



ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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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

February 21, 2025

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

Transmitted herewith is the audit report of Atoka County Emergency Medical Service District for the fiscal year ended June 30, 2023.

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 written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2023

	<u>General Fund</u>	<u>Sales Tax Revolving Fund</u>
Beginning Cash Balance, July 1	\$ 285,891	\$ -
Collections		
Ad Valorem Tax	238,355	-
Charges for Services	835,071	-
Sales Tax Revenue	-	429,630
Miscellaneous	367,577	-
Total Collections	<u>1,441,003</u>	<u>429,630</u>
Disbursements		
Personal Services	734,889	-
Maintenance and Operations	144,156	301,984
Capital Outlay	311,771	-
Total Disbursements	<u>1,190,816</u>	<u>301,984</u>
Ending Cash Balance, June 30	<u>\$ 536,078</u>	<u>\$ 127,646</u>

Presented for informational purposes.

**ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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County Sales Tax

In 1985 Atoka County voters approved an excise tax of one percent derived from certain sales to any person taxable under the sales tax law of Oklahoma including but not limited to certain enumerated sales listed therein... providing that such excise tax be used for operation, maintenance and improvement of Atoka County Memorial Hospital and public acute health care purposes; and, in 1985, the Atoka County Emergency Medical Services (EMS or Atoka County EMS) was a part of, and funded directly through, the Atoka County Memorial Hospital; and, WHEREAS, since approximately 2006, the Atoka County EMS has been separate and independent of the Atoka County Memorial Hospital; and, the Atoka County EMS has always and continues to provide public acute health care purposes; and, WHEREAS, providing for the use of the excise tax approved by the voters of Atoka County in 1985 to the Atoka County EMS would fall within the approved use of the excise tax. Now, therefore be it resolved, that the Atoka County Board of County Commissioners approves the use of twenty five percent (25%) of the one-percent (1%) excise tax levied in 1985 to be appropriated to the Atoka County EMS for maintenance and operation purposes, however said tax is not to be used for the purposes of payroll without the approval of the Board of County Commissioners on a case by case basis; this resolution is effective the month of approval or August 1, 2022 whichever is earliest. Approved in regular session this 1st day of August 2022.

The sales tax is budgeted within the “1304-3-8500-2005: Emergency Medical Services - ST” account. The District submits all requisitions to the Atoka County Clerk and requisitions are approved for payment by the Atoka County Board of County Commissioners. The Atoka County Clerk issues payment directly to the vendor for approved purchases.

For the fiscal year ending June 30, 2023, the Atoka County Emergency Medical Service District was allocated \$429,630 in sales tax appropriations and expended \$301,984 through the Atoka County Board of County Commissioners for various maintenance and operation costs. The District had \$127,646 in remaining sales tax funds to carry forward to fiscal year 2024.



Atoka County Emergency Medical Service District
1384A West Liberty Road
Atoka, Oklahoma 74525

**TO THE BOARD OF DIRECTORS OF THE
ATOKA 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 collections 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, 2023 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, 2023 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Atoka 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 Atoka 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 Atoka 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

January 21, 2025



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