TC Advisors, LLC 2105 US-59 Grove, OK 74344 918-786-3292

#### ACCOUNTANTS' COMPILATION REPORT

July 14, 2022

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, 2022, 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.

TC Advisors, LLC Tax & Accounting

### GROVE EMS DISTRICT BALANCE SHEET As of June 30, 2022

#### **ASSETS**

| CURRENT ASSETS CASH IN BANK - GESB-OPERATING | \$        | 400 E00 00   |
|--|-----------|--------------|
| AD VALOREM TAXES RECEIVABLE                  | Þ         | 600,509.88   |
| AD VALOREM TAXES RECEIVABLE                  |           | 12,748.47    |
| TOTAL CURRENT ASSETS                         |           | 613,258.35   |
| PROPERTY AND EQUIPMENT                       |           |              |
| LAND   |           | 133,707.39   |
| BUILDINGS                                    |           | 1,647,549.84 |
| EMERGENCY VEHICLES                           |           | 1,671,346.59 |
| COMMUNICATION EQUIPMENT                      |           | 96,059.62    |
| OTHER EQUIPMENT                              |           | 663,268.40   |
|  |           |              |
| TOTAL PROPERTY AND EQUIPMENT                 |           | 4,211,931.84 |
| TOTAL ASSETS                                 |           | 4,825,190.19 |
|  |           |              |
| LIABILITIES AND NET ASSE                     | TS        |              |
| CURRENT LIABLITIES                           |           |              |
| ACCOUNTS PAYABLE                             | \$        | 224 017 00   |
| ACCOUNTS PAYABLE                             | <u>\$</u> | 236,917.00   |
| TOTAL CURRENT LIABILITIES                    |           | 236,917.00   |
|  |           |              |
| FUND BALANCE                                 |           |              |
| INVESTMENT IN FIXED ASSETS                   |           | 4,211,931.84 |
| FUND BALANCE - BEGINNING OF YEAR - GENERAL   |           | 229,631.37   |
| REVENUE OVER (UNDER) EXPENDITURES            |           | 146,709.98   |
|  |           |              |
| TOTAL FUND BALANCE                           |           | 4,588,273.19 |
|  |           |              |
| TOTAL LIABILITIES AND FUND BALANCE           | \$        | 4,825,190.19 |

## GROVE EMS DISTRICT STATEMENT OF REVENUES AND EXPENDITURES

|                                  | 1 Month Ended<br>June 30, 2022<br>Actual | 12 Months Ended<br>June 30, 2022<br>Actual | Current Year<br>Budget | Remaining<br>Budget     |
|----------------------------------|--|--|------------------------|-------------------------|
| REVENUE                          |  |  |                        |                         |
| AD VALOREM TAXES-CURRENT YEAR    | \$ 16,473.45                             | \$ 686,220.40                              | \$ 736,239.17          | \$ 50,018.77            |
| AD VALOREM TAXES-PRIOR YEAR      | 5,799.07                                 | 37,473.53                                  | 16,000.00              | (21,473.53)             |
| INTEREST EARNED<br>MISCELLANEOUS | 179.36<br>0.00                           | 1,395.46<br>69,807.61                      | 3,000.00<br>0.00       | 1,604.54<br>(69,807.61) |
| TOTAL REVENUE                    | 22,451.88                                | 794,897.00                                 | 755,239.17             | (39,657.83)             |
| EXPENDITURES                     |  |  |                        |                         |
| PERSONAL SERVICES                |  |  |                        |                         |
| MONTHLY CONTRACT                 | 22,000.00                                | 264,000.00                                 | 374,000.00             | 110000.00               |
| ACCOUNTING                       | 260.00                                   | 3,360.00                                   | 5,600.00               | 2240.00                 |
| 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          | 24,260.00                                | 279,360.00                                 | 397,600.00             | 118,240.00              |
| OPERATING EXPENSES               |  |  |                        |                         |
| INSURANCE                        | 0.00                                     | 500.00                                     | 1,600.00               | 1,100.00                |
| ADMINISTRATIVE EXPENSES          | 0.00                                     | 419.15                                     | 1,500.00               | 1,080.85                |
| TRAINING                         | 0.00                                     | 3,820.00                                   | 10,000.00              | 6,180.00                |
| OTHER                            | 0.00                                     | 2,929.78                                   | 3,500.00               | 570.22                  |
| PROPERTY REVALUATION             | 0.00                                     | 10,470.90                                  | 20,000.00              | 9,529.10                |
| HARDSHIP CASES                   | 0.00                                     | 0.00                                       | 1,000.00               | 1,000.00                |
| TOTAL OPERATING EXPENSES         | 0.00                                     | 18,139.83                                  | 37,600.00              | 19,460.17               |
| AUDIT                            | 0.00                                     | 21,206.12                                  | 80,351.37              | 59,145.25               |
| CAPITAL OUTLAY                   |  |  |                        |                         |
| ASSETS PURCHASED                 | 0.00                                     | 329,481.07                                 | 392,500.00             | 63,018.93               |
| TOTAL EXPENDITURES               | 24,260.00                                | 648,187.02                                 | 908,051.37             | 259,864.35              |
| REVENUE OVER (UNDER) EXPENSES    | \$ (1,808.12)                            | \$ 146,709.98                              | \$ (152,812.20)        | \$ (299,522.18)         |

