

**BECKHAM COUNTY, OKLAHOMA  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

November 30, 2004

TO THE CITIZENS OF  
BECKHAM COUNTY, OKLAHOMA

Transmitted herewith is the audit of Beckham County, Oklahoma, for the fiscal year ended June 30, 2003. 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".

JEFF A. McMAHAN  
State Auditor and Inspector

**BECKHAM COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003**

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**BECKHAM COUNTY, OKLAHOMA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2003**

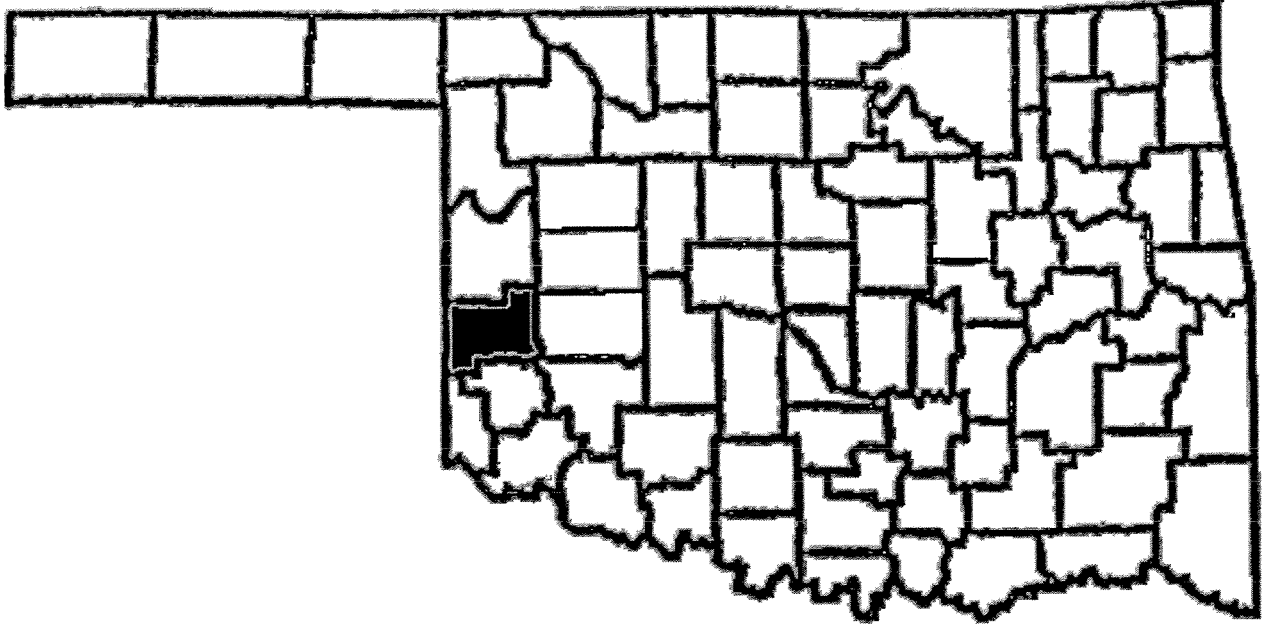
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REPORT TO THE CITIZENS  
OF  
BECKHAM COUNTY, OKLAHOMA

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Named for Kentucky Governor John C. W. Beckham at the suggestion of a delegate to the Oklahoma Constitutional Convention, Beckham County was formed at statehood from portions of Greer and Roger Mills counties.

Agriculture, oil and gas are the major industries of the County. Merrick 14 Ranch, located east of Sayre, has produced world champion quarterhorses and Elk City is the host of the Rodeo of Champions held each September.

County Seat – Sayre

Area – 901.9 Square Miles

County Population – 19,799  
(2000 est.)

Farms – 825

Land in Farms – 499,444 Acres

Source: Oklahoma Almanac 2003-2004

See independent auditor's report.

**BECKHAM COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY ASSESSOR**

Loretta Hall  
(D) Carter

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**

Clydene Manning  
(D) Sayre

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.

