

# **R. Thomas CPA & Associates**

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To Board of Directors  
Hardy County Emergency Ambulance Authority  
Moorefield, WV 26836

Management is responsible for the accompanying statement of cash receipts and disbursements of the Hardy County Emergency Ambulance Authority (a governmental entity) for the period July 1, 2016 through June 30, 2017, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of cash receipts and disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statement of cash receipts and disbursements.

Management has elected to omit substantially all of the disclosures ordinarily included in a financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Authority's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

We are not independent with respect to the Hardy County Emergency Ambulance Authority.

*R. Thomas CPA & Associates*  
Moorefield, WV

July 20, 2017

**HARDY COUNTY EMERGENCY AMBULANCE AUTHORITY**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

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Cash in Bank, July 1, 2016		\$ 8,489
Receipts: July 1, 2016 through June 30, 2017		
Funds from County Commission	\$ 339,000	
Donations	<u>105</u>	<u>\$ 339,105</u>
Disbursements: July 1, 2016 through June 30, 2017		
Gross Payroll	\$ 188,086	
Payroll Taxes/Employee Benefits	28,787	
Fuel	3,343	
Insurance/Workers Compensation	27,247	
Medical Supplies/Drugs	17,583	
Utilities	16,606	
Professional Fees		
Payroll Services	1,485	
Other	1,218	
Building/Equipment Maintenance	3,114	
Ambulance Repairs	19,156	
Uniforms	1,458	
Other Operating Expenses	<u>4,772</u>	<u>312,855</u>
Cash in Bank, June 30, 2017		<u><u>\$ 34,739</u></u>

SEE ACCOUNTANT'S COMPILATION REPORT.