



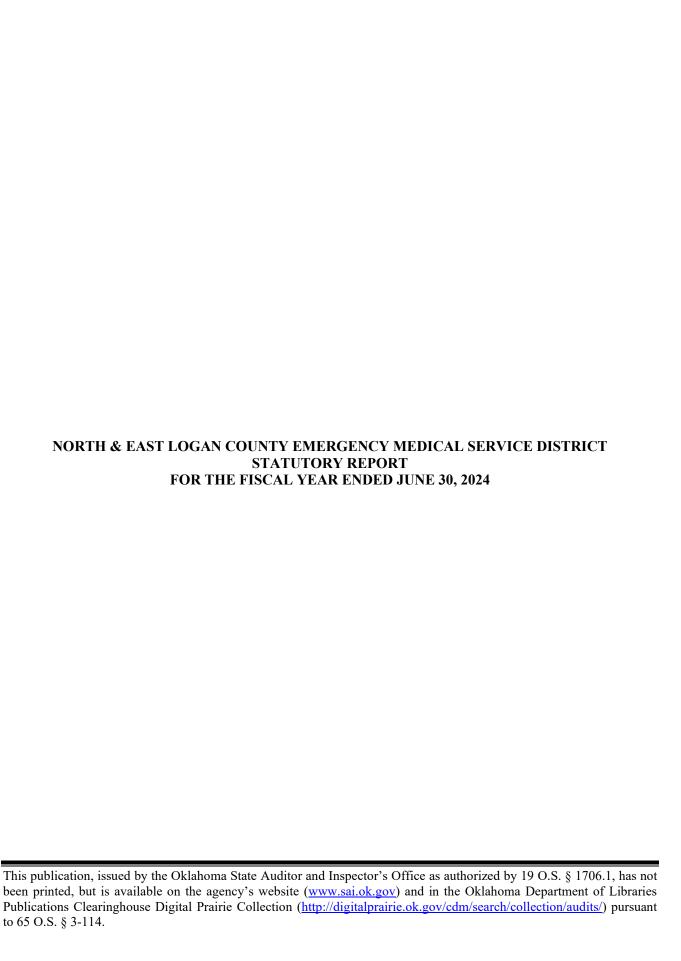
NORTH & EAST LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2024

Cindy Byrd, CPA

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

May 13, 2025

TO THE BOARD OF DIRECTORS OF THE NORTH & EAST LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the audit report of North & East Logan County Emergency Medical Service District for the fiscal year ended June 30, 2024.

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

NORTH & EAST LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT STATUTORY REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2024

	_	General Fund
Beginning Cash Balance, July 1	\$	61,910
Collections		
Ad Valorem Tax		172,075
Total Collections		172,075
Disbursements Service Provider Contract		133,000
Maintenance and Operations		4,491
Audit Expense		8,927
Total Disbursements		146,418
Ending Cash Balance, June 30	\$	87,567



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North & East Logan County Emergency Medical Service District P.O. Box 131 Marshall, Oklahoma 73056

TO THE BOARD OF DIRECTORS OF THE NORTH & EAST LOGAN 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, 2024 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, 2024 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the North & East Logan 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 North & East Logan 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 North & East Logan 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

April 25, 2025



