



# LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2023

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

**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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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.



September 10, 2024

**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, 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,

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, 2023**

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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2023**

	<u>General Fund</u>	<u>County Sales Tax Fund</u>
Beginning Cash Balance, July 1	\$ 376,712	\$ 2,492
Collections		
Ad Valorem Tax	68,265	-
Charges for Services	53,404	-
Sales Tax Revenue	-	27,008
Miscellaneous	35,637	-
Sales Tax Reimbursement	27,346	-
Total Collections	<u>184,652</u>	<u>27,008</u>
Disbursements		
Personal Services	128,753	-
Reimbursement for Salaries	-	2,736
Maintenance and Operations	38,661	
Capital Outlay	55,871	-
Total Disbursements	<u>223,285</u>	<u>2,736</u>
Ending Cash Balance, June 30	<u>\$ 338,079</u>	<u>\$ 26,764</u>

*Presented for informational purposes.*

**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT  
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**County 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 5, 2022, 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 be for perpetual life; 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 \$27,008 in sales tax appropriations and expended \$27,346 to reimburse the District for payroll expenses.



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 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 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.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

August 27, 2024

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



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

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