



BUFFALO EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**BUFFALO EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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June 12, 2023

**TO THE BOARD OF DIRECTORS OF THE
BUFFALO EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Buffalo Emergency Medical Service District for the fiscal year ended June 30, 2021.

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

**BUFFALO EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 19,560	\$ -
Collections		
Ad Valorem Tax	71,741	-
Charges for Services	130,011	-
Sales Tax Revenue	-	21,170
CARES Act- Provider Relief Funds	19,426	
Miscellaneous	4,086	-
Sales Tax Reimbursement	21,170	-
Total Collections	<u>246,434</u>	<u>21,170</u>
Disbursements		
Contract Services	223,038	-
Sales Tax Reimbursement	-	21,170
Maintenance and Operations	6,924	-
Total Disbursements	<u>229,962</u>	<u>21,170</u>
Ending Cash Balance, June 30	<u>\$ 36,032</u>	<u>\$ -</u>

Presented for informational purposes.

**BUFFALO EMERGENCY MEDICAL SERVICE DISTRICT
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Sales Tax

Sales Tax of November 8, 2016

On November 8, 2016, the citizens of Harper County approved a 1% tax on gross receipts of proceeds on certain sales as herein defined: providing for allocation of funds to Harper County OSU Extension, nine percent (9%); Harper County Free Fair, ten percent (10%); Harper County Rural Fire Association, eleven percent (11%); Buffalo EMS, eight percent (8%); Buffalo Senior Citizens, one-half of one percent (.5%); Laverne Senior Citizens, one-half of one percent (.5%); Harper County Rural Development Council, two percent (2%); Laverne Delphian Municipal Library, one-half of one percent (.5%); Buffalo Public Library, one-half of one percent (.5%); Harper County Health Department, fourteen percent (14%); and Harper County General Fund, thirty six percent (36%). The tax imposed herein shall expire after sixty (60) months; defining terms, allocating funds, prescribing procedures, remedies, lien and fixing penalties, fixing an effective date; making provisions separable, and declaring an emergency.

The sales tax is budgeted within the Harper County “CST-BEMS: Buffalo EMS” account in the Buffalo EMS – ST fund. The ballot language requires sales tax money to be distributed to Buffalo Emergency Medical Service District (the District). The District requisitions reimbursement of the contracted service provider’s payroll and bills. The requisition is approved for payment by the Harper County Board of County Commissioners. The Harper County Clerk issues payment to the District for reimbursement, and then the District issues a check to the contracted service provider.

For the fiscal year ended June 30, 2021, the District was allocated \$21,170 in sales tax appropriations and expended \$21,170 through the Harper County Board of County Commissioners for the reimbursement of contracted service provider’s payroll and bills.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Coronavirus Relief Fund (CRF) – CARES Act- Money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. The funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, Personal Protective Equipment (PPE), medical supplies, and lost insurance coverage due to COVID-19. The District received \$19,426 for the fiscal year ended June 30, 2021.



Buffalo Emergency Medical Service District
P.O. Box 676
Buffalo, Oklahoma 73834

**TO THE BOARD OF DIRECTORS OF THE
BUFFALO 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, 2021 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 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, 2021 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Buffalo 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 Buffalo 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 Buffalo 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 "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

April 3, 2023

O·K·L·A·H·O·M·A
SAI
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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