

SA&I

COUNTY FAIR BOARD  
2015-2016  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2014-2015

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 2015-2016 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2014-2015

PREPARED BY Turner & Associates, PLC  
SUBMITTED TO THE ROGERS COUNTY

EXCISE BOARD THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2015

COUNTY FAIR BOARD

Chairman [Signature] Member [Signature]

Member [Signature] Member [Signature]

Member \_\_\_\_\_ Member \_\_\_\_\_

Clerk [Signature]



ROGERS COUNTY FAIR BOARD  
 2015-2016  
 ESTIMATE OF NEEDS  
 AND FINANCIAL STATEMENT OF THE  
 FISCAL YEAR 2014-2015

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Certificate of Excise Board .....	Exhibit "Y" - Page 1
<b>Exhibits:</b>	<b>Filed</b>
Exhibit "A" Fair Board Fund .....	Yes
Exhibit "G" Sinking Fund .....	No
Exhibit "J" Capital Project Funds .....	No
Exhibit "Y" Certificate of Excise Board Estimate of Needs .....	Yes
Exhibit "Z" Publication Sheet (When Not Filed With County Budget) .....	Yes

ROGERS COUNTY FAIR BOARD  
2015-2016  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2014-2015

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

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

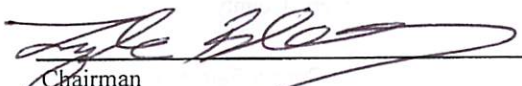
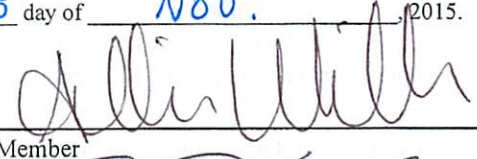
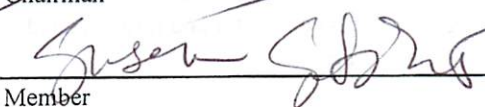

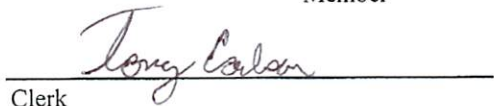
Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the County of Rogers, State of Oklahoma, for the fiscal year beginning July 1, 2014 and ending June 30, 2015, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2015 and ending June 30, 2016. 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, 2015, 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, 2015 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, 2015 and ending June 30, 2016 as shown under "Schedule 8" were prepared and filed with the County Fair Board as of the first Monday in July 2015, 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, 2015.

Dated at the office of the <sup>Fair Bd</sup> County Clerk, at Rogers, Oklahoma, this 5 day of NOV., 2015.

 Chairman	 Member
 Member	 Member
_____ Member	_____ Member
 Clerk	

Filed this \_\_\_\_ day of \_\_\_\_\_, 2015 Secretary and Clerk of Excise Board, Rogers County, Oklahoma.

## Independent Accountant's Compilation Report

Honorable County Fair Board  
Rogers County

I(We) have compiled the 2014-2015 financial statements and 2015-2016 Estimate of Needs (S.A.&I. Form 268DR98) and 2015-2016 Publication Sheet (S.A.&I. Form 268DR98, Exhibit "Z") included in the accompanying prescribed forms. I(We) have not audited or reviewed the financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 2 OS § 15-72 as defined by rules promulgated by 2 OS § 15-58 and 68 OS 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 2 OS § 15-72 as defined by rules promulgated by 2 OS § 15-58 and 68 OS 3009-3011 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimate of needs and publication sheet.

My(Our) 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 manage in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs and publication sheet included in the accompanying prescribed forms are presented in accordance with the requirements of the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 2 OS § 15-72 as defined by rules promulgated by 2 OS § 15-58 and 68 OS 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the Fair Board of Rogers, County.

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

*TURNER & ASSOCIATES, PLLC*

Thursday, November 19, 2015

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF ROGERS

Personally appeared before me, the undersigned Notary Public, \_\_\_\_\_ 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, 2015, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2015 and ending June 30, 2016 published in one issue of the 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.

Tony Carlson  
County Clerk

Subscribed and sworn to before me this 24<sup>th</sup> day of November, 2015.