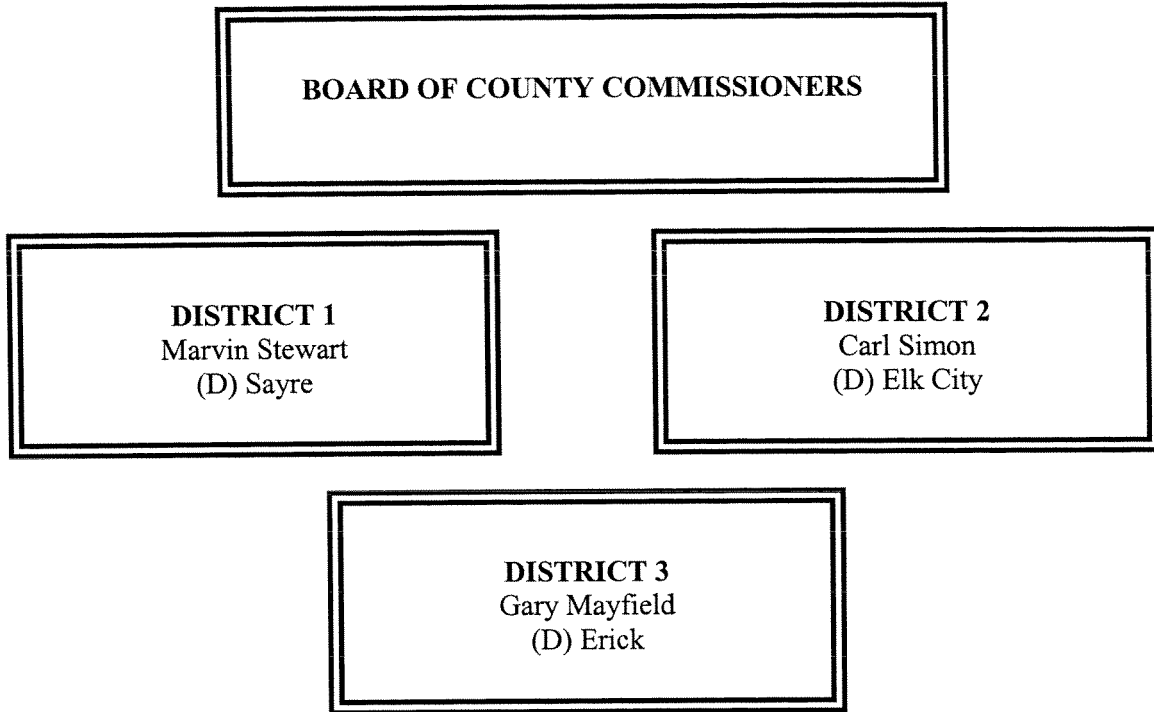
The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. 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.

**BECKHAM 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.

**BECKHAM COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COUNTY SHERIFF**  
Scott Jay  
(D) Elk City

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**  
Karletta Bilbrey  
(D) Sayre

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.



**BECKHAM COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**COURT CLERK**  
Linda Brown  
(D) Sayre

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.

**BECKHAM COUNTY OFFICIALS  
AND RESPONSIBILITIES**

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**ELECTION BOARD SECRETARY**

