



NOBLE COUNTY AMBULANCE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2024

Cindy Byrd, CPA
State Auditor & Inspector

**NOBLE COUNTY AMBULANCE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 1706.1, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



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

June 9, 2025

**TO THE BOARD OF DIRECTORS OF THE
NOBLE COUNTY AMBULANCE DISTRICT**

Transmitted herewith is the audit report of Noble County Ambulance District for the fiscal year ended June 30, 2024.

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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**NOBLE COUNTY AMBULANCE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2024

	<u>General Fund</u>	<u>Ambulance District Sales Tax Fund</u>
Beginning Cash Balance, July 1	\$ 106,457	\$ 76,365
Collections		
Ad Valorem Tax	263,684	-
Sales Tax Revenue	-	279,522
Miscellaneous	12	-
Total Collections	<u>263,696</u>	<u>279,522</u>
Disbursements		
Service Provider Contract	205,005	-
Maintenance and Operations	1,350	262,137
Audit Expense	-	-
Total Disbursements	<u>206,355</u>	<u>262,137</u>
Ending Cash Balance, June 30	<u>\$ 163,798</u>	<u>\$ 93,750</u>

Presented for informational purposes.

**NOBLE COUNTY AMBULANCE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Sales Tax

On February 15, 2017 the citizens of Noble county approved $\frac{1}{4}$ (.25) of 1% sales tax for the support, operation, organization maintenance, and all lawful purposes of providing of an Emergency Medical Service District and its purpose of providing ambulance service and Emergency Medical First Responder service to all county residents. The sales tax begins July 1, 2017 and continues for a period of ten (10) years and ends on June 30, 2027.

The sales tax is budgeted within the in the Ambulance District Sales Tax Fund. Noble County contracted with City of Pawnee, City of Perry, City of Ponca City, the City of Tonkawa, and the Western Payne County Ambulance Trust Authority of Stillwater (WPCATA), to provide ambulance service to the citizens of Noble County. The contracted services submit reimbursement requests to the Noble County Emergency Medical Service District (the District). After approval by the District Board, the requests are forwarded to the Noble County Clerk. The disbursement of these funds is approved on Noble County purchase orders by the Noble County Board of Commissioners.

For the fiscal year ended June 30, 2024, Noble County allocated \$279,522 in sales tax appropriations and expended \$262,137 through the Noble County Board of County Commissioners.



Noble County Ambulance District
300 Courthouse Drive
Perry, Oklahoma 73077

**TO THE BOARD OF DIRECTORS OF THE
NOBLE COUNTY AMBULANCE 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, 2024 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, 2024 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Noble County Ambulance 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 Noble County Ambulance 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 Noble County Ambulance 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

May 20, 2025



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov