

## **AMBULANCE DISTRICTS**

### Annual Report Instructions

South Dakota Codified Laws (SDCL) 34-11A-27 states:

When the department of legislative audit examines other county records, it shall examine the financial report of the secretary-treasurer of the ambulance district. The secretary-treasurer of the ambulance district shall on or before January thirty-first of each year, file a financial report of the previous calendar year with the appropriate county auditor.

The attached annual report form is to be used by all ambulance districts formed under SDCL 34-11A.

Instructions for completing the report are as follows:

Item (1) This is the total cash balance of all the funds belonging to the district as of January 1 (the beginning of the year).

Item (2) This is a summary and classification of the cash received during the year. The receipts should be classified by total amounts received of each type.

Item (3) This is the total of the receipts for the year.

Item (4) This is a summary and classification of the cash disbursed during the year. The disbursements should be classified into objects of expenditure in the manner shown in the accounting records; e.g., Salaries, Supplies, Equipment, etc.

Item (5) This is the total of the disbursements for the year.

Item (6) This is the amount by which total receipts differ from total disbursements. If total receipts are greater than total disbursements, this line is the amount of the difference; if total disbursements are greater than total receipts, this difference is shown in parentheses ( ).

Item (7) This item is the total cash balance of all funds belonging to the district at the end of the year (December 31). It is arrived at by adding the excess of receipts over disbursements (Item 6), or deducting the difference if disbursements are more than receipts, to the beginning cash balance (Item 1).

Item (8) This is a summary and classification of the various forms of cash deposits at December 31.

Item (9) This is the total cash balance at December 31, derived by adding all of the forms of cash deposits reported in Item (8). The total of this item must equal Item (7).

Item (10) This item is the name and location of the bank or other financial institution in - which the district's funds are deposited.

Copies of this report should be filed with each county auditor from whom financial resources are obtained. The reports are to be filed with the county auditor(s) no later than January 31. Since accounts receivable represent a material financial component of most ambulance districts, an aged accounts receivable listing attached to the annual report would provide useful supplementary data.