Jeannette B. Neff

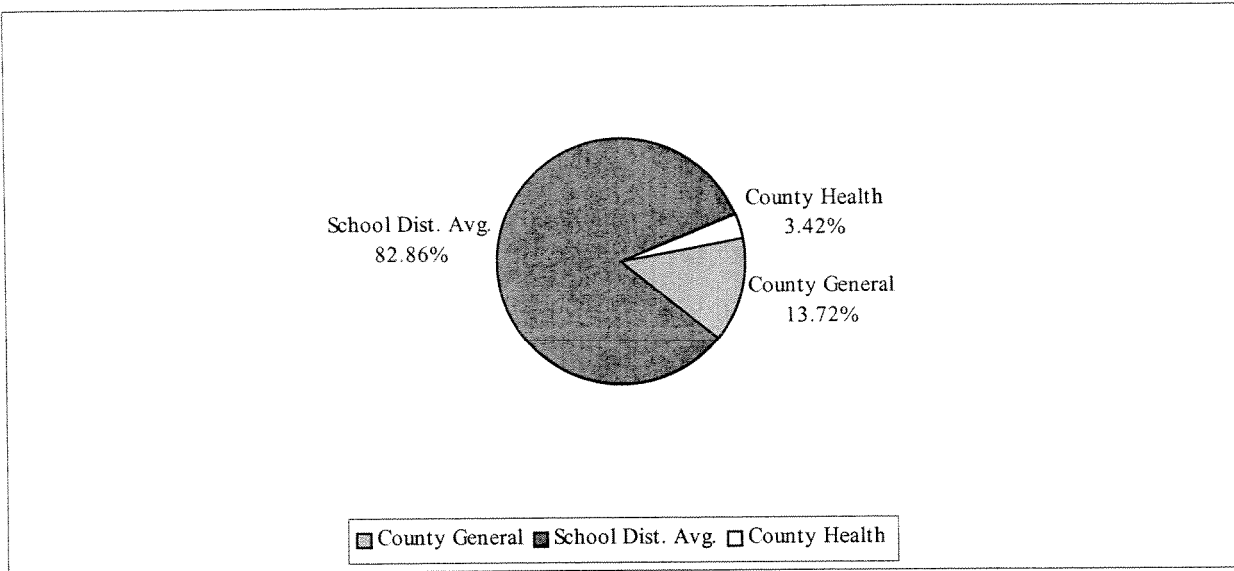
(D) Sayre

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.

**BECKHAM 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							
Co. General				Gen.	Bldg.	Skg.	Technology Center Building	Common	Total
Co. General	10.38								
County Health	2.59	Rural Merritt	2RV12	36.11	5.16	12.17	12.36	4.15	69.95
		Elk City Merritt	2CV12	36.11	5.16	12.17	12.36	4.15	69.95
		Rural Elk City	6RV	36.04	5.15	13.00	12.36	4.15	70.70
		Elk City	6CV	36.04	5.15	13.00	12.36	4.15	70.70
		Rural Sayre	31R	36.04	5.20	13.83	12.36	4.15	71.58
		Sayre City	31C	36.42	5.20	13.83	12.36	4.15	71.96
		Rural Erick	51R	36.42	5.27	8.10		4.15	53.94
		Erick City	51EC	36.90	5.27	8.10		4.15	54.42
		Texola	51TC	36.90	5.27	8.10		4.15	54.42
		Rural Carter	50RV	38.63	5.52		12.36	4.15	60.66
		Carter City	50CV12	38.63	5.52		12.36	4.15	60.66
		Sweetwater	15	35.99	5.14		12.36	4.15	57.64
		Hammon	66V12	37.50	5.36		12.36	4.15	59.37
		Mangum	G1	35.00	5.00	12.39		4.15	56.54
		Canute	11V12	36.07	5.15		12.36	4.15	57.73

See independent auditor's report.

## **Independent Auditor's Report**



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**Independent Auditor's Report**

TO THE OFFICERS OF  
BECKHAM COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Beckham County, Oklahoma, as of and for the year ended June 30, 2003, as listed in the table of contents. These special-purpose financial statements are the responsibility of Beckham 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.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of all funds of Beckham County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general and county health department funds 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 Beckham 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 Beckham County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund and county health department fund of the County, as of and for the year ended June 30, 2003, in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2004, on our consideration of Beckham County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

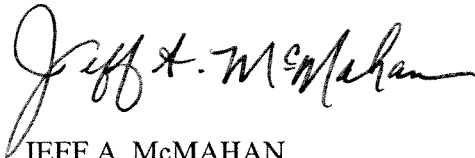
Our audit was performed for the purpose of forming an opinion on the special-purpose financial statements of Beckham County, Oklahoma, taken as a whole. The information listed in the table of contents under *Introductory Section* and *Statistical Data* has not been audited by us, and accordingly, we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

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,

A handwritten signature in black ink that reads "Jeff A. McMAHAN". The signature is written in a cursive style with a large, looping initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

November 22, 2004

**Special-Purpose Financial Statements**

**BECKHAM COUNTY, OKLAHOMA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES - ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2003**

