



BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2019

Cindy Byrd, CPA
State Auditor & Inspector

**BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

August 31, 2020

**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, 2019.

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, 2019**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019

	<u>General Fund</u>	<u>Sales Tax Fund</u>
Beginning Cash Balance, July 1	<u>\$ 169,748</u>	<u>\$ 126,342</u>
Collections		
Ad Valorem Tax	244,022	-
Sales Tax	-	279,513
Total Collections	<u>244,022</u>	<u>279,513</u>
Disbursements		
Contract Provider Service:		
City of Watonga	146,175	-
Maintenance and Operations	3,005	5,065
Capital Outlay	-	190,617
Audit Expense	2,944	-
Total Disbursements	<u>152,124</u>	<u>195,682</u>
Ending Cash Balance, June 30	<u>\$ 261,646</u>	<u>\$ 210,173</u>

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

**BLAINE COUNTY 522 EMERGENCY MEDICAL SERVICE DISTRICT
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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 “E4 Watonga EMS” account in the Blaine County Emergency Service Fund. The District 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 approved purchases.

For the fiscal year ended June 30, 2019, the Blaine County 522 Emergency Medical Service District was allocated \$279,513.03 in sales tax appropriations and expended \$195,681.50 through the Blaine County Board of County Commissioners for the purchase of equipment.

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 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 for the fiscal year ended June 30, 2019 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 and 61 O.S. §101-139.
- Determined that 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 June 30, 2019 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

July 11, 2020

O·K·L·A·H·O·M·A
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