Glenpool Area Emergency Medical Service District
Special Meeting

August 17, 2026 - 6:00 PM
Glenpool City Hall, City Council Chambers
12205 S. Yukon Ave. 3rd Floor
Glenpool, Oklahoma

A Special Session of the Glenpool Area Emergency Medical Service District will be held at 6:00 p.m. immediately following the Special Glenpool Utility Services Authority meeting.

AGENDA

A) **Call to Order - Joyce G. Calvert, Chair**

B) **Roll Call, Declaration of a Quorum - Lesli Smith, City Clerk; Joyce G. Calvert, Chair**

C) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**
(All matters listed under "Consent" are considered by the GEMS Board to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from the Consent Agenda by request. (A motion to adopt the Consent Agenda is non-debatable.)

1) To approve the minutes from the 8-3-2026 meeting.

2) To approve the minutes from the 7-20-2026 special meeting.

D) **Consideration and appropriate action relating to items removed from the Consent Agenda**

E) **Scheduled Business**

1) Discussion and possible action to approve, amend or deny the Estimate of Needs for FY 2026-2027.
(Josh Brannon, Finance Director)

2) Discussion and possible action to approve or deny acceptance of Management's Acknowledgement of Findings for the Fiscal Year ended June 30, 2025 from the Oklahoma State Auditor and Inspector.
(Josh Brannon, Finance Director)

F) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S Yukon Ave,. Oklahoma, on 8-14-2026 at . 11:30 a.m.

Signed: Lesli Smith
City Clerk

GLENPOOL AREA EMERGENCY MEDICAL SERVICE DISTRICT

MEETING MINUTES
AUGUST 3, 2026

COUNCIL PRESENT:	Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan
COUNCIL ABSENT:	
STAFF PRESENT:	David Tillotson, LeaAnn Reed, David Agbetunsin, Lesli Smith.
STAFF ABSENT:	

A) **Call to Order - Joyce G. Calvert, Mayor**

Chair Calvert called the meeting to order at 6:42 p.m.

B) **Roll Call, Declaration of a Quorum - Lesli Smith, City Clerk; Joyce G. Calvert, Chair**

Lesli Smith called the roll; Mayor Calvert declared a quorum present. Eric Wade, Attorney, of Rosenstein, Fist & Ringold, were also in attendance.

C) **EMS Report**

1) Brian Cook, Director of Operations, Mercy Regional EMS
Director Cook reported that they had an extra unit at this year's Red, White and Boom event. He said only two bandaids were given out, and he was happy about that.

D) **District Administrator Report-**

1) District Administrator Report
There was no official Administrator report.

E) **Trustee Comments**

There were no trustee comments.

F) **Public Comments**

There were no public comments.

G) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

1) To approve the minutes from the 7-20-2026 special meeting.

2) To approve the purchase orders receiving report and payment claims as of 7/29/2026 totaling $30,414.20.

Moved by Chris Brobst, seconded by Tim Fox

For	Against
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

Abstained	Absent
None	
0	

To approve the consent agenda.

CARRIED.

H) **Consideration and appropriate action relating to items removed from the Consent Agenda**

No items were removed from the consent agenda.

I) **Scheduled Business**

1) Discussion and possible action to approve, amend or deny the Professional Services Agreement with Lea Ann Reed to act as the GEMS District Administrator for the remainder of fiscal year 2026-2027.

Moved by Joyce Calvert, seconded by Jaci Triplett-Lund

For	Against
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

Abstained	Absent
None	
0	

To approve the Professional Services Agreement with Lea Ann Reed to act as the GEMS District Administrator for the remainder of fiscal year 2026-2027.

CARRIED.

J) **Adjournment**

The meeting was adjourned at 6:45 p.m.