Christine R. Day  
Notary Public

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



**PROOF OF PUBLICATION**

I, JOHN DILMORE of lawful age, being duly sworn, upon oath deposes and says that he is the (editor-publisher) of the Claremore Progress, a daily newspaper printed in the City of Claremore, Rogers County, Oklahoma and of a bona fide general circulation therein, printed in the English language, and that the notice of publication, a copy of which is hereto attached, was published in said newspaper for One consecutive weeks, the first publication being on the 27 day of Nov, 2015, and the last day of publication being on the 27 day of Nov, 2015, and that said newspaper has been continuously and uninterruptedly published in said county during the period of One Hundred and Four (104) weeks, consecutively, prior to the first publication of said notice or advertisement, as required by House Bill 99, (an Act amending Section 54, Oklahoma Statutes 1931) passed by the Fifteenth Legislature and effective July 23, 1935, and thereafter. (The advertisement above referred to is a true and printed copy. Said notice was published in the regular edition of said newspaper and not in a supplement thereof).

Affiant further states that said newspaper meets all the requirements of the laws of the State of Oklahoma with reference to legal publications.

Subscribed and sworn to before me by

John Dilmore

(editor-publisher) of the CLAREMORE PROGRESS,

this 27 day of November, 2015.

Mary J. Miller  
Notary Public

My Commission expires:  
March 2, 2018  
Commission  
#02002897

Publisher's Fee \$ 292.50



FAIR BOARD PUBLICATION SHEET - ROGERS COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND ESTIMATE OF NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2016, OF THE GOVERNING BOARD OF THE FAIR FOR ROGERS COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2015	FAIR BOARD FUND		
	Detail		
<b>ASSETS:</b>			
Cash Balance June 30, 2015	\$	106,171.38	
Investments	\$	-	
<b>TOTAL ASSETS</b>	\$	106,171.38	
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding	\$	72,519.49	
Reserve for Interest on Warrants	\$	-	
Reserves From Schedule 8	\$	25,665.72	
<b>TOTAL LIABILITIES AND RESERVES</b>	\$	98,185.21	
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2015</b>	\$	7,986.17	

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015

GENERAL FUND	GENERAL FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 189,474.71	1. Cash Balance on Hand June 30, 2015	\$ -
Reserve for Int. on Warrants & Revaluation	\$ 1,027.21	2. Legal Investments Properly Maturing	\$ -
Total Required	\$ 190,501.92	3. Judgements Paid to Recover by Tax Levy	\$ -
<b>FINANCED</b>			
Cash Fund Balance	\$ 7,986.17	4. Total Liquid Assets	\$ -
Estimated Miscellaneous Revenue	\$ -	Deduct Matured Indebtedness:	
Total Deductions	\$ 7,986.17	5. a. Past-Due Coupons	\$ -
Balance to Raise from Ad Valorem Tax	\$ 182,515.75	5. b. Interest Accrued Thereon	\$ -
<b>ESTIMATED MISCELLANEOUS REVENUE:</b>			
1000 Charges for Services	\$ -	7. c. Past-Due Bonds	\$ -
2000 Local Sources of Revenue	\$ -	8. d. Interest Thereon After Last Coupon	\$ -
3000 State Sources of Revenue	\$ -	9. e. Fiscal Agency Commissions on Above	\$ -
4000 Federal Sources of Revenue	\$ -	10. f. Judgements and Int. Levied for/Unpaid	\$ -
5000 Miscellaneous Revenue	\$ -	11. Total Items a. Through f.	\$ -
6111 Contributions from Other Funds	\$ -	12. Balance of Assets Subject to Accruals	\$ -
Total Estimated Revenue	\$ -	Deduct Accrual Reserve If Assets Sufficient:	
		13. g. Earned Unmatured Interest	\$ -
		14. h. Accrual on Final Coupons	\$ -
		15. i. Accrued on Unmatured Bonds	\$ -
		16. Total Items g. Through i.	\$ -
		17. Excess of Assets Over Accrual Reserves **	\$ -
		<b>SINKING FUND REQUIREMENTS FOR 2015-2016</b>	
		1. Interest Earnings on Bonds	\$ -
		2. Accrual on Unmatured Bonds	\$ -
		3. Annual Accrual on "Prepaid" Judgements	\$ -
		4. Annual Accrual on "Unpaid" Judgements	\$ -
		5. Interest on Unpaid Judgements	\$ -
		6. Annual Accrual From Exhibit KK	\$ -
		Total Sinking Fund Requirements	
		Deduct:	
		1. Exces of Assets Over Liabilities	\$ -
		2. Surplus Building Fund Cash	\$ -
		Balance to Raise By Tax Levy	\$ -

