

TEXAS CO. CLERK  
OCT 2 24 PM 1:38

**FILED**

OCT 17 2024

STATE AUDITOR & INSPECTOR

BOARD OF COUNTY HEALTH  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

BOARD OF COUNTY HEALTH OF  
THE COUNTY OF TEXAS  
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 2024-2025 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2023-2024

PREPARED BY Storm & Hauser, P.C.  
SUBMITTED TO THE TEXAS COUNTY

EXCISE BOARD THIS 15<sup>th</sup> DAY OF October 2024

BOARD OF COUNTY HEALTH

Chairman <u>Freida Burgess</u>	Member _____
Member <u>Gabriel Osborne</u>	Member _____
Member <u>Lee Balfors</u>	Member _____

Clerk Wendy Johnson

BOARD OF COUNTY HEALTH  
OF  
TEXAS COUNTY  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

INDEX

Letters and Certifications:	Page
Letter To Excise Board .....	1
Accountant's Letter .....	2
Affidavit of Publication .....	3
Texas County Health Detail .....	Exhibit E
Certificate of Excise Board .....	Exhibit Y
Certified Valuation .....	
Publication Sheet .....	Exhibit Z

BOARD OF COUNTY HEALTH  
OF  
TEXAS COUNTY  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

TEXAS COUNTY, BOARD OF HEALTH  
STATE OF OKLAHOMA, COUNTY OF TEXAS, ss:

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

Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the Board of Health, County of Texas, State of Oklahoma, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2024 and ending June 30, 2025. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Board of County Health of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said Board of Health for the fiscal year ending June 30, 2024, 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, 2024 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, 2024 and ending June 30, 2025 as shown under "Schedule 8" were prepared and filed with the Board of County Health as of the first Monday in July 2024, 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, 2024.

Dated at the office of the County Clerk, at Guymon, Oklahoma, this 2nd day of October, 2024.

BOARD OF COUNTY HEALTH

Freda Burgess  
Chairman

Member

Gabriel Osborne  
Member

Member

Levi Buford  
Member

Member

Wendy Johnson  
Clerk

Filed this 2nd day of October, 2024 Secretary and Clerk of Excise Board, Texas County, Oklahoma.

## Independent Accountant's Compilation Report

Honorable Board of County Health  
Texas County, Oklahoma

We have compiled the Health Department of Texas County 2023-2024 Financial Statements, 2024-2025 Estimate of Needs (S.A.&I. Form 2631R97) and 2024-2025 Publication Sheet (S.A.&I. Form 2631R97, Exhibit "Z") included in the accompanying prescribed forms. 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 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 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 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 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.

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 management 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 63 OS § 1-218 as defined by rules promulgated by 63 OS § 1-226 and 68 OS 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the Texas County Health Department.

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

*Storn & Hansen, P.C.*



AFFP

Estimate of Needs

## Affidavit of Publication

STATE OF OKLAHOMA }  
COUNTY OF TEXAS }

SS

4x5 Estimate of Needs

Russell Lucero, being duly sworn, says:

That he is Logistic Specialist of the Guymon Daily Herald,  
a daily newspaper of general circulation, printed and  
published in Guymon, Texas County, Oklahoma; that the  
publication, a copy of which is attached hereto, was  
published in the said newspaper on the following dates:

October 05, 2024

That said newspaper was regularly issued and circulated  
on those dates.

SIGNED:

Russell Lucero

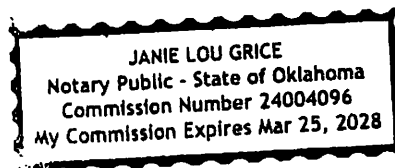
Logistic Specialist

Subscribed to and sworn to me this 5th day of October  
2024.

