

STATUTORY REPORT

MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

For the fiscal year ended June 30, 2017



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

October 11, 2018

**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, 2017.

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 "Gary A. Jones". The signature is written in a cursive, flowing style.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY2017

	<u>Operating Fund</u>	<u>Group Benefit Fund</u>	<u>Public Relations Fund</u>
Beginning Balance, July 1	\$ 4,313,357	\$ 737,627	\$ 2,821
Collections			
Ad Valorem Tax	1,517,354	-	-
Charges for Services	7,533,117	-	-
Intergovernmental	247,395	-	-
Miscellaneous	89,473	179,980	4,962
Contributions from other funds - Transfer In	-	1,199,770 *	-
Total Collections	<u>9,387,339</u>	<u>1,379,750</u>	<u>4,962</u>
Disbursements			
Personal Services	7,158,605 *	-	-
Travel	20,485	-	-
Maintenance and Operations	1,734,425	1,525,238	4,380
Capital Outlay	522,673	-	-
Contract Services	41,945	-	-
Audit Expense	6,232	-	-
Total Disbursements	<u>9,484,365</u>	<u>1,525,238</u>	<u>4,380</u>
Ending Balance, June 30	<u>\$ 4,216,331</u>	<u>\$ 592,139</u>	<u>\$ 3,403</u>

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

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

**MUSKOGEE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
DESCRIPTION OF FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Description of Funds

The Muskogee County Emergency Medical Service District (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:

Operating 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 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 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.



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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 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 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.
- 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 whether the District's collections, disbursements, and cash balances for FY 2017 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.

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

April 12, 2018



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