S.A.&I. Form 268DR98 Entity: Rogers County Fair Board, 66

Thursday, November 19, 2015

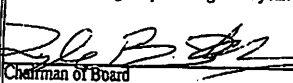
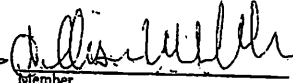

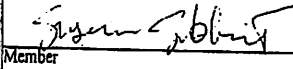
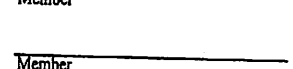

EXHIBIT "Z"

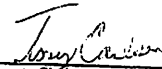
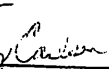
	SINKING FUND
** If line 12 is less than line 16 after omitting "n" deduct the following each in turn from line 4, "Total Liquid Assets".	
13d. j. Unmatured Coupons Due 4-1-2016	\$ -
14d. k. Unmatured Bonds So Due	\$ -
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ -
16d. Deficit as Shown on Sinking 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

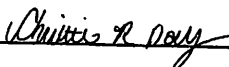
STATE OF OKLAHOMA, COUNTY OF ROGERS, ss:

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 forgoing estimate for current expenses for the fiscal year beginning July 1, 2015, and ending June 30, 2016, 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  
 Secretary

Subscribed and sworn to before me this 20 day of June, 2015.  
 6th November





Schedule 1, Current Balance Sheet - June 30, 2015		Amount
<b>ASSETS:</b>		
Cash Balance June 30, 2015	\$	106,171.38
Investments	\$	-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>106,171.38</b>
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding	\$	72,519.49
Reserve for Interest on Warrants	\$	-
Reserves From Schedule 8	\$	25,665.72
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$</b>	<b>98,185.21</b>
<b>CASH FUND BALANCE JUNE 30, 2015</b>	<b>\$</b>	<b>7,986.17</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	<b>\$</b>	<b>106,171.38</b>

Schedule 2, Revenue and Requirements - 2015-2016		
	Detail	Total
<b>REVENUE:</b>		
Cash Balance June 30, 2014	\$ 23,378.24	
Cash Fund Balance Transferred From Prior Years	\$ 3,733.48	
Current Ad Valorem Tax Apportioned	\$ 171,498.70	
Miscellaneous Revenue Apportioned	\$ 4,450.30	
<b>TOTAL REVENUE</b>		<b>\$ 203,060.72</b>
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued	\$ 169,408.83	
Reserves From Schedule 8	\$ 25,665.72	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 195,074.55</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2015</b>		<b>\$ 7,986.17</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 203,060.72</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2015		Amount
<b>ADDITIONS:</b>		
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$	4,450.30
Warrants Estopped, Cancelled or Converted	\$	-
Fiscal Year 2014-2015 Lapsed Appropriations	\$	469.48
Fiscal Year 2013-2014 Lapsed Appropriations	\$	189.15
Ad Valorem Tax Collections in Excess of Estimate	\$	-
Prior Years Ad Valorem Tax	\$	3,544.33
<b>TOTAL ADDITIONS</b>	<b>\$</b>	<b>8,653.26</b>
<b>DEDUCTIONS:</b>		
Supplemental Appropriations	\$	-
Current Tax in Process of Collection	\$	667.09
<b>TOTAL DEDUCTIONS</b>	<b>\$</b>	<b>667.09</b>
Cash Fund Balance as per Balance Sheet 6-30-2015	\$	7,986.17
<b>Composition of Cash Fund Balance:</b>		
Cash	\$	7,986.17
Cash Fund Balance as per Balance Sheet 6-30-2015	\$	7,986.17



EXHIBIT "A"

