



BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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March 13, 2024

**TO THE BOARD OF DIRECTORS OF THE
BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Blaine County 522 Emergency Medical Service District for the fiscal year ended June 30, 2023.

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

**BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2023

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 574,715	\$ 428,973
Collections		
Ad Valorem Tax	407,828	-
Sales Tax Revenue	-	121,291
Total Collections	<u>407,828</u>	<u>121,291</u>
Disbursements		
Contract Provider Services	232,500	-
Maintenance and Operations	4,232	7,670
Audit Expense	10,423	-
Total Disbursements	<u>247,155</u>	<u>7,670</u>
Ending Cash Balance, June 30	<u>\$ 735,388</u>	<u>\$ 542,594</u>

Presented for informational purposes.

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County Sales Tax

On April 4, 2017, Blaine County voters approved a proposal authorizing levying a county sales tax of one-eighth percent (.125%) in addition to all other city, county, and state excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma sales tax code, to be administered by the board of county commissioners of Blaine County, Oklahoma, for the purpose of contracting with the 522 EMS Districts (Canton, Geary, Okeene and Watonga) for such emergency medical services as may be deemed necessary by the Board of County Commissioners; such sales tax to commence July 1, 2017, and recurring continually thereafter for such purpose.

The sales tax is budgeted within the Blaine County “E4 Watonga EMS” account in the Blaine County Emergency Service Fund. The District Board submits a requisition to Blaine County Clerk. The requisition is approved for payment by the Blaine County Board of County Commissioners. The Blaine County Clerk issues payment directly to the vendor for the approved purchase.

For the fiscal year ended June 30, 2023, the Blaine County 522 Emergency Medical Service District was allocated \$121,291 in sales tax appropriations and expended \$7,670 through the Blaine County Board of County Commissioners for maintenance and operations.



Blaine County 522 Emergency Medical Service District
521 E. 7th Street
Watonga, Oklahoma 73772

**TO THE BOARD OF DIRECTORS OF THE
BLAINE COUNTY 522 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, 2023 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, 2023 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Blaine County 522 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 Blaine County 522 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 Blaine County 522 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

January 22, 2024

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



Cindy Byrd, CPA | State Auditor & Inspector

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