

STATE OF OKLAHOMA  
COUNTY OF ROGERS  
FILED

2023 SEP 25 AM 9:51

COUNTY CLERK

BY: MC

# STATE AUDITOR / INSPECTOR

**FILED**

**OCT 23 2023**

**STATE AUDITOR & INSPECTOR**

COUNTY FAIR BOARD  
2023-2024  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2022-2023

BOARD OF COUNTY COMMISSIONERS OF  
THE COUNTY OF ROGERS  
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 2023-2024 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2022-2023

PREPARED BY TURNER & ASSOCIATES, PLC  
SUBMITTED TO THE ROGERS COUNTY  
EXCISE BOARD THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2023

COUNTY FAIR BOARD

Chairman	<u><i>Tom Blake</i></u>	Member	<u><i>Clark Stout</i></u>
Member	<u><i>Susan Goble</i></u>	Member	<u><i>Kari Jenkins</i></u>
Member	<u><i>Jim Bob Lynch</i></u>	Member	<u><i>Duane Stout</i></u>
Clerk	<u><i>Tony Colan</i></u>		

ROGERS COUNTY FAIR BOARD  
2023-2024  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2022-2023

ROGERS COUNTY, FAIR BOARD  
STATE OF OKLAHOMA, COUNTY OF ROGERS, ss:

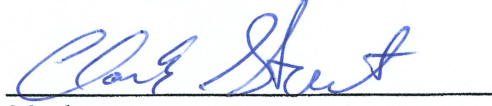
To the County Excise Board of said County and State, Greeting:-

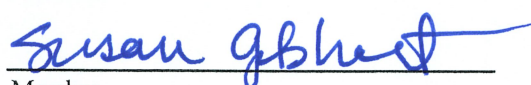
Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the County of Rogers, State of Oklahoma, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2023 and ending June 30, 2024. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

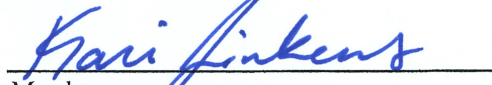
1. We, the members of the County Fair Board of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said County Fair Board for the fiscal year ending June 30, 2023, that said statements comprise a "full and accurate 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, 2023 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, 2023 and ending June 30, 2024 as shown under "Schedule 8" were prepared and filed with the County Fair Board as of the first Monday in July 2023, 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, 2023.

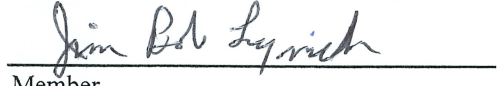
Dated at the office of the County Clerk, at Rogers, Oklahoma, this \_\_\_\_ day of \_\_\_\_\_, 2023.

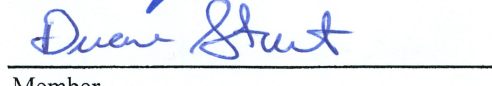
  
Chairman

  
Member

  
Member

  
Member

  
Member

  
Member

  
Clerk

Filed this \_\_\_\_ day of \_\_\_\_\_, 2023 Secretary and Clerk of Excise Board, Rogers County, Oklahoma.

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, ROGERS COUNTY FAIR BOARD

Personally appeared before me, the undersigned Notary Public, \_\_\_\_\_ Fair Board 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, 2023, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2023 and ending June 30, 2024 published in one issue of the Claremore Progress 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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

Schedule 1, Current Balance Sheet - June 30, 2023		Amount
<b>ASSETS:</b>		
Cash Balance June 30, 2023		\$ 368,857.40
Investments		\$ -
<b>TOTAL ASSETS</b>		<b>\$ 368,857.40</b>
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding		\$ 4,000.00
Reserve for Interest on Warrants		\$ -
Reserves From Schedule 8		\$ 2,535.00
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 6,535.00</b>
<b>CASH FUND BALANCE JUNE 30, 2023</b>		<b>\$ 362,322.40</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$ 368,857.40</b>

