

**FILED**

OCT 04 2023

**STATE AUDITOR & INSPECTOR**

EMERGENCY MEDICAL SERVICE BOARD  
2023-2024  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2022-2023

EMERGENCY MEDICAL SERVICE BOARD OF  
THE COUNTY OF JACKSON  
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 2023-2024 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2022-2023

PREPARED BY P K & COMPANY, PLLC

SUBMITTED TO THE JACKSON COUNTY

EXCISE BOARD THIS 2<sup>nd</sup> DAY OF October 2023.

EMERGENCY MEDICAL SERVICE BOARD

Chairman	<u><i>Henry Mosty</i></u>	Member	<u><i>J. H. E.</i></u>
Member	<u><i>Lytt. Darby</i></u>	Member	_____
Member	<u><i>Sam &amp; Hardin</i></u>	Member	_____
Clerk	<u><i>Jennifer Sunday</i></u>		

*Jackson*

EMERGENCY MEDICAL SERVICE BOARD  
 OF  
 JACKSON COUNTY  
 2023-2024  
 ESTIMATE OF NEEDS  
 AND FINANCIAL STATEMENT OF THE  
 FISCAL YEAR 2022-2023

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<b>Letters and Certifications:</b>	
Letter To Excise Board. . . . .	1
Affidavit of Publication. . . . .	2
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Certificate of Excise Board . . . . .	Exhibit "Y" - Page 1
 <b>Exhibits:</b>	
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 checked="" type="checkbox"/> No <input type="checkbox"/>

EMERGENCY MEDICAL SERVICE BOARD  
OF  
JACKSON COUNTY  
2023-2024  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2022-2023

JACKSON COUNTY, EMERGENCY MEDICAL SERVICE BOARD  
STATE OF OKLAHOMA, COUNTY OF JACKSON, 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 JACKSON, State of Oklahoma, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2023 and ending June 30, 2024. 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, 2023, 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, 2023 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, 2023 and ending June 30, 2024 as shown under "Schedule 8" were prepared and filed with the Emergency Medical Service Board as of the first Monday in July 2023, 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, 2023.

Dated at the office of the County Clerk, at ALTUS, Oklahoma, this 2 day of October, 2023.

EMERGENCY MEDICAL SERVICE BOARD

Chairman <u>[Signature]</u>	Member <u>[Signature]</u>
Member <u>[Signature]</u>	Member <u>[Signature]</u>
Member _____	Member _____

Clerk Jennifer Sunday



Filed this 2 day of October, 2023 Secretary and Clerk of Excise Board, JACKSON County, Oklahoma.

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF JACKSON

Personally appeared before me, the undersigned Notary Public, Jennifer Sunday 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, 2023, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2023 and ending June 30, 2024 published in one issue of ALTUS TIMES 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.

Jennifer Sunday  
County Clerk



Subscribed and sworn to before me this 2 day of October, 2023.



Randi Graham  
Notary Public

5.5.25  
My Commission Expires

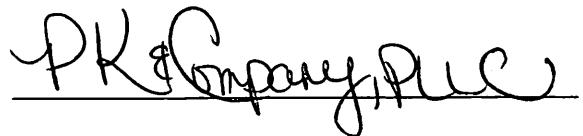
Honorable Emergency Medical Service Board  
JACKSON County

We have compiled the 2022-23 financial statements and 2023-24 Estimate of Needs (S.A.&I. Form 268BR98) and 2023-24 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 JACKSON 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

A handwritten signature in black ink that reads "P K & Company, PLLC". The signature is written in a cursive, flowing style and is positioned above a horizontal line.

