



# LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST

## Statutory Report

For the fiscal year ended June 30, 2019

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

**LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST AUTHORITY  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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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](http://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.

January 13, 2021

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

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



**LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST AUTHORITY  
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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019**

	<u>FY2019</u>
Beginning Cash Balance, July 1	\$ 395,113
Collections	
Ad Valorem Tax	169,588
Miscellaneous	<u>16,556</u>
Total Collections	<u>186,144</u>
Disbursements	
Personal Services	150,000
Maintenance and Operations	<u>46,443</u>
Total Disbursements	<u>196,443</u>
Ending Cash Balance, June 30	<u>\$ 384,814</u>

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

Latimer County Emergency Medical Service Trust Authority  
111 North Central, Suite B  
Wilburton, Oklahoma 74578

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

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 cash balances were accurately reported in the accounting records.
- 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 and were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Latimer Emergency Medical Service Trust Authority.

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 Emergency Medical Service Trust Authority.

Based on our procedures performed, there were no findings reported.



This report is intended for the information and use of the management of the Latimer County Emergency Medical Service Trust Authority. 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

December 8, 2020

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



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

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