

FILED  
OCT 10 2024  
STATE AUDITOR & INSPECTOR

Butler  
EMERGENCY MEDICAL SERVICE BOARD  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

EMERGENCY MEDICAL SERVICE BOARD OF  
THE COUNTY OF CUSTER  
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, Suite 106, 4545 N. Lincoln Blvd., Oklahoma City, OK 73105-3453. 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 P K & COMPANY, PLLC

SUBMITTED TO THE CUSTER COUNTY

EXCISE BOARD THIS 3 DAY OF Oct 2024.

EMERGENCY MEDICAL SERVICE BOARD

Chairman

Member

Member

Member

Member

Member

Clerk



RECEIVED  
OCT 10 2024  
State Auditor  
and Inspector

Custer

# PROOF OF PUBLICATION CLINTON DAILY NEWS

522 Avant Ave. • Clinton, OK 73601 • (580)-323-5151 • [cdnlegals@swbell.net](mailto:cdnlegals@swbell.net)

I, Sean Stephens, of lawful age, being duly sworn upon oath, deposes and says that I am the Editor & Publisher of The Clinton Daily News, a daily publication that is a "legal newspaper" as that phrase is defined in 25 O.S. Section 106 for the City of Clinton, for the County of Custer, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was actually published in said legal newspaper issues on the following dates:

INSERTION DATE(S) September 20 & 27, 2024

PUBLICATION FEE.....\$ 161.65



Publisher

Signed and sworn to before me this 27th day  
of September, 2024.





Notary Public

(Proof modified to fit on 8 1/2 x 11 page)

My Commission expires: 07/18/2026

Commission #22009767

LEGAL NOTICE NO. LPXLP 28028  
(Published in the Clinton Daily News September 20 & 27, 2024)  
EMERGENCY MEDICAL SERVICE BOARD PUBLICATION  
SHEET - CUSTER 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 EMERGENCY MEDICAL SERVICE BOARD OF  
CUSTER COUNTY OKLAHOMA  
EXHIBIT "Z"  
STATEMENT OF FINANCIAL  
S. \*E. M.  
CONDITION AS OF JUNE 30, 2024 Detail  
ASSETS:  
Cash Balance June 30, 2024 \$83,654.32  
Investments \$0.00  
TOTAL ASSETS \$83,654.32  
LIABILITIES AND RESERVES:  
Warrants Outstanding \$72.00  
Reserves for Interest on Warrants \$0.00  
Reserves From Schedule 8 \$5,929.48  
TOTAL LIABILITIES AND RESERVES \$6,001.48  
CASH FUND BALANCE (Deficit) JUNE 30, 2024 \$77,652.84  
ESTIMATED NEEDS FOR FISCAL YEAR  
ENDING JUNE 30, 2025  
\*Emergency Medical Service Fund \*E. M. S. FUND  
Current Expense \$121,683.74  
Reserve for Int. on Warrants & Revaluation \$0.00  
Total Required \$121,683.74  
FINANCED:

Cash Fund Balance \$77,652.84  
Estimated Miscellaneous Revenue \$ 0.00  
Total Deductions \$77,652.84  
Balance to Raise from Ad Valorem Tax \$44,030.90

## CERTIFICATE - GOVERNING BOARD STATE OF OKLAHOMA, COUNTY OF CUSTER, ss:

We, the undersigned Emergency Medical Service Board of Custer County Oklahoma, do hereby certify that at a meeting of the Emergency Medical Service Board 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 Emergency Medical Service Board as reflected by the records of the Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025, as shown are reasonably necessary for the proper conduct of the affairs of the said Emergency Medical Service Board, that the Estimated 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.

<u>/s/ Robert Gordon</u>	<u>/s/ Kim Baker</u>	<u>/s/ Terry Collins</u>
Chairman of Board	Member	Member
<u>/s/ Paula Fieselman</u>	<u>/s/ Randy Kelley</u>	
Member	Member	

Attest /s/ Melissa Graham  
County Clerk  
(Seal)

Subscribed and sworn to before me this 15<sup>th</sup> day of August, 2024.

