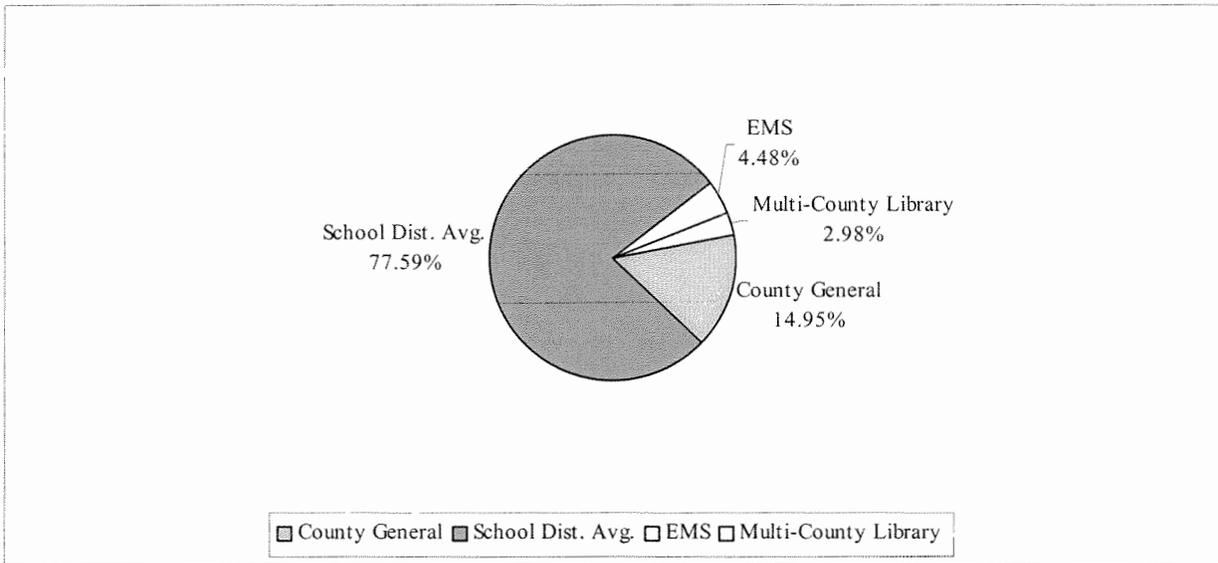
Donna L. Eakins  
(D) Cheyenne

The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within the county.

To finance the operation of the County Election Board, the County Excise Board must appropriate sufficient funds annually. The state and counties split the election costs, but counties must pay for any county elections not held concurrently with state elections.

**ROGER MILLS COUNTY, OKLAHOMA  
AD VALOREM TAX DISTRIBUTION  
SHARE OF THE AVERAGE MILLAGE**

Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages		School District Millages						
				Gen.	Bldg.	Skg.	Tech Cntr.	Total
Co. General	10.57							
Multi-County Library	2.11	Cheyenne	I-7	36.94	5.28			42.22
EMS	3.17	Reydon	I-6	37.09	5.30			42.39
		Leedey	I-3	37.49	5.36	11.19		54.04
		Sweetwater	I-15	37.73	5.39		12.53	55.65
		Hammon	I-66	36.74	5.25		12.53	54.52
		Sayre	JI-31	36.47	5.21	8.08	12.53	62.29
		Merritt	2V12	35.30	5.04	9.16	12.53	62.03
		Elk City	6V12	36.07	5.15	12.07	12.53	65.82

See independent auditor's report.

