



# JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2020

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

**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
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](http://www.sai.ok.gov)

August 24, 2021

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

Transmitted herewith is the audit report of Johnston County Emergency Medical Service District 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".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
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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	\$ 1,268,572	\$ -
<b>Collections</b>		
Ad Valorem Tax	325,297	-
Charges for Services	561,446	-
Sales Tax Revenue	-	86,566
Miscellaneous	125,837	-
Paycheck Protection Program (PPP Loan) - CARES Act	142,700	-
Provider Relief Funds Phase 1 – CARES Act	22,110	-
Sales Tax Reimbursement	86,566	-
Total Collections	<u>1,263,956</u>	<u>86,566</u>
<b>Disbursements</b>		
Personal Services	710,828	-
Reimbursement for Salaries	-	86,566
Maintenance and Operations	346,352	-
Capital Outlay	240,843	-
Audit Expense	11,973	-
Total Disbursements	<u>1,309,996</u>	<u>86,566</u>
Ending Cash Balance, June 30	<u>\$ 1,222,532</u>	<u>\$ -</u>

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

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**Sales Tax**

The Johnston County Emergency Medical Service District (the District) receives 8% of a 1% sales tax that was approved by the citizens of Johnston County on August 26, 2014. The sales tax expired on December 31, 2019.

The Johnston County Emergency Medical Service District (the District) extended the county sales tax as follows:

- The District receives 8% of a 1% sales tax that was approved by the citizens of Johnston County on August 26, 2014. The sales tax expires on December 31, 2026.

The sales tax is budgeted within the “0001-3-3800-2005: Ambulance” account in the Johnston County General Fund. The District submits payroll reports and a requisition to the Johnston County Clerk for reimbursement. The Johnston County Clerk issues a purchase order that is approved by the Johnston County Board of County Commissioners for reimbursement to the District.

For the fiscal year ended June 30, 2020, the Johnston County Emergency Medical Service District was allocated \$86,566 for reimbursement of payroll expenses.

**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 \$22,110 in provider relief funds during the fiscal year.

Paycheck Protection Program (PPP Loan) – CARES Act money to provide up to 8 weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. The loan will be fully forgiven if at least 60% of the funds are used for payroll costs and the remaining funds, up to 40%, are used for interest on mortgages, rent, and utilities incurred during the 24-week period after receiving the PPP Loan. Funds were distributed by the Small Business Administration through any federally insured depository institution. The District received \$142,700 in the form of a PPP loan.

Johnston County Emergency Medical Service District  
604 E. 24th Street  
Tishomingo, Oklahoma 73460

**TO THE BOARD OF DIRECTORS OF THE  
JOHNSTON 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, 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 Johnston 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 Johnston 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 Johnston 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

August 12, 2021

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S·A·I  
STATE AUDITOR & INSPECTOR



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