



ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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

June 7, 2021

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

Transmitted herewith is the audit report of Alfalfa County Emergency Medical Service District for the fiscal year ended June 30, 2020.

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



**ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 1,276,140	\$ 12,598,078
Collections		
Ad Valorem Tax	330,481	-
Charges for Services	233,301	-
Sales Tax Revenue	-	279,513
Miscellaneous	6,705	-
Sales Tax Reimbursement	91,771	-
CARES Act - Provider Relief Funds	8,045	-
Total Collections	<u>670,303</u>	<u>279,513</u>
Disbursements		
Personal Services	600,825	-
Reimbursement for Salaries	-	91,771
Travel	-	-
Maintenance and Operations	7,460	-
Capital Outlay	-	-
Other Sales Tax Disbursements	-	466,429
Audit Expense	10,504	-
Total Disbursements	<u>618,789</u>	<u>558,200</u>
Ending Cash Balance, June 30	<u>\$ 1,327,654</u>	<u>\$ 12,319,391</u>

Source: District Estimate of Needs (presented for informational purposes)

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SALES TAX

On November 8, 2016, the citizens of Alfalfa County approved a 2% tax per dollar, with 52% of the total revenue for the purposes pertaining to the health and well-being of the people, including the personal services, maintenance and general operations of the Alfalfa County Emergency Services. The effective date of the sales tax was January 1, 2017 and expired December 31, 2020.

The sales tax was approved by the citizens of Alfalfa County for continuation on June 30, 2020 for the period beginning January 1, 2021 and expiring on December 31, 2024.

On December 26, 2018, the Board of County Commissioners passed a resolution dividing the 52% for health: 35% to Emergency Medical Service, 20% to Enhanced 911, and 45% divided equally among nine responder units.

On December 26, 2019, the Board of County Commissioners passed a resolution dividing the 52% for health: 35% to Emergency Medical Service, 20% to Enhanced 911, and 45% divided equally among nine responder units.

On January 27, 2020, the Board of County Commissioners passed a resolution dividing the 52% for health: 21.5% to Emergency Medical Service, 20% to Enhanced 911, and 58.5% divided equally among nine responder units.

For the fiscal year ended June 30, 2020, the Alfalfa County Emergency Medical Service District was allocated \$279,513 in appropriations and expended \$558,200 through the Alfalfa County Board of County Commissioners. The funds were accounted for in the Alfalfa County Clerk's records entitled Sales Tax Revolving Fund. The disbursement of these funds is approved on Alfalfa County purchase orders by the Alfalfa County Board of Commissioners.

The sales tax is budgeted within the "SJ-6: Ambulance District" account in the Rural Fire-ST Fund. The District utilizes the sales tax to pay for maintenance and operations, capital outlay, and to reimburse the District for salaries paid.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT

Provider Relief Funds Phase 1 – CARES Act money distributed to healthcare providers who bill Medicare fee-for-service to provide financial relief during the coronavirus (COVID-19) pandemic. Funds were distributed by the Department of Health and Human Services (HHS) through the Health Resources and Service Administration. The District received \$8,045 for fiscal year 2020

Alfalfa County Emergency Medical Service District
111 N. Main
Helena, Oklahoma 73741

**TO THE BOARD OF DIRECTORS OF THE
ALFALFA 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 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, 2020 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 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, 2020 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Alfalfa 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 Alfalfa 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 Alfalfa 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 13, 2021

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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