



ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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June 12, 2023

**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, 2022.

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
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2022

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	<u>\$ 1,425,269</u>	<u>\$ 12,226,268</u>
Collections		
Ad Valorem Tax	442,564	-
Charges for Services	357,060	-
Sales Tax Revenue	-	58,237
American Recue Act (ARPA)	6,872	-
Miscellaneous	3,055	67,666
Sales Tax Reimbursement	140,961	-
Sales of Equipment	-	11,500
Total Collections	<u>950,512</u>	<u>137,403</u>
Disbursements		
Personal Services	668,560	-
Reimbursement for Salaries	-	140,961
Maintenance and Operations	8,647	286,103
Audit Expense	16,003	-
Total Disbursements	<u>693,210</u>	<u>427,064</u>
Ending Cash Balance, June 30	<u>\$ 1,682,571</u>	<u>\$ 11,936,607</u>

Presented for informational purposes.

**ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
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Sales Tax

On June 30, 2020, 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, 2021 and set to expire December 31, 2024.

On November 10, 2020, the Board of County Commissioners passed a resolution dividing the 52% for health: 21.5% to EMS, 20% to Enhanced 911, and 58.5% divided equally among nine responder units.

On December 13, 2021, the Board of County Commissioners passed a resolution dividing the 52% for health: 10% to EMS, 20% to Enhanced 911, 11.5% to Sheriff Department and 58.5% divided equally among nine responder units.

For the fiscal year ended June 30, 2022, the Alfalfa County Emergency Medical Service District was allocated \$58,237 in County Sales Tax, \$67,666 in interest revenue, and \$11,500 from the sale of equipment and expended \$140,961 for payroll and related salary expenses and \$286,103 in maintenance and operation expenses of the District. These funds were accounted for in the “1304-3-8500: EMS-533 ST” account in the Emergency Medical Service District Sales Tax Fund. The disbursement of these funds is approved on Alfalfa County purchase orders by the Alfalfa County Board of Commissioners.

American Rescue Plan Act (ARPA)

American Rescue Plan Rural (ARP Rural) – ARPA money distributed to help address the disproportionate impact that COVID-19 has had on rural communities and rural health care. The Department of Health Resources and Services Administration (HRSA) made payments to providers based on the amount and type of services they provided to Medicare, Medicaid, and Children’s Health Insurance Program (CHIP) patients who live in rural areas. The District received \$6,872 for the fiscal year.



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 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, 2022 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 whether the District's collections, disbursements, and cash balances for the fiscal year ended June 30, 2022 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

March 14, 2023

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



Cindy Byrd, CPA | State Auditor & Inspector

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