



MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

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, 2021.

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,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**MURRAY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 1,953,518	\$ 35,613
Collections		
Ad Valorem Tax	437,847	-
Charges for Services	1,117,364	-
Sales Tax Reimbursement	126,453	-
Sales Tax Revenue	-	90,840
Oklahoma Regional Emergency Medical Services System-REMSS	134,294	
Provider Relief Funds Phase 1 – CARES Act	78,330	-
Coronavirus Relief Fund (CRF) – CARES Act	32,376	-
Miscellaneous	5,773	-
Total Collections	<u>1,932,437</u>	<u>90,840</u>
Disbursements		
Personal Services	879,592	-
REMMS	123,409	-
Maintenance and Operations	420,845	-
Capital Outlay	190,353	126,453
Audit Expense	19,114	-
Total Disbursements	<u>1,633,313</u>	<u>126,453</u>
Ending Cash Balance, June 30	<u>\$ 2,252,642</u>	<u>\$ -</u>

Source: District Estimate of Needs (presented for informational purposes)

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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, 2021, \$126,453 was reimbursed for the partial payment of the purchase of an ambulance.

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, \$78,330 was received by the District.

Coronavirus Relief Fund (CRF) – CARES Act money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. The funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, PPE, medical supplies, and lost insurance coverage due to COVID-19. The District received \$32,376 for the fiscal year.

Oklahoma Regional Emergency Medical Services System (REMSS)

Money received from the Oklahoma State Department of Health (OSDH) to reimburse ambulance services for providing crews and ambulances as part of the State COVID-19 Surge Plan. Murray County Emergency Medical Service District acted as the lead agency and submitted invoices to OSDH for the member services. The District received \$134,294 in reimbursements and distributed \$123,410 to the members. The District retained \$10,884 in administrative fees for coordinating the services.

Murray County Emergency Medical Service District
P.O. Box 545
Sulphur, Oklahoma 73086

**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, 2021 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, 2021 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

O·K·L·A·H·O·M·A
S·A·I
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