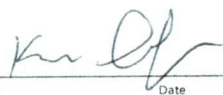


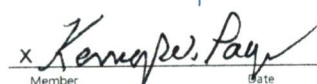
Muskogee County FYE June 30, 2025		Beginning Balances	Appropriations	Transfers In	Transfers Out	Disbursements	Ending Balances
COUNTY FUNDS							
County General (0001)		5,791,471.74	8,662,363.13	-	-	9,334,232.78	5,119,602.09
County Highway Unrestricted(1102)		9,398,888.75	4,418,002.55	-	-	4,616,655.57	9,200,235.73
Donation Fund (1235)		7,846.48	3,803.00	-	-	-	11,649.48
Courthouse Improvement (STRFC) (1305)		440,051.31	-	-	-	239,205.21	200,846.10
Health (1216)		4,745,140.19	1,996,736.48	-	-	1,442,390.92	5,299,485.75
Resale Property (1220)		1,600,260.48	733,727.20	144,177.13	43,000.00	864,971.78	1,570,193.05
County Sinking Fund (3001)		109,514.12	-	-	-	-	109,514.12
Sheriff Reward Fund (1221)		26,050.38	62.45	-	-	-	26,112.83
Muskogee Industrial Revenue (3002)		13,454.65	699.56	-	-	-	14,154.21
County Clerk Lien Fee (1208)		73,878.51	30,970.48	-	-	-	104,848.99
Sheriff Service Fee (1226)		673,639.44	387,730.51	21,780.93	-	304,671.80	778,279.08
Treasurer Mortgage Certification Fee (1230)		9,011.16	9,405.00	-	-	-	18,416.16
Jail (MCCD) (1210)		1,077,686.79	3,086,208.14	-	-	2,217,369.03	1,946,505.90
Sheriff Commissary (1223)		300,010.62	643,824.09	-	-	656,929.28	286,905.43
County Clerk Records Management (1209)		636,664.88	132,229.32	-	-	138,175.26	630,718.94
Sheriff Forfeiture (1225)		22,886.45	9,865.00	-	-	146.01	32,005.44
Sheriff Training(1227)		45,325.80	3,510.58	-	-	12,139.99	36,696.37
Assessor Visual Inspection and County Assessor Revolving Fund(1204)		19,914.66	1,705.05	-	-	1,377.73	20,241.98
Safe Room (EMGF) (1527)		4,750.45	-	-	-	-	4,750.45
JAG (1508)		6,388.09	17,276.00	-	21,780.93	1,883.16	-
Rural Fire Sales Tax (1321)		4,858,776.38	1,774,545.94	-	-	1,714,652.44	4,918,669.88
Rainy Day Fund (1247)		1,892,897.50	-	-	-	450.00	1,892,447.50
Use Tax- ST (1301)		6,494,834.47	1,942,824.03	31,482.60	-	1,797,402.68	6,671,738.42
Sheriff- Sale Tax (1319)		2,563,126.90	2,871,056.20	-	-	2,505,788.51	2,928,394.59
Flood Plain (1213)		-	-	-	-	-	-
Capital Reserve Fund (2006)		7,336.11	-	-	-	-	7,336.11
County Bridge and Road Improvement (1103)		2,393,749.79	1,046,385.00	-	-	321,858.47	3,118,276.32
Road and Bridges Sales Tax (1313)		4,132,094.92	2,905,551.71	-	-	1,786,052.16	5,251,594.47
State & Local Asst (EMPG) (1529)		53,724.19	20,738.00	-	-	40,153.40	34,308.79
Economic Development- ST (1325)		9,554.59	45,466.99	-	-	50,736.07	4,285.51
OAG- Safe Oklahoma Grant (1526)		14,081.08	-	-	-	-	14,081.08
Covid Aid & Relief (1565)		501,677.98	-	-	-	18,000.00	483,677.98
American Rescue Plan (1566)		4,397,950.82	378,316.65	-	-	4,740,317.57	35,949.90