### GROVE EMS DISTRICT

# General Ledger June 1, 2022 - June 30, 2022

|  |  | Julic 1, 2022 Juli   | 0 30, 2022   |  |   |
|--|--|--|--|--|---|
|  |  |  | Beginning  | Current  | Period End                              |
| Date   | Reference Journ  | nal Description  | Balance  | Amount   | Balance                                 |
| 140 0401   | IN DANK OFCE OF  | PERATINO   | (40.00/ 47   |  |   |
| 13 CASH<br>06/08/22                                      | IN BANK - GFSB-OP                                      |  | 613,936.47   | 0.534.05   |   |
| 06/08/22   | 2  | DEPOSIT- CTY OF DEL- STATE OF OK   |  | 9,524.05   |   |
|  | 4792   | DOUGLAS G COX  |  | (1,000.00)   |   |
| 06/14/22<br>06/14/22                                     | 4793<br>4794   | INTEGRIS GROVE HOSPITAL<br>TC ADVISORS, LLC  |  | (22,000.00)<br>(130.00)                                |   |
| 06/26/22   | 4/74   | Interest Paid  |  | 179.36   |   |
| 00/20/22   |  |  | _  |  | /00 F00 00                              |
|  |  | Totals for 113   | =  | (13,426.59)  | 600,509.88                              |
| 20 AD V  | ALOREM TAXES RECE                                      | EIVABLE  | 0.00   |  |   |
| 06/30/22   | AR   | Record June Receivables  |  | 12,748.47  |   |
|  |  | Totals for 120   |  | 12,748.47  | 12,748.47                               |
|  |  |  |  |  |   |
| 160 LAND   |  |  | 133,707.39   |  | 400 757 75                              |
|  |  | Totals for 160   | _  | 0.00   | 133,707.39                              |
| 161 BUILI  | DINGS  |  | 1,647,549.84                                       |  |   |
| OI DOIL  | 511100   | Totals for 161   | 1,077,077.07                                       | 0.00   | 1,647,549.84                            |
|  |  |  | =  |  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 166 EMER   | GENCY VEHICLES   |  | 1,671,346.59                                       |  |   |
|  |  | Totals for 166   | _  | 0.00   | 1,671,346.59                            |
| /7 COL#  | ALINII CATLONI. FOLUS                                  | AFNIT  | 0/ 050 / 0   |  |   |
| 67 COM   | MUNICATION EQUIP                                       |  | 96,059.62  | 0.00   | 0/ 050 / 2                              |
|  |  | Totals for 167   | _  | 0.00   | 96,059.62                               |
| 68 OTHE  | R EQUIPMENT  |  | 663,268.40   |  |   |
|  |  | Totals for 168   | 222,222.12   | 0.00   | 663,268.40                              |
|  |  |  | _  | ·  |   |
|  | UNTS PAYABLE   |  | (235,787.00)                                       |  |   |
| 06/14/22   | 4792   | DOUGLAS G COX  |  | 1,000.00   |   |
| 06/14/22   | 4792-<br>PMTAPP  | DOUGLAS G COX - Payment Application  |  | (1,000.00)   |   |
| 06/14/22   | 4793   | INTEGRIS GROVE HOSPITAL  |  | 22,000.00  |   |
| 06/14/22   | 4793-  | INTEGRIS GROVE HOSPITAL -  |  | (22,000.00)  |   |
| JJI 1 11 ZZ  | PMTAPP   | Payment Application  |  | (22,000.00)  |   |
| 06/14/22   | 4794   | TC ADVISORS, LLC   |  | 130.00   |   |
| 06/14/22   | 4794-  | TC ADVISORS, LLC - Payment   |  | (130.00)   |   |
| 0//00/00   | PMTAPP   | Application  |  | (4.400.00)   |   |
| 06/30/22   | AP   | Record June Payables   |  | (1,130.00)   | (22/ 017 00)                            |