## **Financial Section**

## Independent Auditor's Report

TO THE OFFICERS OF  
ROGER MILLS COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Roger Mills County, Oklahoma, as of and for the year ended June 30, 2004, as listed in the table of contents. These special-purpose financial statements are the responsibility of Roger Mills County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Oklahoma Statutes, in addition to audit responsibilities, assign other responsibilities to the State Auditor and Inspector's Office. Those responsibilities include providing various information technology (IT) support for county government.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of all funds of Roger Mills County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund of the County, and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Roger Mills County in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of all funds of Roger Mills County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund of the County, as of and for the year ended June 30, 2004, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2005, on our consideration of Roger Mills County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

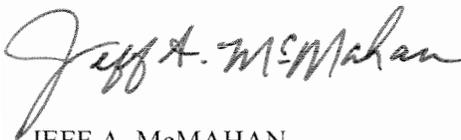
Our audit was performed for the purpose of forming an opinion on the special-purpose financial statements of Roger Mills County, Oklahoma, taken as a whole. The information listed in the table of contents under *Introductory Section* and *Statistical Section* has not been audited by us, and accordingly, we express no opinion on such information.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

This report is intended solely for the information and use of the management of the County and is not intended to be and should not be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

April 4, 2005

**Special-Purpose Financial Statements**

**ROGER MILLS COUNTY, OKLAHOMA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES - ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2004**

All County Funds	Beginning Cash Balances July 1, 2003	Receipts Apportioned	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2004
County General	\$ 819,329	\$ 1,774,554	\$ 1,219,556	\$	\$ 1,374,327
Highway Cash	2,281,383	5,646,493	5,494,049		2,433,827
Resale Property	48,005	5,988	6,858		47,135
Treasurer's Mortgage Tax Certification Fee	6,787	1,025	291		7,521
County Clerk Lien Fee	78,244	20,024	5,873		92,395
County Clerk Records Management Fee	57,060	33,135	25,033		65,162
Assessor Revolving	2,789	3,054	1,921		3,922
Assessor Visual Inspection	4,632	87	470		4,249
Sheriff Service Fee	66,884	16,857	3,171		80,570
Sheriff County/City Reimbursement	25,120	78,250	76,792		26,578
Sheriff Prisoner Revolving	186,792	117,849	135,706		168,935
Sheriff Forfeiture	1,385	1,500	995		1,890
Sheriff Law Enforcement Block Grant	4,889		4,889		
Sales Tax:					
Civil Defense	23,105	13,344	10,947		25,502
OSU Extension	74,061	24,610	18,616		80,055
Rural Fire	181,246	151,675	136,475		196,446
Senior Citizens	24,286	53,321	38,989		38,618
Free Fair	30,981	50,610	55,092		26,499
Hospital	72,082	984,385	958,184		98,283
Schools	6,581	3,289,593	3,284,275		11,899
Cities and Towns	3,965	79,619	78,076		5,508
Law Library	864	7,986	6,084		2,766
Multi-County Library	233	117,523	117,513		243
EMS	351	161,751	161,744		358
EMS 1-3		14,999	14,989		10
Individual Redemption	652	3,900	4,386		166
Court Fund Payroll		20,430	14,226		6,204
Protest Tax	16,407	47,907	46,792		17,522
Berlin Volunteer Fire Assistance		55,807	32,333		23,474
Economic Development	12,234	12,305			24,539
Official Depository	124,460	580,565	668,757	1,886	38,154
Change Drawer	200				200
<b>Total County Funds</b>	<u>\$ 4,155,007</u>	<u>\$ 13,369,146</u>	<u>\$ 12,623,082</u>	<u>\$ 1,886</u>	<u>\$ 4,902,957</u>

The notes to the financial statements are an integral part of this statement.

