



# ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2021

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

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

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May 12, 2022

**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, 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

**ALFALFA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021**

	<b>General Fund</b>	<b>Emergency Medical Service District Sales Tax Fund</b>
Beginning Cash Balance, July 1	\$ 1,327,654	\$ 12,319,391
<b>Collections</b>		
Ad Valorem Tax	335,980	-
Charges for Services	244,497	-
Sales Tax Revenue	-	424,477
Miscellaneous	4,195	-
Coronavirus Relief Fund (CRF) - CARES Act	32,377	-
Sales Tax Reimbursement	136,534	-
Total Collections	753,583	424,477
<b>Disbursements</b>		
Personal Services	648,136	-
Reimbursement for Salaries	-	136,534
Maintenance and Operations	7,832	381,066
Total Disbursements	655,968	517,600
Ending Cash Balance, June 30	\$ 1,425,269	\$ 12,226,268

*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 Medical Service District. 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 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.

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.

For the fiscal year ended June 30, 2021, the Alfalfa County Emergency Medical Service District was allocated \$424,477 in appropriations and expended \$517,600 through the Alfalfa County Board of County Commissioners. The funds were accounted for in the Alfalfa County Clerk's records entitled 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.

The sales tax is budgeted within the "1304-3-8500: EMS-533 ST" account in the Emergency Medical Service District Sales Tax 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**

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 \$32,377 for the fiscal year ended June 30, 2021.



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, 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.
- 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 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.

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 12, 2022

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



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

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