GLENPOOL AREA EMERGENCY MEDICAL SERVICE DISTRICT

MEETING MINUTES
JULY 20, 2026

COUNCIL PRESENT:	Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan
COUNCIL ABSENT:	
STAFF PRESENT:	David Tillotson, LeaAnn Reed, Lesli Smith.
STAFF ABSENT:	David Agbetunsin

A) **Call to Order - Joyce G. Calvert, Chair**

Chair Calvert called the special meeting to order at 7:21 p.m.

B) **Roll Call, Declaration of a Quorum - Lesli Smith, City Clerk; Joyce G. Calvert, Chair**

Lesli Smith called the roll; Chair Calvert declared a quorum present. Eric Nelson, Attorney, of Rosenstein, Fist & Ringold, were also in attendance.

C) **Trustee Comments**

There were no trustee comments.

D) **Public Comments**

There were no public comments.

E) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

1) To approve the minutes from the July 6, 2026, meeting.

2) To approve the purchase orders receiving report and payment claims as of 7/16/2026 totaling $15,025.00.

Moved by Shayne Buchanan, seconded by Jaci Triplett-Lund

For	Against
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None

5	0

Abstained	Absent
None	
0	

To approve the consent agenda.

CARRIED.

F) **Consideration and appropriate action relating to items removed from the Consent Agenda**

No items were removed from the consent agenda.

G) **Scheduled Business**

No items on the Scheduled Business section. No discussions or votes taken.

H) **Adjournment**

The special meeting was adjourned at 7:22 p.m.

Item: E.1.

To: To the Honorable Chair and Board Members
From: Josh Brannon, Finance Director
Meeting Date: August 17, 2026
Department/Office: Finance
Item Name: FY 2026-2027 Estimate of Needs

Summary:

The Glenpool Area Emergency Medical Service District (GEMS) is required to prepare an annual Estimate of Needs and to submit it to the Tulsa County Clerk and the State Auditor and Inspector. The Estimate of Needs is intended to advise the Tulsa County Excise Board of the amount of cash on hand from the fiscal year just completed, and the estimated expenditures and revenues for the fiscal year in progress. The needs of the County and each school district, municipality and other entities are combined to determine the millage rate for all areas in the county.

The ad valorem tax revenues anticipated for FY 2026-2027 are based on the Net Assessed Valuation (NAV) of the property in the GEMS service area. The NAV recently approved by the Excise Board for the GEMS service area is $166,342,721. With a statutory millage rate of 3.00 mills, plus an additional 0.09 mill adjustment factor applied by the County for the absorption of household personal property, the estimated FY 2026-2027 GEMS revenue from ad valorem taxes is $513,999.32, an increase of $43,787.74, or 9.3%, from FY 2025-2026.

Recommended Action:

Staff recommends approval of the FY 2026-2027 Estimate of Needs.

Budget:

Attachments:

1. FY 25-26 Financial Summary - Glenpool EMS
2. FY 26-27 Estimate of Needs - Glenpool EMS
3. FY 26-27 Publication Sheet - Glenpool EMS

BALANCE SHEET

AS OF: JUNE 30TH, 2026

31 -GEMS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
31-1001	GEMS CASH IN BANK	458,959.15		
31-1302	PREPAID PAYROLL TAXES	0.00		
31-1303	TAXES RECEIVABLE	0.00		
31-1353	EQUIPMENT	71,085.14		
31-1354	ACCUM DEPREC - EQUIPMENT	(42,651.08)		
			487,393.21	
	TOTAL ASSETS			487,393.21
LIABILITIES				
31-2001	ACCOUNTS PAYABLE	16,954.40		
31-2101	FICA LIABILITY	0.00		
31-2102	MED TAX LIABILITY	0.00		
31-2103	FEDERAL W/H PAYABLE	0.00		
31-2104	STATE W/H PAYABLE	0.00		
31-2130	OPEB LIABILITY	0.00		
31-2131	DEFERRED INFLOWS	0.00		
	TOTAL LIABILITIES		16,954.40	
EQUITY				
31-3001	FUND BALANCE	383,003.17		
	TOTAL BEGINNING EQUITY	383,003.17		
	TOTAL REVENUE	477,035.43		
	TOTAL EXPENSES	389,599.79		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	87,435.64		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		470,438.81	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			487,393.21