**ROGER MILLS COUNTY, OKLAHOMA**  
**COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2004**

	General Fund			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 819,329	\$ 819,329	\$ 819,329	\$ -
Less: Prior Year Outstanding Warrants	(40,786)	(40,786)	(40,786)	
Less: Prior Year Encumbrances	(6,896)	(6,896)	(5,910)	986
Beginning Cash Balances, Budgetary Basis	<u>771,647</u>	<u>771,647</u>	<u>772,633</u>	<u>986</u>
Receipts:				
Ad Valorem Taxes	551,618	551,618	587,600	35,982
Sales Tax	100,000	100,000	392,442	292,442
Charges for Services	50,500	50,500	118,833	68,333
Intergovernmental Revenues	156,500	156,500	413,772	257,272
Miscellaneous Revenues	60,000	60,000	261,907	201,907
Total Receipts, Budgetary Basis	<u>918,618</u>	<u>918,618</u>	<u>1,774,554</u>	<u>855,936</u>
Expenditures:				
District Attorney	2,000	2,000	1,982	18
Capital Outlay				
Total District Attorney	<u>2,000</u>	<u>2,000</u>	<u>1,982</u>	<u>18</u>
County Sheriff	347,488	347,488	346,030	1,458
Capital Outlay	28,000	28,000	27,887	113
Total County Sheriff	<u>375,488</u>	<u>375,488</u>	<u>373,917</u>	<u>1,571</u>
County Treasurer	91,162	91,162	89,106	2,056
Capital Outlay	3,000	3,000	998	2,002
Total County Treasurer	<u>94,162</u>	<u>94,162</u>	<u>90,104</u>	<u>4,058</u>
County Commissioners	10,000	10,000	8,286	1,714
Capital Outlay	10,000	10,000	1,082	8,918
Total County Commissioners	<u>20,000</u>	<u>20,000</u>	<u>9,368</u>	<u>10,632</u>
County Clerk	149,769	149,769	146,787	2,982
Capital Outlay	6,000	6,000	5,870	130
Total County Clerk	<u>155,769</u>	<u>155,769</u>	<u>152,657</u>	<u>3,112</u>
Court Clerk	74,767	74,767	72,830	1,937
Capital Outlay				
Total Court Clerk	<u>74,767</u>	<u>74,767</u>	<u>72,830</u>	<u>1,937</u>
County Assessor	77,767	77,767	75,259	2,508
Capital Outlay	400	400		400
Total County Assessor	<u>78,167</u>	<u>78,167</u>	<u>75,259</u>	<u>2,908</u>
Revaluation of Real Property	81,701	81,701	62,479	19,222
Capital Outlay	500	500		500
Total Revaluation of Real Property	<u>82,201</u>	<u>82,201</u>	<u>62,479</u>	<u>19,722</u>
General Government	224,251	224,251	182,520	41,731
Capital Outlay	100,000	100,000	1,671	98,329
Total General Government	<u>324,251</u>	<u>324,251</u>	<u>184,191</u>	<u>140,060</u>
Excise-Equalization Board	13,000	13,000	5,404	7,596
Capital Outlay	1,000	1,000		1,000
Total Excise-Equalization Board	<u>14,000</u>	<u>14,000</u>	<u>5,404</u>	<u>8,596</u>

continued on next page

The notes to the financial statements are an integral part of this statement.

**ROGER MILLS COUNTY, OKLAHOMA  
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,  
AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004**

continued from previous page

	Original Budget	Final Budget	Actual	Variance
County Election Board	56,228	54,369	52,491	1,878
Capital Outlay	500	2,800	2,081	719
Total County Election Board	56,728	57,169	54,572	2,597
Insurance	200,600	200,600	170,093	30,507
Capital Outlay				
Total Insurance	200,600	200,600	170,093	30,507
Charity	1,500	1,500	53	1,447
Capital Outlay				
Total Charity	1,500	1,500	53	1,447
Civil Defense	100	100		100
Total Civil Defense	100	100	-	100
County Planning and Zoning Board	1,500	1,500	1,500	
Total County Planning and Zoning Board	1,500	1,500	1,500	-
County Flood Planning Board	200	200	50	150
Total County Flood Planning Board	200	200	50	150
Self and Use Tax Reserve	100,000	100,000		100,000
Total Self and Use Tax Reserve	100,000	100,000	-	100,000
County Audit Budget	5,741	5,741	5,741	
Total County Audit Budget	5,741	5,741	5,741	-
Public Health Budget	100	100		
Total Public Health Budget	100	100	-	-
Tick Eradication	2,400	2,400	2,400	
Total Tick Eradication	2,400	2,400	2,400	-
SWODA	591	591	591	
Total SWODA	591	591	591	-
Total Expenditures, Budgetary Basis	1,590,265	1,590,706	1,263,191	327,515
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ 100,000</u>	<u>\$ 99,559</u>	1,283,996	<u>\$ 1,184,437</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			10,094	
Add: Current Year Outstanding Warrants			80,237	
Ending Cash Balance			<u>\$ 1,374,327</u>	

The notes to the financial statements are an integral part of this statement.

