

MILLS AND MILLS INC

PO BOX 451368
GROVE, OK 74345-1368
918-786-3292

ACCOUNTANTS' COMPILATION REPORT

September 20, 2018

To the Board of Directors:
GROVE EMS DISTRICT

The directors are responsible for the accompanying balance sheet - all funds and account groups - governmental basis of GROVE EMS DISTRICT as of June 30, 2018, and the related statements of income for the 1 Month and 12 Months then ended. 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 have not audited or reviewed the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the directors. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounts receivable and accounts payable are recorded only at the year end.

The directors have elected to omit substantially all of the disclosures and the statement of cash flows required by the governmental basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to GROVE EMS DISTRICT.



for Mills and Mills, Inc.
Certified Public Accountants

**GROVE EMS DISTRICT
BALANCE SHEET-ALL FUNDS AND ACCOUNT GROUPS
As of June 30, 2018**

ASSETS

CURRENT ASSETS

CASH IN BANK - GFSB-OPERATING	\$ 615,599.06
AD VALOREM TAXES RECEIVABLE	<u>4,752.88</u>

TOTAL CURRENT ASSETS	<u>620,351.94</u>
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PROPERTY AND EQUIPMENT

LAND	133,707.39
BUILDINGS	1,625,173.25
EMERGENCY VEHICLES	922,307.59
COMMUNICATION EQUIPMENT	34,962.12
OTHER EQUIPMENT	<u>400,788.49</u>

TOTAL PROPERTY AND EQUIPMENT	<u>3,116,938.84</u>
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TOTAL ASSETS	<u><u>3,737,290.78</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

ACCOUNTS PAYABLE	\$ <u>217,587.45</u>
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TOTAL CURRENT LIABILITIES	<u>217,587.45</u>
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FUND BALANCE

INVESTMENT IN FIXED ASSETS	3,116,938.84
FUND BALANCE - BEGINNING OF YEAR - GENERAL	533,086.31
FUND BALANCE - BEGINNING OF YEAR - CAPITAL OUTLAY	30,351.73
REVENUE OVER (UNDER) EXPENDITURES	<u>(160,673.55)</u>

TOTAL FUND BALANCE	<u>3,519,703.33</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 3,737,290.78</u></u>
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**GROVE EMS DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND**

	1 Month Ended June 30, 2018 Actual	12 Months Ended June 30, 2018 Actual	Current Year Budget	Remaining Budget
REVENUE				
AD VALOREM TAXES-CURRENT YEAR	\$ 10,077.62	\$ 571,378.53	\$ 574,328.39	\$ 2,949.86
AD VALOREM TAXES-PRIOR YEAR	186.52	16,217.44	14,000.00	(2,217.44)
INTEREST EARNED	277.72	2,867.67	900.00	(1,967.67)
TOTAL REVENUE	<u>10,541.86</u>	<u>590,463.64</u>	<u>589,228.39</u>	<u>(1,235.25)</u>
EXPENDITURES				
PERSONAL SERVICES				
MONTHLY CONTRACT	22,000.00	264,000.00	374,000.00	110000.00
ACCOUNTING	440.00	3,220.00	5,400.00	2180.00
LEGAL	0.00	0.00	1,000.00	1000.00
MEDICAL DIRECTOR	2,000.00	12,000.00	17,000.00	5000.00
TOTAL PERSONAL SERVICES	<u>24,440.00</u>	<u>279,220.00</u>	<u>397,400.00</u>	<u>118,180.00</u>
OPERATING EXPENSES				
INSURANCE	159.00	818.00	1,600.00	782.00
ADMINISTRATIVE EXPENSES	122.50	1,382.54	1,000.00	(382.54)
TRAINING	0.00	3,500.00	10,000.00	6,500.00
OTHER	3.00	3,447.23	3,000.00	(447.23)
PROPERTY REVALUATION	0.00	8,570.95	18,000.00	9,429.05
HARDSHIP CASES	0.00	0.00	1,000.00	1,000.00
TOTAL OPERATING EXPENSES	<u>284.50</u>	<u>17,718.72</u>	<u>34,600.00</u>	<u>16,881.28</u>
AUDIT	<u>0.00</u>	<u>12,790.64</u>	<u>87,096.73</u>	<u>74,306.09</u>
CAPITAL OUTLAY				
ASSETS PURCHASED	<u>250,284.33</u>	<u>441,419.88</u>	<u>608,000.00</u>	<u>166,580.12</u>
TOTAL EXPENDITURES	<u>275,008.83</u>	<u>751,149.24</u>	<u>1,127,096.73</u>	<u>375,947.49</u>
TRANSFER TO (FROM) OTHER FUNDS	<u>0.00</u>	<u>(30,363.78)</u>	<u>0.00</u>	<u>30,363.78</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ (264,466.97)</u>	<u>\$ (130,321.82)</u>	<u>\$ (537,868.34)</u>	<u>\$ (407,546.52)</u>