September 27, 2023

Schedule 1, Current Balance Sheet - June 30, 2023		Amount	
<b>ASSETS:</b>			
Cash Balance June 30, 2023		\$ 443,940	45
Investments		0	00
<b>TOTAL ASSETS</b>		\$ 443,940	45
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding		39,676	16
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		2,894	73
<b>TOTAL LIABILITIES AND RESERVES</b>		\$ 42,570	89
<b>CASH FUND BALANCE JUNE 30, 2023</b>		\$ 401,369	56
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		\$ 443,940	45

Schedule 2, Revenue and Requirements - 2023-24			
	Detail		Total
<b>REVENUE:</b>			
Cash Balance June 30, 2022	\$ 152,917	10	
Cash Fund Balance Transferred From Prior Years	4,701	30	
Current Ad Valorem Tax Apportioned	495,797	43	
Miscellaneous Revenue Apportioned	1,556,314	82	
<b>TOTAL REVENUE</b>			\$ 2,209,730 65
<b>REQUIREMENTS:</b>			
Claims Paid by Warrants Issued	\$ 1,805,466	36	
Reserves From Schedule 8	2,894	73	
Interest Paid on Warrants	0	00	
Reserve for Interest on Warrants	0	00	
<b>TOTAL REQUIREMENTS</b>			\$ 1,808,361 09
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-23</b>			\$ 401,369 56
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>			\$ 2,209,730 65

Schedule 3, Cash Fund Balance Analysis - June 30, 2023		Amount	
<b>ADDITIONS:</b>			
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 304,314	82	
Warrants Estopped, Cancelled or Converted		0	00
Fiscal Year 2022-23 Lapsed Appropriations		78,008	20
Fiscal Year 2021-22 Lapsed Appropriations		0	00
Ad Valorem Tax Collections in Excess of Estimate		14,445	15
Prior Years Ad Valorem Tax		4,701	30
<b>TOTAL ADDITIONS</b>		\$ 401,469	47
<b>DEDUCTIONS:</b>			
Supplemental Appropriations	\$	0	00
Current Tax in Process of Collection		0	00
<b>TOTAL DEDUCTIONS</b>		\$	0 00
<b>Cash Fund Balance as per Balance Sheet 6-30-23</b>		\$ 401,469	47
<b>Composition of Cash Fund Balance:</b>			
Cash		401,469	47
<b>Cash Fund Balance as per Balance Sheet 6-30-23</b>		\$ 401,469	47

## EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023

ESTIMATE OF NEEDS FOR 2023-24

EXHIBIT "F"

2

Schedule 4, Miscellaneous Revenue		2022-23 ACCOUNT	
SOURCE	AMOUNT	ACTUALLY	
	ESTIMATED	COLLECTED	
<b>1000 CHARGES FOR SERVICES:</b>			
1111 Service Fees, Ambulance Runs	\$ 952,000 00	\$ 1,303,879	96
1112 Service Fees	0 00		0 00
1113 Training Fees	0 00		0 00
1114 Other -	0 00		0 00
Total Charges For Services	\$ 952,000 00	\$ 1,303,879	96
<b>INTERGOVERNMENTAL REVENUES:</b>			
<b>2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:</b>			
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
<b>3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:</b>			
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 - Stimulus Grant	0 00		163,219 50
3216 Other -	0 00		0 00
Total State Sources	\$ 0 00	\$ 163,219	50
<b>4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:</b>			
4111 Federal Grants	\$ 300,000 00	\$ 84,193	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	\$ 300,000 00	\$ 84,193	00
Grand Total Intergovernmental Revenues	\$ 300,000 00	\$ 247,412	50
<b>5000 MISCELLANEOUS REVENUE:</b>			
5111 Interest on Investments	\$ 0 00	\$ 267	67
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 - Miscellaneous	0 00		830 22
5122 Other - Kiowa County Tax	0 00		3,924 47
Total Miscellaneous Revenue	\$ 0 00	\$ 5,022	36
<b>6000 NON-REVENUE RECEIPTS:</b>			
6111 Contributions from Other Funds	\$ 0 00	\$ 0	00
Grand Total Emergency Medical Service Fund	\$ 1,252,000 00	\$ 1,556,314	82

EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-24

2022-23 ACCOUNT		BASIS AND LIMIT OF ENSUING ESTIMATE	2023-24 ACCOUNT		
OVER (UNDER)	CHARGEABLE INCOME		ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD	
\$ 351,879 96	42.18%	\$	\$ 550,000 00	\$ 550,000 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	
\$ 351,879 96		\$	\$ 550,000 00	\$ 550,000 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	90.00		0 00	0 00	
\$ 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	
0 00	90.00		0 00	0 00	
0 00	90.00		0 00	0 00	
163,219 50	0.00		0 00	0 00	
0 00	90.00		0 00	0 00	
\$ 163,219 50		\$	\$ 0 00	\$ 0 00	
\$ -215,807 00	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	
\$ -215,807 00		\$	\$ 0 00	\$ 0 00	
\$ -52,587 50		\$	\$ 0 00	\$ 0 00	
\$ 267 67	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	
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	90.00		0 00	0 00	
0 00	90.00		0 00	0 00	
830 22	0.00		0 00	0 00	
3,924 47	0.00		0 00	0 00	
\$ 5,022 36		\$	\$ 0 00	\$ 0 00	
\$ 0 00	90.00%	\$	\$ 0 00	\$ 0 00	
\$ 304,314 82		\$	\$ 550,000 00	\$ 550,000 00	



EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023

ESTIMATE OF NEEDS FOR 2023-24

EXHIBIT "F"

Schedule 5, Expenditures Emergency Medical Service Fund Cash Accounts of Current and All Prior Years		2022-23	
CURRENT AND ALL PRIOR YEARS			
Cash Balance Reported to Excise Board 6-30-22		\$	0 00
Cash Fund Balance Transferred Out			0 00
Cash Fund Balance Transferred In			152,917 10
Adjusted Cash Balance		\$	152,917 10
Ad Valorem Tax Apportioned To Year In Caption			495,797 43
Miscellaneous Revenue (Schedule 4)			1,556,314 82
Cash Fund Balance Forward From Preceding Year			4,701 30
Prior Expenditures Recovered			0 00
<b>TOTAL RECEIPTS</b>		\$	2,056,813 55
<b>TOTAL RECEIPTS AND BALANCE</b>		\$	2,209,730 65
Warrants of Year in Caption			1,765,790 20
Interest Paid Thereon			0 00
<b>TOTAL DISBURSEMENTS</b>		\$	1,765,790 20
<b>CASH BALANCE JUNE 30, 2023</b>		\$	443,940 45
Reserve for Warrants Outstanding			39,676 16
Reserve for Interest on Warrants			0 00
Reserves From Schedule 8			2,894 73
<b>TOTAL LIABILITIES AND RESERVE</b>		\$	42,570 89
DEFICIT: (Red Figure)		\$	0 00
<b>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</b>		\$	401,369 56

Schedule 6, Emergency Medical Service Fund Warrant Account of Current and All Prior Years		TOTAL	
CURRENT AND ALL PRIOR YEARS			
Warrants Outstanding 6-30-22 of Year in Caption		\$	13,477 65
Warrants Registered During Year			1,805,976 36
<b>TOTAL</b>		\$	1,819,454 01
Warrants Paid During Year			1,779,777 85
Warrants Converted to Bonds or Judgments			0 00
Warrants Cancelled			0 00
Warrants Estopped by Statute			0 00
<b>TOTAL WARRANTS RETIRED</b>		\$	1,779,777 85
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2023</b>		\$	39,676 16

Schedule 7, 2022 Ad Valorem Tax Account		
2022 Net Valuation Certified To County Excise Board \$ 173,602,461.00	3.05 Mills	Amount
Total Proceeds of Levy as Certified		\$ 529,487 51
Additions:		0 00
Deductions:		0 00
Gross Balance Tax		\$ 529,487 51
Less Reserve for Delinquent Tax		48,135 23
Reserve for Protest Pending		0 00
Balance Available Tax		\$ 481,352 28
Deduct 2022 Tax Apportioned		495,797 43
Net Balance 2022 Tax in Process of Collection or		\$ 0 00
Excess Collections		\$ 14,445 15

EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023

ESTIMATE OF NEEDS FOR 2023-24

Schedule 5, (Continued)																				
2021-22		2020-21		2019-20		2018-19		2017-18		2016-17		TOTAL								
\$	166,904	75	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	166,904	75
	152,917	10		0	00		0	00		0	00		0	00		0	00		152,917	10
	0	00		0	00		0	00		0	00		0	00		0	00		152,917	10
\$	13,987	65	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	166,904	75
	4,701	30		0	00		0	00		0	00		0	00		0	00		500,498	73
	0	00		0	00		0	00		0	00		0	00		0	00		1,556,314	82
	0	00		0	00		0	00		0	00		0	00		0	00		4,701	30
	0	00		0	00		0	00		0	00		0	00		0	00		0	00
\$	4,701	30	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	2,061,514	85
\$	18,688	95	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	2,228,419	60
	13,987	65		0	00		0	00		0	00		0	00		0	00		1,779,777	85
	0	00		0	00		0	00		0	00		0	00		0	00		0	00
\$	13,987	65	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	1,779,777	85
\$	4,701	30	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	448,641	75
	0	00		0	00		0	00		0	00		0	00		0	00		39,676	16
	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		2,894	73
\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	42,570	89
\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00
\$	4,701	30	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	406,070	86

Schedule 6, (Continued)																				
2022-23		2021-22		2020-21		2019-20		2018-19		2017-18		2016-17								
\$	0	00	\$	13,477	65	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00
	1,805,466	36		510	00		0	00		0	00		0	00		0	00		0	00
\$	1,805,466	36	\$	13,987	65	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00
	1,765,790	20		13,987	65		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
\$	1,765,790	20	\$	13,987	65	\$	0	00	\$	0	00	\$	0	00	\$	0	00	\$	0	00
\$	39,676	16	\$	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, 2022	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2023
			By Collections of Cost	Amortized Premium		
1.	\$ 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
3.	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
5.	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
7.	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
9.	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
<b>TOTAL INVESTMENTS</b>	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023

ESTIMATE OF NEEDS FOR 2023-24

EXHIBIT "F"

Schedule 8(a), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2022			
	RESERVES	WARRANTS	BALANCE	ORIGINAL
	6-30-22	SINCE ISSUED	LAPSED APPROPRIATIONS	APPROPRIATIONS
<b>92 EMERGENCY MEDICAL SERVICE BUDGET ACCOUNT:</b>				
92a Personal Services	\$ 510 00	\$ 510 00	\$ 0 00	\$ 1,250,000 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	234,177 78
92e Capital Outlay	0 00	0 00	0 00	300,000 00
92f Intergovernmental	0 00	0 00	0 00	0 00
92g Other -	0 00	0 00	0 00	30,000 00
<b>92 Total</b>	<b>\$ 510 00</b>	<b>\$ 510 00</b>	<b>\$ 0 00</b>	<b>\$ 1,814,177 78</b>
<b>93</b>				
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
<b>93 Total</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>
<b>94</b>				
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
<b>94 Total</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>
<b>95 EMERGENCY MEDICAL SERVICE AUDIT BUDGET ACCOUNT:</b>				
95a Salaries and Expense of Audit and Report	\$ 0 00	\$ 0 00	\$ 0 00	\$ 72,091 60
95b Intergovernmental	0 00	0 00	0 00	0 00
<b>95 Total</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 72,091 60</b>
<b>98 OTHER USES:</b>				
98a Other Deductions	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
<b>98 Total</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>
<b>TOTAL EMERGENCY MEDICAL SERVICE FUND ACCOUNT</b>	<b>\$ 510 00</b>	<b>\$ 510 00</b>	<b>\$ 0 00</b>	<b>\$ 1,886,269 38</b>
<b>SUBJECT TO WARRANT ISSUE:</b>				
99 Provision for Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
<b>GRAND TOTAL EMERGENCY MEDICAL SERVICE FUND</b>	<b>\$ 510 00</b>	<b>\$ 510 00</b>	<b>\$ 0 00</b>	<b>\$ 1,886,269 38</b>

