



PAULS VALLEY AMBULANCE SERVICE DISTRICT NO. 1

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**PAULS VALLEY AMBULANCE SERVICE DISTRICT NO. 1
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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July 17, 2023

**TO THE BOARD OF DIRECTORS OF THE
PAULS VALLEY AMBULANCE SERVICE DISTRICT NO. 1**

Transmitted herewith is the audit report of Pauls Valley Ambulance Service District No. 1 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".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**PAULS VALLEY AMBULANCE SERVICE DISTRICT NO. 1
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$ 383	\$ -
Collections		
Ad Valorem Tax	104,362	-
City of Pauls Valley - General Fund	165,291	-
Sales Tax Revenue	-	117,739
Total Collections	<u>269,653</u>	<u>117,739</u>
Disbursements		
Maintenance and Operations	1,417	-
Service Provider Contract - Mercy, Inc.	259,601	23,600
Audit Expense	-	-
Total Disbursements	<u>261,018</u>	<u>23,600</u>
Ending Cash Balance, June 30	<u>\$ 9,018</u>	<u>\$ 94,139</u>

Presented for informational purposes.

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Sales Tax

On April 6, 2021, Garvin County voters approved a proposal authorizing levying a county sales tax of four-fifths of the existing one-half percent sales tax imposed by Garvin County, Oklahoma on gross receipts on certain taxable sales within Garvin County be extended, said extension to terminate at seven (7) years from the effective date of the extension; such levy to be used to fund public safety services of Garvin County including but not limited to: maintenance and operation of the Garvin County Sheriff's Department and the Garvin County Jail, operation and maintenance of Garvin County 911 services, and the funding of public ambulance services for Garvin County; and any other lawful purposes relating to the same.

The sales tax is budgeted within the "1303-3-8504-2005: Amb Svc Dist-ST-Pauls Valley Ambulance District" account in the Garvin County Clerk's Office. The District submits a requisition to Garvin County Clerk. The requisition is approved for payment by the Garvin County Board of County Commissioners. The Garvin County Clerk issues payment directly to the vendor for approved purchases.

For the fiscal year ended June 30, 2022, the Pauls Valley Ambulance Service District No. 1 was allocated \$117,739 in sales tax appropriations and expended \$23,600 through the Garvin County Board of County Commissioners for the monthly payment to Mercy, Inc. for the Service Provider Contract.



Pauls Valley Ambulance Service District No. 1
100 West Paul
Pauls Valley, Oklahoma 73075

**TO THE BOARD OF DIRECTORS OF THE
PAULS VALLEY AMBULANCE SERVICE DISTRICT NO. 1**

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- Determined 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, 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 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 Pauls Valley Ambulance Service District No. 1.

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 Pauls Valley Ambulance Service District No. 1.

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

This report is intended for the information and use of the management of the Pauls Valley Ambulance Service District No. 1. 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

June 7, 2023

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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