



# WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2024

**Cindy Byrd, CPA**  
State Auditor & Inspector

**WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**OKLAHOMA**  
Office of the 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](http://www.sai.ok.gov)

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May 16, 2025

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

Transmitted herewith is the audit report of Wynnewood 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,

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

**WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 509,924	\$ 283,659
Collections		
Ad Valorem Tax	342,730	-
Sales Tax Revenue	-	157,288
Miscellaneous	7,509	-
Total Collections	<u>350,239</u>	<u>157,288</u>
Disbursements		
Service Provider Contract	258,000	-
Maintenance and Operations	3,553	-
Audit Expense	14,174	-
Total Disbursements	<u>275,727</u>	<u>-</u>
Ending Cash Balance, June 30	<u>\$ 584,436</u>	<u>\$ 440,947</u>

*Presented for informational purposes.*

**WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT  
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**County Sales Tax**

On April 6, 2021, Garvin County voters approved a proposal authorizing levying a county excise sales tax of four-fifths percent (80%) of the existing one-half percent sales tax imposed by Garvin County, Oklahoma on gross receipts on certain taxable sales within Garvin County be extended, said extension to terminate at seven (7) years from the effective date of the extension; such levy to be used to fund public safety services of Garvin County including but not limited to: maintenance and operation of the Garvin County Sheriff's Department and the Garvin County Jail, operation and maintenance of Garvin County 911 Services and the funding of public ambulance services for Garvin County; and any other lawful purposes relating to the same.

The sales tax is budgeted within the 1303-3-8506-2005 Amb Svc Dist-ST-Wynnewood Ambulance District account. The District submits requisition requests to the Garvin County Clerk. The requisition is approved for payment by the Garvin County Board of County Commissioners. The Garvin County Clerk issues payment directly to the vendor for approved purchases.

For the fiscal year ending June 30, 2024, the District was allocated \$157,288 in sales tax appropriations and did not expend any of the monies as of June 30, 2024.



Wynnewood Emergency Medical Service District  
207 W. Robert S. Kerr Blvd.  
Wynnewood, Oklahoma 73098

**TO THE BOARD OF DIRECTORS OF THE  
WYNNEWOOD 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 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, 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 Wynnewood 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 Wynnewood 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 Wynnewood Emergency Medical Service District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 15, 2025



Cindy Byrd, CPA | State Auditor & Inspector

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