Butler  
EMERGENCY MEDICAL SERVICE BOARD  
OF  
CUSTER COUNTY  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

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Accountant's Letter . . . . .	.3
Certificate of Excise Board . . . . .	Exhibit "Y" - Page 1

Exhibits:

Exhibit "F" Emergency Medical Service Fund . . . . .	Filed Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Exhibit "G" Sinking Fund. . . . .	Filed Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Exhibit "J" Capital Project Funds . . . . .	Filed Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Exhibit "Y" Certificate of Excise Board Estimate of Needs . . . . .	Filed Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Publication Sheet Filed With County Budget. . . . .	Filed Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Exhibit "Z" Publication Sheet (When Not Filed With County Budget) . . . . .	Filed Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>



Butler  
EMERGENCY MEDICAL SERVICE BOARD  
OF  
CUSTER COUNTY  
2024-2025  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2023-2024

CUSTER COUNTY, EMERGENCY MEDICAL SERVICE BOARD  
STATE OF OKLAHOMA, COUNTY OF CUSTER, ss:

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

Pursuant to the requirements of 68 O.S. 1991 Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the Emergency Medical Service Board, County of CUSTER, 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 Emergency Medical Service Board of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said Emergency Medical Service Board 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. 1991 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. 1991 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 Emergency Medical Service Board 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 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 ARAPAHO, Oklahoma, this 3 day of Oct, 2024.

Butler  
EMERGENCY MEDICAL SERVICE BOARD

Chairman [Signature]

Member Rly Kelley

Member Paula Tieselman

Member T. C. [Signature]

Member Jim Baker

Member \_\_\_\_\_

Clerk Melina Graham



Filed this 3 day of Oct, 2024 Secretary and Clerk of Excise Board, CUSTER County, Oklahoma.

## AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF CUSTER (Butler EMS)

Personally appeared before me, the undersigned Notary Public, Melissa Graham,  
 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 CLINTON DAILY NEWS  
 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.

Melissa Graham  
 County Clerk



Subscribed and sworn to before me this 18 day of September, 2024.

Debbie Bright  
 Notary Public

10-19-2025  
 My Commission Expires



Honorable Emergency Medical Service Board (Butler)  
CUSTER County

We have compiled the 2023-24 financial statements and 2024-25 Estimate of Needs (S.A.&I. Form 268BR98) and 2024-25 Publication Sheet (S.A.&I. Form 268BR98, Exhibit "Z") included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements and schedules have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and the budget laws of the State of Oklahoma which is a basis of accounting other than generally accepted accounting principles.

Our compilation was limited to presenting, in the form prescribed by the State Auditor and Inspector of Oklahoma, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and schedules are presented in accordance with the requirements of the State of Oklahoma are not intended to be a presentation in conformity with generally accepted accounting principles. This report is intended solely for the information and use of the Emergency Medical Service Board of CUSTER County and for filing with the State Auditor and Inspector of Oklahoma and should not be used for any other purpose. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the financial position and the results of operations. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

P K & COMPANY, PLLC

*PK & Company, PLLC*

August 15, 2024

Schedule 1, Current Balance Sheet - June 30, 2024		Amount	
ASSETS:			
Cash Balance June 30, 2024		\$ 83,654	32
Investments		0	00
<b>TOTAL ASSETS</b>		<b>\$ 83,654</b>	<b>32</b>
LIABILITIES AND RESERVES:			
Warrants Outstanding		72	00
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		5,929	48
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 6,001</b>	<b>48</b>
<b>CASH FUND BALANCE JUNE 30, 2024</b>		<b>\$ 77,652</b>	<b>84</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$ 83,654</b>	<b>32</b>

