



# JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2019

**Cindy Byrd, CPA**  
State Auditor & Inspector

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

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August 24, 2021

**TO THE BOARD OF DIRECTORS OF THE  
JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Johnston County 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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019**

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 1,201,566	\$ -
<b>Collections</b>		
Ad Valorem Tax	328,434	-
Charges for Services	568,548	-
Sales Tax Revenue	-	81,254
Miscellaneous	173,090	-
Sales Tax Reimbursement	81,254	-
<b>Total Collections</b>	<u>1,151,326</u>	<u>81,254</u>
<b>Disbursements</b>		
Personal Services	591,521	-
Reimbursement for Salaries	-	81,254
Maintenance and Operations	280,832	-
Capital Outlay	202,202	-
Audit Expense	9,765	-
<b>Total Disbursements</b>	<u>1,084,320</u>	<u>81,254</u>
Ending Cash Balance, June 30	<u>\$ 1,268,572</u>	<u>\$ -</u>

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

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**SALES TAX**

The Johnston County Emergency Medical Service District (the District) receives 8% of a 1% sales tax that was approved by the citizens of Johnston County on August 26, 2014. The sales tax expires on December 31, 2019.

The sales tax is budgeted within the “1-cent 2: Ambulance” account in the Johnston County General Fund. The District submits payroll reports and a requisition to the Johnston County Clerk for reimbursement. The Johnston County Clerk issues a purchase order that is approved by the Johnston County Board of County Commissioners for reimbursement to the District.

For the fiscal year ended June 30, 2019, the Johnston County Emergency Medical Service District was reimbursed \$81,254 for reimbursement of payroll expenses.

Johnston County Emergency Medical Service District  
604 E. 24th Street  
Tishomingo, Oklahoma 73460

**TO THE BOARD OF DIRECTORS OF THE  
JOHNSTON COUNTY 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 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 payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- 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, 2019 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Johnston County 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 Johnston County 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 Johnston County 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

August 12, 2021

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S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

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