All County Funds	Beginning Cash Balances July 1, 2002	Receipts Apportioned	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
County General Fund	\$ 573,881	\$ 1,906,149	\$ 1,693,871	\$	\$ 786,159
Highway Cash	2,429,608	3,959,303	3,463,088		2,925,823
County Health Department	292,709	404,057	359,270		337,496
Resale Property	75,993	63,493	44,344		95,142
Treasurer's Mortgage Tax Certification Fee	18,050	7,175	11,548		13,677
County Clerk Lien Fee	27,835	20,000	33,813		14,022
County Clerk Investment	5,642	22	5,664		
County Clerk Record's Management Fee	43,842	59,740	29,056		74,526
Assessor Revolving Fee	11,546	1,933	656		12,823
Assessor Visual Inspection	25,157	152	5,516		19,793
Sheriff Service Fee	73,943	105,247	112,916		66,274
Sheriff Department of Corrections	46,157	103,130	97,907		51,380
Sheriff Commissary	10,513	18,943	13,638		15,818
Sheriff Drug Task Force		18,914	18,914		
Sheriff Radar Grant	2,105		2,105		
Sheriff Benefit	250				250
Juvenile Detention Maintenance	20,000		20,000		
Community Service Sentencing Program	320	2,900	2,900		320
Juvenile Detention	20	60	60		20
Court Clerk Investments	217,546	1,986	103,413		116,119
EFIPS		443,252	443,252		
County Sales Tax Proceeds	66,238	790,107	856,345		
Texola CDBG Grant		1,800	1,800		
Saferoom Rebate Program	600				600
Schools	43,573	8,379,752	8,375,436		47,889
Cities and Towns	14,371	188,163	189,330		13,204
Law Library	4,117	23,537	16,314		11,340
BCPCRZEF - Zoning	150				150
Emergency Management	308				308
Individual Redemption	2,905	11,865	12,966		1,804
Excess Resale	6,629	918			7,547
Protest Tax	498,598	1,195,835	1,251,687		442,746
Unapportioned Tax		1,771	1,771		
Refunds	1,054	360,841	87,773		274,122
Special Fire Equipment	2,699		2,647		52
Official Depository	401,161	3,380,764	3,542,197	38,513	278,241
<b>Total County Funds</b>	<u>\$ 4,917,520</u>	<u>\$ 21,451,809</u>	<u>\$ 20,800,197</u>	<u>\$ 38,513</u>	<u>\$ 5,607,645</u>

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



**BECKHAM COUNTY, OKLAHOMA**  
**COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2003**

	General Fund			
	Original Budget	Final Budget	Actual	Variance
Beginning Cash Balances	\$ 573,881	\$ 573,881	\$ 573,881	\$ -
Less: Prior Year Outstanding Warrants	(80,270)	(80,270)	(79,885)	385
Less: Prior Year Encumbrances	(28,853)	(28,853)	(25,345)	3,508
Beginning Cash Balances, Budgetary Basis	<u>464,758</u>	<u>464,758</u>	<u>468,651</u>	<u>3,893</u>
Receipts:				
Ad Valorem Taxes	1,088,161	1,088,161	1,240,851	152,690
Charges for Services	100,300	100,300	216,204	115,904
Intergovernmental Revenues	92,000	178,832	196,286	17,454
Miscellaneous Revenues	90,000	90,000	252,808	162,808
Total Receipts, Budgetary Basis	<u>1,370,461</u>	<u>1,457,293</u>	<u>1,906,149</u>	<u>448,856</u>
Expenditures:				
District Attorney	2,000	2,000	1,920	80
Capital Outlay				
Total District Attorney	<u>2,000</u>	<u>2,000</u>	<u>1,920</u>	<u>80</u>
County Sheriff	395,344	396,985	395,359	1,626
Capital Outlay		859	859	
Total County Sheriff	<u>395,344</u>	<u>397,844</u>	<u>396,218</u>	<u>1,626</u>
County Treasurer	106,074	105,074	104,819	255
Capital Outlay		1,000	1,000	
Total County Treasurer	<u>106,074</u>	<u>106,074</u>	<u>105,819</u>	<u>255</u>
County Commissioners	3,600	5,600	5,297	303
Capital Outlay	1,200			
Total County Commissioners	<u>4,800</u>	<u>5,600</u>	<u>5,297</u>	<u>303</u>
County Commissioners OSU Extension	13,800	14,800	14,778	22
Capital Outlay				
Total County Commissioners OSU Extension	<u>13,800</u>	<u>14,800</u>	<u>14,778</u>	<u>22</u>
County Clerk	126,970	126,970	126,638	332
Capital Outlay				
Total County Clerk	<u>126,970</u>	<u>126,970</u>	<u>126,638</u>	<u>332</u>
Court Clerk	106,156	179,738	179,221	517
Capital Outlay				
Total Court Clerk	<u>106,156</u>	<u>179,738</u>	<u>179,221</u>	<u>517</u>
County Assessor	66,980	66,543	66,533	10
Capital Outlay	2,555	132	122	10
Total County Assessor	<u>69,535</u>	<u>66,675</u>	<u>66,655</u>	<u>20</u>
Revaluation of Real Property	68,186	68,969	68,942	27
Capital Outlay				
Total Revaluation of Real Property	<u>68,186</u>	<u>68,969</u>	<u>68,942</u>	<u>27</u>
General Government	299,560	379,782	315,300	64,482
Capital Outlay	255,078	170,078	320	169,758
Total General Government	<u>554,638</u>	<u>549,860</u>	<u>315,620</u>	<u>234,240</u>
Excise-Equalization Board	3,100	3,100	3,000	100
Capital Outlay				
Total Excise-Equalization Board	<u>3,100</u>	<u>3,100</u>	<u>3,000</u>	<u>100</u>