Schedule 2, Revenue and Requirements - 2024-25				Detail		Total	
REVENUE:							
Cash Balance June 30, 2023				\$ 72,845	55		
Cash Fund Balance Transferred From Prior Years				0	00		
Current Ad Valorem Tax Apportioned				47,563	58		
Miscellaneous Revenue Apportioned				1,646	53		
<b>TOTAL REVENUE</b>						<b>\$ 122,055</b>	<b>66</b>
REQUIREMENTS:							
Claims Paid by Warrants Issued				\$ 38,473	34		
Reserves From Schedule 8				5,929	48		
Interest Paid on Warrants				0	00		
Reserve for Interest on Warrants				0	00		
<b>TOTAL REQUIREMENTS</b>						<b>\$ 44,402</b>	<b>82</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-24</b>						<b>\$ 77,652</b>	<b>84</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>						<b>\$ 122,055</b>	<b>66</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2024		Amount	
ADDITIONS:			
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 1,646	53
Warrants Estopped, Cancelled or Converted		0	00
Fiscal Year 2023-24 Lapsed Appropriations		71,842	66
Fiscal Year 2022-23 Lapsed Appropriations		0	00
Ad Valorem Tax Collections in Excess of Estimate		4,163	65
Prior Years Ad Valorem Tax		0	00
<b>TOTAL ADDITIONS</b>		<b>\$ 77,652</b>	<b>84</b>
DEDUCTIONS:			
Supplemental Appropriations		\$ 0	00
Current Tax in Process of Collection		0	00
<b>TOTAL DEDUCTIONS</b>		<b>\$ 0</b>	<b>00</b>
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>		<b>\$ 77,652</b>	<b>84</b>
<b>Composition of Cash Fund Balance:</b>			
Cash		77,652	84
<b>Cash Fund Balance as per Balance Sheet 6-30-24</b>		<b>\$ 77,652</b>	<b>84</b>

Schedule 4, Miscellaneous Revenue		2023-24 ACCOUNT	
SOURCE	AMOUNT		ACTUALLY
	ESTIMATED		COLLECTED
1000 CHARGES FOR SERVICES:			
1111 Service Fees, Ambulance Runs	\$ 0 00	\$ 0 00	
1112 Service Fees	0 00	0 00	
1113 Training Fees	0 00	0 00	
1114 Other -	0 00	0 00	
Total Charges For Services	\$ 0 00	\$ 0 00	
INTERGOVERNMENTAL REVENUES:			
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:			
2111 Local Contributions	\$ 0 00	\$ 0 00	
2112 Local Governmental Reimbursements	0 00	0 00	
2113 Local Payments in Lieu of Tax Revenue	0 00	0 00	
2114 Other -	0 00	0 00	
Total - Local Sources	\$ 0 00	\$ 0 00	
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:			
3111 County Sales Tax - OTC	\$ 0 00	\$ 0 00	
3112 Other - OTC	0 00	0 00	
Sub-Total - OTC	\$ 0 00	\$ 0 00	
3211 State Grants	0 00	0 00	
3212 State Payments in Lieu of Tax Revenue	0 00	0 00	
3213 Homestead Exemption Reimbursement	0 00	0 00	
3214 Additional Homestead Exemption Reimbursement	0 00	0 00	
3215 Other -	0 00	0 00	
3216 Other -	0 00	0 00	
Total State Sources	\$ 0 00	\$ 0 00	
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:			
4111 Federal Grants	\$ 0 00	\$ 0 00	
4112 Reimbursement - Federal	0 00	0 00	
4113 Federal Payments in Lieu of Tax Revenue	0 00	0 00	
4114 Other -	0 00	0 00	
Total Federal Sources	\$ 0 00	\$ 0 00	
Grand Total Intergovernmental Revenues	\$ 0 00	\$ 0 00	
5000 MISCELLANEOUS REVENUE:			
5111 Interest on Investments	\$ 0 00	\$ 1,646 53	
5112 Rental or Lease of Property	0 00	0 00	
5113 Sale of Property	0 00	0 00	
5114 Subscription Sales (Memberships)	0 00	0 00	
5115 Insurance Recoveries	0 00	0 00	
5116 Insurance Reimbursement	0 00	0 00	
5117 Return Check Charges	0 00	0 00	
5118 Utility Reimbursements	0 00	0 00	
5119 Vending Machine Commissions	0 00	0 00	
5120 Other Concessions	0 00	0 00	
5121 Other -	0 00	0 00	
5122 Other -	0 00	0 00	
Total Miscellaneous Revenue	\$ 0 00	\$ 1,646 53	
6000 NON-REVENUE RECEIPTS:			
6111 Contributions from Other Funds	\$ 0 00	\$ 0 00	
Grand Total Emergency Medical Service Fund	\$ 0 00	\$ 1,646 53	



EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-25

Page 2b

2023-24 ACCOUNT										2024-25 ACCOUNT									
OVER		BASIS AND LIMIT OF ENSUING ESTIMATE	CHARGEABLE		ESTIMATED BY		APPROVED BY												
(UNDER)			INCOME		GOVERNING BOARD		EXCISE BOARD												
\$	0 00	90.00%	\$		\$	0 00	\$	0 00											
	0 00	90.00				0 00		0 00											
	0 00	90.00				0 00		0 00											
	0 00	90.00				0 00		0 00											
\$	0 00		\$		\$	0 00	\$	0 00											
\$	0 00	90.00%	\$		\$	0 00	\$	0 00											
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\$	0 00		\$		\$	0 00	\$	0 00											
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\$	0 00		\$		\$	0 00	\$	0 00											
\$	0 00		\$		\$	0 00	\$	0 00											
\$	1,646 53	0.00%	\$		\$	0 00	\$	0 00											
	0 00	90.00				0 00		0 00											
	0 00	90.00				0 00		0 00											
	0 00	90.00				0 00		0 00											
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	0 00	90.00				0 00		0 00											
	0 00	90.00				0 00		0 00											
\$	1,646 53		\$		\$	0 00	\$	0 00											
\$	0 00	90.00%	\$		\$	0 00	\$	0 00											
\$	1,646 53		\$		\$	0 00	\$	0 00											

Schedule 5, Expenditures Emergency Medical Service Fund Cash Accounts of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	2023-24	
Cash Balance Reported to Excise Board 6-30-23	\$	0 00
Cash Fund Balance Transferred Out		0 00
Cash Fund Balance Transferred In		72,845 55
Adjusted Cash Balance	\$	72,845 55
Ad Valorem Tax Apportioned To Year In Caption		47,563 58
Miscellaneous Revenue (Schedule 4)		1,646 53
Cash Fund Balance Forward From Preceding Year		0 00
Prior Expenditures Recovered		0 00
TOTAL RECEIPTS	\$	49,210 11
TOTAL RECEIPTS AND BALANCE	\$	122,055 66
Warrants of Year in Caption		38,401 34
Interest Paid Thereon		0 00
TOTAL DISBURSEMENTS	\$	38,401 34
CASH BALANCE JUNE 30, 2024	\$	83,654 32
Reserve for Warrants Outstanding		72 00
Reserve for Interest on Warrants		0 00
Reserves From Schedule 8		5,929 48
TOTAL LIABILITIES AND RESERVE	\$	6,001 48
DEFICIT: (Red Figure)	\$	0 00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$	77,652 84

Schedule 6, Emergency Medical Service Fund Warrant Account of Current and All Prior Years		
CURRENT AND ALL PRIOR YEARS	TOTAL	
Warrants Outstanding 6-30-23 of Year in Caption	\$	0 00
Warrants Registered During Year		45,559 24
TOTAL	\$	45,559 24
Warrants Paid During Year		45,487 24
Warrants Converted to Bonds or Judgments		0 00
Warrants Cancelled		0 00
Warrants Estopped by Statute		0 00
TOTAL WARRANTS RETIRED	\$	45,487 24
BALANCE WARRANTS OUTSTANDING JUNE 30, 2024	\$	72 00

Schedule 7, 2023 Ad Valorem Tax Account		
2023 Net Valuation Certified To County Excise Board \$ 15,203,798.00	3.14 Mills	Amount
Total Proceeds of Levy as Certified	\$	47,739 93
Additions:		0 00
Deductions:		0 00
Gross Balance Tax	\$	47,739 93
Less Reserve for Delinquent Tax		4,340 00
Reserve for Protest Pending		0 00
Balance Available Tax	\$	43,399 93
Deduct 2023 Tax Apportioned		47,563 58
Net Balance 2023 Tax in Process of Collection or	\$	0 00
Excess Collections	\$	4,163 65