Janie L. Grice

Janie L. Grice, , Texas County, Oklahoma

My commission expires: March 25, 2028



00000981 00009686

Texas County Health Dpt.  
1410 N. East St.  
Guymon, OK 73942

**BOARD OF HEALTH PUBLICATION SHEET - TEXAS COUNTY, OKLAHOMA**  
**FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2024 AND ESTIMATE OF NEEDS FOR THE**  
**FISCAL YEAR ENDING JUNE 30, 2025, OF THE BOARD OF HEALTH OF TEXAS COUNTY, OKLAHOMA**

Exhibit Z

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2024		HEALTH FUND
<b>ASSETS</b>		<b>DETAIL</b>
Cash Balance June 30, 2021		\$1,190,388.71
<b>TOTAL ASSETS</b>		<b>\$1,190,388.71</b>
<b>LIABILITIES AND RESERVES</b>		
Warrants Outstanding		\$27,781.73
Reserves From Schedule A		\$81,189.82
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$108,971.55</b>
<b>CASH FUND BALANCE (JUNE 30, 2021)</b>		<b>\$1,101,447.30</b>

ESTIMATED NEEDS FOR FISCAL YEAR 2024-25		HEALTH FUND
<b>HEALTH FUND</b>		
Current Expense		\$1,618,498.53
<b>Total Required</b>		<b>\$1,618,498.53</b>
<b>FINANCED:</b>		
Cash Fund Balance		\$1,101,447.30
Estimated Miscellaneous Revenue		\$20,000.00
<b>Total Deductions</b>		<b>\$1,121,447.30</b>
<b>Balance to Raise from Ad Valorem Tax</b>		<b>\$497,051.23</b>
<b>COUNTY HEALTH BUDGET ACCOUNT:</b>		
Personal Services		\$500,000.00
Travel		\$15,000.00
Maintenance and Operation		\$200,000.00
Capital Outlay		\$903,498.53
Other		\$0.00
<b>Total</b>		<b>\$1,618,498.53</b>

**CERTIFICATE - GOVERNING BOARD**

STATE OF OKLAHOMA, COUNTY OF TEXAS, SS:  
 We, the undersigned Board of Health of TEXAS County Oklahoma, do hereby certify that at a meeting of the Board of Health of the said County, begun at the time provided by law for Councils and pursuant to the provisions of §§ 6.5, 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said Board of Health as reflected by the records of the County Clerk and Treasurer, the further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as shown are reasonably necessary for the proper conduct of the affairs of the said Board of Health, that the Estimate Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

*[Signature]*  
 Member

*[Signature]*  
 Member

*[Signature]*  
 Member

*[Signature]*  
 Member

*[Signature]*  
 Member



## AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TEXAS

Personally appeared before me, the undersigned Notary Public, Wendy Johnson  
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, 2024, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2024 and ending June 30, 2025 published in one issue of the Guymon Dailey Herald 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.

Wendy Johnson  
County Clerk

Subscribed and sworn to before me this 15th day of October, 2024.

Peggy J Padilla 8-17-28  
Notary Public My Commission Expires



HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 1, Current Balance Sheet - June 30, 2024	
	Amount
<b>ASSETS:</b>	
Cash Balance June 30, 2024	\$ 1,190,398.71
Investments	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 1,190,398.71</b>
<b>LIABILITIES AND RESERVES:</b>	
Warrants Outstanding	\$ 27,781.73
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 61,169.68
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$ 88,951.41</b>
<b>CASH FUND BALANCE JUNE 30, 2024</b>	<b>\$ 1,101,447.30</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	<b>\$ 1,190,398.71</b>

Schedule 2, Revenue and Requirements for 2023-2024		
	Detail	Total
<b>REVENUE:</b>		
Adjusted Cash Balance June 30, 2023	\$ 823,506.10	
Cash Fund Balance Transferred From Prior Years	\$ 42,874.76	
All Ad Valorem Tax Apportioned	\$ 565,701.45	
Miscellaneous Revenue Apportioned	\$ 163,047.50	
<b>TOTAL REVENUE</b>		<b>\$ 1,595,129.81</b>
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued	\$ 432,512.83	
Reserves From Schedule 8	\$ 61,169.68	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 493,682.51</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET JUNE 30, 2024</b>		<b>\$ 1,101,447.30</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 1,595,129.81</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2024	
	Amount
<b>ADDITIONS:</b>	
Miscellaneous Revenue Collected in Excess with Transfer Adjustments	\$ 149,547.50
Warrants Estopped, Cancelled or Converted	\$ -
Fiscal Year 2023-2024 Lapsed Appropriations	\$ 843,527.29
Fiscal Year 2022-2023 Lapsed Appropriations	\$ 42,874.76
Ad Valorem Tax Collections in Excess of Estimate	\$ 70,356.78
<b>TOTAL ADDITIONS</b>	<b>\$ 1,106,306.33</b>
<b>DEDUCTIONS:</b>	
Supplemental Appropriations	\$ 4,859.03
Current Tax in Process of Collection	\$ -
<b>TOTAL DEDUCTIONS</b>	<b>\$ 4,859.03</b>
<b>Cash Fund Balance as per Balance Sheet June 30, 2024</b>	<b>\$ 1,101,447.30</b>



HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 4: Revenue	2022-2023 Account	2023-2024 Account		
SOURCE	Actually Collected	Amount Estimated	Actually Collected	Over (Under)
<b>Ad Valorem Taxes</b>				
9001 Current Tax	\$ 450,004.17	\$ 495,344.67	\$ 500,994.81	\$ 5,650.14
9002 Prior Year	\$ 5,981.48	\$ -	\$ 29,024.52	\$ 29,024.52
9003 Back Year	\$ 14,517.63		\$ 35,682.12	\$ 35,682.12
<b>Ad Valorem Tax Total</b>	<b>\$ 470,503.28</b>	<b>\$ 495,344.67</b>	<b>\$ 565,701.45</b>	<b>\$ 70,356.78</b>
<b>9000, Interest, Mortgage Tax</b>				
9007 Interest Certificates of Deposits	\$ 6,093.50	\$ 5,000.00	\$ 12,551.96	\$ 7,551.96
9008 Interest Income Funds	\$ 8,623.87	\$ 7,000.00	\$ 16,751.51	\$ 9,751.51
<b>Total for Interest, Mortgage Tax</b>	<b>\$ 14,717.37</b>	<b>\$ 12,000.00</b>	<b>\$ 29,303.47</b>	<b>\$ 17,303.47</b>
<b>9100, Local Revenues</b>				
9110 Donations	\$ -	\$ -	\$ -	\$ -
9115 Health Fees	\$ -	\$ 1,500.00	\$ -	\$ (1,500.00)
9123 Rebates	\$ 105.78	\$ -	\$ 563.24	\$ 563.24
<b>Total for Local Revenues</b>	<b>\$ 105.78</b>	<b>\$ 1,500.00</b>	<b>\$ 563.24</b>	<b>\$ (936.76)</b>
<b>9200, State Revenues</b>				
9224 State Land Reimbursement	\$ 89.47	\$ -	\$ 88.50	\$ 88.50
9230 Tobacco Settlement Endowment	\$ -	\$ -	\$ -	\$ -
<b>Total for State Revenues</b>	<b>\$ 89.47</b>	<b>\$ -</b>	<b>\$ 88.50</b>	<b>\$ 88.50</b>
<b>9400, Miscellaneous Revenues</b>				
9407 Reimbursements of Expenditures	\$ 5,465.40	\$ -	\$ 4,859.03	\$ 4,859.03
9415 Miscellaneous	\$ 99,862.47	\$ -	\$ 128,233.26	\$ 128,233.26
<b>Total for Miscellaneous Revenues</b>	<b>\$ 105,327.87</b>	<b>\$ -</b>	<b>\$ 133,092.29</b>	<b>\$ 133,092.29</b>
<b>TOTAL REVENUES FOR THE HEALTH FUND</b>				
Total Unrestricted Revenue	\$ 120,240.49	\$ 13,500.00	\$ 163,047.50	\$ 149,547.50
9014 Sales Tax Interest	\$ -	\$ -	\$ -	\$ -
9216 OTC - Sales Tax	\$ -	\$ -	\$ -	\$ -
9418 Miscellaneous Sale Tax Receipts	\$ -	\$ -	\$ -	\$ -
Restricted - Sales Tax Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous Health</b>	<b>\$ 120,240.49</b>	<b>\$ 13,500.00</b>	<b>\$ 163,047.50</b>	<b>\$ 149,547.50</b>
Ad Valorem Tax	\$ 470,503.28	\$ 495,344.67	\$ 565,701.45	\$ 70,356.78
<b>Grand Total of All Revenues</b>	<b>\$ 590,743.77</b>	<b>\$ 508,844.67</b>	<b>\$ 728,748.95</b>	<b>\$ 219,904.28</b>



HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 4: Revenue		2024-2025 Account	
SOURCE	Basis & Limit of Ensuing Estimate	Estimated by Governing Board	Approved by Excise Board
<b>Ad Valorem Taxes</b>			
9001 Current Tax	99.21%	\$ 497,051.23	\$ 497,051.23
9002 Prior Year	0.00%	\$ -	\$ -
9003 Back Year			
<b>Ad Valorem Tax Total</b>		<b>\$ 497,051.23</b>	<b>\$ 497,051.23</b>
<b>9000, Interest, Mortgage Tax</b>			
9007 Interest Certificates of Deposits	79.67%	\$ 10,000.00	\$ 10,000.00
9008 Interest Income Funds	59.70%	\$ 10,000.00	\$ 10,000.00
<b>Total for Interest, Mortgage Tax</b>		<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>
<b>9100, Local Revenues</b>			
9110 Donations	90.00%	\$ -	
9115 Health Fees	90.00%	\$ -	
9123 Rebates	90.00%	\$ 506.92	
<b>Total for Local Revenues</b>		<b>\$ 506.92</b>	<b>\$ -</b>
<b>9200, State Revenues</b>			
9224 State Land Reimbursement	90.00%	\$ 79.65	
9230 Tobacco Settlement Endowment	90.00%	\$ -	
<b>Total for State Revenues</b>		<b>\$ 79.65</b>	<b>\$ -</b>
<b>9400, Miscellaneous Revenues</b>			
9407 Reimbursements of Expenditures	90.00%	\$ 4,373.13	
9415 Miscellaneous	90.00%	\$ 115,409.93	
<b>Total for Miscellaneous Revenues</b>		<b>\$ 119,783.06</b>	<b>\$ -</b>
<b>TOTAL REVENUES FOR THE HEALTH FUND</b>			
Total Unrestricted Revenue	12.27%	\$ 140,369.63	\$ 20,000.00
9014 Sales Tax Interest	0.00%	\$ -	\$ -
9216 OTC - Sales Tax	0.00%	\$ -	\$ -
9418 Miscellaneous Sale Tax Receipts	0.00%	\$ -	\$ -
Restricted - Sales Tax Interest	90.00%	\$ -	
<b>Total Miscellaneous Health</b>		<b>\$ 140,369.63</b>	<b>\$ 20,000.00</b>
Ad Valorem Tax		\$ 497,051.23	\$ 497,051.23
<b>Grand Total of All Revenues</b>		<b>\$ 637,420.86</b>	<b>\$ 517,051.23</b>
<b>Surplus Cash from Schedule 3</b>		<b>\$ 1,101,447.30</b>	<b>\$ 1,101,447.30</b>
<b>Total Budget for Health Fund</b>		<b>\$ 1,738,868.16</b>	<b>\$ 1,738,868.16</b>



HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 5: Health Fund Balance Sheet of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	2023-24	PRE-2023
Cash Balance Reported to Excise Board June 30, 2023	\$ -	\$ 899,875.10
Opening Balance from Prior Year	\$ 823,506.10	\$ 823,506.10
Cash Fund Balance Transferred Out	\$ -	\$ -
Cash Fund Balance Transferred In	\$ -	\$ -
Adjusted Cash Balance	\$ 823,506.10	\$ 76,369.00
Ad Valorem Tax Apportioned	\$ 565,701.45	\$ -
Miscellaneous Revenue (Schedule 4)	\$ 163,047.50	\$ -
Cash Fund Balance Forward From Preceding Year	\$ 42,874.76	\$ -
Prior Expenditures Recovered	\$ -	\$ -
TOTAL RECEIPTS	\$ 771,623.71	\$ -
TOTAL RECEIPTS AND BALANCE	\$ 1,595,129.81	\$ 76,369.00
Warrants of Year in Caption	\$ 404,731.10	\$ 33,494.24
Interest Paid Thereon	\$ -	\$ -
TOTAL DISBURSEMENTS	\$ 404,731.10	\$ 33,494.24
CASH BALANCE AND INVESTMENTS JUNE 30, 2024	\$ 1,190,398.71	\$ 42,874.76
Reserve for Warrants Outstanding	\$ 27,781.73	\$ -
Reserve for Interest on Warrants	\$ -	\$ -
Reserves From Schedule 8	\$ 61,169.68	\$ -
TOTAL LIABILITIES AND RESERVE	\$ 88,951.41	\$ -
DEFICIT:	\$ -	\$ -
CASH BALANCE FORWARD TO NEXT YEAR	\$ 1,101,447.30	\$ 42,874.76