**ROGER MILLS COUNTY, OKLAHOMA  
 DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN CASH BALANCES - OFFICIAL DEPOSITORY ACCOUNTS  
 FOR THE YEAR ENDED JUNE 30, 2004**

Official Depository Accounts	Beginning Cash Balances July 1, 2003	Receipts	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2004
District Court Clerk	\$ 93,650	\$ 208,119	\$ 284,433	\$ 600	\$ 17,936
District Court Fund	19,215	96,868	111,299	190	4,974
Court Clerk Revolving	5,248	3,428	5,250		3,426
County Treasurer Trust	67	4,445	4,095	6	423
Mobile Home Stamps	2,256	3,518	3,561		2,213
Motor Vehicle Stamps		690	690		
County Assessor		3,054	3,054		
County Clerk	3,869	184,506	184,111	23	4,287
County Sheriff		23,040	24,040	1,000	
County Sheriff Prisoners' Account	44				44
County Election Board		11,214	7,039	67	4,242
District Attorney State Witness Fee	21				21
District Attorney Victim Restitution	90	41,683	41,185		588
<b>Total Official Depository Accounts</b>	<u>\$ 124,460</u>	<u>\$ 580,565</u>	<u>\$ 668,757</u>	<u>\$ 1,886</u>	<u>\$ 38,154</u>

The notes to the financial statements are an integral part of this statement.

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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1. Summary of Significant Accounting Policies

A. Reporting Entity

Counties were created by the Constitution of Oklahoma. One county officer is appointed; however, most county officers are locally elected by their constituents. All county powers are delegated by the state.

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash balances of all funds of Roger Mills County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund of the County. The general fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes. Funds presented are established by statute, and their operations are under the control of the County officials.

B. Fund Accounting

A government entity uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

C. Basis of Accounting

The financial statements are prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

D. Budgetary Policies

Under current Oklahoma Statutes, the general fund and the county health department fund are required to adopt a formal budget. The budget presented for the general fund includes the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. Appropriations for the highway funds and other funds are made on a monthly basis, according to the funds then available.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund.

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

Summary of Significant Accounting Policies (continued)

Any encumbrances outstanding at year-end are included as reservations of cash balances, budgetary basis, since they do not constitute expenditures or liabilities. At the end of the year, unencumbered appropriations are lapsed.

The Comparative Statements of Receipts, Expenditures, and Changes in Fund Balances - Budget and Actual - for the General Fund and the County Health Department Fund present comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Fund Balances - All Funds because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year. The County Health Department remains inactive because it no longer is funded by Roger Mills County ad valorem taxes or fees for services.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, county or city-county health departments, school districts and cities and towns. These other budgetary entities produce and file their own financial statements and estimates of needs (budgets). These related receipts and disbursements of other budgetary entities are not included in the County's Estimate of Needs.

E. Cash and Investments

The County pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Investments are carried at cost, which approximates market value. All funds were fully invested or deposited in interest-bearing demand accounts at June 30, 2004.

F. Risk Management

The County is exposed to various risks of loss as follows:

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
General Liability	The County participates	If claims exceed
- Torts	in a public entity risk	the authorized
- Errors and Omissions	pool; Association of	deductibles, the
- Law Enforcement	County Commissioners of	County could have to
Officers Liability	Oklahoma-Self-Insurance	pay its share of any
- Vehicle	Group. (See ACCO-SIG.)	pool deficit. A
Physical Plant		judgment could be
- Theft		assessed for claims in
- Damage to Assets		excess of the pool's
- Natural Disasters		limits.

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

Summary of Significant Accounting Policies (continued)

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Worker's Compensation - Employees' Injuries	The County carries commercial insurance for these types of risk.	A judgment could be assessed for claims in excess of coverage.
Employees - Medical - Disability - Dental - Life	The County participates in the Oklahoma Public Employees Health and Welfare Plan. (See OPEH&WP.)	If claims exceed pool assets, the members would have surcharges assessed to pay the excess claims.

