

MUSKOGEE COUNTY, OKLAHOMA STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES- REGULATORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<i>Muskogee County</i> FYE June 30, 2022		Beginning Balances	Apportionments	Transfers In	Transfers Out	Disbursements	Ending Balances
COUNTY FUNDS							
County General		4,701,168.95	7,277,686.57	-	-	7,202,791.89	4,776,063.63
Highway Cash		8,862,286.15	5,428,514.91	750,000.00	-	5,565,170.42	9,475,630.64
County Health		3,566,124.80	1,708,348.01	-	-	1,451,994.55	3,822,478.26
Resale Property		1,519,928.84	1,226,794.79	-	-	853,910.41	1,892,813.02
County Sinking		109,508.67	5.45	-	-	-	109,514.12
General Obligation Bonds		12,114.60	151.98	-	-	-	12,266.58
Sheriff Service Fee Cash Fund		350,186.36	545,067.59	-	-	427,084.75	468,169.20
Muskogee City/County Detention - Sheriff's Department		482,911.47	2,578,165.63	-	-	2,295,765.37	765,311.73
County Use Tax		4,252,016.90	1,006,277.72	-	-	209,958.64	5,048,335.98
County Sales Tax/Sheriff		983,904.86	2,439,922.99	-	-	1,671,261.51	1,752,566.34
County Bridge and Road Improvement		2,226,467.82	1,183,627.66	-	-	1,360,137.15	2,049,958.33
Muskogee County Sales Tax/Hwy		3,424,191.14	2,577,103.69	-	-	2,858,608.11	3,142,686.72
Firefighters Cash/Sales Tax		3,321,942.09	1,434,470.99	-	-	1,112,745.12	3,643,667.96
Rainy Day Fund		2,010,254.97	-	-	-	-	2,010,254.97
Emergency Management Performance Grant/ST		37,535.54	20,141.16	-	-	22,601.65	35,075.05
Sheriff Reward Revolving		8,211.01	15,368.97	-	-	-	23,579.98
County Clerk Lien Cash Fund		12,190.33	16,941.07	7,322.24	-	11,030.63	25,423.01
Treasurer Mortgage Certification Fee		15,429.51	12,375.00	-	-	4,964.96	22,839.55
Assessor Visual Inspection and County Assessor Revolving Fund		19,839.45	5,228.50	-	-	7,396.95	17,671.00
Sheriff Commissary Fund		203,348.00	664,478.28	-	-	592,302.85	275,523.43
County Clerk Records Management Preservation Fund		244,765.17	288,705.60	14,658.03	-	67,120.72	481,008.08
Sheriff Drug Forfeiture		24,466.91	3,900.00	-	-	5,825.55	22,541.36
Sheriff Training		306.28	4,182.51	-	-	3,150.00	1,338.79
Justice Assistance Grant		4,460.77	35,757.16	-	-	33,873.98	6,343.95
Capital Improvement Plan		7,336.11	-	-	-	-	7,336.11
Emergency Management Grant Fund		5,045.88	-	-	-	295.43	4,750.45
Flood Plain Fund		2,293.00	-	-	-	-	2,293.00
Donation Fund		6,017.38	-	-	-	770.90	5,246.48
County Economic Development Fund		45,666.65	21,036.48	-	-	-	66,703.13
Sales Tax (CourtHouse Improvement)		534,124.72	-	-	-	-	534,124.72
