

**AUDIT REPORT  
CREEK COUNTY  
EMERGENCY MEDICAL SERVICE  
FOR THE YEAR ENDED JUNE 30, 2000**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT  
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.  
100 STATE CAPITOL  
OKLAHOMA CITY, OK 73105-4896  
405/521-3495

December 6, 2002

TO THE BOARD OF DIRECTORS OF THE  
CREEK COUNTY EMERGENCY MEDICAL SERVICE

Transmitted herewith is the audit of the Creek County Emergency Medical Service for the fiscal year ended June 30, 2000. The audit was conducted in accordance with *Government Auditing Standards*.

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 Creek County Emergency Medical Service.

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 black ink, appearing to read "Clifton H. Scott".

CLIFTON H. SCOTT  
State Auditor and Inspector

**CREEK COUNTY  
EMERGENCY MEDICAL SERVICE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2000**

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**CREEK COUNTY  
EMERGENCY MEDICAL SERVICE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2000**

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**BOARD MEMBERS**

CHAIRMAN

Linda Broaddus

VICE-CHAIRMAN

Phil Weaver

SECRETARY

Richard Madden

MEMBERS

C.D. Ashley  
Stephen Foster  
Ruby Kirk  
Doug Carner

ADMINISTRATOR

Rita Diehl



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT  
STATE AUDITOR AND INSPECTOR

Independent Auditor's Report

2300 N. LINCOLN BLVD.  
100 STATE CAPITOL  
OKLAHOMA CITY, OK 73105-4896  
405/521-3495

TO THE BOARD OF DIRECTORS OF THE  
CREEK COUNTY EMERGENCY MEDICAL SERVICE

We have audited the accompanying financial statements of the Creek County Emergency Medical Service, as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the Emergency Medical Service. 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Creek County Emergency Medical Service, as of June 30, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 19, 2000, on our consideration of the Creek County Emergency Medical Service's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. 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.

Sincerely,

A handwritten signature in cursive script, appearing to read "Clifton H. Scott".

CLIFTON H. SCOTT  
State Auditor and Inspector

October 19, 2000

## **Financial Statements**

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
COMBINED BALANCE SHEET  
FOR THE YEAR ENDED JUNE 30, 2000**

|  | <u>Governmental<br/>Fund Type<br/>General<br/>Fund</u> | <u>Account Group<br/>General<br/>Fixed Assets</u> | <u>Total<br/>(Memorandum<br/>Only)</u> |
|--|--|---|--|
| <b><u>ASSETS</u></b>                     |  |   |  |
| Cash and investments                     | \$ 1,456,375   | \$  | \$ 1,456,375                           |
| Accounts receivable                      | 113,568  |   | 113,568                                |
| Interest receivable                      | 3,594  |   | 3,594                                  |
| Ad valorem tax receivable                | 11,238   |   | 11,238                                 |
| Land, buildings, and office equipment    |  | 267,056   | 267,056                                |
| Ambulances                               |  | 284,437   | 284,437                                |
| Emergency equipment                      |  | 58,398  | 58,398                                 |
| <b>Total assets</b>                      | <b><u>\$ 1,584,775</u></b>                             | <b><u>\$ 609,891</u></b>                          | <b><u>\$ 2,194,666</u></b>             |
| <b><u>FUND EQUITY</u></b>                |  |   |  |
| Investments in general<br>fixed assets   | \$   | \$ 609,891  | \$609,891                              |
| Fund balances:                           |  |   |  |
| Unreserved:                              |  |   |  |
| Undesignated                             | 1,584,775  |   | 1,584,775                              |
| Total fund equity                        | <u>1,584,775</u>                                       | <u>609,891</u>                                    | <u>2,194,666</u>                       |
| <b>Total liabilities and fund equity</b> | <b><u>\$ 1,584,775</u></b>                             | <b><u>\$ 609,891</u></b>                          | <b><u>\$ 2,194,666</u></b>             |

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

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2000**

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|   | <u>Governmental<br/>Fund Type<br/>General Fund</u> |
|---|--|
| <b>Revenues:</b>                                |  |
| Ad valorem taxes                                | \$ 641,116   |
| Charges for services                            | 506,221  |
| Miscellaneous revenues                          | 44,884   |
| Total revenues                                  | <u>1,192,221</u>                                   |
| <b>Expenditures:</b>                            |  |
| Personal services                               | 886,572  |
| Maintenance and operations                      | 390,663  |
| Capital outlay                                  | 98,081   |
| Total expenditures                              | <u>1,375,316</u>                                   |
| Excess of revenues over<br>(under) expenditures | (183,095)  |
| Beginning fund balance                          | <u>1,767,870</u>                                   |
| Ending fund balance                             | <u>\$ 1,584,775</u>                                |