ACCO-SIG - The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. Each participating county chooses a \$10,000, \$25,000, or a \$50,000 deductible amount. The County has chosen a \$10,000 deductible for each insured event as stated in the County's "Certificate of Participation." The risk pool will pay legitimate claims in excess of the deductible amount for replacement value up to \$100,000 for property, and up to \$500,000 for general liability. The pool has acquired commercial reinsurance in the amount of \$1,000,000 to cover claims that exceed the pool's risk retention limits. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

Commercial Insurance - The County obtains commercial insurance coverage to pay legitimate worker's compensation claims. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

OPEH&WP - The County has entered into an interlocal agreement with other governmental entities to participate in a pooled self-insurance fund to provide insurance coverage. The pool provides for surcharges to be assessed for claims in excess of pool assets to offset pool deficits. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

Management believes coverage is sufficient to preclude any significant uninsured losses to the County.

G. Compensated Absences

All full-time Roger Mills County employees shall be entitled to annual leave and may be accumulated. After one full year of service, employees may be granted ten days of vacation. Employees may carry over no more than five days vacation from one year to the next with any additional time being forfeited.

Summary of Significant Accounting Policies (continued)

All full-time Roger Mills County employees shall be entitled to sick leave with pay that is accrued at a rate of 1 day for each full calendar month of service. Sick leave may be accrued up to a maximum of 130 days.

2. Stewardship, Compliance, and Accountability

Budgetary Compliance

On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved by fund, office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

3. Detailed Notes on Funds and Account Balances

A. Deposits

At year-end, the reported amount of the County's deposits was \$4,902,957 and the bank balance was \$4,902,435. Of the bank balance, all funds were covered by federal depository insurance or collateral held by the County's agent in the County's name.

Title 62 O.S. § 348.1 and § 348.3 allow the following types of investments:

- U.S. Government obligations
- Certificates of deposit
- Savings accounts
- G.O. bonds issued by counties, municipalities or school districts
- Money judgments against counties, municipalities or school districts
- Bonds and revenue notes issued by a public trust when the beneficiary of the trust is a county, municipality or school district
- Negotiable certificates of deposit
- Prime bankers acceptance which are eligible for purchase by the Federal Reserve System
- Prime commercial paper with a maturity of 180 days or less
- Repurchase agreements
- Money market funds regulated by the Securities and Exchange Commission and which investments consist of the above-mentioned types of investments

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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Detailed Notes on Funds and Account Balances (continued)

B. Description of Funds

County General - accounts for the general operations of the government.

Highway Cash - accounts for state, local and miscellaneous receipts and disbursements for the purpose of constructing and maintaining county roads and bridges.

Resale Property - accounts for the collection of interest and penalties on delinquent taxes and the disposition of same as restricted by statute.

Treasurer's Mortgage Tax Certification Fee - accounts for the collection of fees by the Treasurer for mortgage tax certificates and the disbursements of the funds as restricted by statute.

County Clerk Lien Fee - accounts for lien collections and disbursements as restricted by statute.

County Clerk Records Preservation Fee - accounts for fees collected for instruments filed with the Registrar of Deeds as restricted by statute for the preservation of records.

Assessor Revolving - accounts for the collection of fees for copies restricted by state statute.

Assessor Visual Inspection - accounts for the collection and disbursement of monies by the Assessor as restricted by state statute for the visual inspection program.

Sheriff Service Fee - accounts for the collection and disbursements of Sheriff process service fees as restricted by statute.

Sheriff County/City Reimbursement - accounts for City of Cheyenne reimbursement to the County for prisoner care.

Sheriff Prisoner Revolving - accounts for the collection of monies from the Oklahoma Department of Corrections and disbursements are for the purpose of maintaining the jail.

Sheriff Forfeiture - accounts for monies received in drug busts where property is forfeited to the County for continuing operations of such sheriff activities.

Sheriff Law Enforcement Block Grant - accounts for grant monies received and spent on local law enforcement.