Safe Oklahoma Grant		27,262.20	-	-	-	13,179.27	14,082.93
Court Clerk Preservation		69,106.04	49,146.38	-	-	-	118,252.42
Covid Aid & Relief		1,374,617.08	-	-	-	755,198.63	619,418.45
American Recovery Plan Act		6,603,810.00	1,329.41	-	-	2,423,750.10	4,181,389.31
County Assessor Cash Drawer		30.00	-	-	30.00	-	-
County Clerk Cash Drawer		100.00	-	-	100.00	-	-
Health Dept. Cash Drawer		150.00	-	-	150.00	-	-
County Court Clerk Payroll		-	159,566.17	-	-	139,456.69	20,109.48
Court Clerk Cash Drawer		-	150.00	-	150.00	-	-
Court Clerk Grant Money		1,607.00	17,517.48	-	-	-	19,124.48
TOTAL COUNTY FUNDS	E	45,070,726.45	28,721,962.15	771,980.27	430.00	29,090,346.23	45,473,892.64
TRUST & AGENCY							
Official Depository	D	2,707,139.64	18,265,053.42	581,790.93	103,021.93	18,647,787.23	2,803,174.83
Ad Valorem (Current, prior, back)	D	-	-	-	-	-	-
Indiv Redem	D	8,631.54	-	-	-	-	8,631.54
County Law Library	D	26,716.93	43,354.74	-	-	46,738.12	23,333.55
Cities and Towns remit	D	103,669.56	1,223,177.64	-	-	1,234,184.92	92,662.28
Resale Excess	D	283,697.86	295,898.88	-	-	114,407.77	465,188.97
Eastern OK District Library	D	27,850.82	2,364,804.69	-	-	2,358,889.52	33,765.99
EMSA	D	20,905.30	1,774,928.57	-	-	1,770,488.53	25,345.34
Individual School Treasurer	D	1,126,989.38	44,431,585.98	26.88	-	45,030,270.82	528,331.42
Gooseneck Bend Fire Dept.	D	310.50	33,591.70	-	-	33,837.74	64.46
Court Clerk Investment	D	14,615.37	42.66	-	14,658.03	-	-
Court Clerk Revolving	D	204,957.77	14,426.33	-	200,686.15	2,076.96	16,640.99
Protest and Interest	D	52.10	-	-	-	-	52.10
Muskogee Industrial Revenue	D	64,999.70	-	-	-	2,500.00	62,499.70
Current Tax Refunds	D	28,412.48	-	404,925.82	307,620.15	85,002.53	40,715.62
Prior Tax Refunds	D	-	-	-	-	-	-
Back Tax Refunds	D	-	-	-	-	-	-
Protest Tax 2015	D	25,580.04	-	-	-	-	25,580.04
Miscellaneous Receipts	D	-	-	-	-	-	-
Mortgage tax	D	-	-	-	-	-	-
Emergency Management Transportation Rev.	D	-	750,000.00	-	750,000.00	-	-
BOK- Collis Harris- Court		1,916.79	0.36	-	-	-	1,917.15
Armstrong Savings- Jaywayne		201.40	4.22	-	-	-	205.62
Court Clerk CD #9180		15,929.10	29.59	-	-	-	15,958.69
EMS Sinking	D	-	134.65	-	-	130.42	4.23
Clerk Lien INV 2&3		7,322.24	-	-	7,322.24	-	-
Protest Tax 2021		-	-	1,612.00	1,612.00	-	-
Career Tech Remit		-	74,777.24	-	-	-	\$74,777.24
Cash Drawer		1,100.00	-	430.00	-	-	1,530.00
TOTAL TRUST & AGENCY		4,670,998.52	69,271,810.67	988,785.63	1,384,900.50	69,326,314.56	4,220,379.76
TOTAL FOR YEAR		49,741,724.97	97,993,772.82	1,760,765.90	1,385,330.50	98,416,660.79	49,694,272.40

