



# MCCLAIN-GRADY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2021

**Cindy Byrd, CPA**  
State Auditor & Inspector

**McCLAIN-GRADY COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Cindy Byrd, CPA | State Auditor & Inspector

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March 31, 2022

**TO THE BOARD OF DIRECTORS OF THE  
McCLAIN-GRADY EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of McClain-Grady County Emergency Medical Service District for the fiscal year ended June 30, 2021.

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



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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021**

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Sinking Fund</u>
Beginning Cash Balance, July 1	\$ 780,156	\$ 570,123	\$ 8,457
Collections			
Ad Valorem Tax	741,483	-	184,296
Charges for Services	641,038	-	-
Coronavirus Relief Fund (CRF) – CARES Act	25,901	-	-
Miscellaneous	28,293	202	-
Subscription Sales (Memberships)	110,063	-	-
Total Collections	<u>1,546,778</u>	<u>202</u>	<u>184,296</u>
Disbursements			
Personal Services	1,000,238	-	-
Maintenance and Operations	231,315	-	-
Capital Outlay	195,302	570,325	-
Audit Expense	23,686	-	-
Coupon Payments	-	-	21,780
Total Disbursements	<u>1,450,541</u>	<u>570,325</u>	<u>21,780</u>
Ending Cash Balance, June 30	<u>\$ 876,393</u>	<u>\$ -</u>	<u>\$ 170,973</u>

*Source: District Estimate of Needs (presented for informational purposes)*

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**Coronavirus Relief Fund (CRF) – CARES Act**

Coronavirus Relief Fund (CRF) – CARES Act - Money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. These funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, Personal Protective Equipment (PPE), medical supplies, and lost insurance coverage due to COVID-19. The District received \$25,901 for the fiscal year.

**McClain-Grady County Emergency Medical Service District –  
General Obligation Limited Tax Bonds, Series 2018**

The government issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Debt service on the bonds will be paid from ad valorem taxes levied and assessed on behalf of the issuer and deposited into the Sinking Fund.

On April 3, 2018, a majority of the citizens of the Emergency Medical Service District that includes designated areas of Grady County and McClain County approved a bond issue. The approved ballot stated, in part,

“Shall the McClain County and Grady County Emergency Medical Service District issue bonds, notes or other evidences of indebtedness, on a tax-exempt or taxable basis, at a premium or at par, in an aggregate principal amount of not to exceed Nine Hundred Thousand Dollars (\$900,000) pursuant to the requirements of Article X, Section 9C of the Oklahoma Constitution, to be used to construct and equip a new emergency medical service facility to be located in Newcastle, Oklahoma, and to be used to acquire emergency medical vehicles and other equipment related thereto, and perform maintenance and housing on the same, said bonds to be payable by the assessment of an ad valorem tax increase upon the taxable property in the District in an amount sufficient to pay the principal and interest on the bonds when due, provided however, that the ad valorem tax assessed shall not exceed three (3) mills upon all taxable property within the District, which is hereby pledged to the payment of debt service, costs of issuance, and any other legal purpose relating to the same.”

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On May 1, 2019, General Obligation Limited Tax Bonds were issued to the District in the amount of \$900,000.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds are required to be fully paid within six (6) years from the date of issue. General obligation bonds currently outstanding are as follows:

<b>Purpose</b>	<b>Interest Rate</b>	<b>Original Amount</b>
McClain-Grady County Emergency Medical Service District General Obligation Limited Tax Bond	2.200-2.650%	\$900,000

Beginning Balance	Additions	Reductions	Ending Balance	Amount due within one year
\$900,000	\$-0-	\$-0-	\$900,000	\$180,000

During fiscal year 2021, coupon payments totaled \$20,000 in interest and \$,1780 in fees.

Annual debt service requirements to maturity for general obligation bonds, including interest and fees are as follows:

<b>Fiscal Year Ending June 30</b>	<b>Principal</b>	<b>Interest and Fees</b>	<b>Total</b>
2022	\$180,000	\$21,780	\$201,780
2023	180,000	17,010	197,010
2024	180,000	12,240	192,240
2025	180,000	6,255	186,255
2026	<u>180,000</u>	<u>6,255</u>	<u>186,255</u>
Total	<u>\$900,000</u>	<u>\$63,540</u>	<u>\$963,540</u>

McClain-Grady County Emergency Medical Service District  
211 W. Blanchard Drive  
Blanchard, Oklahoma 73010

**TO THE BOARD OF DIRECTORS OF THE  
MCCLAIN-GRADY COUNTY EMERGENCY MEDICAL SERVICE 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 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, 2021 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 all purchases requiring bids complied with 19 O.S. § 1723 and 61 O.S. §101-139.
- Determined that payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- 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, 2021 were accurately presented on the estimate of needs.

All information included in the records of the district is the representation of the McClain-Grady County Emergency Medical 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 McClain-Grady County Emergency Medical 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 McClain-Grady County Emergency Medical 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

March 14, 2022

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STATE AUDITOR & INSPECTOR



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