|  |  | Totals for 201   | _  | (1,130.00)   | (236,917.00)                            |
| 80 INVE  | STMENT IN FIXED AS                                     | SSETS  | (4,211,931.84)                                     |  |   |
|  |  | Totals for 380   |  | 0.00   | (4,211,931.84)                          |
|  |  |  | _  |  |   |
|  | DALANIOE DECINING                                      | ING OF YEAR - GENERAL  | (229,631.37)                                       |  |   |
| 81 FUND  | BALANCE - BEGINN                                       | <b>_</b>   |  |  | (229,631.37)                            |
| 81 FUND  | BALANCE - BEGINN                                       | Totals for 381   | =  | 0.00   | (227,031.37)                            |
|  |  |  | (669,746,95)                                       | 0.00   | (227,031.37)                            |
| 401 AD '   | /alorem taxes-cuf                                      | RRENT YEAR   | (669,746.95)                                       |  | (227,031.31)                            |
| 401 AD '   | VALOREM TAXES-CUF<br>2                                 |  | (669,746.95)                                       | (5,472.55)   | (227,031.37)                            |
| 401 AD '   | /alorem taxes-cuf                                      | rrent year<br>Deposit- CTY of Del- State of OK   | (669,746.95)<br>—                                  |  | (686,220.40)                            |
| 401 AD '   | VALOREM TAXES-CUF<br>2                                 | RRENT YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  Record June Receivables  | (669,746.95) ————————————————————————————————————  | (5,472.55)<br>(11,000.90)                              |   |
| 401 AD V<br>06/08/22<br>06/30/22                         | VALOREM TAXES-CUF<br>2<br>AR<br>VALOREM TAXES-PRI      | RRENT YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  Record June Receivables  Totals for 1401  OR YEAR  | (669,746.95) — — — — — — — — — — — — — — — — — — — | (5,472.55)<br>(11,000.90)<br>(16,473.45)               |   |
| 06/08/22<br>06/30/22<br>1402 AD V                        | VALOREM TAXES-CUF<br>2<br>AR<br>VALOREM TAXES-PRI<br>2 | RRENT YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  Record June Receivables  Totals for 1401  OR YEAR  DEPOSIT- CTY OF DEL- STATE OF OK                                    | _<br>=   | (5,472.55)<br>(11,000.90)<br>(16,473.45)<br>(3,474.92) |   |
| 1401 AD 1<br>06/08/22<br>06/30/22                        | VALOREM TAXES-CUF<br>2<br>AR<br>VALOREM TAXES-PRI      | RRENT YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  Record June Receivables  Totals for 1401  OR YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  DEPOSIT- CTY OF DEL- STATE OF OK- | _<br>=   | (5,472.55)<br>(11,000.90)<br>(16,473.45)               |   |
| 401 AD V<br>06/08/22<br>06/30/22<br>402 AD V<br>06/08/22 | VALOREM TAXES-CUF<br>2<br>AR<br>VALOREM TAXES-PRI<br>2 | RRENT YEAR  DEPOSIT- CTY OF DEL- STATE OF OK  Record June Receivables  Totals for 1401  OR YEAR  DEPOSIT- CTY OF DEL- STATE OF OK                                    | _<br>=   | (5,472.55)<br>(11,000.90)<br>(16,473.45)<br>(3,474.92) |   |

