MURRAY COUNTY
EMERGENCY MEDICAL
SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector
MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
November 17, 2021

TO THE BOARD OF DIRECTORS OF THE
MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the audit report of Murray County Emergency Medical Service District for the fiscal year ended June 30, 2020.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR
### Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Sales Tax Revolving Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Cash Balance, July 1</strong></td>
<td>$ 1,652,691</td>
<td>$ 21,495</td>
</tr>
<tr>
<td><strong>Collections</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ad Valorem Tax</td>
<td>379,421</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,018,177</td>
<td>-</td>
</tr>
<tr>
<td>Sales Tax Reimbursement</td>
<td>79,950</td>
<td>-</td>
</tr>
<tr>
<td>Sales Tax Revenue</td>
<td>-</td>
<td>94,068</td>
</tr>
<tr>
<td>Provider Relief Funds Phase 1 - CARES Act</td>
<td>40,878</td>
<td>-</td>
</tr>
<tr>
<td>Paycheck Protection Program (PPP Loan) – CARES Act</td>
<td>137,500</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>9,591</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td>$ 1,665,517</td>
<td>$ 94,068</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>800,717</td>
<td>-</td>
</tr>
<tr>
<td>Maintenance and Operations</td>
<td>417,206</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>146,767</td>
<td>79,950</td>
</tr>
<tr>
<td><strong>Total Disbursements</strong></td>
<td>$ 1,364,690</td>
<td>$ 79,950</td>
</tr>
<tr>
<td><strong>Ending Cash Balance, June 30</strong></td>
<td>$ 1,953,518</td>
<td>$ 35,613</td>
</tr>
</tbody>
</table>

Source: District Estimate of Needs (presented for informational purposes)
Sales Tax of November 8, 2011

The voters of Murray County approved a one percent (1%) sales tax on November 8, 2011. The sales tax became effective January 1, 2012 and has a term of 10 years. The sales tax is to be earmarked and used for maintaining General Government, County Commissioners, Economic Development, Sulphur Chamber of Commerce, Davis Chamber of Commerce, Murray County Senior Citizens Organizations, Rural Fire Departments, Rural Emergency Management, Murray County Fair Board, Home Extension Organizations, 4-H Organizations, County Clerk, Court Clerk, County Assessor, County Treasurer, County Sheriff, County Sheriff’s Reserve Deputies, Courthouse Facilities and Grounds, OSU Extension Office (Agriculture), Miscellaneous Collection Fees, EMS (Ambulance Service), and Enhanced 911. The Murray County Emergency Medical Service District receives 5.25% of the sales tax appropriations and the funds are accounted for within the County General Fund as “EMS 5” EMS Sales Tax.

For the fiscal year ended June 30, 2020, $98,068 was received from the County and $79,950 was reimbursed to the County as an expense for a remount of an ambulance chassis.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Provider Relief Funds Phase 1 – CARES Act money distributed to healthcare providers who bill Medicare fee-for-service to provide financial relief during the coronavirus (COVID-19) pandemic. Funds were distributed by the Department of Health and Human Services (HHS) through the Health Resources and Service Administration. For the fiscal year ended, $40,878 was received by the District.

Paycheck Protection Program (PPP Loan) – CARES Act money to provide up to 8 weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. The loan will be fully forgiven if at least 60% of the funds are used for payroll costs and the remaining funds, up to 40%, are used for interest on mortgages, rent, and utilities incurred during the 24-week period after receiving the PPP Loan. Funds were distributed by the Small Business Administration through any federally insured depository institution. For the fiscal year ended 2020, $137,500 was received by the District for payroll expenses.
TO THE BOARD OF DIRECTORS OF THE
MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- Determined charges for services were billed and collected in accordance with District Policies.
- Determined that receipts were properly deposited and accurately reported in the accounting records.
- Determined cash balances were accurately reported in the accounting records.
- Determined whether deposits and invested funds for the fiscal year ended June 30, 2020 were secured by pledged collateral.
- Determined that disbursements were properly supported, were made for purposes outlined in 19 O.S. § 1710.1 and were accurately reported in the accounting records.
- Determined that all purchases requiring bids complied with 19 O.S. § 1723 and 61 O.S. §101-139.
- Determined that payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- Determined that fixed assets records were properly maintained.
- Determined compliance with contract service providers.
- Determined whether the District’s collections, disbursements, and cash balances for the fiscal year ended June 30, 2020 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Murray County Emergency Medical Service District.

Our emergency medical service district statutory engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of the Murray County Emergency Medical Service District.

Based on our procedures performed, there were no exceptions noted.
This report is intended for the information and use of the management of the Murray County Emergency Medical Service District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

September 8, 2021