continued on next page

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

**BECKHAM COUNTY, OKLAHOMA**  
**COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,**  
**AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2003**

continued from previous page

	Original Budget	Final Budget	Actual	Variance
County Election Board	\$ 60,478	\$ 54,601	\$ 46,339	\$ 8,262
Capital Outlay	1,000	1,000	200	800
Total County Election Board	61,478	55,601	46,539	9,062
Insurance - Benefits	260,000	279,034	271,983	7,051
Capital Outlay				
Total Insurance - Benefits	260,000	279,034	271,983	7,051
County Purchasing Agent	24,818	24,818	24,769	49
Capital Outlay				
Total County Purchasing Agent	24,818	24,818	24,769	49
Data Processing	3,173	3,173	3,008	165
Capital Outlay				
Total Data Processing	3,173	3,173	3,008	165
Recording	8,900	8,900	8,873	27
Capital Outlay				
Total Recording	8,900	8,900	8,873	27
Charity	500	500	500	
Capital Outlay				
Total Charity	500	500		500
Civil Defense	3,770	3,770	3,373	397
Capital Outlay				
Total Civil Defense	3,770	3,770	3,373	397
County Audit Budget	11,532	11,532	11,532	
Capital Outlay				
Total County Audit Budget	11,532	11,532	11,532	-
Free Fair Budget	9,800	9,800	9,754	46
Capital Outlay	3,200	3,200	2,951	249
Total Free Fair Budget	13,000	13,000	12,705	295
Provision for Interest on Warrants		93	93	
Total Expenditures, Budgetary Basis	1,835,219	1,922,051	1,667,483	254,568
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	\$ -	707,317	\$ 707,317
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			18,524	
Add: Current Year Outstanding Warrants			60,318	
Ending Cash Balance			\$ 786,159	

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

**BECKHAM COUNTY, OKLAHOMA  
COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES,  
AND CHANGES IN CASH BALANCES - BUDGET AND ACTUAL  
COUNTY HEALTH DEPARTMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2003**

	County Health Department			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 292,709	\$ 292,709	\$ 292,709	\$ -
Less: Prior Year Outstanding Warrants	(1,792)	(1,792)	(1,338)	454
Less: Prior Year Encumbrances	(8,129)	(8,129)	(6,823)	1,306
Beginning Cash Balances, Budgetary Basis	<u>282,788</u>	<u>282,788</u>	<u>284,548</u>	<u>1,760</u>
Receipts:				
Ad Valorem Taxes	271,516	271,516	309,615	38,099
Charges for Services			14,015	14,015
Intergovernmental Revenue		86,328	80,225	(6,103)
Miscellaneous Revenues			202	202
Total Receipts, Budgetary Basis	<u>271,516</u>	<u>357,844</u>	<u>404,057</u>	<u>46,213</u>
Expenditures:				
Health and Welfare	465,000	591,328	425,984	165,344
Capital Outlay	89,304	49,304	2,535	49,304
Total Expenditures Budgetary Basis	<u>554,304</u>	<u>640,632</u>	<u>428,519</u>	<u>212,113</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	260,086	<u>\$ 260,086</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			2,222	
Add: Current Year Outstanding Warrants			75,188	
Ending Cash Balance			<u>\$ 337,496</u>	

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

**BECKHAM COUNTY, OKLAHOMA  
 DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CHANGES IN CASH BALANCES - OFFICIAL DEPOSITORY ACCOUNTS  
 FOR THE YEAR ENDED JUNE 30, 2003**