EMS Sinking (3003)		-	134.02	-	-	134.02	-
County Court Clerk Payroll (1211)		12,461.43	393,058.00	43,000.00	43,000.00	399,827.33	5,692.10
Fire Protection District (4100)		1,116.20	75,034.64	-	-	50,861.97	25,288.87
LATCF-Local Assistance (1570)		143,994.70	-	-	-	143,994.70	-
DOJ C-19 Grant (1510)		29,744.18	747.63	-	-	28,748.28	1,743.53
Opioid Fund (1251)		69,021.06	153,698.46	-	-	1,489.00	221,230.52
CDBG Funds Hud (Federal) 18664 (1400)		215,860.07	-	-	31,482.60	184,377.47	-
Harm Prevention & Safety Grant (1561)		4.41	-	-	-	-	4.41
Public Safety Trust- ST (1327)		-	941,734.88	-	-	-	941,734.88
Sheriff Funding Assistance (1574)		-	348,764.00	-	-	242,947.72	\$105,816.28
NCHIP Grant (1401)		0.00	0.00	0.00	0.00	0.00	\$0.00
Cash Drawers		1,530.00	-	-	-	-	\$1,530.00
TOTAL COUNTY FUNDS		52,795,771.73	33,036,174.68	240,440.66	139,263.53	33,858,160.29	52,073,433.25
TRUST & AGENCY							
Official Depository	D	1,911,327.71	19,336,866.79	315,232.94	8,541.48	19,681,873.28	1,873,012.68
Ad Valorem (Current, prior, back)	D	-	-	-	-	-	-
Indiv Redem	D	8,631.54	-	-	-	-	8,631.54
County Law Library	D	21,860.73	42,997.52	-	-	34,428.99	30,429.26
Cities and Towns remit	D	83,900.04	1,595,061.73	-	-	1,597,612.04	81,349.73
Excess Resale	D	349,604.43	255,860.73	-	101,177.13	103,126.81	401,161.22
Eastern OK District Library	D	41,258.47	2,483,429.48	-	-	2,486,537.90	38,150.05
EMSA	D	30,969.34	1,868,816.67	-	-	1,871,149.95	28,636.06
Career Tech Remit	D	103,197.24	6,230,960.47	-	-	6,238,735.40	95,422.31
Independent School Remit	D	306,649.54	43,876,665.59	-	-	43,463,122.87	720,192.26
Gooseneck Bend Fire Dept.	D	374.60	38,551.15	-	-	38,748.80	277.15
BOK- Collis Harris	D	1,924.29	6.72	-	-	-	1,931.01
Court Clerk Revolving	D	9,540.99	-	-	-	-	9,540.99
Protested Tax 2015	D	25,580.04	-	-	-	-	25,580.04
Protest Tax Interest	D	52.10	-	-	-	-	52.10
Armstrong Savings- Jawayne	D	221.04	0.61	-	-	-	221.65
Court Clerk Preservation	D	216,137.41	56,469.08	-	-	25,180.26	247,426.23
Current Tax Refunds	D	4,618.63	-	144,959.84	103,129.79	41,473.32	4,975.36
ETR Fund	D	-	-	-	-	-	-
Court Clerk Grant Money	D	26,224.48	-	-	-	-	26,224.48
Estray Animal	D	-	2,644.21	-	-	290.00	2,354.21
protested Tax 2025- Enerfin	D	-	25.05	24,972.31	-	-	24,997.36
protested Tax 2025- USAC	D	0.03	738.16	258,511.92	24,972.31	-	234,277.80
Weeds Refunds	D	5,372.03	-	5,251.72	10,098.79	-	524.96
Court Clerk CD 9180	D	16,530.42	501.94	-	-	-	17,032.36
TOTAL TRUST & AGENCY		3,163,975.10	75,789,193.96	748,928.73	247,919.50	75,582,279.42	3,872,400.81
TOTAL FOR YEAR		55,959,746.83	108,825,368.64	989,369.39	387,183.03	109,440,439.71	55,945,834.06