2a

Schedule 4, Miscellaneous Revenue		
SOURCE	2014-2015 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
<b>1000 CHARGES FOR SERVICES</b>		
1111 Entry Fees	\$ -	\$ -
1112 Other Fees	\$ -	\$ -
1113 Service Fees	\$ -	\$ -
1114 Other -	\$ -	\$ -
1115 Other -	\$ -	\$ -
1116 Other -	\$ -	\$ -
1117 Other -	\$ -	\$ -
1118 Other-	\$ -	\$ -
1119 Other-	\$ -	\$ -
1120 Other-	\$ -	\$ -
Total Charges For Services	\$ -	\$ -
<b>INTERGOVERNMENTAL REVENUES</b>		
<b>2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:</b>		
2111 Local Contributions	\$ -	\$ -
2112 Local Government Reimbursements	\$ -	\$ -
2113 Local Payments in Lieu of Tax Revenue	\$ -	\$ 16.18
2114 Other -	\$ -	\$ -
2115 Other -	\$ -	\$ -
2116 Other -	\$ -	\$ -
2117 Other -	\$ -	\$ -
2118 Other -	\$ -	\$ -
2119 Other -	\$ -	\$ -
2120 Other -	\$ -	\$ -
2121 Other -	\$ -	\$ -
2122 Other -	\$ -	\$ -
2123 Other -	\$ -	\$ -
2124 Other -	\$ -	\$ -
Total - Local Sources	\$ -	\$ 16.18
<b>3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:</b>		
3111 County Sales Tax - OTC	\$ -	\$ -
3112 Other - OTC	\$ -	\$ -
3113 Other - OTC	\$ -	\$ -
3114 Other - OTC	\$ -	\$ -
3115 Other - OTC	\$ -	\$ -
3116 Other - OTC	\$ -	\$ -
3117 Other - OTC	\$ -	\$ -
3118 Other - OTC	\$ -	\$ -
3119 Other - OTC - Manufacturers Exemption 2012	\$ -	\$ 2,022.32
Sub-Total - OTC	\$ -	\$ 2,022.32
3211 State Grants	\$ -	\$ -
3212 State Payments in Lieu of Tax Revenue	\$ -	\$ -
3213 Homestead Exemption Reimbursement	\$ -	\$ -
3214 Additional Homestead Exemption Reimbursement	\$ -	\$ -
3215 Other - State Land Reimbursement	\$ -	\$ -
3216 Other -	\$ -	\$ -
3217 Other -	\$ -	\$ -
3218 Other - Farm Implement Tax Stamps	\$ -	\$ 0.96
3219 Other -	\$ -	\$ -

Continued on page 2b

Thursday, November 19, 2015



FAIR BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015  
ESTIMATE OF NEEDS FOR 2015-2016

EXHIBIT "A"

2b

Schedule 4, Miscellaneous Revenue		
SOURCE	2014-2015 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
Continued from page 2a		
3220 Other -	\$ -	\$ -
3221 Other -	\$ -	\$ -
3222 Other -	\$ -	\$ -
3223 Other -	\$ -	\$ -
3224 Other -	\$ -	\$ -
3225 Other -	\$ -	\$ -
3226 Other -	\$ -	\$ -
3227 Other -	\$ -	\$ -
3228 Other -	\$ -	\$ -
Total State Sources	\$ -	\$ 2,023.28
<b>4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:</b>		
4111 Federal Grants	\$ -	\$ -
4112 Reimbursement - Federal	\$ -	\$ -
4113 Federal Payments in Lieu of Tax Revenues	\$ -	\$ -
4114 Other -	\$ -	\$ -
4115 Other -	\$ -	\$ -
4116 Other -	\$ -	\$ -
4117 Other -	\$ -	\$ -
4118 Other -	\$ -	\$ -
4119 Other -	\$ -	\$ -
Total Federal Sources	\$ -	\$ -
Grand Total Intergovernmental Revenues	\$ -	\$ 2,039.46
<b>5000 MISCELLANEOUS REVENUE:</b>		
5111 Interest on Investments	\$ -	\$ 2.84
5112 Rental or Lease of Property	\$ -	\$ -
5113 Sale of Property	\$ -	\$ -
5114 Space Rental	\$ -	\$ -
5115 Insurance Recoveries	\$ -	\$ -
5116 Insurance Reimbursement	\$ -	\$ -
5117 Return Check Charges	\$ -	\$ -
5118 Utility Reimbursements	\$ -	\$ -
5119 Vending Machine Commissions	\$ -	\$ -
5120 Concessions	\$ -	\$ -
5121 Donations	\$ -	\$ -
5122 Other -	\$ -	\$ -
5123 Other -	\$ -	\$ -
5124 Other -	\$ -	\$ -
5125 Other -	\$ -	\$ -
5126 Other -	\$ -	\$ -
5127 Other -	\$ -	\$ -
5128 Other -	\$ -	\$ -
5129 Other - Refunds & Reimbursements	\$ -	\$ 2,408.00
5130 Other -	\$ -	\$ -
5131 Other -	\$ -	\$ -
Total Miscellaneous Revenue	\$ -	\$ 2,410.84
<b>6000 NON-REVENUE RECEIPTS:</b>		
6111 Contributions from Other Funds	\$ -	\$ -
Grand Total Fair Board Fund	\$ -	\$ 4,450.30

