



SUGAR CREEK AMBULANCE SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**SUGAR CREEK AMBULANCE SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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May 24, 2023

**TO THE BOARD OF DIRECTORS OF THE
SUGAR CREEK AMBULANCE SERVICE DISTRICT**

Transmitted herewith is the audit report of Sugar Creek Ambulance 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".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**SUGAR CREEK AMBULANCE SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2022

	General Fund
Beginning Cash Balance, July 1	\$ 530,784
Collections	
Ad Valorem Tax	235,080
Caddo County Sales Tax Remitted	25,812
Sales Tax - Passed through Town of Hinton	12,716
Sales Tax Directly Remitted	23,676
Miscellaneous	1,692
Total Collections	298,976
Disbursements	
Contract Services:	
Medic West, LLC	303,286
Town of Carnegie	19,875
Maintenance and Operations	70,113
Bookkeeping	1,800
Audit Expense	8,390
Total Disbursements	403,464
Ending Cash Balance, June 30	\$ 426,296

Presented for informational purposes.

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SALES TAX

County Sales Tax of June 13, 2017

On June 13, 2017, Caddo County voters approved a continuation of a one-quarter of one percent (1/4%) sales tax, effective July 1, 2017, expiring June 30, 2022, for the sole purpose of acquiring, continuing, equipping, repairing, renovating, operating, maintaining, and advancing ground ambulance services. These funds are accounted for in the Ambulance Service Fund Sales Tax and the Ambulance Run Fund Sales Tax of Caddo County and are distributed through an agreement with each municipality within the County.

Caddo County distributes the county sales tax derived from the Ambulance Service Fund Sales Tax directly to the Sugar Creek Ambulance Service District (the District.)

The County sales tax deposited in the County's Ambulance Run Fund Sales Tax is based on the number of runs for the period and was passed through the Town of Hinton to the District for the first half of the fiscal year, and remitted directly to the District, thereafter.

For fiscal year 2022, the District also received \$25,812 from Caddo County sales tax funds. The District received \$36,392 from Caddo County Runs Sales Tax funds, based on the number of runs for the period.



Sugar Creek Ambulance Service District
P.O. Box A
Binger, Oklahoma 73009-0501

**TO THE BOARD OF DIRECTORS OF THE
SUGAR CREEK AMBULANCE SERVICE DISTRICT**

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

- 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, 2022 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 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 Sugar Creek Ambulance 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 Sugar Creek Ambulance 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 Sugar Creek Ambulance 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

February 22, 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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