Board of County Commissioners:

X 
Chairman Date

X 
County Treasurer

X 
Member Date

X 
Member Date

**MUSKOGEE COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Muskogee County FYE June 30, 2025	Beginning Balances	Apportionments	Transfers In	Transfers Out	Disbursements	Ending Balances
COUNTY FUNDS						
County General (0001)	5,791,471.74	8,662,363.13	-	-	9,334,232.78	5,119,602.09
County Highway Unrestricted (1102)	9,398,888.75	4,418,002.55	-	-	4,616,655.57	9,200,235.73
Donation Fund (1235)	7,840.48	3,803.00	-	-	-	11,643.48
Courthouse Improvement (STRFC) (1305)	440,051.31	-	-	-	239,205.21	200,846.10
Health (1216)	4,745,140.19	1,996,736.48	-	-	1,442,390.92	5,299,485.75
Resale Property (1220)	1,600,260.48	733,727.20	144,177.13	43,000.00	864,971.76	1,570,193.05
County Sinking Fund (3001)	109,514.12	-	-	-	-	109,514.12
Sheriff Reward Fund (1221)	26,050.38	62.45	-	-	-	26,112.83
Muskogee Industrial Revenue (3002)	13,454.65	699.58	-	-	-	14,154.21
County Clerk Lien Fee (1208)	73,878.51	30,970.48	-	-	-	104,848.99
Sheriff Service Fee (1226)	673,639.44	387,730.51	21,780.93	-	304,871.80	778,279.08
Treasurer Mortgage Certification Fee (1230)	9,011.16	9,405.00	-	-	-	18,416.16
Jail (MCCD) (1210)	1,077,686.79	3,086,208.14	-	-	2,217,389.03	1,946,505.90
Sheriff Commissary (1223)	300,010.62	643,824.09	-	-	656,929.26	286,905.43
County Clerk Records Management (1209)	636,664.88	132,229.32	-	-	138,175.26	630,718.94
Sheriff Forfeiture (1225)	22,266.45	9,865.00	-	-	146.01	32,005.44
Sheriff Training (1227)	45,325.80	3,510.56	-	-	12,139.99	36,696.37
Assessor Visual Inspection and County Assessor Revolving Fund (1204)	19,914.66	1,705.05	-	-	1,377.73	20,241.98
Safe Room (EMGF) (1527)	4,750.45	-	-	-	-	4,750.45
JAG (1508)	6,388.09	17,276.00	-	21,780.93	1,883.16	4,918,669.88
Rural Fire Sales Tax (1321)	4,858,776.38	1,774,545.94	-	-	1,714,652.44	4,918,669.88
Rainy Day Fund (1247)	1,892,897.50	-	-	-	450.00	1,892,447.50
Use Tax- ST (1301)	6,494,834.47	1,942,824.03	31,482.60	-	1,797,402.68	6,671,738.42
Sheriff- Sale Tax (1319)	2,563,126.90	2,871,056.20	-	-	2,505,788.51	2,928,394.59
Flood Plain (1213)	-	-	-	-	-	-
Capital Reserve Fund (2006)	7,336.11	-	-	-	-	7,336.11
County Bridge and Road Improvement (1103)	2,393,749.79	1,046,385.00	-	-	321,858.47	3,118,276.32
Road and Bridges Sales Tax (1313)	4,132,094.92	2,905,551.71	-	-	1,786,052.16	5,251,594.47
State & Local Asst (EMPG) (1529)	53,724.19	20,736.00	-	-	40,153.40	34,306.79
Economic Development- ST (1325)	9,554.59	46,466.99	-	-	-	4,285.51
OAG- Safe Oklahoma Grant (1526)	14,081.08	-	-	-	-	14,081.08
Covid Aid & Relief (1565)	501,677.98	-	-	-	18,000.00	483,677.98
American Rescue Plan (1566)	4,397,950.82	378,316.65	-	-	4,740,317.57	35,949.90
EMS Sinking (3003)	-	134.02	-	-	-	134.02
County Court Clerk Payroll (1211)	12,461.43	393,068.00	43,000.00	43,000.00	399,827.33	5,692.10
Fire Protection District (4100)	1,116.20	75,034.64	-	-	50,961.97	25,288.87
JATCF-Local Assistance (1570)	143,994.70	-	-	-	-	143,994.70
DOJ C-19 Grant (1510)	29,744.18	747.63	-	-	28,748.28	1,743.53
Opioid Fund (1251)	69,021.06	153,698.46	-	-	1,489.00	221,230.52
CDBG Funds HUD (Federal) 18064 (1400)	215,860.07	-	-	31,482.60	184,377.47	-
Harm Prevention & Safety Grant (1561)	4.41	-	-	-	-	4.41
Public Safety Trust- ST (1327)	-	941,734.89	-	-	-	941,734.89
Sheriff Funding Assistance (1574)	-	348,764.00	-	-	242,947.72	105,816.28
NCHIP Grant (1401)	0.00	0.00	0.00	0.00	0.00	0.00
Cash Drawers	1,530.00	-	-	-	-	1,530.00
TOTAL COUNTY FUNDS	52,795,771.73	33,036,174.68	240,440.66	139,263.63	33,868,160.20	62,073,433.25