YEAR TO DATE BALANCE SHEET

AS OF: JUNE 30TH, 2026

31 -GEMS

ACCT NO#	ACCOUNT NAME	BEGINNING BALANCE	M-T-D ACTIVITY	Y-T-D ACTIVITY	CURRENT BALANCE
ASSETS					
31-1001	GEMS CASH IN BANK	384,772.35	27,472.12CR	74,186.80	458,959.15
31-1302	PREPAID PAYROLL TAXES	0.00	0.00	0.00	0.00
31-1303	TAXES RECEIVABLE	0.00	0.00	0.00	0.00
31-1353	EQUIPMENT	71,085.14	0.00	0.00	71,085.14
31-1354	ACCUM DEPREC - EQUIPMENT	42,651.08CR	0.00	0.00	42,651.08CR
	TOTAL ASSETS	413,206.41	27,472.12CR	74,186.80	487,393.21
LIABILITIES					
31-2001	ACCOUNTS PAYABLE	30,203.24CR	16,954.40CR	13,248.84	16,954.40CR
31-2101	FICA LIABILITY	0.00	0.00	0.00	0.00
31-2102	MED TAX LIABILITY	0.00	0.00	0.00	0.00
31-2103	FEDERAL W/H PAYABLE	0.00	0.00	0.00	0.00
31-2104	STATE W/H PAYABLE	0.00	0.00	0.00	0.00
31-2130	OPEB LIABILITY	0.00	0.00	0.00	0.00
31-2131	DEFERRED INFLOWS	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	30,203.24CR	16,954.40CR	13,248.84	16,954.40CR
FUND EQUITY					
31-3001	FUND BALANCE	383,003.17CR	0.00	0.00	383,003.17CR
	TOTAL REVENUES	0.00	2,325.73CR	477,035.43CR	477,035.43CR
	TOTAL EXPENSES	0.00	46,752.25	389,599.79	389,599.79
	TOTAL FUND EQUITY	383,003.17CR	44,426.52	87,435.64CR	470,438.81CR
	TOTAL LIABILITIES & EQUITY	413,206.41CR	27,472.12	74,186.80CR	487,393.21CR

PRIOR YEAR ENCUMBRANCE FINANCIAL (UNAUDITED)

AS OF:JUNE 30TH, 2026

31 -GEMS

FINANCIAL SUMMARY % OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY							
NON-DEPARTMENTAL	437,896.00	2,325.73	0.00	477,035.43	0.00	(39,139.43)	108.94
TOTAL REVENUES	437,896.00	2,325.73	0.00	477,035.43	0.00	(39,139.43)	108.94
EXPENDITURE SUMMARY							
GEMS	437,896.00	46,752.25	0.00	389,599.79	0.00	48,296.21	88.97
TOTAL EXPENDITURES	437,896.00	46,752.25	0.00	389,599.79	0.00	48,296.21	88.97
REVENUE OVER/(UNDER) EXPENDITURES	0.00	(44,426.52)	0.00	87,435.64	0.00	0.00	0.00

31 -GEMS

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
NON-DEPARTMENTAL							
TAXES							
31-5-00-5006 TAXES	417,157.00	2,325.73	0.00	477,035.43	0.00	(59,878.43)	114.35
TOTAL TAXES	417,157.00	2,325.73	0.00	477,035.43	0.00	(59,878.43)	114.35
INVESTMENT INCOME							
31-5-00-5301 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-5-00-5306 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENT INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES							
31-5-00-5409 USE OF FUND BALANCE	20,739.00	0.00	0.00	0.00	0.00	20,739.00	0.00
TOTAL OTHER FINANCING SOURCES	20,739.00	0.00	0.00	0.00	0.00	20,739.00	0.00
TOTAL NON-DEPARTMENTAL	437,896.00	2,325.73	0.00	477,035.43	0.00	(39,139.43)	108.94
** TOTAL REVENUES **	437,896.00	2,325.73	0.00	477,035.43	0.00	(39,139.43)	108.94