FAIR BOARD FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015  
ESTIMATE OF NEEDS FOR 2015-2016

2014-2015 ACCOUNT	BASIS AND LIMIT OF ENSUING ESTIMATE	2015-2016 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%	\$ -	\$ -	\$ -
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\$ 2,023.28		\$ -	\$ -	\$ -
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\$ 2,039.46		\$ -	\$ -	\$ -
\$ 2.84	0.00%	\$ -	\$ -	\$ -
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\$ 2,408.00	0.00%	\$ -	\$ -	\$ -
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\$ 2,410.84		\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 4,450.30		\$ -	\$ -	\$ -

EXHIBIT "A"

Schedule 5, Expenditures Fair Board Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2014-2015
Cash Balance Reported to Excise Board 6-30-2014	\$ -
Cash Fund Balance Transferred Out	\$ -
Cash Fund Balance Transferred In	\$ 23,378.24
Adjusted Cash Balance	\$ 23,378.24
Ad Valorem Tax Apportioned To Year In Caption	\$ 171,498.70
Miscellaneous Revenue (Schedule 4)	\$ 4,450.30
Cash Fund Balance Forward From Preceding Year	\$ 3,733.48
Prior Expenditures Recovered	\$ -
<b>TOTAL RECEIPTS</b>	<b>\$ 179,682.48</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 203,060.72</b>
Warrants of Year in Caption	\$ 96,889.34
Interest Paid Thereon	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 96,889.34</b>
<b>CASH BALANCE JUNE 30, 2015</b>	<b>\$ 106,171.38</b>
Reserve for Warrants Outstanding	\$ 72,519.49
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 25,665.72
<b>TOTAL LIABILITES AND RESERVE</b>	<b>\$ 98,185.21</b>
DEFICIT: (Red Figure)	\$ -
<b>CASH BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 7,986.17</b>

Schedule 6, Fair Board Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-2014 of Year in Caption	\$ 8,737.06
Warrants Registered During Year	\$ 211,578.19
<b>TOTAL</b>	<b>\$ 220,315.25</b>
Warrants Paid During Year	\$ 147,795.76
Warrants Converted to Bonds or Judgements	\$ -
Warrants Cancelled	\$ -
Warrants Estopped by Statute	\$ -
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 147,795.76</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2015</b>	<b>\$ 72,519.49</b>

Schedule 7, 2014 Ad Valorem Tax Account			
2014 Net Valuation Certified To County Excise Board	785,974,277.00	0.230 Mills	Amount
Total Proceeds of Levy as Certified			\$ 180,774.08
Additions:			\$ -
Deductions:			\$ -
Gross Balance Tax			\$ 180,774.08
Less Reserve for Delinquent Tax			\$ 8,608.29
Reserve for Protest Pending			\$ -
Balance Available Tax			\$ 172,165.79
Deduct 2014 Tax Apportioned			\$ 171,498.70
Net Balance 2014 Tax in Process of Collection or			\$ 667.09
Excess Collections			\$ -