Sales Tax - accounts for the sales tax collected and disbursed on behalf of the following entities: general government (23.92%), civil defense (.75%), OSU Extension (1.50%), rural fire fighting services (8.33%), senior citizens (3.25%), county free fair (1.50%), Roger Mills County Hospital (60.00%), and the economic development (.75%).

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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Detailed Notes on Funds and Account Balances (continued)

Schools - accounts for monies collected on behalf of the public schools in Roger Mills County from ad valorem taxes, state and local revenues, and remitted to them monthly.

Cities and Towns – accounts for monies collected on behalf of cities and towns from state and local revenues and remitted to them monthly.

Law Library – accounts for monies received for disbursement from the state for the Law Library Board.

Multi-County Library – accounts for monies received from property taxes for support of a multi-county library located in Clinton, Oklahoma.

County Emergency Medical Service – accounts for charges for services, ad valorem monies and miscellaneous collections apportioned and amounts disbursed for the expenses of the Roger Mills County Emergency Medical Service District.

EMS I-3 – accounts for ad valorem tax remitted to Leedey Ambulance Service for operation of the ambulance service.

Individual Redemption – accounts for monies collected and due to individuals from property tax sales on delinquent taxes.

Court Fund Payroll – accounts for the payment of personal services from Court Fund.

Protest Tax – accounts for collections of ad valorem taxes, which have been protested.

Berlin Volunteer Fire Assistance – accounts for a percentage of sales tax collected by other rural fire departments and state grant monies received and disbursements are for the maintenance and operations of the volunteer fire department.

Economic Development – accounts for the collection of proceeds for economic development within Roger Mills County.

Official Depository - accounts for the collection and distribution of officer and board fees, held in trust until the end of the month.

Change Drawer – accounts for the change funds used by officers to make change for cash collections received.

The accounts within the Official Depository Fund are described as follows:

District Court Clerk – accounts for the collection of fees, fines, and forfeitures and disbursed in accordance with state statutes and court orders.

**ROGER MILLS COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2004**

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Detailed Notes on Funds and Account Balances (continued)

District Court Fund – accounts for fees transferred from Court Clerk account in accordance with state statutes. Disbursements are made in accordance with state statutes to defray the expense of the court.

Court Clerk Revolving – accounts for the collection of service fees for each warrant. Disbursements are made in accordance with state statutes to defray the expense of the court.

County Treasurer Trust – accounts for collections of pre-paid ad valorem taxes. Disbursements are for the purpose of refunds and vouchers to the unapportioned tax account for tax collections.

Mobile Home Stamps – accounts for funds, which are administered by the County Treasurer. Deposits and disbursements are for the mobile home stamp sales.

Motor Vehicle Stamps – accounts for funds, which are administered by the County Treasurer. Deposits and disbursements are for the motor vehicle stamp sales.

County Assessor – accounts for the collection of copy fees and disbursed to the County Assessor Revolving Fund Account.

County Clerk – accounts for the collection of filing fees and disbursed to OTC and the County Clerk Lien Fee Account.

County Sheriff – accounts for the collection of cash bonds, service fees, tax warrants, collected copies, etc. Disbursements are made to transfer funds collected to the Court Clerk, the County Treasurer for apportionment to the general ledger and other county funds, the Oklahoma Tax Commission or other state agencies, as required.

County Sheriff Prisoners' Account – accounts for the personal monies of prisoners that were released leaving no forwarding address or leaving erroneous forwarding information.

County Election Board – accounts for reimbursements of election and is disbursed for refunds of election fees and maintenance and operations of the office.

District Attorney State Witness Fee - accounts for state funds used for the payment of trial witnesses.

District Attorney Victim Restitution – accounts for the collection and disbursement of checks issued on bank accounts with insufficient funds. Bogus check writers made restitution to vendors and other victims through this program.

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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Detailed Notes on Funds and Account Balances (continued)

C. Ad Valorem Tax

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

The assessed property value as of January 1, 2003, was approximately \$57,405,849.

Per Article 10, § 8A, with the repeal of personal property tax, the millages with the adjustment factor are 10.57 mills (the legal maximum) for general fund operations, 2.11 mills for the Multi-County Library, and 3.17 mills for the County emergency medical service. In addition, the County also collects the ad valorem taxes assessed by cities and towns and school districts and remits the ad valorem taxes collected to the appropriate taxing units.