Schedule 6: Health Fund Warrant Account of Current and All Prior Years			
CURRENT AND ALL PRIOR YEARS	2023-24	PRE-2023	Total
Warrants Outstanding June 30 of Year in Caption	\$ -	\$ 28,359.91	\$ 28,359.91
Warrants Registered During Year	\$ 432,512.83	\$ 5,134.33	\$ 437,647.16
TOTAL	\$ 432,512.83	\$ 33,494.24	\$ 466,007.07
Warrants Paid During Year	\$ 404,731.10	\$ 33,494.24	\$ 438,225.34
Warrants Converted to Bonds or Judgements	\$ -	\$ -	\$ -
Warrants Cancelled	\$ -	\$ -	\$ -
Warrants Estopped by Statute	\$ -	\$ -	\$ -
TOTAL WARRANTS RETIRED	\$ 404,731.10	\$ 33,494.24	\$ 438,225.34
TOTAL WARRANTS OUTSTANDING JUNE 30, 2024	\$ 27,781.73	\$ -	\$ 27,781.73

Schedule 7: 2023 Ad Valorem Tax Account		
	Amount	
2023 Net Valuation Cert. To County Excise Board	\$ 332,243,381.00	1.640 Mills
Total Proceeds of Levy as Certified	\$ 544,879.14	
Additions:	\$ -	
Deductions:	\$ -	
Gross Balance Tax	\$ 544,879.14	
Less Reserve for Delinquent Tax	\$ 49,534.47	Prior Year Percent for Delinquency 10%
Reserve for Protest Pending	\$ -	
Balance Available Tax	\$ 495,344.67	
Deduct 2023 Tax Apportioned	\$ 500,994.81	
Net Balance 2023 Tax in Process of Collection	\$ -	
Excess Collections	\$ 5,650.14	

Schedule 9: Health Fund Summary of Expenses				
Total for Expenses	Net Appropriations July 1, 2024	Warrants Issued	Reserves	Approved by County Excise Board
1100 Total Salaries	\$ 500,000.00	\$ 335,023.05	\$ 50,000.00	\$ 500,000.00
1200 Fringe Benefits	\$ -	\$ -	\$ -	\$ -
1300 Travel Related	\$ 20,107.00	\$ 7,239.57	\$ -	\$ 15,000.00
2000 Total Maintenance & Operations	\$ 304,752.03	\$ 88,282.21	\$ 11,169.68	\$ 200,000.00
4100 Total Machinery & Equipment, Capital Outlay	\$ 375,398.84	\$ 1,968.00	\$ -	\$ 903,498.53



HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 8: Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023			FY ENDING JUNE, 30 2024
	Reserves 6-30-2023	Warrants Since Issued	Balance Lapsed Appropriations	Original Appropriations
<b>Dept: 5000, Public Health</b>				
1110 Full time salaries	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 500,000.00
1310 Travel	\$ 1,104.00	\$ 321.00	\$ 783.00	\$ 10,000.00
2005 Maintenance & Operation	\$ 6,905.09	\$ 4,813.33	\$ 2,091.76	\$ 300,000.00
2999 Contingencies	\$ -	\$ -	\$ -	\$ 136,951.93
4110 Capital Outlay	\$ -	\$ -	\$ -	\$ 385,398.84
6810 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Total for Public Health</b>	<b>\$ 48,009.09</b>	<b>\$ 5,134.33</b>	<b>\$ 42,874.76</b>	<b>\$ 1,332,350.77</b>
<b>HEALTH FUND ACCOUNT</b>				
<b>Sub-Total of Expenditures</b>	<b>\$ 48,009.09</b>	<b>\$ 5,134.33</b>	<b>\$ 42,874.76</b>	<b>\$ 1,332,350.77</b>
<b>SUBJECT TO WARRANT ISSUE</b>				
<b>Total Provision for Interest on Warrants</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL UNRESTRICTED EXPENSES FOR THE HEALTH FUND</b>				
	<b>\$ 48,009.09</b>	<b>\$ 5,134.33</b>	<b>\$ 42,874.76</b>	<b>\$ 1,332,350.77</b>