Schedule 2, Revenue and Requirements - 2023-2024		
	Detail	Total
<b>REVENUE:</b>		
Cash Balance June 30, 2022	\$ 330,008.22	
Cash Fund Balance Transferred From Prior Years	\$ 7,273.16	
Current Ad Valorem Tax Apportioned	\$ 250,093.02	
Miscellaneous Revenue Apportioned	\$ 5,030.17	
<b>TOTAL REVENUE</b>		<b>\$ 592,404.57</b>
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued	\$ 227,547.17	
Reserves From Schedule 8	\$ 2,535.00	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 230,082.17</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2023</b>		<b>\$ 362,322.40</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 592,404.57</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2023		Amount
<b>ADDITIONS:</b>		
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 5,030.17
Warrants Estopped, Cancelled or Converted		\$ 2,627.64
Fiscal Year 2022-2023 Lapsed Appropriations		\$ 289,802.83
Fiscal Year 2021-2022 Lapsed Appropriations		\$ 2,350.00
Ad Valorem Tax Collections in Excess of Estimate		\$ 7,105.47
Prior Years Ad Valorem Tax		\$ 4,923.16
<b>TOTAL ADDITIONS</b>		<b>\$ 311,839.27</b>
<b>DEDUCTIONS:</b>		
Supplemental Appropriations		\$ (53,110.76)
Current Tax in Process of Collection		\$ -
<b>TOTAL DEDUCTIONS</b>		<b>\$ (53,110.76)</b>
Cash Fund Balance as per Balance Sheet 6-30-2023		\$ 362,322.40
Composition of Cash Fund Balance:		
Cash		\$ 362,322.40
Cash Fund Balance as per Balance Sheet 6-30-2023		\$ 362,322.40





FAIR BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

2022-2023 ACCOUNT	BASIS AND LIMIT OF ENSUING ESTIMATE	2023-2024 ACCOUNT		
OVER (UNDER)		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 52.70		\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 52.70		\$ -	\$ -	\$ -
\$ 95.63	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 101.84	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
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\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 4,780.00	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 4,977.47		\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 5,030.17		\$ -	\$ -	\$ -







CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2023-2024

STATE OF OKLAHOMA, COUNTY OF ROGERS

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 Commissioners, and those directly under, or in contractual relationship with, the Board of County Commissioners; 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 County Fair Board of 2022 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 5% for delinquent taxes.

ROGERS COUNTY, 66  
STATISTICAL DATA  
FISCAL YEAR 2022-2023

Total Valuation

Total Gross Valuation Real Property	\$	881,583,746.00
Homestead Exemption		(19,777,547.00)
Other Exemptions		<u>(18,847,023.00)</u>
Total Real Property	\$	842,959,176.00
Total Personal Property	\$	204,268,537.00
Total Public Service Property	\$	<u>127,528,503.00</u>
Total Valuation of Property	\$	<u><u>1,174,756,216.00</u></u>

FAIR BOARD PUBLICATION SHEET - ROGERS COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024, OF THE GOVERNING BOARD OF  
 THE FAIR FOR ROGERS COUNTY, OKLAHOMA


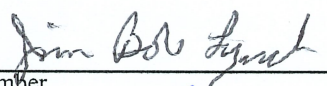
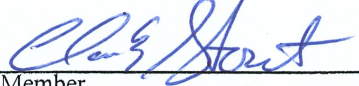
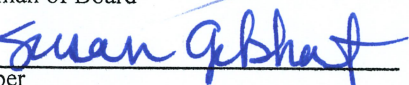
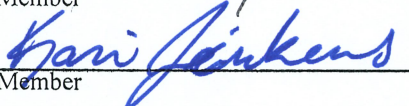
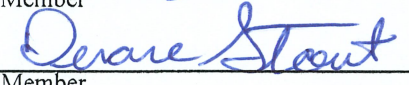
EXHIBIT "Z"

	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 4-1-2024	\$ -
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 ROGERS, ss:

We, the undersigned Fair Board of Rogers County Oklahoma, do hereby certify that at a meeting of the Fair Board of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O. S. Section 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, 2023, and ending June 30, 2024, as shown are reasonably necessary for the proper conduct of the affairs of the said Fair Board, 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, 2023.

\_\_\_\_\_  
 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.