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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 service 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 within the financial statement:

0001- County General – accounts for revenue derived mostly from ad valorem tax as directed by the Oklahoma Constitution and state statutes. Other revenue includes fees, in-lieu taxes, and other miscellaneous collections. Disbursements are for general operations of the County.

1102- County Highway Unrestricted – accounts for revenue from motor fuel and motor vehicle taxes and is designated for those activities associated with building and maintaining county roads and bridges.

1235- Donation Fund – accounts for donations to the county from private donors to be disbursed for a specified purpose and approved Board of County Commissioners' resolution.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

1305- Sales Tax (STRCF) - accounts for sales tax monies collected for the maintenance of the Muskogee County Courthouse and County Services Building.

1216- Health – accounts for ad valorem tax collections and fees for services collected, disbursements are for the operation of the County Health Department.

1220- Resale Property – accounts for interest and penalties assessed on delinquent ad valorem tax payments as well as proceeds of selling real property in the County which has remained delinquent in ad valorem tax payments for three years. The fund is utilized by the County Treasurer for offsetting the costs associated with the collection of delinquent ad valorem taxes.

3001- County Sinking Fund – accounts for the debt service collections derived generally from a special ad valorem tax levy and interest earned on investments.

1221- Sheriff Reward Fund – accounts for revenue provided by fines assessed upon persons convicted of illegal dumping of trash, debris, waste, or other substances that may cause fire on public or private property. The Board of County Commissioners may use this fund to offer and pay a reward to individuals offering information that leads to an arrest and conviction. The fund may also be used for special enforcement programs related to investigating and/or preventing littering and illegal dumping.

1208- County Clerk Lien Fee – accounts for revenue generated from filing and copy fees. Proceeds to be expended as restricted by state statute.

1226- Sheriff Service Fee – accounts for the collection of fees and reimbursements for revenues such as process fees, courthouse security, contracts for housing and feeding prisoners, and disbursements as restricted by state statute.

1230- Treasurer Mortgage Certification – accounts for fees collected by the County Treasurer for evaluating mortgages or other liens upon real property filed with the county for the purpose of collateralizing debt. The fund is used for lawful operation of the County Treasurer's office.

1210- Jail – accounts for revenue generated from bond or security filing fees collected by the Court Clerk and disbursements are for jail operations.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

1223- Sheriff Commissary – accounts for profits on commissary sales in the County jail. Disbursements are for jail operations as defined by state statute.

1209- County Clerk Records Management and Preservation Fund – accounts for fees collected for instruments filed in the County Clerk's office. Expenditures are restricted to activities related to preservation of records in the County Clerk's office.

1225- Sheriff Forfeiture – accounts for proceeds from the sale of property seized by law enforcement as ordered by the court. The fund is used for law enforcement purposes and/or drug prevention and eradication.

1227- Sheriff Training – accounts for property in the possession of the Sheriff's office that remains unclaimed for a period of six months or more may be sold upon application to the district court. Proceeds are used for purchase of equipment, materials, or supplies that may be used in crime prevention, education, training, or programming.

1204- Assessor Revolving Fee – accounts for the collection of fees for copies as restricted by state statute.

1508- Justice Assistance Grant- accounts for revenues are from a federal grant. Disbursements are for Sheriff patrol cars.

Assessor Visual Inspection – accounts for revenue from entities that receive ad valorem tax levied upon property within the County. This revenue is dedicated to the cost of the comprehensive program of visual inspection of taxable property by the County Assessor.

3002- 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.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

1527- Safe Room Grant – accounts for federal grant revenues to be disbursed as restricted by the grant agreement.

1321- Firefighters Cash/ Sales Tax – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax ballot.

1247- Rainy Day Fund– accounts for the collection from the sale of County property and disbursed for operation of the County.

