



GEARY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**GEARY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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January 18, 2023

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

Transmitted herewith is the audit report of Geary Emergency Medical Service District for the fiscal year ended June 30, 2020.

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

**GEARY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 806,751	\$ 208,615
Collections		
Ad Valorem Tax	253,102	-
Sales Tax Revenue	-	144,905
Miscellaneous	37,728	-
Total Collections	<u>290,830</u>	<u>144,905</u>
Disbursements		
Contract Service Provider	-	240,000
Maintenance and Operations	21,939	580
Capital Outlay	42,000	-
Audit Expense	6,555	-
Total Disbursements	<u>70,494</u>	<u>240,580</u>
Ending Cash Balance, June 30	<u>\$ 1,027,087</u>	<u>\$ 112,940</u>

Presented for informational purposes.

**GEARY EMERGENCY MEDICAL SERVICE DISTRICT
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Sales Tax

Sales Tax of July 1, 2017

On April 4, 2017, the voters of Blaine County approved a county sales tax of one-eighth of one percent (.125%) to become effective on July 1, 2017, and recurring thereafter for emergency medical services as may be necessary as deemed by the Board of County Commissioners of Blaine County and administered by them. This sales tax was established for the following 522 Emergency Medical Service Districts: Canton, Geary, Okeene and Watonga (Blaine County 522).

The sales tax is budgeted within the “E2 Geary EMS” account in the Blaine County Emergency Medical Service Fund. The Board submits a requisition to the 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, 2020, the Geary Emergency Medical Service District was allocated \$144,905 in sales tax appropriations and expended \$240,580 through the Blaine County Board of County Commissioners for ambulance service contract payments and a service contract for equipment.



Geary Emergency Medical Service District
P.O. Box 115
Geary, Oklahoma 73040

**TO THE BOARD OF DIRECTORS OF THE
GEARY 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, 2020 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, 2020 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Geary 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 Geary 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 Geary 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 12, 2022

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



Cindy Byrd, CPA | State Auditor & Inspector

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