Schedule 5, (Continued)										
2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	TOTAL				
\$ 79,931 45	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 79,931 45				
72,845 55	0 00	0 00	0 00	0 00	0 00	72,845 55				
0 00	0 00	0 00	0 00	0 00	0 00	72,845 55				
\$ 7,085 90	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 79,931 45				
0 00	0 00	0 00	0 00	0 00	0 00	47,563 58				
0 00	0 00	0 00	0 00	0 00	0 00	1,646 53				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 49,210 11				
\$ 7,085 90	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 129,141 56				
7,085 90	0 00	0 00	0 00	0 00	0 00	45,487 24				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
\$ 7,085 90	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 45,487 24				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 83,654 32				
0 00	0 00	0 00	0 00	0 00	0 00	72 00				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
0 00	0 00	0 00	0 00	0 00	0 00	5,929 48				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 6,001 48				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	0 00				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 77,652 84				

Schedule 6, (Continued)										
2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18				
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00				
38,473 34	7,085 90	0 00	0 00	0 00	0 00	0 00				
\$ 38,473 34	\$ 7,085 90	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00				
38,401 34	7,085 90	0 00	0 00	0 00	0 00	0 00				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
0 00	0 00	0 00	0 00	0 00	0 00	0 00				
\$ 38,401 34	\$ 7,085 90	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00				
\$ 72 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00				

Schedule 9, Emergency Medical Service Fund Investments							
INVESTED IN	Investments on Hand June 30, 2023	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2024	
			By Collections of Cost	Amortized Premium			
1.	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
2.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
3.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
4.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
5.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
6.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
7.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
8.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
9.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
10.	0 00	0 00	0 00	0 00	0 00	0 00	0 00
TOTAL INVESTMENTS	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

## EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024

## ESTIMATE OF NEEDS FOR 2024-25

EXHIBIT "F"

4

Schedule 8(a), Report Of Prior Year's Expenditures					
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023				ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE		
	6-30-23	SINCE ISSUED	LAPSED APPROPRIATIONS		
92 EMERGENCY MEDICAL SERVICE BUDGET ACCOUNT:					
92a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 5,000 00	
92b Part Time Help	0 00	0 00	0 00	0 00	
92c Travel	0 00	0 00	0 00	0 00	
92d Maintenance and Operation	0 00	0 00	0 00	56,784 66	
92e Capital Outlay	0 00	0 00	0 00	0 00	
92f Intergovernmental	0 00	0 00	0 00	0 00	
92g Other - Contract Services	7,085 90	7,085 90	0 00	50,000 00	
92 Total	\$ 7,085 90	\$ 7,085 90	\$ 0 00	\$ 111,784 66	
93					
93a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
93b Part Time Help	0 00	0 00	0 00	0 00	
93c Travel	0 00	0 00	0 00	0 00	
93d Maintenance and Operation	0 00	0 00	0 00	0 00	
93e Capital Outlay	0 00	0 00	0 00	0 00	
93f Intergovernmental	0 00	0 00	0 00	0 00	
93g Other -	0 00	0 00	0 00	0 00	
93 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
94					
94a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
94b Part Time Help	0 00	0 00	0 00	0 00	
94c Travel	0 00	0 00	0 00	0 00	
94d Maintenance and Operation	0 00	0 00	0 00	0 00	
94e Capital Outlay	0 00	0 00	0 00	0 00	
94f Intergovernmental	0 00	0 00	0 00	0 00	
94g Other -	0 00	0 00	0 00	0 00	
94 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
95 EMERGENCY MEDICAL SERVICE AUDIT BUDGET ACCOUNT:					
95a Salaries and Expense of Audit and Report	\$ 0 00	\$ 0 00	\$ 0 00	\$ 4,460 82	
95b Intergovernmental	0 00	0 00	0 00	0 00	
95 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 4,460 82	
98 OTHER USES:					
98a Other Deductions	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
98 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
TOTAL EMERGENCY MEDICAL SERVICE FUND ACCOUNT	\$ 7,085 90	\$ 7,085 90	\$ 0 00	\$ 116,245 48	
SUBJECT TO WARRANT ISSUE:					
99 Provision for Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
GRAND TOTAL EMERGENCY MEDICAL SERVICE FUND	\$ 7,085 90	\$ 7,085 90	\$ 0 00	\$ 116,245 48	