### GROVE EMS DISTRICT

# General Ledger June 1, 2022 - June 30, 2022

| Date   Reference   Journal   Description   Balance   | Amount (299.58) (5,799.07)  (179.36) (179.36)  0.00  22,000.00  130.00  260.00  1,000.00  2,000.00  0.00 | (37,473.53)<br>(1,395.46)<br>(69,807.61)<br>264,000.00 |
|--|--|--|
| Totals for 1402  | (5,799.07) (179.36) (179.36)  0.00  22,000.00  130.00  260.00  1,000.00  2,000.00                        | (1,395.46)<br>(69,807.61)<br>264,000.00<br>3,360.00    |
| ## 10  | (179.36)<br>(179.36)<br>0.00<br>22,000.00<br>22,000.00<br>130.00<br>260.00<br>1,000.00<br>2,000.00       | (1,395.46)<br>(69,807.61)<br>264,000.00<br>3,360.00    |
| Totals for 1498  | 130.00<br>22,000.00<br>22,000.00<br>130.00<br>260.00<br>1,000.00<br>2,000.00                             | (69,807.61)<br>264,000.00<br>3,360.00                  |
| Totals for 1498  | 130.00<br>22,000.00<br>22,000.00<br>130.00<br>260.00<br>1,000.00<br>2,000.00                             | (69,807.61)<br>264,000.00<br>3,360.00                  |
| ## Page of the pag | 0.00<br>22,000.00<br>22,000.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00                   | (69,807.61)<br>264,000.00<br>3,360.00                  |
| Totals for 1499  D1 MONTHLY CONTRACT  16/14/22   | 22,000.00<br>22,000.00<br>130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00                 | 264,000.00<br>3,360.00<br>12,000.00                    |
| 201 MONTHLY CONTRACT   | 22,000.00<br>22,000.00<br>130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00                 | 264,000.00<br>3,360.00<br>12,000.00                    |
| 10   1   1   1   1   1   1   1   1   1   | 22,000.00<br>130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00                              | 3,360.00   |
| Solution   | 22,000.00<br>130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00                              | 3,360.00   |
| Totals for 1601  23 ACCOUNTING 24794- TC ADVISORS, LLC - Payment Application Record June Payables Totals for 1603  25 MEDICAL DIRECTOR 26/30/22 AP Record June Payables PMTAPP PMTAPP Record June Payables Totals for 1605  11 INSURANCE Totals for 1611  12 ADMINISTRATIVE EXPENSES Totals for 1612  3,100.00  10,000.00  10,000.00  11 INSURANCE Totals for 1611  12 ADMINISTRATIVE EXPENSES Totals for 1612  3,820.00  Totals for 1613  | 130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00   | 3,360.00   |
| 3,100.00  6/14/22  | 130.00<br>130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00   | 3,360.00   |
| ## Totals for 1613  ## Application   | 130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00   | 12,000.00  |
| PMTAPP Application Record June Payables Totals for 1603  D5 MEDICAL DIRECTOR 6/14/22 4792- PMTAPP 6/30/22 AP Record June Payables Totals for 1605  I1 INSURANCE Totals for 1611  I2 ADMINISTRATIVE EXPENSES Totals for 1612  Totals for 1613  Totals for 1613  | 130.00<br>260.00<br>1,000.00<br>1,000.00<br>2,000.00   | 12,000.00  |
| Totals for 1603   Totals for 1605   Totals for 1605   Totals for 1605   Totals for 1611   Totals for 1611   Totals for 1612   Totals for 1613   Totals for   | 1,000.00<br>1,000.00<br>2,000.00   | 12,000.00  |
| D5 MEDICAL DIRECTOR 6/14/22 4792- PMTAPP 6/30/22 AP Record June Payables Totals for 1605  11 INSURANCE Totals for 1611  12 ADMINISTRATIVE EXPENSES Totals for 1612  13 TRAINING Totals for 1613  10,000.00  Totals for 1605  3,820.00  Totals for 1613   | 1,000.00<br>1,000.00<br>2,000.00   | 12,000.00  |
| DOUGLAS G COX - Payment Application PMTAPP PMTAPP PMTAPP PMTAPP PMTAPP PMTAPP Totals for 1605  Totals for 1605  Totals for 1611  Application Totals for 1605  Totals for 1611  Totals for 1611  Totals for 1612  Totals for 1612  Totals for 1613  | 1,000.00   | ·  |
| PMTAPP 6/30/22 AP Record June Payables Totals for 1605  I1 INSURANCE 500.00 Totals for 1611  I2 ADMINISTRATIVE EXPENSES 419.15 Totals for 1612  I3 TRAINING 3,820.00 Totals for 1613   | 1,000.00   | ·  |
| ### Record June Payables    Totals for 1605   =  | 2,000.00   | ·  |
| 1 INSURANCE 500.00 Totals for 1611  2 ADMINISTRATIVE EXPENSES 419.15 Totals for 1612  3 TRAINING 3,820.00 Totals for 1613  | <del></del>  | ·  |
| Totals for 1611 = 419.15  ADMINISTRATIVE EXPENSES  | 0.00   | F00.00   |
| Totals for 1611 =  ADMINISTRATIVE EXPENSES 419.15  Totals for 1612 =  TRAINING 3,820.00  Totals for 1613 =   | 0.00   | F00 00   |
| Totals for 1612 = 3,820.00  Totals for 1613 = =  |  | 500.00   |
| Totals for 1612 = 3,820.00  Totals for 1613 = =  |  |  |
| Totals for 1613  | 0.00   | 419.15   |
| Totals for 1613  |  |  |
| =  | 0.00   | 3,820.00   |
|  |  | 3,020.00   |
| 14 OTHER 2,929.78  | 0.00   | 2 020 70   |
| Totals for 1614  | 0.00   | 2,929.78   |
| 15 PROPERTY REVALUATION 10,470.90  |  |  |
| Totals for 1615 =  | 0.00   | 10,470.90  |
| 50 AUDIT 21,206.12   |  |  |
| Totals for 1650  | 0.00   | 21,206.12  |
| OO ASSETS PURCHASED 329,481.07   |  |  |
| Totals for 1690  | 0.00   | 329,481.07   |
| Report Total   |  | 0.00   |
| Report Total   | =  | 0.00   |

Distribution count = 25