



LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 1706.1, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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

April 10, 2025

**TO THE BOARD OF DIRECTORS OF THE
LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST**

Transmitted herewith is the audit report of Latimer County Emergency Medical Service Trust 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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST
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>
Beginning Cash Balance, July 1	<u>\$ 355,830</u>
Collections	
Ad Valorem Tax	<u>213,139</u>
Total Collections	<u>213,139</u>
Disbursements	
Personal Services	-
Service Provider Contract	207,600
Maintenance and Operations	<u>41,710</u>
Total Disbursements	<u>249,310</u>
Ending Cash Balance, June 30	<u><u>\$ 319,659</u></u>

Presented for informational purposes.



Latimer County Emergency Medical Service Trust
109 North Central, Room 103
Wilburton, Oklahoma 74578

**TO THE BOARD OF DIRECTORS OF THE
LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST**

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 Latimer County Emergency Medical Service Trust.

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 Latimer County Emergency Medical Service Trust.

Based on our procedures performed, there were no exceptions noted.

This report is intended for the information and use of the management of the Latimer County Emergency Medical Service Trust. 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". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

March 11, 2025



Cindy Byrd, CPA | State Auditor & Inspector

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