



MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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June 10, 2024

**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, 2022.

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, 2022**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2022

	<u>Operations Fund</u>	<u>Employee Benefit Fund</u>	<u>Public Relations Fund</u>
Beginning Cash Balance, July 1	\$ 5,061,629	\$ 3,229,318	\$ 810
Collections			
Ad Valorem Tax	1,770,619	-	-
Charges for Services	10,753,720	-	-
Miscellaneous	687,935	-	990
Provider Relief Funds Phase 4 - CARES Act	21,653	-	-
Regional Medical Response System (RMRS)	442,523	-	-
American Rescue Act (ARPA)	249,252	-	-
Total Collections	<u>13,925,702</u>	<u>-</u>	<u>990</u>
Disbursements			
Personal Services	9,376,157	-	-
Travel	19,530	-	-
Maintenance and Operations	1,728,892	-	1,658
Capital Outlay	501,049	-	-
Contract Services	95,558	-	-
RMRS Contract	376,445	-	-
Audit Expense	18,504	-	-
Total Disbursements	<u>12,116,135</u>	<u>-</u>	<u>1,658</u>
Ending Cash Balance, June 30	<u>\$ 6,871,196</u>	<u>\$ 3,229,318</u>	<u>* \$ 142</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 Employee Benefit Fund. Funding for the Group Benefits Trust Plan is derived from Operations Fund Disbursements.

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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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.

Employee Benefit 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 healthcare service agreement for the District's self-funded insurance plan. The District renamed the Group Benefits Trust Fund to the Employee Benefit Fund in May 2021.

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

Regional Medical Response System (RMRS)

Money received from the Oklahoma State Department of Health (OSDH) for the development and management of Regional Healthcare Coalitions The RMRS works with health care systems to provide a comprehensive, uniform, and consistent framework and infrastructure for response and recovery efforts. The District received \$442,523 in reimbursements and disbursed \$376,445.

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

Provider Relief Funds Phase 4 – CARES Act – money distributed to healthcare providers who bill Medicare fee-for-service for healthcare related expenses and lost revenues due to the coronavirus (COVID19) pandemic. Funds were distributed by the Department of Health and Human Services (HHS) through the Health Resources and Service Administration (HRSA). The District received \$21,653 for fiscal year.

American Rescue Plan Act (ARPA)

ARP Rural – ARPA – money distributed to healthcare providers located in rural areas who bill Medicare fee-for-service to help address the disproportionate impact that the coronavirus (COVID-19) pandemic had on rural communities and rural health care providers. Funds were distributed by the Department of Health Resources and Services Administration (HRSA). The District received \$249,252 for 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 collections 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, 2022 were secured by pledged collateral.
- Determined disbursements were properly supported, were made for purposes outlined in 19 O.S. § 1710.1, and were accurately reported in the accounting records.
- Determined all purchases requiring bids complied with 19 O.S. § 1723 and 61 O.S. §101-139.
- Determined payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- Determined 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, 2022 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

February 15, 2024

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STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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