



# MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2020

**Cindy Byrd, CPA**  
State Auditor & Inspector

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

---

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 1706.1, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

June 7, 2021

**TO THE BOARD OF DIRECTORS OF THE  
MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Muskogee 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,

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

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

---

**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020**

	<u>Operations Fund</u>	<u>Group Benefits Trust Fund</u>	<u>Public Relations Fund</u>
Beginning Cash Balance, July 1	\$ 4,302,677	\$ 695,976	\$ 4,947
Collections			
Ad Valorem Tax	1,623,683	-	-
Charges for Services	8,437,603	-	-
Miscellaneous	680,568	454,895	15,236
Provider Relief Funds - Phase 1	235,986	-	-
Paycheck Protection Program (PPP Loan)	1,467,600	-	-
Contributions from Other Funds - Transfer In	-	1,025,025 *	-
Total Collections	<u>12,445,440</u>	<u>1,479,920</u>	<u>15,236</u>
Disbursements			
Personal Services	8,028,184	-	-
Travel	20,155	-	-
Maintenance and Operations	1,261,650	1,397,913	10,405
Capital Outlay	919,499	-	-
Contract Services	101,158	-	-
Total Disbursements	<u>10,330,646</u>	<u>1,397,913</u>	<u>10,405</u>
Ending Cash Balance, June 30	<u>\$ 6,417,471</u>	<u>\$ 777,983</u>	<u>\$ 9,778</u>

\*The Muskogee County Emergency Medical Service District has a self-funded Group Benefits Trust Plan. The Group Benefits Trust Plan is presented above as the Group Benefits Trust Fund. Funding for the Group Benefits Trust Plan is derived from Operations Fund disbursements.

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

---

**Description of Funds**

The Muskogee County Emergency Medical Service District (the District) uses funds to report on receipts, disbursements, and changes in cash balances.

Following are descriptions of the District's funds within the Presentation of Collections, Disbursements, and Cash Balances of District Funds:

Operations Fund – accounts for ad valorem tax collections and charges for service revenue to be used for the general operations the emergency medical service district.

Group Benefits Trust Fund – accounts for the monies derived from the Operating Fund and disbursements to be used for the health care related expenditures as allowed by the provisions of the health care service agreement for the District's self-funded insurance plan.

Public Relations Fund – accounts for donations to be utilized for community awareness of the District's activities and programs.

**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. The District received \$235,986 for the fiscal year.

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. The District received \$1,467,600 for the fiscal year.

Muskogee County Emergency Medical Service District  
200 Callahan Street  
Muskogee, Oklahoma 74403

**TO THE BOARD OF DIRECTORS OF THE  
MUSKOGEE 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 Muskogee 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 Muskogee 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 Muskogee 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

May 13, 2021

O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)