MUSKOGEE COUNTY, OKLAHOMA STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES- REGULATORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

BOARD OF COUNTY COMMISSIONERS

X _____
Chairman

X _____
Member

X _____
Member

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**MUSKOGEE COUNTY, OKLAHOMA
FINANCIAL STATEMENT**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Muskogee County is a subdivision of the State of Oklahoma created by the Oklahoma Constitution and regulated by Oklahoma Statutes.

The accompanying financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds under the control of the primary government. The general fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund, where its use is restricted for a specified purpose. Other funds established by statute and under the control of the primary government are also presented.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, libraries, school districts, and cities and towns. The cash receipts and disbursements attributable to those other entities do not appear in funds on the County's financial statement; those funds play no part in the County's operations. Any trust or agency funds maintained by the County are not included in this presentation.

B. Fund Accounting

The County uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are descriptions of the county funds included as combining information within the financial statement:

County General Fund – accounts for revenues from the ad valorem taxes, officers' fees, interest earnings, and miscellaneous collections of the County. Disbursements are for the general operations of the County.

Highway Cash – accounts for revenues from the state-imposed fuel taxes and disbursements are for the maintenance and construction of county roads and bridges.

County Health – accounts for revenues from ad valorem taxes, miscellaneous fees charged by the health department, and state and federal funds. Disbursements are for the operations of the county health department.

Court Clerk Grant Money – financial assistance from an outside agency, usually federal or state to a recipient (county) to carry out a public purpose of support or stimulation for the local area.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Donation Fund- account for donations. Donations will be appropriated to departments under one fund. All revenues received as a result of a gift, pledge or grant or bequest from private sources is to be received as donations.

Muskogee Industrial Revenue- fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The uses and limitations of each special Revenue Fund are specified by the legal authority creating it, and the resources of a given Special revenue Fund generally cannot be diverted to other uses.

Resale Property – accounts for the collection of revenues from the interest and penalties on delinquent ad valorem taxes. Disbursed in accordance with state statute.

County Sinking– accounts for the payments of interest and principal on long-term bonded debt and civil judgements. Debt service receipts are derived generally from a special ad valorem tax levy and from interest earned on investments on cash not immediately required for debt service payments.

General Obligation Bonds – accounts for the payment of interest and principal on the matured portion of the Muskogee County General Obligation Limited Tax Bonds that are administered by the County. Receipts are derived from industrial tenant rental payments.

GO Bonds- BOK Servicing Agreement – accounts for the payment of interest and principal on the matured portion of the Muskogee County General Obligation Limited Tax Bonds that are administered by the Bank of Oklahoma. Receipts are derived from industrial tenant rental payments.

Sheriff Service Fee Cash Fund – accounts for the collection and disbursement of Sheriff process service fees as restricted by state statute.

Muskogee City/ County Detention- Sheriff's Department– accounts for revenues from law enforcement entities for the housing of prisoners. Disbursements are for the jail and any surplus in the revolving fund for administering expenses for salaries, training, equipment, or travel, or for capital expenditures.

County Use Tax – accounts for revenues from the Oklahoma Tax Commission. Disbursements are at the discrepancy of the County Commissioners.

County Bridge and Road Improvement – accounts for monies received from Oklahoma Department of Transportation as imposed by SB 2173. Monies are earmarked for bridges, roads, and certain improvements for roads.

Muskogee County Sales Tax/ Highway – accounts for the collections of sales tax revenue and the disbursement of funds as restricted by the sales tax ballot.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Firefighters Cash/ Sales Tax – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax ballot.

Rainy Day Fund– accounts for the collection from the sale of County property and disbursed for operation of the County.

Emergency Management Performance Grant/ ST – accounts for Emergency Management Performance Grants received from the U.S. Department of Homeland Security and disbursed for Emergency Management Assistance expenses.

Sherriff Reward Revolving-accounts for the collection of fines and restitution from littering and the disbursements are restricted to be used for the prevention of littering.

Muskogee City County Detention Grant 2- accounts for Community Oriented Policing services (COPS) grant monies received and disbursed for payroll of a school resource officer.

County Clerk Lien Cash Fund- accounts for revenues from a fee charged by the County Clerk for filing liens. Disbursements are for any lawful expense of the County Clerk's Office.

Treasurer Mortgage Certification Fee- account for the collection of fees by the County Treasurer for mortgage tax certificates and the disbursements of the funds as restricted by state statute.

Sheriff Patrol Cash Fund- accounts for revenues from donations for reserve officers. Disbursements are for reserve officer needs.

Assessor Visual Inspection and County Assessor Revolving Fund- accounts for revenues from fees collected by the County Assessor. Disbursements are to maintain electronic databases and geographic information systems in the Assessor's Office.