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



**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2000**

|   | Budget     | Actual       | Variance     |
|---|------------|--------------|--------------|
| Beginning fund balances, budgetary basis  | \$ 204,484 | \$ 1,491,373 | \$ 1,286,889 |
| Revenues:   |            |              |              |
| Ad valorem taxes  | 660,641    | 675,452      | 14,811       |
| Charges for services  | 603,694    | 618,573      | 14,879       |
| Interest revenue  | 40,653     | 46,293       | 5,640        |
| Total revenues, budgetary basis   | 1,304,988  | 1,340,318    | 35,330       |
| Expenditures:   |            |              |              |
| Personal services   | 977,200    | 886,572      | 90,628       |
| Maintenance and operation   | 434,191    | 390,663      | 43,528       |
| Capital Outlay  | 98,081     | 98,081       |              |
| Total expenditures, budgetary basis   | 1,509,472  | 1,375,316    | 134,156      |
| Excess of revenues and beginning fund<br>balances over (under) expenditures           | \$ -       | 1,456,375    | \$ 1,456,375 |
| Reconciliation to Statement of Revenues,<br>Expenditures, and Changes in Fund Balance |            |              |              |
| Add: Ad valorem taxes receivable  |            | 11,238       |              |
| Interest receivable   |            | 3,594        |              |
| Accounts receivable (net of<br>allowance for doubtful accounts)                       |            | 113,568      |              |
| Ending fund balance   |            | \$ 1,584,775 |              |

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

**Notes to the Financial Statements**

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000**

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1. Summary of Significant Accounting Policies

The financial statements of the Creek County Emergency Medical Service (EMS) are required to be presented in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below.

A. Reporting Entity

The EMS is a governmental entity organized under the laws of the State of Oklahoma, and is not subject to federal or state income taxes. The EMS was created to provide ambulance service to all of the citizens.

The accompanying financial statements include all EMS funds, functions, and activities over which the EMS Board exercises significant influence. Significant influence or accountability is based primarily on the oversight exercised by the EMS Board. The EMS does not have any component units.

B. Basis of Presentation - Fund Accounting

A governmental entity uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregation of transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental funds are used to account for all or most of an EMS's general activities, including the acquisition or construction of general fixed assets (capital projects funds).

General Fund - The general fund accounts for all revenues and expenditures applicable to the general operations of the EMS.

Account Groups

Account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000**

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Summary of Significant Accounting Policies (continued)

General Fixed Assets Account Group (GFAAG)

Generally accepted accounting principles (GAAP) require that those fixed assets of a governmental entity not reported in a proprietary fund or in a trust fund be reported in a general fixed assets account group (GFAAG). This account group is not a fund. It does not have a balance sheet as such, nor does it report operations. Instead, the GFAAG serves as a list of the fixed assets and is designed to ensure accountability.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet.

The modified accrual basis of accounting is used for governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be quantified, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The EMS considers property taxes as available if collected within 60 days after year-end. Expenditures are recorded when incurred, and the related fund liability is expected to be paid from available spendable resources.

Revenues susceptible to accrual are property taxes, charges for services, and interest revenue.

D. Budgetary Policies and Procedures

The budget presented for the general fund includes the originally approved budgeted appropriations for expenditures as adjusted for supplemental appropriations and approved transfers between budget categories.

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. Any encumbrances at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. At the end of the year, unencumbered appropriations are lapsed.

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000**

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Summary of Significant Accounting Policies (continued)

The Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - General Fund 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balance because of adopting certain aspects of the modified accrual basis of accounting and the adjusting of encumbrances to their related budget year.

E. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with maturity dates within three months of the date acquired by the EMS. All funds were fully invested and deposited in interest bearing demand accounts as of June 30, 2000.

State statutes authorize the governmental entity to invest in obligations of the U.S. Treasury, certificates of deposits, or savings accounts of banks, savings and loans, and trust companies if secured by acceptable collateral where the collateral has been deposited with a trustee or custodian bank.

Investments are stated at cost, which approximates fair value. Interest earned on investments is allocated to the general fund.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related fixed assets, as applicable.

Assets in the general fixed assets account group are not depreciated.

G. Risk Management

The EMS is exposed to various risks of loss related to: torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The EMS continues to carry commercial insurance for these types of risk. The EMS carries health and accidental insurance on its employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage during the 2000 fiscal year.

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000**

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Summary of Significant Accounting Policies (continued)

H. Compensated Absences

Vacation benefits include one week after one year; two weeks after two years; and three weeks after ten years. These benefits are earned by the employee during the year and must be used. The EMS does not accrue any liability for future vacation benefits. The amount of accumulated unpaid vacation benefits is not material to the financial statements for the fiscal year ending June 30, 2000.

The EMS does accumulate sick leave. An employee earns up to 72 hours per year up to a maximum of 5 years. There is no history of sick leave usage from which to project future usage; hence, no liability for such has been recorded. Such an amount if recorded would not be material to the financial statements.

I. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund equity represents tentative plans for future use of financial resources, which are available for appropriation.

J. Memorandum Only – Total Columns

Total columns on the financial statements are captioned “memorandum only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations in conformity with accounting principles generally accepted in the United States of America. Interfund transactions have not been eliminated from the total column of each financial statement.

2. Stewardship, Compliance, and Accountability

Budgetary Compliance

On or before June 1 of each year, a budget for each fund, as required by the Board, shall be completed. The budget is approved by fund and object. The EMS Board may approve changes of appropriations within the fund by object. To increase or decrease the budget by fund requires approval by the Excise Board.

CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000

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3. Detailed Notes on Account Balances

A. Deposits

At year-end, the carrying amount of the EMS's deposits was \$1,456,375, and the bank balance was \$1,460,066. Of the bank balance, all funds were covered by federal depository insurance or by collateral held by the EMS's agent in the EMS's name.

B. Receivables

The 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 district 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. The tax is collected by the County Treasurer and remitted to the EMS.

Article X, § 9C of the Oklahoma Constitution authorized the formation of EMS districts and authorized a tax levy not to exceed three (3) mills for the purpose of providing funds to support, organize, operate, and maintain district ambulance services. District voters approved a three (3) mill levy to support the operations of the Creek County Emergency Medical Service. Property taxes are considered currently receivable if collected within sixty days.

The net assessed property value as of January 1, 1999, was approximately \$214,493,786.

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.

The EMS accrues accounts receivable based on ambulance charges incurred and billed prior to the end of the fiscal year. The allowance for doubtful accounts are those charges considered uncollectible by the Board. Any charges that are in excess of six months old are written off for financial statement purposes. At year-end there was \$162,240 of accounts receivable outstanding. The EMS Board considers 30% of this amount to be uncollectible. Therefore, we have recorded an allowance in the amount of \$48,672, leaving a receivable amount of \$113,568.

**CREEK COUNTY EMERGENCY MEDICAL SERVICE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 2000**

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Detailed Notes on Account Balances (continued)

C. Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year.

|  | <u>Balance<br/>July 1, 1999</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance<br/>June 30, 2000</u> |
|--|---------------------------------|------------------|-------------------|----------------------------------|
| Land, buildings,<br>and office equipment | \$170,330                       | \$98,081         | \$1,355           | \$267,056                        |
| Emergency vehicles                       | 284,437                         | -                | -                 | 284,437                          |
| Emergency equipment                      | <u>65,046</u>                   | <u>-</u>         | <u>6,648</u>      | <u>58,398</u>                    |
| Total                                    | <u>\$519,813</u>                | <u>\$98,081</u>  | <u>\$8,003</u>    | <u>\$609,891</u>                 |

D. Employee Savings Plan

The EMS Board established a savings incentive match plan on February 2, 2000, for their employees under sections 408(A) and 408(P) of the Internal Revenue Code to provide for retirement and support of beneficiaries after death. Benefit provisions are established and amended by the EMS Board.

A dollar for dollar matching contribution up to 3% of the employee's annual compensation up to a maximum of \$6,000. Any employee may participate. The financial institution maintains a separate account for each participant. The financial institution administers all the funds based upon the instructions of the account holder. The EMS simply withholds the authorized amounts from the payroll and remits it to the financial institution.

At June 30, 2000, the savings plan had a balance of \$ 9,660. During the year, plan members made contributions of \$ 5,223 and the EMS made contributions of \$ 4,217.

The Capitol Guardian Trust Company, 333 S. Hope Street, Los Angeles, CA, 90071 is the designated financial institution chosen to invest these funds.



**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

CLIFTON H. SCOTT  
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**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 BOARD OF DIRECTORS OF THE  
CREEK COUNTY EMERGENCY MEDICAL SERVICE

We have audited the financial statements of the Creek County Emergency Medical Service, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 19, 2000. 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 Creek County Emergency Medical Service's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 Creek County Emergency Medical Service's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 Creek County Emergency Medical Service'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 below.

**Finding 99-1 (Repeat Finding)**

**Criteria:** The overall goal of accounting principles generally accepted in the United States of America for governmental entities is to demonstrate accountability and stewardship to be used 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:** Based on inquiries of County personnel, it was noted that the duties of receiving, receipting, recording, and depositing collections were not adequately segregated.

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

**Effect:** These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

**Recommendation:** Management should be aware of these conditions 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 county operations and periodic review of those operations.

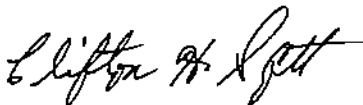
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected 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 99-1 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 EMS Board of Directors and management 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,



CLIFTON H. SCOTT  
State Auditor and Inspector

October 19, 2000