



LOVE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

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

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Cindy Byrd, CPA | State Auditor & Inspector

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

January 28, 2022

**TO THE BOARD OF DIRECTORS OF THE
LOVE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Love County 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".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**LOVE COUNTY 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>Sales Tax Revolving Fund</u>	<u>Donation Fund</u>
Beginning Cash Balance, July 1	\$ 5,099	\$ 162,413	\$ -
Collections			
Ad Valorem Tax	364,432	-	-
Sales Tax Revenue	-	74,842	-
Miscellaneous Revenue	5	2,201	-
Love County Health Center Donation	-	-	60,000
Total Collections	<u>364,437</u>	<u>77,043</u>	<u>60,000</u>
Disbursements			
Contract Payments	289,825	-	-
Maintenance and Operations	-	4,420	-
Capital Outlay	-	200,355	-
Total Disbursements	<u>289,825</u>	<u>204,775</u>	<u>-</u>
Ending Cash Balance, June 30	<u>\$ 79,711</u>	<u>\$ 34,681</u>	<u>\$ 60,000</u>

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

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Sales Tax

Sales Tax of July 11, 2017

The voters of Love County approved a continuation of a one percent (1%) sales tax on July 11, 2017 for the duration of five years commencing April 1, 2018 and ending April 1, 2023. The sales tax was established to provide revenue for the following: 50% for maintenance and operation of county-owned property and operating expenses; 10% for county fire protection; 5% for ambulance service; 5% for county senior citizens centers; 5% for County OSU Extension Office; 5% for the County Assessor; 5% for the County Clerk; 5% for the County Treasurer; 5% for the County Sheriff; and 5% for the County Court Clerk. These funds are accounted for in the Sales Tax Revolving Fund.

For the fiscal year ended June 30, 2021, the Love County Emergency Medical Service District was allocated \$74,842 in sale tax appropriations, \$2,201 in miscellaneous revenue from the sale of equipment and expended \$204,775 through the Love County Board of County Commissioners.

Donation Fund

This fund represents money donated from the Love County Health Center to aid the District with the purchase of a new ambulance.

The Donation Fund is maintained in the Love County Health Center Donation fund. For the fiscal year ended June 30, 2021, the Love County Emergency Medical Service District received \$60,000 in donations and did not expend any of the donated money during the fiscal year.

Love County Emergency Medical Service District
301 Wanda Street
Marietta, Oklahoma 73448

**TO THE BOARD OF DIRECTORS OF THE
LOVE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- 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 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, 2021 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Love County 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 Love County 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 Love County 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

January 7, 2021

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