Sheriff Commissary Fund- accounts for the collection of fees transferred from the inmate trust account for commissary items and disbursement of funds as restricted by state statute.

County Clerk Records Management Preservation Fund- accounts for revenues from a fee charged by the County Clerk for recording instruments and interest earned on invested funds. Disbursements are for the maintenance and preservation of public records.

Sheriff Drug Forfeiture- accounts for revenues from monies seized and forfeited to the Sheriff's office. Disbursements are for the maintenance and operation of the Sheriff's drug task force.

Sheriff Training- accounts for revenues from the sale of properties forfeited in drug cases. Disbursements are for officer training, equipment, and crime prevention.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Local Law Enforcement Grant- accounts for revenues from a federal grant. Disbursements are for supplemental deputies.

Project Safe Neighborhood Grant- accounts for grant monies received and disbursed to support existing programs in law enforcement targeted at gun violence.

Homeland Security Grant 1&2- accounts for revenues from a federal grant. Disbursements are for additional patrols by the Sheriff's office.

Sherriff COPS Grant- accounts for revenues from a federal grant. Disbursements are for payroll of Sheriff's officers.

Justice Assistance Grant- accounts for revenues are from a federal grant. Disbursements are for Sheriff patrol cars.

Muskogee County K-9- accounts for revenues strictly from donations from individual citizens. Disbursements are for canine services.

Capital Improvement Plan- account for Community Development Block Grants received from the U.S. Department of Commerce and disbursed as restricted by the grant agreement.

Emergency Management Grant Fund-accounts for Emergency Management Performance Grants received from the U.S. of homeland Security and disbursed as restricted by the grant agreement.

Cash Drawer- accounts for cash held by the various county offices for change funds.

County Water Improvement District 1- accounts for revenues from a grant received for Rural Water District 1 and disbursed for the improvement of the water district.

County Clerk Fire Department Reimbursement- accounts for revenues from the Firefighters Sales Tax Board. Disbursements are for the payroll of a County Clerk Employee that handles the administrations of the fire departments' disbursements.

Food Plain Fund- accounts for fees collected for flood plain certifications and disbursed for flood plain travel and maintenance and operation.

Muskogee Fair Account- accounts for monies received from donations and grants. Disbursements are for expenses relating to the County Fair.

Grant Money Cherokee Nation- accounts for monies received from donations from Cherokee Nation. Disbursements are for expenses relating to the County Health Department Healthy Nation Program.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Juvenile Drug Court- accounts for monies received from the Oklahoma Department of Mental Health and Substance Abuse Services to be expended for the maintenance and operation of the Juvenile Drug Court.

County Economic Development Fund- accounts for the collection of lodging tax revenue and the disbursement of funds as restricted by the lodging tax resolution.

Sales Tax (STRCF)- accounts for sales tax monies collected for the maintenance of the Muskogee County Courthouse and County Services Building.

CDBG-W/S- accounts for Community Development Block Grants received from the U.S. Department of Commerce and disbursed for administration fees for Rural Water District 6.

Safe Oklahoma Grant- accounts for monies received from the Oklahoma Attorney General and disbursed for the Sheriff's office to respond to violent crime in the community.

Court Clerk Preservation Fund- accounts for collection of revenue by the Court Clerk through filing fees in the sum of \$10.00 per case. Disbursements are for the preserving, maintaining, archiving and protecting recorded instruments within the office of the Court Clerk.

American Recovery Plan Act- account designated for a wide variety of pandemic related purposes. As the Statutes are written- the county would be limited to using the funds for the same purposes' counties are currently authorized to use county funds.

Covid Aid Relief- account designated to be used to make payments for specific uses to States and certain local governments.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

C. Basis of Accounting

The financial statement is prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred. This regulatory basis financial presentation is not a comprehensive measure of economic condition or changes therein.