Official Depository Accounts	Beginning Cash Balances July 1, 2002	Receipts	Disbursements	Cancelled Vouchers	Ending Cash Balances June 30, 2003
District Court Clerk	\$ 203,658	\$ 1,353,994	\$ 1,426,973	\$ 4,699	\$ 135,378
Court Fund	110,178	578,813	661,291	30,469	58,169
Court Clerk Revolving	11,402	19,432	5,566		25,268
County Treasurer	13,111	604,899	608,018	1,904	11,896
County Assessor		1,933	1,933		
County Clerk		344,352	344,628	276	
County Sheriff		283,847	283,849	2	
Beckham Graduated Sanctions	6,745	10,588	11,871	125	5,587
County Health Department		96,791	96,791		
County Election Board	79	29,834	30,820	918	11
District Attorney Child Support	51,099		10,941		40,158
District Attorney Witness Fee	159	2,262	1,245	20	1,196
District Attorney Victim Restitution	4,730	54,019	58,271	100	578
<b>Total Official Depository Accounts</b>	<b>\$ 401,161</b>	<b>\$ 3,380,764</b>	<b>\$ 3,542,197</b>	<b>\$ 38,513</b>	<b>\$ 278,241</b>

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

**Notes to the Financial Statements**

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 Beckham County, Oklahoma, and comparisons of such information with the corresponding budgeted information for the general fund and county health department 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 the only funds required to adopt a formal budget. The budget presented for the general fund and county health department 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 and county health department fund.

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 Statement of Receipts, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund and County Health Department presents 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 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, 2003.

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 authorized
- Torts	in a public entity risk pool;	deductibles, the County would
- Errors and Omissions	Association of County	have to pay its share of the pool
- Law Enforcement	Commissioners of	deficit.
Officers Liability	Oklahoma-Self-Insurance	
- Vehicle	Group. (See ACCO-SIG.)	

**BECKHAM COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

Summary of Significant Accounting Policies (continued)

<u>Types of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Physical Plant - Theft - Damage to Assets - Natural Disasters	The County participates in a public entity risk pool. (See ACCO-SIG.)	If claims exceed authorized deductibles, the County would have to pay its share of the pool deficit.
Worker's Compensation - Employees' Injuries	The County participates in a public entity risk pool; Association of County Commissioners of Oklahoma-Self-Insurance Fund. (See ACCO-SIF.)	If claims exceed pool assets, the County would have to pay its share of the pool deficit.
Health and Life - Medical - Disability - Dental - Life	The County carries commercial insurance for these types of risk.	None

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 will pay a deductible amount (\$1,000 to \$10,000; the County has 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 amounts up to and including \$50,000 per insured event. The pool has acquired commercial reinsurance to cover claims in excess of \$50,000 up to \$1,000,000 limit per insured event. The pool, established in 1986, has never had to assess additional premiums to be paid by its members.

ACCO-SIF - The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. ACCO-SIF was set up in 1984 and will pay legitimate worker's compensation claims up to \$500,000 per incident. A reinsurance policy, with no limit, pays claims that exceed \$500,000 for a particular incident. The pool has not recently assessed additional premiums to be paid by its members.

The County continues to carry commercial insurance for employees' health and life insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage during the 2003 fiscal year.



Summary of Significant Accounting Policies (continued)

G. Compensated Absences

All full-time employees are entitled to annual leave that is accrued on a monthly basis. Employees can earn from 240 hours of vacation up to 480 hours of vacation depending on the numbers of years of service. No vacation leave shall be accumulated beyond accumulation limits.

The County does accumulate sick leave. Full-time employees earn 10 hours of sick leave for each full calendar month of service to the County. Sick leave may be accumulated up to 130 hours.

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 \$5,607,645 and the bank balance was \$5,799,644. 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

Detailed Notes on Funds and Account Balances (continued)

B. Description of Funds

General Fund - 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.

County Health Department - accounts for monies collected on behalf of the county health department from ad valorem taxes and state and local revenues.

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 Fees - 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 Investment – accounts for the collection of interest on county clerk mechanics liens.

County Clerk Record's Management Fee - accounts for fees collected for instruments filed with the Registrar of Deeds as restricted by statute for preservation of records.

Assessor Revolving Fee – accounts for the collection of fees for copies and disbursements as restricted by statute.

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

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

Sheriff Department of Corrections – accounts for the collection of state held prisoners and disbursement for the purpose of maintaining the jail.