Taxes are due on November 1 following the levy date, although, they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. Unpaid real property taxes become a lien upon said property on October 1 of each year.

Unpaid delinquent personal property taxes are published usually in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

Current year tax collections for the year ended June 30, 2004, were approximately 98 percent of the tax levy.

D. Pension Plan

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

**ROGER MILLS COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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Detailed Notes on Funds and Account Balances (continued)

E. Capital Leases

The County acquires road machinery and equipment through lease-purchase agreements financed by the Oklahoma Department of Transportation and/or the equipment vendors or their assignees pursuant to the provisions of 69 O.S. § 636.1 through § 636.7. Lease agreements entered into with the Oklahoma Department of Transportation (ODOT) are interest free. However, starting in January 1997, ODOT began charging a one-time fee of 3 percent on all subsequent pieces of machinery acquired.

F. Fuel Tax

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the county highway fund.

4. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; although, the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in management's opinion, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

5. Sales Tax

On June 12, 2001, Roger Mills County voters approved a 1.50% sales tax effective December 1, 2001, through November 30, 2007. Roger Mills County Hospital Authority (d.b.a. Rogers Mills Memorial Hospital) receives 60% of the 1.5% sales tax. The remaining 40% is divided as follows: OSU Extension 3%, Rural Fire Departments 8.33%, Senior Citizens 2.951%, Civil Defense .9835%, Free Fair 2.00%, County General Fund 21.9855%, and Economic Development .75%. Beginning March 2003, the Roger Mills County Commissioners approved to change the remaining 40% to be divided as follows: OSU Extension 1.50%, Rural Fire Departments 8.33%, Senior Citizens 3.25%, Civil Defense .75%, Free Fair 1.50%, County General Fund 23.92%, and Economic Development .75%. For the fiscal year ending June 30, 2004, \$984,385 was apportioned to the Hospital Authority and the remaining amount apportioned was \$656,257.

**Internal Control and Compliance Section**

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

TO THE OFFICERS OF  
ROGER MILLS COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Roger Mills County, Oklahoma, as of and for the year ended June 30, 2004, and have issued our report thereon dated April 4, 2005. Our report contains an explanatory paragraph discussing that the financial statements are not a complete presentation, and describes certain responsibilities of the State Auditor and Inspector's Office other than audit responsibilities. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Roger Mills County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2000-2.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider item 2000-2 to be a material weakness. We also noted an additional matter involving the internal control over financial reporting, which we have reported to management of Roger Mills County and is included in Section 2 of the schedule of findings, contained within this report.

## Compliance and Other Matters

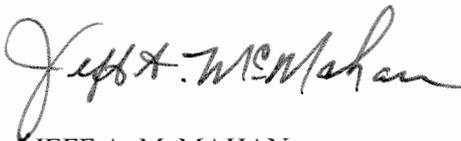
As part of obtaining reasonable assurance about whether Roger Mills County's special-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

This report is intended solely for the information and use of the management of the County and is not intended to be and should not be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

April 4, 2005

**SECTION 1 - Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

**Finding 2002-2 - Segregation of Duties (Repeat Finding)**

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting for funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, and depositing cash and checks should be segregated.

Condition: One deputy in each of the County Clerk's, County Sheriff's, County Assessor's and County Treasurer's office performs all the duties of balancing and posting receipts.

Cause: This lack of segregation of duties is caused by the limited number of employees.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: We recommend management be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of office operations and periodic review of those operations.

Management Response: We concur with the auditor's comments and will conduct periodic reviews of office operations.

**SECTION 2 - Other Findings - This section contains findings not required to be reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*, but which we believed were significant enough to bring to the County's attention. We recommend that the County consider these matters and take appropriate corrective action.**

**Finding 2003-3 - Time Accounting-Standardized and Signed Time Sheets (Repeat Finding)**

Criteria: Effective accounting practices and procedures include the submission of employee timesheets each pay period, that at a minimum include the day and date of each day worked, the hours worked each day and the leave used each day. Additionally, effective accounting procedures require the employee to sign the timesheet acknowledging the validity and the supervisor/county official sign the timesheet approving the hours worked and leave time used.