31 -GEMS

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
GEMS							
====							
PERSONAL SERVICES							
31-6-01-6101 SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-6-01-6102 INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-6-01-6111 FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-6-01-6113 WORKMANS COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-6-01-6114 UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-6-01-6126 CLAIMS FUNDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES							
31-6-01-6202 OPERATING SUPPLIES	5,500.00	283.15	0.00	4,874.73	0.00	625.27	88.63
31-6-01-6206 MINOR EQUIPMENT	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
TOTAL SUPPLIES	8,000.00	283.15	0.00	4,874.73	0.00	3,125.27	60.93
OTHER CHARGES & SERVICES							
31-6-01-6210 AMBULANCE CONTRACT	180,000.00	15,000.00	0.00	180,000.00	0.00	0.00	100.00
31-6-01-6225 FIRST RESPONDER/ADMIN FEES	203,678.00	30,635.78	0.00	189,156.34	0.00	14,521.66	92.87
31-6-01-6235 CONTRACT SERVICES	13,800.00	833.32	0.00	9,571.12	0.00	4,228.88	69.36
31-6-01-6236 AUDIT FEES	25,918.00	0.00	0.00	5,997.60	0.00	19,920.40	23.14
31-6-01-6254 MISC SERVICES & CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CHARGES & SERVICES	423,396.00	46,469.10	0.00	384,725.06	0.00	38,670.94	90.87
TRAVEL & TRAINING							
31-6-01-6262 TRAVEL AND TRAINING	6,500.00	0.00	0.00	0.00	0.00	6,500.00	0.00
TOTAL TRAVEL & TRAINING	6,500.00	0.00	0.00	0.00	0.00	6,500.00	0.00
MISCELLANEOUS							
31-6-01-6283 INVESTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES							
31-6-01-6333 CAPITAL PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES							
31-6-01-6745 TSF TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL GEMS	437,896.00	46,752.25	0.00	389,599.79	0.00	48,296.21	88.97
TOTAL EXPENDITURES	437,896.00	46,752.25	0.00	389,599.79	0.00	48,296.21	88.97
	=============	============	============	=============	============	=============	========
REVENUE OVER/(UNDER) EXPENDITURES	0.00	(44,426.52)	0.00	87,435.64	0.00	(87,435.64)	0.00

GLENPOOL EMERGENCY MEDICAL SERVICE BOARD
2026-2027
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2025-2026

GLENPOOL EMERGENCY MEDICAL SERVICE BOARD
THE COUNTY OF TULSA COUNTY
STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 17 for all Counties. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

THE 2026-2027 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2025-2026

PREPARED BY Crawford & Associates, P.C.
SUBMITTED TO THE TULSA COUNTY COUNTY
EXCISE BOARD THIS ____ DAY OF ________________________ 2026

EMERGENCY MEDICAL SERVICE BOARD

Chairman ____________________ Member ____________________

Member ____________________ Member ____________________

Member ____________________ Member ____________________

Clerk ____________________

GLENPOOL EMERGENCY MEDICAL SERVICE BOARD
OF
TULSA COUNTY COUNTY
2026-2027
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2025-2026

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GLENPOOL EMERGENCY MEDICAL SERVICE BOARD
OF
TULSA COUNTY COUNTY
2026-2027
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2025-2026

TULSA COUNTY COUNTY, EMERGENCY MEDICAL SERVICE BOARD
STATE OF OKLAHOMA, COUNTY OF TULSA COUNTY, ss:

To the County Excise Board of said County and State, Greeting:-

Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the Emergency Medical Service Board, County of Tulsa Count , State of Oklahoma, for the fiscal year beginning July 1, 2025 and ending June 30, 2026, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Emergency Medical Service Board of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said Emergency Medical Service Board for the fiscal year ending June 30, 2026, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" as required by 19 O.S. Section 345; that said preparation was had at an official session of said Board, begun on the first Monday in July, 2026 pursuant to the provisions of 68 O.S. Section 3002.