ESTIMATE OF NEEDS FOR THE FISCAL YEAR
PURPOSE:
Current Expense
Pro rata share of County Assessor's Budget as determined by County Excise Board
GRAND TOTAL - Emergency Medical Service Fund



**EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023, to JUNE 30, 2024**  
**ESTIMATE OF NEEDS FOR 2024-25**

Page 4

FISCAL YEAR ENDING JUNE 30, 2024										Governmental Budget Accounts									
										FISCAL YEAR 2024-25									
SUPPLEMENTAL		NET AMOUNT		WARRANTS		RESERVES		LAPSED BALANCE		NEEDS AS		APPROVED BY							
ADJUSTMENTS		OF		ISSUED				KNOWN TO BE		ESTIMATED BY		COUNTY							
		APPROPRIATIONS						UNENCUMBERED		GOVERNING		EXCISE BOARD							
ADDED	CANCELLED													BOARD					
\$ 0 00	\$ 0 00	\$ 5,000 00		\$ 0 00		\$ 0 00		\$ 5,000 00		\$ 5,000 00		\$ 5,000 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	56,784 66		2,406 07		0 00		54,378 59		58,630 04		58,630 04							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	50,000 00		33,117 66		5,929 48		10,952 86		55,000 00		55,000 00							
\$ 0 00	\$ 0 00	\$ 111,784 66		\$ 35,523 73		\$ 5,929 48		\$ 70,331 45		\$ 118,630 04		\$ 118,630 04							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
\$ 0 00	\$ 0 00	\$ 4,460 82		\$ 2,949 61		\$ 0 00		\$ 1,511 21		\$ 3,053 70		\$ 3,053 70							
0 00	0 00	0 00		0 00		0 00		0 00		0 00		0 00							
\$ 0 00	\$ 0 00	\$ 4,460 82		\$ 2,949 61		\$ 0 00		\$ 1,511 21		\$ 3,053 70		\$ 3,053 70							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
\$ 0 00	\$ 0 00	\$ 116,245 48		\$ 38,473 34		\$ 5,929 48		\$ 71,842 66		\$ 121,683 74		\$ 121,683 74							
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00							
\$ 0 00	\$ 0 00	\$ 116,245 48		\$ 38,473 34		\$ 5,929 48		\$ 71,842 66		\$ 121,683 74		\$ 121,683 74							

		Estimate of	Approved by
		Needs by	County
		Governing Board	Excise Board
		\$ 121,683 74	\$ 121,683 74
		\$ 0 00	\$ 0 00
		\$ 121,683 74	\$ 121,683 74

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2024-25

STATE OF OKLAHOMA, COUNTY OF CUSTER

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 Emergency Medical Service Board, and those directly under, or in contractual relationship with, the Emergency Medical Service Board; 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 therefor; (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 Emergency Medical Service Board of CUSTER 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 2024-25

Page 2

EXHIBIT "Y"				
County Excise Board's Appropriation of Income and Revenue		*E. M. S. Fund		Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made		\$	121,683 74	\$ 0 00
Appropriation of Revenues:				
Excess of Assets Over Liabilities		\$	77,652 84	\$ 0 00
Unclaimed Protest Tax Refunds			0 00	0 00
Miscellaneous Estimated Revenues			0 00	0 00
Est. Value of Surplus Tax in Process			0 00	0 00
			0 00	0 00
			0 00	0 00
Total Other Than 2024 Tax		\$	77,652 84	\$ 0 00
Balance Required		\$	44,030 90	\$ 0 00
Add Allocation For Delinquency		\$	4,403 09	\$ 0 00
Total Required for 2024 Tax		\$	48,433 99	\$ 0 00
Rate of Levy Required and Certified:			3.14 Mills	0.00 Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2024-25 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS					
County	Real		Personal		Public Service
This County Custer County	\$	6,138,009 00	\$	8,768,601 00	\$ 518,228 00
Total Valuation	\$	6,138,009 00	\$	8,768,601 00	\$ 518,228 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:

\*Emergency Medical Service Fund 3.14 Mills      Sinking Fund 0.00 Mills;      Total 3.14 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 that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2024 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869.

Dated at Arapaho, Oklahoma, this 3 day of Oct, 2024.