**ROGER MILLS COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS  
JUNE 30, 2004**

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Condition: Interviews with County officials indicated there are a variety of time records being kept by the various County offices. The Treasurer and Assessor keep timesheets; the County Clerk uses a time clock system; the Sheriff keeps timesheet records on part time employees only, but no time records for salaried employees; the three highway districts use a combination of time clock cards and timesheets; the Court Clerk, Election Board and miscellaneous other employees use a variety of timesheet or calendar forms.

Additionally, interviews with County officials indicated there are a variety of records being kept on employees accumulated leave balances. Some are recording leave accrued and used on the timesheet records. Some are using a separate ledger sheet to track leave usage and year-end balances. One office is using only a wall mounted annual planner to record leave used and/or scheduled by employees.

Recommendation: We recommend all County employees be required to complete standardized timesheets, which reflect actual hours worked, annual leave, sick leave and overtime used. Additionally, we recommend that these timesheets be signed by the employee and the County official approving the time reported.

Management Response: The County is working to implement a standardized approved timesheet to reflect time worked and leave taken.

**Statistical Section  
(Unaudited)**

**ROGER MILLS COUNTY, OKLAHOMA  
TOP TEN TAXPAYERS  
FOR THE YEAR ENDED JUNE 30, 2004  
(UNAUDITED)**

<u>TAXPAYER</u>	<u>JANUARY 1, 2003 NET ASSESSED VALUATION</u>	<u>% OF TOTAL NET VALUATION</u>
Enogex Gas Gathering LLC	\$ 7,950,865	13.85%
Oneok Gas Processing LLC	6,402,730	11.15%
Northern Natural Gas Company	2,963,024	5.16%
Nabors Drilling USA Inc.	2,401,470	4.18%
American Central Western Co.	2,043,760	3.56%
Dobson Telephone Co. Inc.	1,901,363	3.31%
Oklahoma RSA 5&7	1,722,278	3.00%
Enbridge Pipelines	1,231,480	2.15%
Transwestern Pipeline Co.	1,196,742	2.09%
Duke Energy Field Services	956,950	1.67%
Total	<u>\$ 28,770,662</u>	<u>50.12%</u>

Source: (Provided by Oklahoma Tax Commission - Ad Valorem Division)

**ROGER MILLS COUNTY, OKLAHOMA  
COMPUTATION OF LEGAL DEBT MARGIN  
FOR THE YEAR ENDED JUNE 30, 2004  
(UNAUDITED)**

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Total net assessed value as of January 1, 2003		<u>\$ 57,405,849</u>
Debt limit - 5% of total assessed value		\$ 2,870,292
Total bonds outstanding	-	
Total judgments outstanding	-	
Less cash in sinking fund	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 2,870,292</u>

**ROGER MILLS COUNTY, OKLAHOMA  
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED  
VALUE AND NET BONDED DEBT PER CAPITA  
FOR THE YEAR ENDED JUNE 30, 2004  
(UNAUDITED)**

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	2004
Estimated population	3,436
Net assessed value as of January 1, 2003	\$ 57,405,849
Gross bonded debt	-
Less available sinking fund cash balance	-
Net bonded debt	\$ -
Ratio of net bonded debt to assessed value	0.00%
Net bonded debt per capita	\$ -

**ROGER MILLS COUNTY, OKLAHOMA  
ASSESSED VALUE OF PROPERTY  
FOR THE YEAR ENDED JUNE 30, 2004  
(UNAUDITED)**

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<u>Valuation Date</u>	<u>Personal</u>	<u>Public Service</u>	<u>Real Estate</u>	<u>Homestead Exemption</u>	<u>Net Value</u>	<u>Estimated Fair Market Value</u>
1/1/2003	\$30,714,555	\$12,246,784	\$15,380,950	\$936,440	\$57,405,849	\$8,329,851