Sheriff Commissary – accounts for the collection of fees from purchases of commissary goods for prisoners. Disbursements account for the maintenance and operation of the Sheriff's office and stocking of the commissary goods.

Sheriff Drug Task Force – accounts for the collection of monies from the Drug Task Force and disbursed for in-car cameras for the County Sheriff.

Detailed Notes on Funds and Account Balances (continued)

Sheriff Radar Grant – accounts for the collection of grant monies for the disbursement for radar equipment purchased for the County Sheriff.

Sheriff Benefit – There has been no activity in this fund for the past three fiscal years; therefore, the balance will be transferred to Sheriff Service Fee during the next fiscal year period.

Juvenile Detention Maintenance - accounts for the collections from Eastern Oklahoma Youth Services for the housing of juvenile offenders. Funds were disbursed back to youth center for the operations of the juvenile detention center.

Community Service Sentencing Program - accounts for the collection of funding through the State Department of Corrections for administrative expenses and supervision of offenders.

Juvenile Detention - There has been no activity in this fund for the past three fiscal years; therefore, the balance was transferred to the County general fund during the fiscal year.

Court Clerk Investments - accounts for the collection of interest on investments held by Beckham County by court order.

EFTPS – a fund held by the County for the electronic transfer of employees' withholdings.

County Sales Tax Proceeds – accounts for the collection of sales tax proceeds for the payment of bond issues related to the building of the county jail. After receipt of the sales tax by Beckham County, the sales tax proceeds are transferred to Beckham County Facilities Authority.

Texola CDBG Grant – accounts for the collection of grant monies for the disbursement to the Texola community for a fire station.

Saferoom Rebate Program – accounts for receipts from the Federal Emergency Management Assistance Program for the purpose of encouraging county citizens to build in home saferooms. Disbursements account for a percentage reimbursement to those citizens who built in home saferooms.

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

Cities and Towns – accounts for OTC collections distributed to the cities and towns of Beckham County.

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

**BECKHAM COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

BCPCRZEF – Zoning – There has been no activity in this fund for the past three fiscal years; therefore, the balance will be transferred to the County general fund during the next fiscal year period.

Emergency Management - accounts for the collection of donations from civic groups disbursed for the purpose of radios to maintain civil defense.

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

Excess Resale – accounts for the proceeds of the sale of property in excess of tax against property to tax sales on delinquent taxes.

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

Unapportioned Tax – accounts for taxes collected and being held for apportionment to various government entities.

Refunds – accounts for overcollections of ad valorem taxes and disbursements account for refunds to the taxpayers of Beckham County.

Special Fire Equipment –accounts for the collection of grant monies for the disbursement to the fire equipment for volunteer community fire stations.

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

Additionally, the following accounts are included in the official depository account.

District Court Clerk – accounts for the collection of bond money, court fines and fees. Money is disbursed for fees and restitution.

Court Fund – accounts for fees transferred from District Court and interest. Money is disbursed for the purpose of fees for various entities, salaries and operation of the Court Clerk’s office.

Court Clerk Revolving – accounts for the charge of \$5 for each warrant served by the Sheriff. Money is disbursed in the same manner as the court fund.

County Treasurer – accounts for all collections of pre-paid ad valorem taxes, pre-paid mobile homes, and the sale of motor vehicle stamps. Disbursements are for the purpose of refunds and vehicle collections vouchers to OTC, schools, and the County Treasurer Mortgage Certification Fee Account.

**BECKHAM COUNTY, OKLAHOMA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2003**

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Detailed Notes on Funds and Account Balances (continued)

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.

Beckham County Graduated Sanctions – accounts for the collection of federal funds passed through the Office of Juvenile Affairs and used for expenses related to a pre-court diversity program for youthful offenders. The account is administered by the District Attorney's office.

County Sheriff – accounts for all collections of foreign service fees, bond monies, and state reimbursements for the boarding of prisoners. Monies are disbursed out to the Sheriff Service Fee Account, Sheriff DOC Account, and District Court.

County Health Department – accounts for the collection of charges for services performed by the health department. Disbursements are made to the Health Department Fund for budgeting purposes.

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 Child Support – accounts for money received from the state. Disbursements are made for maintenance and operation expenses.

District Attorney Witness Fee – accounts for collections received from the state to reimburse for witness expense.