G. Ry  
Excise Board Member

[Signature]  
Excise Board Member

Harold Gleason  
Excise Board Chairman

Melvin Graham  
Excise Board Secretary



EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - CUSTER 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 EMERGENCY MEDICAL SERVICE BOARD OF  
 CUSTER COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION		*E. M. S.	
AS OF JUNE 30, 2024		Detail	
<b>ASSETS:</b>			
Cash Balance June 30, 2024		\$ 83,654	32
Investments		0	00
<b>TOTAL ASSETS</b>		<b>\$ 83,654</b>	<b>32</b>
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding		72	00
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		5,929	48
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 6,001</b>	<b>48</b>
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2024</b>		<b>\$ 77,652</b>	<b>84</b>

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2025

*Emergency Medical Service Fund	*E. M. S. FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 121,683 74	1. Cash Balance on Hand June 30, 2024	\$ 0 00
Reserve for Int. on Warrants & Revaluation	0 00	2. Legal Investments Properly Maturing	0 00
Total Required	\$ 121,683 74	3. Judgments Paid To Recover by Tax Levy	0 00
<b>FINANCED:</b>		4. Total Liquid Assets	\$ 0 00
Cash Fund Balance	\$ 77,652 84	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	0 00	5. a. Past-Due Coupons	\$ 0 00
Total Deductions	\$ 77,652 84	6. b. Interest Accrued Thereon	0 00
Balance to Raise from Ad Valorem Tax	\$ 44,030 90	7. c. Past-Due Bonds	0 00
<b>ESTIMATED MISCELLANEOUS REVENUE:</b>		8. d. Interest Thereon After Last Coupon	0 00
1000 Charges For Services	\$ 0 00	9. e. Fiscal Agency Commissions on Above	0 00
2000 Local Sources of Revenue	0 00	10. f. Judgments and Int. Levied for/Unpaid	0 00
3000 State Sources of Revenue	0 00	11. Total Items a. Through f.	\$ 0 00
4000 Federal Sources of Revenue	0 00	12. Balance of Assets Subject to Accruals	\$ 0 00
5000 Miscellaneous Revenues	0 00	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions From Other Funds	0 00	13. g. Earned Unmatured Interest	\$ 0 00
Total Estimated Revenue	\$ 0 00	14. h. Accrual on Final Coupons	0 00
		15. i. Accrued on Unmatured Bonds	0 00
		16. Total Items g. Through i.	\$ 0 00
		17. Excess of Assets Over Accrual Reserves **	\$ 0 00
		<b>SINKING FUND REQUIREMENTS FOR 2024-25</b>	
		1. Interest Earnings on Bonds	\$ 0 00
		2. Accrual on Unmatured Bonds	0 00
		3. Annual Accrual on "Prepaid" Judgments	0 00
		4. Annual Accrual on Unpaid Judgments	0 00
		5. Interest on Unpaid Judgments	0 00
		6. Annual Accrual From Exhibit KK	0 00
		Total Sinking Fund Requirements	\$ 0 00
		Deduct:	
		1. Excess of Assets Over Liabilities	\$ 0 00
		2. Surplus Building Fund Cash	0 00
		Balance To Raise By Tax Levy	\$ 0 00

** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total liquid Assets".	SINKING FUND
13d. j. Unmatured Coupons Due Before 4-1-25	\$ 0 00
14d. k. Unmatured Bonds So Due	0 00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0 00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0 00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	0 00
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0 00



EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - CUSTER 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 EMERGENCY MEDICAL SERVICE BOARD OF  
CUSTER COUNTY, OKLAHOMA


EXHIBIT "Z"

Page 2

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF CUSTER, ss:

We, the undersigned Emergency Medical Service Board of CUSTER County Oklahoma, do hereby certify that at a meeting of the Emergency Medical Service Board 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 Emergency Medical Service Board as reflected by the records of the Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025, as shown are reasonably necessary for the proper conduct of the affairs of the said Emergency Medical Service Board, that the Estimated 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.

  
Chairman of Board

  
Member

  
Member

  
Member

  
Member

  
Member

Attest \_\_\_\_\_

County Clerk

Seal

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

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

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.