



COAL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COAL 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

October 18, 2024

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

Transmitted herewith is the audit report of Coal 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, reading "Lisa Hodges", is positioned below the word "Sincerely,".

LISA HODGES, CFE, CGFM
OKLAHOMA DEPUTY STATE AUDITOR & INSPECTOR

**COAL 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</u>	<u>County Sales Tax</u>
Beginning Cash Balance, July 1	\$ 134,768	\$ 27,462
Collections		
Ad Valorem Tax	462,098	-
County Sales Tax	-	95,772
Total Collections	<u>462,098</u>	<u>95,772</u>
Disbursements		
Contracts for Services	443,334	56,667
Maintenance and Operations	3,651	4,459
Total Disbursements	<u>446,985</u>	<u>61,126</u>
Ending Cash Balance, June 30	<u>\$ 149,881</u>	<u>\$ 62,108</u>

Presented for informational purposes.

**COAL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

County Sales Tax

On November 12, 2013, the voters of Coal County approved a permanent one percent (1%) sales tax, beginning February 14, 2015. Proceeds of the tax are designated as follows: County General Fund, 30%; County Sheriff and Security, 24%; OSU Extension and 4H offices, 6%; Capital Improvements on county buildings, 14%; Emergency Medical Services (Ambulance), 12%; County Senior Citizens Centers, 5%; Rural Fire Departments, 6%; and Solid Waste and Recycling programs, 3%.

County Sales tax collections appropriated for Emergency Medical Services (Ambulance) were accounted for in the EMS-3 Sales Tax Cash Fund and expended using Coal County purchase orders approved by the Coal County Board of County Commissioners.

The collections and disbursements as presented in the Presentation of Collections, Disbursements and Cash Balances of District Funds for fiscal year 2023 reflect county sales tax collected and disbursed separately from the amounts reported on the District Estimate of Needs.

For the fiscal year ended June 30, 2023, the Coal County EMS District was allocated \$95,772 in sales tax appropriations and expended \$61,126 through the Coal County Board of County Commissioners.



Coal County Emergency Medical Service District
3 South Main
Coalgate, Oklahoma 74538

**TO THE BOARD OF DIRECTORS OF THE
COAL 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 Coal 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 Coal 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 Coal 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 "Lisa Hodges". The signature is written in a cursive, flowing style.

LISA HODGES, CFE, CGFM
OKLAHOMA DEPUTY STATE AUDITOR & INSPECTOR

October 8, 2024



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