1301- Use Tax – ST – accounts for the collection of county sales tax, use tax revenue and excise tax levied on the storage, use or other consumption of tangible personal property used, stored, or consumed within the County. The purpose of the use tax is designated by the Board of County Commissioners.

1319- Sheriff Sales Tax – accounts for tax assessed upon retail sales within the County as authorized by vote of the citizens of the County. Sales tax funds are restricted for the purpose described on the ballot approved by voters.

1213- Floodplain – accounts for fees collected from flood plain permits and map charges to offset the costs of floodplain management.

2006- 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.

1103- County Bridge and Road Improvement – accounts for collections from fuel and gas taxes collected by Oklahoma Tax Commission and disbursements are for the purpose of constructing and maintaining county bridges and roads.

1313- Highway Sales Tax – accounts for tax assessed upon retail sales within the County as authorized by vote of the citizens of the County. Sales tax funds are restricted for the purpose described on the ballot approved by voters.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

1529- State & Local Asst EMPG – accounts for Emergency Management Performance Grants received from the U.S. Department of Homeland Security and disbursed for Emergency Management Assistance expenses.

1325- Economic Development- ST- accounts for the collection of lodging tax revenue and the disbursement of funds as restricted by the lodging tax resolution.

1526- Safe Oklahoma - AG – accounts for grant funds from the State of Oklahoma and disbursements are for salaries and operations of the Sheriff's office.

1565- COVID Aid and Relief – accounts for federal grant monies received from the Coronavirus Relief Fund for the reimbursement of COVID related expenditures. Disbursements are for any lawful purpose of the County as directed by Board of County Commissioners' resolution.

1566- American Rescue Plan Act 2021 – accounts for monies received from the United States Department of Treasury and disbursed for responding to the COVID-19 public health emergency and its negative economic impact, premium pay to eligible workers, the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, and investments in water, sewer, and broadband infrastructure as restricted by federal requirements.

3003- EMS Sinking- Account derived from EMS (Summit) special ad valorem tax levy and interest.

1211- Court Clerk Payroll – accounts for funds from the Court Fund for compensation of the District Court employees.

4100- Fire Protection District- accounts for the collection of revenue and the disbursement of funds for the operation of the fire departments.

1570- Local Assistance and Tribal Consistency Fund (LATCF) – accounts for federal funding made available through the American Rescue Plan Act of 2021 to be used in the same manner as other locally generated revenue.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

1510- DOJ C-19 Grant – accounts for monies received from federal grants and disbursed for law enforcement purposes.

1251- Opioid Abatement Settlement – accounts for court settlement from class-action lawsuits against opioid manufacturers and distributors. Proceeds to be used in accordance with the settlement agreement for opioid abatement.

1400- Community Development Block Grants Revolving Fund – accounts for federal grants received from the Oklahoma Department of Commerce to be disbursed as restricted the grant agreement.

1561- Harm Prevention and Safety Grant- Special grant awarded and to be used for the specific purpose of buying individual first aid kits for deputies.

1401- National Criminal History Improvement Program (NCHIP)- provides direct awards and technical assistance to states and localities to improve the quality, timeliness, and immediate accessibility of criminal history records and related information. Complete records require that data from all components of the criminal justice system be integrated and linked, including law enforcement, prosecutors, courts, and corrections. NCHIP assists states to establish an integrated infrastructure that meets the needs of all components.

Public Safety Trust- ST (1327)- accounts for tax assessed upon retail sales within the County as authorized by vote of the citizens of the County. Sales tax funds are restricted for the purpose described on the ballot approved by voters.

Sheriff Funding Assistance (1574)- Special grant awarded from Oklahoma Attorney General. Counties awarded a grant from the program shall limit use of the grant proceeds to the lawful operation of the sheriff's office, provided such proceeds shall not be used for the payment of salary.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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 (U.S. GAAP), 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 allows Oklahoma counties to present their financial statement in accordance with 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, which specifies the format and presentation of such regulatory basis financial statements: 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 with all other funds included in the audit 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 (budget) 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

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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).

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.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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.

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; however, 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.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

D. Sales Tax

Sales Tax of November 8, 2005

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 (\$0.005). 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.

