



LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

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

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.



Cindy Byrd, CPA | State Auditor & Inspector

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

March 30, 2022

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

Transmitted herewith is the audit report of Laverne 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



**LAVERNE 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>County Sales Tax Fund</u>
Beginning Cash Balance, July 1	\$ 332,256	\$ 1,849
Collections		
Ad Valorem Tax	69,688	-
Charges for Services	86,255	-
Sales Tax Revenue	-	20,743
Miscellaneous	10,606	-
Sales Tax Reimbursement	20,648	-
Paycheck Protection Program (PPP Loan) - CARES Act	22,950	-
Provider Relief Funds Phase 1 - CARES Act	4,002	-
Total Collections	<u>214,149</u>	<u>20,743</u>
Disbursements		
Personal Services	134,180	-
Reimbursement for Salaries	-	22,592
Maintenance and Operations	32,305	-
Capital Outlay	1,182	-
Audit Expense	2,164	-
Total Disbursements	<u>169,831</u>	<u>22,592</u>
Ending Cash Balance, June 30	<u>\$ 376,574</u>	<u>\$ -</u>

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

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

Sales Tax

Sales Tax of November 8, 2016

On November 8, 2016, the citizens of Harper County approved a 1% tax on the gross receipts of proceeds on certain sales. The percentage of allocation was amended by a vote on April 30, 2018, to extend to April 30, 2023, 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%); Laverne 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 “Laverne EMS” account in the County Sales Tax Fund. The District submits a requisition to the Harper County Clerk. The requisition is approved for payment by the Harper County Board of County Commissioners. The Harper County Clerk issues payment to the Laverne Emergency Medical Service District (the District).

For the fiscal year ended, the District was allocated \$20,743 in sales tax appropriations and expended \$22,592 to reimburse the District for payroll expenses.

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

Provider Relief Funds Phase 1 – CARES Act – Money distributed to healthcare providers who bill Medicare fee-for-service to provide financial relief during the coronavirus (COVID-19) pandemic. Funds were distributed by the Department of Health and Human Services (HHS) through the Health Resources and Service Administration. The District received \$4,002 for the fiscal year.

Paycheck Protection Program (PPP Loan) – CARES Act – Money obtained to provide up to eight (8) weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. The loan is fully forgiven if at least 60% of the funds are used for payroll costs and the remaining funds, up to 40%, are used for interest on mortgages, rent, and utilities incurred during the 24-week period after receiving the PPP Loan. Funds were distributed by the Small Business Administration through any federally insured depository institution. The District received \$22,950 and expended the total for payroll expenses for the fiscal year.

Laverne Emergency Medical Service District
P.O. Box 902
Laverne, Oklahoma 73848

**TO THE BOARD OF DIRECTORS OF THE
LAVERNE 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, 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 payroll expenditures were accurately reported in the accounting records.
- Determined that fixed assets records were properly maintained.
- 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 Laverne 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 Laverne 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 Laverne 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". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

March 9, 2022

O·K·L·A·H·O·M·A
S·A·I
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