



LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021.

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". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT
 STATUTORY REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021

	<u>General Fund</u>	<u>County Sales Tax Fund</u>
Beginning Cash Balance, July 1	\$ 376,574	\$ -
Collections		
Ad Valorem Tax	62,584	-
Charges for Services	72,170	-
Sales Tax Revenue	-	21,170
Miscellaneous	5,291	-
Sales Tax Reimbursement	21,455	-
Coronavirus Relief Fund (CFR) - CARES Act	12,951	
Total Collections	<u>174,451</u>	<u>21,170</u>
Disbursements		
Personal Services	132,246	-
Reimbursement for Salaries	-	19,510
Maintenance and Operations	38,439	-
Capital Outlay	984	-
Audit Expense	2,178	-
Total Disbursements	<u>173,847</u>	<u>19,510</u>
Ending Cash Balance, June 30	<u>\$ 377,178</u>	<u>\$ 1,660</u>

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

**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 Laverne Emergency Medical Service District (the District).

For the fiscal year ended, the District was allocated \$21,170 in sales tax appropriations and expended \$19,510 to reimburse the District for payroll expenses.

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

Coronavirus Relief Fund (CRF) – CARES Act – Money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. The funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, personal protective equipment (PPE), medical supplies, and lost insurance coverage due to COVID-19. The District received \$12,951 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, 2021 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, 2021 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



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