HEALTH COVERING THE PERIOD 7/1/2023 TO 6/30/2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT E

Schedule 8: Report Of Prior Year's Expenditures						
FISCAL YEAR ENDING JUNE 30, 2024					FISCAL YEAR 2024-2025	
Supplemental Adjustments	Net Amount of Appropriations	Warrants Issued	Reserves	Lapsed Balance Known to be Unencumbered	Needs as Estimated by Governing Board	Approved by County Excise Board
<b>Dept: 5000, Public Health</b>						
\$ -	\$ 500,000.00	\$ 335,023.05	\$ 50,000.00	\$ 114,976.95	\$ 500,000.00	\$ 500,000.00
\$ 10,107.00	\$ 20,107.00	\$ 7,239.57	\$ -	\$ 12,867.43	\$ 15,000.00	\$ 15,000.00
\$ 4,752.03	\$ 304,752.03	\$ 88,282.21	\$ 11,169.68	\$ 205,300.14	\$ 200,000.00	\$ 200,000.00
\$ -	\$ 136,951.93	\$ -	\$ -	\$ 136,951.93	\$ -	\$ -
\$ (10,000.00)	\$ 375,398.84	\$ 1,968.00	\$ -	\$ 373,430.84	\$ 903,498.53	\$ 903,498.53
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,859.03	\$ 1,337,209.80	\$ 432,512.83	\$ 61,169.68	\$ 843,527.29	\$ 1,618,498.53	\$ 1,618,498.53
<b>HEALTH FUND ACCOUNT</b>						
\$ 4,859.03	\$ 1,337,209.80	\$ 432,512.83	\$ 61,169.68	\$ 843,527.29	\$ 1,618,498.53	\$ 1,618,498.53
<b>SUBJECT TO WARRANT ISSUE</b>						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL UNRESTRICTED EXPENSES FOR THE HEALTH FUND</b>						
\$ 4,859.03	\$ 1,337,209.80	\$ 432,512.83	\$ 61,169.68	\$ 843,527.29	\$ 1,618,498.53	\$ 1,618,498.53

ESTIMATE OF NEEDS FOR THE 2024-2025 FISCAL YEAR			Estimate of Needs by Govenring Board	Approved by County Excise Board
<b>PURPOSE:</b>				
Total of Unrestricted Expenses for the Health, Schedule 8			\$ 1,618,498.53	\$ 1,618,498.53
Total of Restricted Sales Tax Expenses for the Health, Schedule 8A			\$ -	\$ -
Pro rata share of County Assessor's Budget as determined by County Excise Board			\$ -	\$ -
<b>GRAND TOTAL - Health Fund</b>			\$ 1,618,498.53	\$ 1,618,498.53



**CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2024-2025**

**STATE OF OKLAHOMA, COUNTY OF TEXAS**

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

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

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

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Health of Texas 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 10% for delinquent taxes.



CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "Y"					Health Fund	Sinking Fund (Exc. Homesteads)
County Excise Board's Appropriation of Income and Revenue					\$ 1,618,498.53	\$ -
Appropriation Approved & Provision Made					\$ -	\$ -
Appropriation of Revenues					\$ 1,101,447.30	\$ -
Excess of Assets Over Liabilities					\$ -	\$ -
Unclaimed Protest Tax Refunds					\$ 20,000.00	\$ -
Miscellaneous Estimated Revenues					\$ -	\$ -
Est. Value of Surplus Tax in Process					\$ -	\$ -
Sinking Fund Contributions					\$ -	\$ -
Surplus Building Fund Cash					\$ -	\$ -
Total Other Than 2024 Tax					\$ 1,121,447.30	\$ -
Balance Required					\$ 497,051.23	\$ -
Add 10% for Delinquency					\$ 49,705.12	\$ -
Total Required for 2024 Tax					\$ 546,756.35	\$ -
Rate of Levy Required and Certified (in Mills)					1.64	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2024-2025 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
Total Valuation,	\$161,501,423.00	\$ 124,534,175.00	\$47,352,422.00	\$ 333,388,020.00

