



LOVE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

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

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.



September 24, 2024

**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, 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

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

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

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>	<u>Donation Fund</u>
Beginning Cash Balance, July 1	\$ 79,079	\$ 133,958	\$ 60,000
Collections			
Ad Valorem Tax	424,290	-	-
Sales Tax Revenue	-	102,783	-
Miscellaneous Revenue	6	-	-
Total Collections	<u>424,296</u>	<u>102,783</u>	<u>-</u>
Disbursements			
Contract Payments	404,968	-	-
Maintenance and Operations	29	5,863	-
Total Disbursements	<u>404,997</u>	<u>5,863</u>	<u>-</u>
Ending Cash Balance, June 30	<u>\$ 98,378</u>	<u>\$ 230,878</u>	<u>\$ 60,000</u>

Presented for informational purposes.

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

County 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 revenue from said sales tax to be used as follows: sales tax was established to provide revenue for the following: 5% for ambulance service; 5% for maintenance and operation of county senior citizens centers and equipment. 10% for county fire protection – maintenance of equipment and purchase of equipment and supplies; 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; and 50% for County General Government – maintenance and operations of County property and operating expenses. These funds are accounted for in the Sales Tax Revolving Fund, Courthouse Improvement - Sales Tax fund, and Courthouse Maintenance - Sales Tax fund.

Sales Tax of January 10, 2023

The sales tax was approved by the citizens of Love County for continuation on January 10, 2023, for the duration of five years, commencing on April 1, 2023, and ending April 1, 2028.

For the fiscal year ended June 30, 2023, the Love County Emergency Medical Service District was allocated \$102,783 in appropriations and expended \$5,863 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, 2023, the Love County Emergency Medical Service District did not receive any 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 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 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

September 10, 2024

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