Title 19 O.S. § 171 specifies the format and presentation for Oklahoma counties to present their financial statement in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) or on a regulatory basis. The County has elected to present their financial statement on a regulatory basis in conformity with Title 19 O.S. § 171. County governments (primary only) are required to present their financial statements on a fund basis format with, at a minimum, the general fund and all other county funds, which represent ten percent or greater of total county revenue. All other funds included in the audit shall be presented in the aggregate in a combining statement. However, the County has elected to present all funds included in the audit in the Statement of Receipts, Disbursements, and Changes in Cash Balances—Regulatory Basis.

D. Budget

Under current Oklahoma Statutes, a general fund and a county health department fund are the only funds required to adopt a formal budget. On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved for the respective fund by office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

E. Cash and Investments

For the purposes of financial reporting, "Ending Cash Balances, June 30" includes cash and cash equivalents and investments as allowed by statutes. The County pools the cash of its various funds in maintaining its bank accounts. However, cash applicable to a particular fund is readily identifiable on the County's books. The balance in the pooled cash accounts is available to meet current operating requirements.

State statutes require financial institutions with which the County maintains funds to deposit collateral securities to secure the County's deposits. The amount of collateral securities to be pledged is established by the County Treasurer; this amount must be at least the amount of the deposit to be secured, less the amount insured (by, for example, the FDIC).

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The County Treasurer has been authorized by the County's governing board to make investments. Allowable investments are outlined in statutes 62 O.S. § 348.1 and § 348.3.

All investments must be backed by the full faith and credit of the United States Government, the Oklahoma State Government, fully collateralized, or fully insured. All investments as classified by state statute are nonnegotiable certificates of deposit. Nonnegotiable certificates of deposit are not subject to interest rate risk or credit risk.

2. Ad Valorem Tax

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. The County Treasurer, according to the law, shall give notice of delinquent taxes and special assessments by publication once a week for two consecutive weeks at any time after April 1, but prior to the end of September following the year the taxes were first due and payable. Unpaid real property taxes become a lien upon said property after the treasurer has perfected the lien by public notice.

Unpaid delinquent personal property taxes are usually published in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

3. Other Information

A. Pension Plan

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

**MUSKOGEE COUNTY, OKLAHOMA
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Funding Policy. The contribution rates for each member category are established by the Oklahoma Legislature and are based on an actuarial calculation which is performed to determine the adequacy of contribution rates.

B. Other Post Employment Benefits (OPEB)

In addition to the pension benefits described in the Pension Plan note, OPERS provides post-retirement health care benefits of up to \$105 each for retirees who are members of an eligible group plan. These benefits are funded on a pay-as-you-go basis as part of the overall retirement benefit. OPEB expenditure and participant information is available for the state as a whole; however, information specific to the County is not available nor can it be reasonably estimated.

C. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; although, the County expects such amounts, if any, to be immaterial.

As of the end of the fiscal year, there were no claims or judgments that would have a material adverse effect on the financial condition of the County; however, the outcome of any lawsuit would not be determinable.

D. Long Term Obligations

1. General Obligation Bonds

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Debt service on the bonds will be paid from ad valorem taxes levied and assessed on behalf of the issuer and deposited to the Sinking Fund.

During fiscal year 2018, bonds were paid in full. Remaining balance to be transferred per District Attorney.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

E. Sales Tax

On November 8, 2005, the voters of Muskogee County approved a permanent excise tax of fifteen hundredths of one percent (.0015). The revenue from the sales tax is for the purpose of providing funds for the fire departments of Muskogee County, including, but not limited to: purchase of equipment, general operation and maintenance, training, construction of new buildings or improvements to existing buildings, and payment of existing or future loans.

Five percent (%5) of the fifteen hundredths percent (.0015) is designated for a newly formed Board with one member elected and representing each of the following Muskogee County fire departments: Muskogee, Boynton, Braggs, Brushy Mountain, Buckhorn, Council Hill, Fort Gibson, Gooseneck Bend, Haskell, Keefeton, Mountain View, Oktaha, Summit, Taft, Wainwright, Warner, Webbers Falls and Porum. These funds will be used for such other fire protection services as may be deemed necessary by the board of County Commissioners.

