



JACKSON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

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

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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

January 17, 2025

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

Transmitted herewith is the audit report of Jackson 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". The signature is fluid and cursive.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**JACKSON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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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	\$ (10,876)	\$ 43,954
Collections		
Ad Valorem Tax	508,650	-
Charges for Services	1,026,384	-
Sales Tax Revenue	-	39,076
Miscellaneous	174,812	-
City Sales Tax for KCD3	28,092	-
Total Collections	<u>1,737,938</u>	<u>39,076</u>
Disbursements		
Personal Services	1,232,287	-
Maintenance and Operations	262,249	68,825
Capital Outlay	60,786	-
JCPFA Lease Payments	18,823	-
Total Disbursements	<u>1,574,145</u>	<u>68,825</u>
Ending Cash Balance, June 30	<u>\$ 152,917</u>	<u>\$ 14,205</u>

Presented for informational purposes.

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City Sales Tax Kiowa County District 3 Emergency Ambulance Association (KCD3)

The city sales tax received from the towns of Roosevelt (.33 of 1% sales tax), Mountain Park (.30 of 1% of sales tax), and Snyder (.25 of 1% sales tax) to be used to fund the ambulance service for the geographical area of the “Kiowa County District 3 Commissioner” as per the contract between Jackson County Emergency Medical Service (the District) and Kiowa County District 3 Emergency Ambulance Association (KCD3). The District received \$28,092 for the fiscal year.

Proceeds from Jackson County Public Finance Authority

The Jackson County Emergency Medical Service District entered into an agreement, Series 2017A Note with the Jackson County Public Finance Authority (JCPFA) on January 9, 2017, in the amount of \$260,000.

District Board minutes of the meeting held on December 20, 2016, stated,
“Payments are due monthly (by the 10th of the month) to the fiscal agent bank in the amount of \$2,493.” The total cost of the Note is \$299,114, including interest and fees of \$39,114. The District has received \$250,000 of the proceeds.

According to the District Board minutes, the District deeded the Jackson County Emergency Medical Service District ambulance building and property to the JCPFA as collateral for the Series 2017A Note. In return, the District has signed a Lease Agreement with JCPFA to lease the building and property from the JCPFA until the note is paid over a ten (10) year period.

Further, the District entered into an additional agreement with the JCPFA on January 21, 2020, in an amount of \$170,000 for the purchase of equipment and makes monthly payments of \$337 to JCPFA.

The District paid monthly lease payments from the General Fund totaling \$18,823 for the fiscal year.

County Sales Tax

In an election on June 26, 2018, the citizens of Jackson County approved a county sales tax of 1/8 of 1% to be collected beginning October 1, 2018, and be limited in duration to 10 years, terminating on September 30, 2028. The County sales tax is to be used for the purpose of EMS protection, prevention, communications, training related expenses (not to include salaries), and EMS operations. This sales tax revenue includes maintenance, construction of buildings, facilities both current and future; the purchase and maintenance of current and future apparatus, vehicles, and the purchase of any and all equipment, services and supplies related to EMS protection for Jackson County EMS.

The sales tax is budgeted within the “Ambulance Service Sales Tax Fund” for the collection of County EMS Sales Tax to be used to update and operate the District. The District submits a requisition to the Jackson County Clerk. The requisition is approved for payment by the Jackson County Board of County Commissioners. The Jackson County Clerk issues payment directly to the vendor for approved purchases.

For the fiscal year ended, the District was allocated \$39,076 in sales tax appropriations, and expended \$68,825 in county sales tax as approved by the Jackson County Board of County Commissioners.

Presented for informational purposes.



Jackson County Emergency Medical Service District
1309 N Park Lane
Altus, Oklahoma 73521

**TO THE BOARD OF DIRECTORS OF THE
JACKSON 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, 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 compliance with contract service providers.
- 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 Jackson 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 Jackson 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 Jackson 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

November 8, 2024



Cindy Byrd, CPA | State Auditor & Inspector

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