District Attorney Victim Restitution – accounts for the collection of restitution payments from defendants and disbursed to individuals for restitution of destruction of property.

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, 2002, was approximately \$115,315,761.

Detailed Notes on Funds and Account Balances (continued)

Per Article 10, § 8A, with the repeal of personal property tax, the millage with the adjustment factor is 10.38 mills (the legal maximum) for general fund operations and 2.59 mills for the county health department. 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, 2003, were approximately 93 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.

**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.

Detailed Notes on Funds and Account Balances (continued)

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

A special election was held on February 12, 2002. The citizens of Beckham County approved a three-tenths of one percent (3/10 of 1%) sales tax to be collected for the period beginning April 1, 2002 and ending March 31, 2017, after which the sales tax will be reduced to one-fourth of one percent (1/4 of 1%) for an unlimited duration. The three-tenths of one percent (3/10 of 1%) sales tax is for the acquisition, construction, equipping, furnishing, general operations, and maintenance of a jail facility. The one-fourth of one percent (1/4 of 1%) sales tax will be used to pay the general operations and capital improvements benefiting Beckham County, Oklahoma. Beckham County received \$790,107 in sales tax for the year ending June 30, 2003.

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





STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

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

TO THE OFFICERS OF  
BECKHAM COUNTY, OKLAHOMA

We have audited the special-purpose financial statements of Beckham County, Oklahoma, as of and for the year ended June 30, 2003, and have issued our report thereon dated November 22, 2004. Our report contains an explanatory paragraph discussing that the financial statements are not a complete presentation. 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.

Compliance

As part of obtaining reasonable assurance about whether Beckham 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 grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Beckham 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 assurance 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 2002-1.

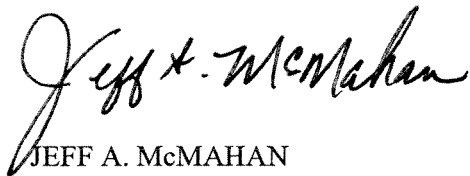
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected 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 2002-1 to be a material weakness.

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

November 22, 2004

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

**Finding 2002-1 - 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: The limited number of office personnel within the County Sheriff's office prevents a proper segregation of accounting functions, which is necessary to assure an adequate internal control structure.

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 County operations.

**Statistical Data  
(Unaudited)**

**BECKHAM COUNTY, OKLAHOMA  
TOP TEN TAXPAYERS  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

<b>TAXPAYER</b>	<b>JANUARY 1, 2002 NET ASSESSED ASSESSED VALUE</b>	<b>% OF TOTAL NET VALUATION</b>
Natural Gas Pipeline Company	\$ 7,099,609	6.16%
Corrections Corp of America	5,286,785	4.58%
Public Service Co. of Oklahoma	3,484,279	3.02%
Southern Bell Telephone	3,456,588	3.00%
ETC Oklahoma Pipeline Ltd	3,335,060	2.89%
Peoples Gas Light & Coke Co.	2,965,747	2.57%
El Paso Merchant	2,823,005	2.45%
Nabor's Drilling USA Inc.	2,005,958	1.74%
ONG	1,897,962	1.65%
Enogex Inc.	1,639,957	1.42%
Total	<u>\$ 33,994,950</u>	<u>29.48%</u>

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

**BECKHAM COUNTY, OKLAHOMA  
COMPUTATION OF LEGAL DEBT MARGIN  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

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Total net assessed value as of January 1, 2002		<u>\$ 115,315,761</u>
Debt limit - 5% of total assessed value		\$ 5,765,788
Total bonds outstanding	-	
Total judgments outstanding	-	
Less cash in sinking fund	<u>-</u>	<u>-</u>
Legal debt margin		<u>\$ 5,765,788</u>

**BECKHAM COUNTY, OKLAHOMA  
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED  
VALUE AND NET BONDED DEBT PER CAPITA  
FOR THE YEAR ENDED JUNE 30, 2003  
(UNAUDITED)**

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	2003
Estimated population	19,799
Net assessed value as of January 1, 2002	\$ 115,315,761
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	\$ -

**BECKHAM COUNTY, OKLAHOMA  
ASSESSED VALUE OF PROPERTY  
FOR THE YEAR ENDED JUNE 30, 2003  
(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>
1/1/02	\$35,206,629	\$25,589,565	\$58,812,142	\$4,292,575	\$115,315,761	\$17,129,468