



OKEENE EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

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

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August 7, 2023

**TO THE BOARD OF DIRECTORS OF THE
OKEENE EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Okeene 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

**OKEENE 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>
Beginning Cash Balance, July 1	\$ 143,347	\$ 103,647
Collections		
Ad Valorem Tax	70,831	-
Charges for Services	99,096	-
Sales Tax Revenue	-	43,043
Miscellaneous	6,085	-
Sales Tax Reimbursement	99,859	-
Coronavirus Relief Fund (CRF) - CARES Act	12,950	-
Total Collections	<u>288,821</u>	<u>43,043</u>
Disbursements		
Personal Services	230,896	-
Maintenance and Operations	66,647	100,043
Capital Outlay	2,066	-
Audit Expense	4,767	-
Total Disbursements	<u>304,376</u>	<u>100,043</u>
Ending Cash Balance, June 30	<u>\$ 127,792</u>	<u>\$ 46,647</u>

Presented for informational purposes.

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Sales Tax

Sales Tax of July 1, 2017

On April 4, 2017, Blaine County voters approved a proposal authorizing levying a county sales tax of one-eighth percent (.125%) in addition to all other city, county, and state excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma sales tax code, to be administered by the Board of County Commissioners of Blaine County, Oklahoma, for the purpose of contracting with the 522 EMS Districts (Canton, Geary, Okeene and Watonga) for such emergency medical services as may be deemed necessary by the Board of County Commissioners; such sales tax to commence July 1, 2017, and recurring continually thereafter for such purpose.

The sales tax is budgeted within the “8503 E3/OKEENE EMS” account in 1304 EMS – 522 – ST fund. The District submits a requisition to the Blaine County Clerk. The requisition is approved for payment by the Blaine County Board of County Commissioners. The Blaine County Clerk then issues payment directly to the vendor for approved purchases.

For the fiscal year ended June 30, 2021, the Okeene Emergency Medical Service District was allocated \$43,043 in sales tax appropriations and expended \$100,043 through the Blaine County Board of County Commissioners for maintenance and operations of the District.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Coronavirus Relief Fund (CRF) – CARES Act - Money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. The funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, personal protective equipment (PPE), medical supplies, and lost insurance coverage due to COVID-19. The District received \$12,950 for the fiscal year.



Okeene Emergency Medical Service District
118 W. Madison
Okeene, Oklahoma 73763

**TO THE BOARD OF DIRECTORS OF THE
OKEENE 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, 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 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 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 Okeene 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 Okeene 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 Okeene 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 15, 2023

O·K·L·A·H·O·M·A
SAI
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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