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

General Fund	0.00 Mills;	Building Fund	0.00 Mills;	Sinking Fund	0.00 Mills;	Sub-Total	0.00 Mills;
Free Fair Budget Account (Levy Per Applicable Statute)							
							0.00 Mills;
Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill)							0.00 Mills;
Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills)							0.00 Mills;
County Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill)							0.00 Mills;
Public Buildings Budget Account (Not To Exceed 5.00 Mills)							0.00 Mills;
County Health Fund (Not To Exceed 2.50 Mills)							1.64 Mills;
Emergency Medical Service ( Not To Exceed 3.00 Mills)							0.00 Mills;
Total County Levies							1.64 Mills;
County Wide Levy For Schools (4.00 Mills)							0.00 Mills;
Total County Wide Levy							1.64 Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order Assessor may immediately extend said levies upon the Tax Rolls for the year 2025 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at Guyman, Oklahoma, this 15<sup>th</sup> day of October, 2024.

[Signature]  
Excise Board Member  
[Signature]  
Excise Board Member

[Signature]  
Excise Board Chairman  
[Signature]  
Excise Board Secretary



TEXAS COUNTY, 70  
STATISTICAL DATA  
FISCAL YEAR 2023-2024

Total Valuation

Total Gross Valuation Real Property	\$	165,100,280.00
Total Homestead Exemption	\$	3,598,857.00

Total Real Property	\$	161,501,423.00
---------------------	----	----------------

Total Personal Property	\$	124,534,175.00
-------------------------	----	----------------

Total Public Service Property	\$	47,352,422.00
-------------------------------	----	---------------

Total Valuation of Property	\$	333,388,020.00
-----------------------------	----	----------------



## Exhibit Z

**BOARD OF HEALTH PUBLICATION SHEET - TEXAS COUNTY, OKLAHOMA**  
**FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2024 AND**  
**ESTIMATE OF NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025, OF THE BOARD OF HEALTH OF**  
**TEXAS COUNTY, OKLAHOMA**

STATEMENT OF FINANCIAL CONDITION	
AS OF JUNE 30, 2024	
ASSETS	HEALTH FUND
Cash Balance June 30, 2021	DETAIL
	\$ 1,190,398.71
<b>TOTAL ASSETS</b>	<b>1,190,398.71</b>
<b>LIABILITIES AND RESERVES</b>	
Warrants Outstanding	\$ 27,781.73
Reserves From Schedule 8	61,169.68
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$ 88,951.41</b>
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2021</b>	<b>1,101,447.30</b>
<b>ESTIMATED NEEDS FOR FISCAL YEAR 2024-25</b>	
<b>HEALTH FUND</b>	<b>HEALTH FUND</b>
Current Expense	\$ 1,618,498.53
Total Required	\$ 1,618,498.53
<b>FINANCED:</b>	
Cash Fund Balance	\$ 1,101,447.30
Estimated Miscellaneous Revenue	20,000.00
Total Deductions	\$ 1,121,447.30
<b>Balance to Raise from Ad Valorem Tax</b>	<b>\$ 497,051.23</b>
<b>COUNTY HEALTH BUDGET ACCOUNT:</b>	
Personal Services	\$ 500,000.00
Travel	15,000.00
Maintenance and Operation	200,000.00
Capital Outlay	903,498.53
Other	0.00
Other	0.00
<b>Total</b>	<b>\$ 1,618,498.53</b>

**CERTIFICATE - GOVERNING BOARD**

STATE OF OKLAHOMA, COUNTY OF TEXAS, ss:

We, the undersigned Board of Health of TEXAS County Oklahoma, do hereby certify that at a meeting of the Board of Health of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O.S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said Board of Health as reflected by the records of the County Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as shown are reasonably necessary for the proper conduct of the affairs of the said Board of Health, that the Estimate Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

*Heida Burgess*  
 Member

/s/

Member

/s/ *Gabriel Osborne*

Member

/s/

Member

/s/ *David Burford*

Member