Ninety five percent (95%) of the fifteen hundredths percent (00.15) shall be divided equally between the above-mentioned eighteen (18) fire departments to construct new fire stations or improve existing fire stations, purchase equipment and defray training and fire education costs, purchase firefighting and other emergency response vehicles and equipment and for the general maintenance and operations, with the exception of salaries and wages, for which the tax proceeds are not intended. These funds are accounted for in the Firefighters Cash/Sales Tax Fund.

On July 10, 2007, the voters of Muskogee County approved an excise tax for Muskogee County on all goods and products authorized by law, in the amount of one half of one cent on the dollar (\$.005). The tax is to commence January 1, 2008 and to terminate December 31, 2018. The revenue from the sales tax is for the purpose of improving county services as follows: 50% of the monies to go to the county roads and bridges and 50% of the monies to go to Homeland Security, courthouse security, and county law enforcement. These funds are accounted for in the Muskogee County Sales Tax/ highway and County Sales Tax/ Sheriff Funds.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

F. Tax Abatements

The County is subject to ad valorem tax abatements granted by the State of Oklahoma in accordance with the Oklahoma Constitution, Article 10 Section 6B for qualifying manufacturing concern—ad valorem tax exemption.

Under this program, a five-year ad valorem tax exemption exempts all real and personal property that is necessary for the manufacturing of a product and facilities engaged in research and development which meet the requirements set by the Oklahoma Constitution and statutes. Under Title 68 O.S. § 2902, in exchange for the five-year exemption, qualifying manufacturing concerns must meet certain minimum investment requirements for construction, acquisition, or expansion of a manufacturing facility. In addition, there are general minimum payroll requirements that must be met and the qualifying manufacturing concern must offer basic health benefit plans to all full-time employees within 180 days of employment.

The County had \$690,655.00 of ad valorem taxes abated under this program for the fiscal year ended June 30, 2022.

The State has an Ad Valorem Reimbursement Fund in accordance with Title 62 O.S. § 193 that is used to reimburse the County for the loss of revenue. Monies apportioned to this fund by the State also may be transferred to other state funds or otherwise expended as directed by the Legislature. In the event monies apportioned to the Fund are insufficient to pay all claims for reimbursement, claims for reimbursement for loss of revenue due to manufacturing exemptions of ad valorem taxes shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district exemptions.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

G. Interfund Transfers

During the fiscal year, the County made the following transfers between cash funds:

- \$750,000 transferred from Emergency Management Transportation Revolving fund to County highway. Pursuant to 69 O.S. § 687.3, FUNDS MOVED TO RECEIVING PROJECT FUND.
- \$30.00 transferred from County Assessor Cash drawer to Cash Drawer. Per Bill Turn all cash drawers need to be under one fund # 7508.
- \$150.00 transfer from Health Dept. Cash Drawer to Cash Drawer. Per Bill Turner all cash drawers to be under one fund # 7508.
- \$100.00 transfer from County Clerk Cash Drawer to Cash Drawer. Per Bill Turner all cash drawers to be under one fund # 7508.
- \$150.00 transfer from Court Clerk Cash Drawer to Cash Drawer. Per Bill Turner all cash drawer to be under one fund # 7508.
- \$14,658.03 transfer from Clerk RMPCF Inv. 1&2 to County Clerk Records Management-6/23/21 PER BILL TURNER CANNOT USE FUND# 7438, MUST BE TRANSFERRED AND INCLUDED IN TOTAL OF 1209. ONLY SEPARATED ON BANKS AS SEPARATE ACCOUNTS.
- \$7,322.24 transfer from Clerk RMPCS Inv. 1&2 to County Clerk Lien Fee- 6/23/21 PER BILL TURNER CANNOT USE FUND# 7438, MUST BE TRANSFERRED AND INCLUDED IN TOTAL OF 1209. ONLY SEPARATED ON BANKS AS SEPARATE ACCOUNTS.

MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

We, the undersigned, have reviewed and approved the Notes to the Financial Statement.


Shelly Sumpter, Muskogee County Treasurer

Board of County Commissioners:


Kenny Payne, Chairman


Kenneth Doke, Member


Keith Hyslop, Member