



NOBLE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2019

Cindy Byrd, CPA
State Auditor & Inspector

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

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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

April 26, 2021

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

Transmitted herewith is the audit report of Noble County 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,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**NOBLE COUNTY 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>General Fund</u>	<u>Ambulance District Sales Tax Fund</u>
Beginning Cash Balance, July 1	\$ 121,292	\$ 85,509
Collections		
Ad Valorem Tax	253,250	-
Sales Tax Revenue	-	231,168
Miscellaneous	26	-
Total Collections	<u>253,276</u>	<u>231,168</u>
Disbursements		
Contract Services	283,351	-
Maintenance and Operations	5,085	-
Sales Tax Disbursement	-	247,076
Audit Expense	-	-
Total Disbursements	<u>288,436</u>	<u>247,076</u>
Ending Cash Balance, June 30	<u>\$ 86,132</u>	<u>\$ 69,601</u>

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Sales Tax

On February 15, 2017 the citizens of Noble County approved $\frac{1}{4}$ (.25) of 1% sales tax for the support, operation, organization maintenance, and all lawful purposes of providing of an Emergency Medical Service District and its purpose of providing ambulance service and Emergency Medical First Responder service to all county residents. The sales tax begins July 1, 2017 and continues for a period of ten (10) years and ends on June 30, 2027.

The sales tax is budgeted within the in the Ambulance District Sales Tax Fund. Noble County contracted with City of Pawnee, City of Perry, City of Ponca City, the City of Tonkawa, and the Western Payne County Ambulance Trust Authority of Stillwater (WPCATA), to provide ambulance service to the citizens of Noble County. The contracted services submit reimbursement requests to the Noble County Emergency Medical Service District (the District). After approval by the District Board, the requests are forwarded to the Noble County Clerk. The disbursement of these funds is approved on Noble County purchase orders by the Noble County Board of Commissioners.

For the fiscal year ended June 30, 2019, Noble County allocated \$231,168 in sales tax appropriations and expended \$247,076 through the Noble County Board of County Commissioners.

Noble County Emergency Medical Service District
300 Courthouse Drive
Perry, Oklahoma 73077

**TO THE BOARD OF DIRECTORS OF THE
NOBLE 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, 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 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 Noble 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 Noble 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 Noble 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

March 16, 2021

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STATE AUDITOR & INSPECTOR



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