Lodging Tax of August 23, 2016

The voters of Muskogee County Passed a lodging tax on August 23, 2016, of 5% per room, per night derived from the occupancy of hotel, motel, and lodge rooms outside of the Muskogee's municipal boundaries to be used for the purpose of economic development. These funds are accounted for in the Economic Development- ST fund.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Sales Tax of June 13, 2017

On June 13, 2017, the voters of Muskogee County approved renewing 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 (\$0.005). The tax is to commence January 1, 2019, and to terminate December 31, 2028. 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 Road & Bridges- ST and Sheriff- ST funds.

Public Safety Sales Tax of January 14, 2025

On January 14, 2025, the voters of Muskogee County approved the Public Safety Sales Tax of eight hundred and forty nine thousandths of one percent(.849%) for the purpose of the acquisition of sites and the construction, erecting, furnishing, equipping, operating, maintaining, remodeling, and repairing of public safety buildings and facilities and operating public safety programs, operations and purposes, including police, fire, emergency management, 911, sheriff, ambulance and other public safety programs, operations and purposes, and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for such purpose, such sales tax to commence April 1, 2025, and continuing thereafter and reducing .50 of one percent on the date of payment or provision for payment of all indebtedness, including refunding indebtedness, incurred by or on behalf of Muskogee County for such purpose. These funds are accounted for in the Public Safety Trust- ST fund.

E. 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 notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

The County had \$201,633.77 of ad valorem taxes abated under this program for the fiscal year ended June 30, 2025.

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.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

F. Interfund Transfers

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

- \$43,000 was transferred from Resale Property to County Court Clerk Payroll to cover end of month payroll.
- \$21,780.93 was transferred from JAG to SSF to close out JAG Fund.
- \$101,177.13 was a residual balance transfer from Excess Resale to Resale Property for June 2024 proceeds.
- 31,482.60 was transferred from CDBG fund to Use Tax to close CDBG fund per Ashley Sullivan.

The notes to the financial statement are an integral part of this statement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

G. Restatement of Fund Balance

During the fiscal year, the County had a reclassification of funds. The county funds listed below were not classified properly on June 30, 2025 due to prior years research, errors and corrections.

Prior year ending balance, as reported	\$ 52,795,771.73
Correction to Fund Balance for General Fund	(\$61,438.83)
Correction to Fund Balance for Flood Plain Fund	(\$2,293.00)
Correction to Fund Balance for County Highway Fund	\$60,753.22
Correction to Fund Balance for County Bridge Fund	(\$63,713.52)
Correction to Fund Balance for County Clerk Rec. Mgmt. Fund	\$58.90
Correction to Fund Balance for County Jail Fund	\$22,053.02
Correction to Fund Balance for Resale Property Fund	(\$18,363.19)
Correction to Fund Balance for Sheriff Reward Fund	\$1033.62
Correction to Fund Balance for Sheriff Commissary Fund	(\$12,498.96)
Correction to Fund Balance for Sheriff Service Fee Fund	\$23,964.30
Correction to Fund Balance for Use Tax Fund	(\$4.94)
Correction to Fund Balance for Highway Sales Tax Fund	\$71,002.09
Correction to Fund Balance for Rural Fire- ST Fund	\$790.65
Correction to Fund Balance for JAG Fund	\$10.34
Correction to Fund Balance for OAG- Safe Oklahoma Fund	(\$3.70)
Correction to Fund Balance for NCHIP Fund	(\$21,350.00)
Prior year ending balance, as restated	<u>\$52,795,771.73</u>

The notes to the financial statement are an integral part of this statement.

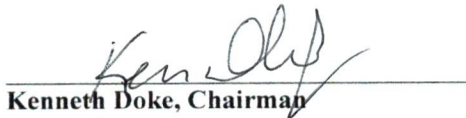
MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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


Shelly Sumpter, Muskogee County Treasurer

8/20/25
Date

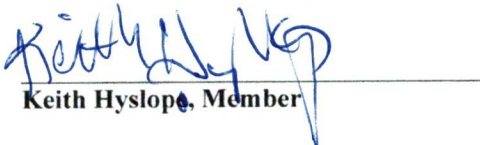
Board of County Commissioners:


Kenneth Doke, Chairman

9/2/25
Date


Kenneth Payne, Member

8/28/25
Date


Keith Hyslop, Member

9/2/25
Date

The notes to the financial statement are an integral part of this statement.