



LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2019

Cindy Byrd, CPA
State Auditor & Inspector

**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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August 31, 2020

**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, 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



**LAVERNE EMERGENCY MEDICAL SERVICE DISTRICT
 STATUTORY REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019

	<u>EMS FY 2019</u>	<u>Sales Tax FY 2019</u>
Beginning Cash Balance, July 1	\$ 324,055	\$ 1,606
Collections		
Ad Valorem Tax	63,501	-
Sales Tax	-	19,716
Sales Tax Reimbursements	19,473	-
Charges for Services	78,735	-
Miscellaneous	5,531	-
Total Collections	<u>167,240</u>	<u>19,716</u>
Disbursements		
Personal Services	115,680	19,473
Revaluation	1,287	-
Travel	604	-
Maintenance and Operations	40,006	-
Capital Outlay	1,462	-
Total Disbursements	<u>159,039</u>	<u>19,473</u>
Ending Cash Balance, June 30	<u>\$ 332,256</u>	<u>\$ 1,849</u>

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

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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 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%); Buffalo Senior Citizens, eight percent (8%) Laverne EMS, 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 Laverne Emergency Medical Service District was allocated \$19,716 during the fiscal year. These proceeds are accounted for in the County Sales Tax – Laverne EMS Fund of Harper County and were used to reimburse the District for payroll expense.

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, 2019 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 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 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

June 29, 2020

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