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

EMERGENCY MEDICAL SERVICE FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022, to JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-24

Governmental Budget Accounts									
FISCAL YEAR ENDING JUNE 30, 2023						FISCAL YEAR 2023-24			
SUPPLEMENTAL ADJUSTMENTS		NET AMOUNT OF APPROPRIATIONS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	NEEDS AS ESTIMATED BY GOVERNING BOARD	APPROVED BY COUNTY EXCISE BOARD		
ADDED	CANCELLED								
\$ 0 00	\$ 0 00	\$ 1,250,000 00	\$ 1,166,676 39	\$ 2,894 73	\$ 80,428 88	\$ 625,000 00	\$ 625,000 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	234,177 78	554,312 42	0 00	***,*** **	787,946 58	787,946 58		
0 00	0 00	300,000 00	3,419 37	0 00	296,580 63	0 00	0 00		
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00		
0 00	0 00	30,000 00	32,941 32	0 00	-2,941 32	0 00	0 00		
\$ 0 00	\$ 0 00	\$ 1,814,177 78	\$ 1,757,349 50	\$ 2,894 73	\$ 53,933 55	\$ 1,412,946 58	\$ 1,412,946 58		
\$ 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	72,091 60	48,016 95	0 00	24,074 65	42,245 30	42,245 30		
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00		
0 00	0 00	72,091 60	48,016 95	0 00	24,074 65	42,245 30	42,245 30		
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	\$ 1,886,269 38	\$ 1,805,366 45	\$ 2,894 73	\$ 78,008 20	\$ 1,455,191 88	\$ 1,455,191 88		
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00		
\$ 0 00	\$ 0 00	\$ 1,886,269 38	\$ 1,805,366 45	\$ 2,894 73	\$ 78,008 20	\$ 1,455,191 88	\$ 1,455,191 88		

Estimate of Needs by Governing Board		Approved by County Excise Board	
\$ 1,455,191 88	\$ 1,455,191 88	\$ 1,455,191 88	\$ 1,455,191 88
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
\$ 1,455,191 88	\$ 1,455,191 88	\$ 1,455,191 88	\$ 1,455,191 88

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2023-24

STATE OF OKLAHOMA, COUNTY OF JACKSON

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 JACKSON 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 2023-24

EXHIBIT "Y"	*E. M. S. Fund		Sinking Fund (Exc. Homesteads)	
County Excise Board's Appropriation of Income and Revenue	\$ 1,455,191	88	\$	0 00
Appropriation Approved & Provision Made				
Appropriation of Revenues:				
Excess of Assets Over Liabilities	\$ 401,369	56	\$	0 00
Unclaimed Protest Tax Refunds	0	00	\$	0 00
Miscellaneous Estimated Revenues	550,000	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 2023 Tax	\$ 951,369	56	\$	0 00
Balance Required	\$ 503,822	32	\$	0 00
Add Allocation For Delinquency	\$ 50,382	23	\$	0 00
Total Required for 2023 Tax	\$ 554,204	55	\$	0 00
Rate of Levy Required and Certified:	3.05 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 2023-24 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Jackson County	\$ 138,077,369 00	\$ 25,270,355 00	\$ 18,358,687 00	\$ 181,706,411 00
Total Valuation	\$ 138,077,369 00	\$ 25,270,355 00	\$ 18,358,687 00	\$ 181,706,411 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:

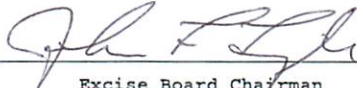
\*Emergency Medical Service Fund 3.05 Mills      Sinking Fund 0.00 Mills;      Total 3.05 Mills;

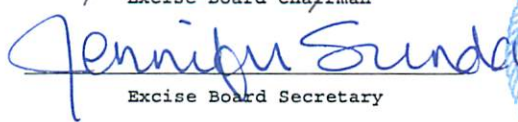
and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2023 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869.