SEE ACCOUNTANTS' COMPILATION REPORTS

**GROVE EMS DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL OUTLAY FUNDS**

	1 Month Ended June 30, 2018 Actual	12 Months Ended June 30, 2018 Actual	Current Year Budget	Remaining Budget
REVENUE				
	\$ 0.00	\$ 12.05	\$ 0.00	\$ (12.05)
TOTAL REVENUE	<u>0.00</u>	<u>12.05</u>	<u>0.00</u>	<u>(12.05)</u>
 TRANSFER TO (FROM) OTHER FUNDS	 0.00	 30,363.78	 0.00	 (30,363.78)
REVENUE OVER (UNDER) EXPENSES	<u>\$ 0.00</u>	<u>\$ (30,351.73)</u>	<u>\$ 0.00</u>	<u>\$ (30,351.73)</u>

SEE ACCOUNTANTS' COMPILATION REPORTS

**GROVE EMS DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
TOTAL ALL FUNDS**

	1 Month Ended June 30, 2018 Actual	12 Months Ended June 30, 2018 Actual	Current Year Budget	Remaining Budget
REVENUE				
AD VALOREM TAXES-CURRENT YEAR	\$ 10,077.62	\$ 571,378.53	\$ 574,328.39	\$ 2,949.86
AD VALOREM TAXES - PRIOR YEAR	186.52	16,217.44	14,000.00	(2,217.44)
INTEREST EARNED	277.72	2,879.72	900.00	(1,979.72)
TOTAL REVENUE	<u>10,541.86</u>	<u>590,475.69</u>	<u>589,228.39</u>	<u>(1,247.30)</u>
EXPENDITURES				
PERSONAL SERVICES				
MONTHLY CONTRACT	22,000.00	264,000.00	374,000.00	110000.00
ACCOUNTING	440.00	3,220.00	5,400.00	2180.00
LEGAL	0.00	0.00	1,000.00	1000.00
MEDICAL DIRECTOR	2,000.00	12,000.00	17,000.00	5000.00
TOTAL PERSONAL SERVICES	<u>24,440.00</u>	<u>279,220.00</u>	<u>397,400.00</u>	<u>118,180.00</u>
OPERATING EXPENSES				
INSURANCE	159.00	818.00	1,600.00	782.00
ADMINISTRATIVE EXPENSE	122.50	1,382.54	1,000.00	(382.54)
TRAINING	0.00	3,500.00	10,000.00	6,500.00
OTHER	3.00	3,447.23	3,000.00	(447.23)
PROPERTY REVALUATION	0.00	8,570.95	18,000.00	9,429.05
HARDSHIP CASES	0.00	0.00	1,000.00	1,000.00
TOTAL OPERATING EXPENSES	<u>284.50</u>	<u>17,718.72</u>	<u>34,600.00</u>	<u>16,881.28</u>
AUDIT	<u>0.00</u>	<u>12,790.64</u>	<u>87,096.73</u>	<u>74,306.09</u>
CAPITAL OUTLAY				
ASSETS PURCHASED	<u>250,284.33</u>	<u>441,419.88</u>	<u>608,000.00</u>	<u>166,580.12</u>
TOTAL EXPENDITURES	<u>275,008.83</u>	<u>751,149.24</u>	<u>1,127,096.73</u>	<u>375,947.49</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ (264,466.97)</u>	<u>\$ (160,673.55)</u>	<u>\$ (537,868.34)</u>	<u>\$ (377,194.79)</u>