



CHOCTAW COUNTY AMBULANCE AUTHORITY

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**CHOCTAW COUNTY AMBULANCE AUTHORITY
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

October 14, 2021

**TO THE BOARD OF DIRECTORS OF THE
CHOCTAW COUNTY AMBULANCE AUTHORITY**

Transmitted herewith is the audit report of Choctaw County Ambulance Authority 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".

OKLAHOMA STATE AUDITOR & INSPECTOR



**CHOCTAW COUNTY AMBULANCE AUTHORITY
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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	\$ 1,291,026	\$ 32,363
Collections		
Ad Valorem Tax	232,883	-
Charges for Services	985,844	-
Provider Relief Funds Phase 1	47,733	-
Sales Tax Revenue	-	192,398
Miscellaneous	147,725	-
Sales Tax Reimbursement	207,190	-
Total Collections	<u>1,621,375</u>	<u>192,398</u>
Disbursements		
Personal Services	1,177,728	-
Reimbursement for Salaries	-	207,190
Maintenance and Operations	420,664	-
Capital Outlay	485,658	-
Audit Expense	7,267	-
Total Disbursements	<u>2,091,317</u>	<u>207,190</u>
Ending Cash Balance, June 30	<u>\$ 821,084</u>	<u>\$ 17,571</u>

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

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Sales Tax

On April 7, 2015, Choctaw County voters approved to continue a one percent (1%) sales tax upon the gross proceeds or gross receipts derived from all sales and services in Choctaw County upon which a consumer's sales tax is levied by the State of Oklahoma to be limited in duration for five (5) years and becoming effective June 1, 2015 and to expire June 30, 2020. The proceeds from a one percent (1%) sales tax shall be deposited in a cash fund account with the Choctaw County Treasurer and shall be earmarked and used for the following specific area and percentage amounts: County Ambulance Authority 15%.

For the fiscal year ended June 30, 2020, the Choctaw County Ambulance Authority was allocated \$192,398 in County Sales Tax and expended \$207,190 for payroll and related salary expenses of the District. These funds were accounted for in the Choctaw County Clerk's records as the "1 CENT AMBULANCE" fund. The disbursement of these funds is approved by Choctaw County Board of Commissioners.

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 \$47,733 for the fiscal year 2020.

Choctaw County Ambulance Authority
P.O. Box 567
Hugo, Oklahoma 74743

**TO THE BOARD OF DIRECTORS OF THE
CHOCTAW COUNTY AMBULANCE AUTHORITY**

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 compliance with contract service providers.
- 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 Choctaw County Ambulance Authority .

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 Choctaw County Ambulance Authority .

Based on our procedures performed, there were no exceptions noted.



This report is intended for the information and use of the management of the Choctaw County Ambulance Authority . 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

September 9, 2021

O·K·L·A·H·O·M·A
S·A·I
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