Schedule 8(k), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2014			ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE	
	6-30-2014	SINCE ISSUED	LAPSED APPROPRIATIONS	
<b>92 FAIR BOARD BUDGET ACCOUNT:</b>				
92a Personal Services	\$ -	\$ -	\$ -	\$ -
92b Part Time Help	\$ -	\$ -	\$ -	\$ -
92c Travel	\$ -	\$ -	\$ -	\$ 1,000.00
92d Maintenance and Operation	\$ 28,217.78	\$ 28,028.63	\$ 189.15	\$ 145,544.03
92e Capital Outlay	\$ 5,490.73	\$ 5,490.73	\$ -	\$ 1,000.00
92f Intergovernmental	\$ -	\$ -	\$ -	\$ -
92g Other -	\$ -	\$ -	\$ -	\$ -
92h Other - Premiums & Awards	\$ 8,650.00	\$ 8,650.00	\$ -	\$ 48,000.00
92j Other -	\$ -	\$ -	\$ -	\$ -
<b>92 Total</b>	<b>\$ 42,358.51</b>	<b>\$ 42,169.36</b>	<b>\$ 189.15</b>	<b>\$ 195,544.03</b>
<b>93</b>				
93a Personal Services	\$ -	\$ -	\$ -	\$ -
93b Part Time Help	\$ -	\$ -	\$ -	\$ -
93c Travel	\$ -	\$ -	\$ -	\$ -
93d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
93e Capital Outlay	\$ -	\$ -	\$ -	\$ -
93f Intergovernmental	\$ -	\$ -	\$ -	\$ -
93g Other -	\$ -	\$ -	\$ -	\$ -
93h Other -	\$ -	\$ -	\$ -	\$ -
<b>93 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>94</b>				
94a Personal Services	\$ -	\$ -	\$ -	\$ -
94b Part Time Help	\$ -	\$ -	\$ -	\$ -
94c Travel	\$ -	\$ -	\$ -	\$ -
94d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
94e Capital Outlay	\$ -	\$ -	\$ -	\$ -
94f Intergovernmental	\$ -	\$ -	\$ -	\$ -
94g Other -	\$ -	\$ -	\$ -	\$ -
94h Other -	\$ -	\$ -	\$ -	\$ -
<b>94 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>98 OTHER USE:</b>				
98a Other Deductions	\$ -	\$ -	\$ -	\$ -
<b>98 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FAIR BOARD FUND ACCOUNT</b>	<b>\$ 42,358.51</b>	<b>\$ 42,169.36</b>	<b>\$ 189.15</b>	<b>\$ 195,544.03</b>
<b>SUBJECT TO WARRANT ISSUE:</b>				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL FAIR BOARD FUND</b>	<b>\$ 42,358.51</b>	<b>\$ 42,169.36</b>	<b>\$ 189.15</b>	<b>\$ 195,544.03</b>

ESTIMATE OF NEEDS FOR THE FISCAL YEAR	
<b>PURPOSE:</b>	
Current Expense	
Pro rata share of County Assessor's Budget as determined by County Excise Board (This amount is included in the appropriated account "17 Revaluation of Real Property".)	
<b>GRAND TOTAL - Fair Board Fund</b>	





CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2015-2016

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 2014 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 \_\_\_\_%



ROGERS COUNTY, 66  
STATISTICAL DATA  
FISCAL YEAR 2014-2015

Total Valuation

Total Gross Valuation Real Property	\$	568,250,593.00
Total Homestead Exemption	\$	<u>27,340,166.00</u>
Total Real Property	\$	540,910,427.00
Total Personal Property	\$	185,221,996.00
Total Public Service Property	\$	<u>104,046,242.00</u>
Total Valuation of Property	\$	<u><u>830,178,665.00</u></u>

FAIR BOARD PUBLICATION SHEET - ROGERS COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016, OF THE GOVERNING BOARD OF  
 THE FAIR FOR ROGERS COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2015	FAIR BOARD FUND			
	Detail			
<b>ASSETS:</b>				
Cash Balance June 30, 2015	\$ 106,171.38			
Investments	\$ -			
<b>TOTAL ASSETS</b>	<b>\$ 106,171.38</b>			
<b>LIABILITIES AND RESERVES:</b>				
Warrants Outstanding	\$ 72,519.49			
Reserve for Interest on Warrants	\$ -			
Reserves From Schedule 8	\$ 25,665.72			
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$ 98,185.21</b>			
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2015</b>	<b>\$ 7,986.17</b>			

**ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015**

GENERAL FUND	GENERAL FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 189,474.71	1. Cash Balance on Hand June 30, 2015	\$ -
Reserve for Int. on Warrants & Revaluation	\$ 1,027.21	2. Legal Investments Properly Maturing	\$ -
Total Required	\$ 190,501.92	3. Judgements Paid to Recover by Tax Levy	\$ -
<b>FINANCED</b>		4. Total Liquid Assets	\$ -
Cash Fund Balance	\$ 7,986.17	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ -	5. a. Past-Due Coupons	\$ -
Total Deductions	\$ 7,986.17	6. b. Interest Accrued Thereon	\$ -
Balance to Raise from Ad Valorem Tax	\$ 182,515.75	7. c. Past-Due Bonds	\$ -
<b>ESTIMATED MISCELLANEOUS REVENUE:</b>		8. d. Interest Thereon After Last Coupon	\$ -
1000 Charges for Services	\$ -	9. e. Fiscal Agency Commissions on Above	\$ -
2000 Local Sources of Revenue	\$ -	10. f. Judgements and Int. Levied for/Unpaid	\$ -
3000 State Sources of Revenue	\$ -	11. Total Items a. Through f.	\$ -
4000 Federal Sources of Revenue	\$ -	12. Balance of Assets Subject to Accruals	\$ -
5000 Miscellaneous Revenue	\$ -	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions from Other Funds	\$ -	13. g. Earned Unmatured Interest	\$ -
Total Estimated Revenue	\$ -	14. h. Accrual on Final Coupons	\$ -
		15. i. Accrued on Unmatured Bonds	\$ -
		16. Total Items g. Through i.	\$ -
		17. Excess of Assets Over Accrual Reserves **	\$ -
		<b>SINKING FUND REQUIREMENTS FOR 2015-2016</b>	
		1. Interest Earnings on Bonds	\$ -
		2. Accrual on Unmatured Bonds	\$ -
		3. Annual Accrual on "Prepaid" Judgements	\$ -
		4. Annual Accrual on "Unpaid" Judgements	\$ -
		5. Interest on Unpaid Judgements	\$ -
		6. Annual Accrual From Exhibit KK	\$ -
		<b>Total Sinking Fund Requirements</b>	<b>\$ -</b>
		Deduct:	
		1. Exces of Assets Over Liabilities	\$ -
		2. Surplus Building Fund Cash	\$ -
		Balance to Raise By Tax Levy	\$ -

FAIR BOARD PUBLICATION SHEET - ROGERS COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016, OF THE GOVERNING BOARD OF  
 THE FAIR FOR ROGERS COUNTY, OKLAHOMA

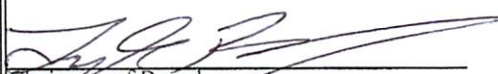
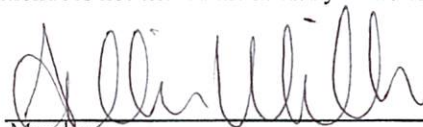
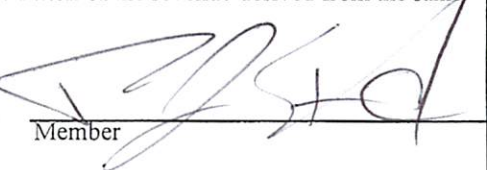
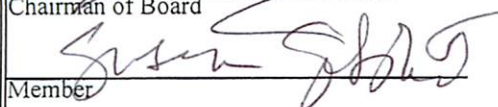
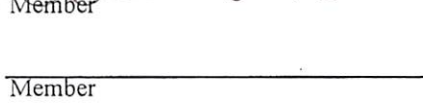

EXHIBIT "Z"


	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 4-1-2016	\$ -
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, 2015, and ending June 30, 2016, 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 28 day of June, 2015.  
5th November

  
 \_\_\_\_\_  
 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.