Dated at Altus, Oklahoma, this 2 day of October, 2023.

  
\_\_\_\_\_  
Excise Board Member

  
\_\_\_\_\_  
Excise Board Member

  
\_\_\_\_\_  
Excise Board Chairman

  
\_\_\_\_\_  
Excise Board Secretary



EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - JACKSON COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024, OF THE EMERGENCY MEDICAL SERVICE BOARD OF  
 JACKSON COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2023		*E. M. S. Detail	
<b>ASSETS:</b>			
Cash Balance June 30, 2023		\$ 443,940	45
Investments			0 00
<b>TOTAL ASSETS</b>		<b>\$ 443,940</b>	<b>45</b>
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding			39,676 16
Reserve for Interest on Warrants			0 00
Reserves From Schedule 8			2,894 73
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 42,570</b>	<b>89</b>
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2023</b>		<b>\$ 401,369</b>	<b>56</b>

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2024

*Emergency Medical Service Fund	*E. M. S. FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 1,455,191 88	1. Cash Balance on Hand June 30, 2023	\$ 0 00
Reserve for Int. on Warrants & Revaluation	0 00	2. Legal Investments Properly Maturing	0 00
<b>Total Required</b>	<b>\$ 1,455,191 88</b>	3. Judgments Paid To Recover by Tax Levy	0 00
<b>FINANCED:</b>		4. <b>Total Liquid Assets</b>	<b>\$ 0 00</b>
Cash Fund Balance	\$ 401,369 56	<b>Deduct Matured Indebtedness:</b>	
Estimated Miscellaneous Revenue	550,000 00	5. a. Past-Due Coupons	\$ 0 00
<b>Total Deductions</b>	<b>\$ 951,369 56</b>	6. b. Interest Accrued Thereon	0 00
Balance to Raise from Ad Valorem Tax	\$ 503,822 32	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	\$ 550,000 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. <b>Total Items a. Through f.</b>	<b>\$ 0 00</b>
4000 Federal Sources of Revenue	0 00	12. <b>Balance of Assets Subject to Accruals</b>	<b>\$ 0 00</b>
5000 Miscellaneous Revenues	0 00	<b>Deduct Accrual Reserve If Assets Sufficient:</b>	
6111 Contributions From Other Funds	0 00	13. g. Earned Unmatured Interest	\$ 0 00
<b>Total Estimated Revenue</b>	<b>\$ 550,000 00</b>	14. h. Accrual on Final Coupons	0 00
		15. i. Accrued on Unmatured Bonds	0 00
		16. <b>Total Items g. Through i.</b>	<b>\$ 0 00</b>
		17. <b>Excess of Assets Over Accrual Reserves **</b>	<b>\$ 0 00</b>
		<b>SINKING FUND REQUIREMENTS FOR 2023-24</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
		<b>Total Sinking Fund Requirements</b>	<b>\$ 0 00</b>
		<b>Deduct:</b>	
		1. Excess of Assets Over Liabilities	\$ 0 00
		2. Surplus Building Fund Cash	0 00
		<b>Balance To Raise By Tax Levy</b>	<b>\$ 0 00</b>

** 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 4-1-24	\$ 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 - JACKSON COUNTY, OKLAHOMA  
FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023, AND ESTIMATE OF NEEDS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2024, OF THE EMERGENCY MEDICAL SERVICE BOARD OF  
JACKSON COUNTY, OKLAHOMA

EXHIBIT "Z"

Page 2

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF JACKSON, ss:

We, the undersigned Emergency Medical Service Board of JACKSON 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, 2023, and ending June 30, 2024, 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 27 day of September, 2023.

\_\_\_\_\_  
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.