2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as shown under "Schedule 8" were prepared and filed with the Emergency Medical Service Board as of the first Monday in July 2026, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out. We further certify that the sums requested for salaries of county officers and the deputies are calculated and based upon authority of salary statutes currently effective and applicable in this county.

3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", may reasonably be expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2026.

Dated at the office of the County Clerk, at Glenpool, Oklahoma, this ____ day of __________________________, 2026.

Chairman	Member
Member	Member
Member	Member

Clerk

Filed this ____ day of _________________, 2026 Secretary and Clerk of Excise Board, Tulsa Count County, Oklahoma.

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF TULSA COUNTY

Personally appeared before me, the undersigned Notary Public, ____________________________________ County Clerk of the County and State aforesaid, who being first duly sworn according to law, deposes and says: That he/she complied with the law by having the financial statement for the fiscal year ending June 30, 2026, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2026 and ending June 30, 2027 published in one issue of the Tulsa Beacon a legally-qualified newspaper published - of general circulation, in said county (strike inapplicable phrase) a copy of which together with proof of publication is herewith attached marked Exhibit "Z" and made a part of hereof.

County Clerk

Subscribed and sworn to before me this ____ day of ______________________, 2026.

Notary Public

My Commission Expires

EXHIBIT "E" PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2026		
		Amount
ASSETS:		
Cash Balance June 30, 2026	$	458,959.15
Investments	$	-
TOTAL ASSETS	$	458,959.15
LIABILITIES AND RESERVES:		
Warrants Outstanding	$	-
Reserve for Interest on Warrants	$	-
Reserves From Schedule 8	$	16,954.40
TOTAL LIABILITIES AND RESERVES	$	16,954.40
CASH FUND BALANCE JUNE 30, 2026	$	442,004.75
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	$	458,959.15

Schedule 2, Revenue and Requirements - 2026-2027				
	Detail		Total	
REVENUE:				
Cash Balance June 30, 2025	$	354,569.11		
Cash Fund Balance Transferred From Prior Years	$	-		
Current Ad Valorem Tax Apportioned	$	477,035.43		
Miscellaneous Revenue Apportioned	$	-		
TOTAL REVENUE			$	831,604.54
REQUIREMENTS:				
Claims Paid by Warrants Issued	$	372,645.39		
Reserves From Schedule 8	$	16,954.40		
Interest Paid on Warrants	$	-		
Reserve for Interest on Warrants	$	-		
TOTAL REQUIREMENTS			$	389,599.79
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2026			$	442,004.75
TOTAL REQUIREMENTS AND CASH FUND BALANCE			$	831,604.54

Schedule 3, Cash Fund Balance Analysis - June 30, 2026	Amount	
ADDITIONS:		
Miscellaneous Revenue Collected in Excess of Estimates-Net	$	-
Warrants Estopped, Cancelled or Converted	$	-
Fiscal Year 2025-2026 Lapsed Appropriations	$	418,490.48
Fiscal Year 2024-2025 Lapsed Appropriations	$	-
Ad Valorem Tax Collections in Excess of Estimate	$	49,570.36
Prior Years Ad Valorem Tax	$	-
TOTAL ADDITIONS	$	468,060.84
DEDUCTIONS:		
Supplemental Appropriations	$	-
Current Tax in Process of Collection	$	-
TOTAL DEDUCTIONS	$	-
Cash Fund Balance as per Balance Sheet 6-30-2026	$	442,004.75
Composition of Cash Fund Balance:		
Cash	$	442,004.75
Cash Fund Balance as per Balance Sheet 6-30-2026	$	442,004.75

S.A.&I. Form 268BR98 Entity: Tulsa Count EMS Board, 72 Thursday, August 6, 2026

Schedule 4, Miscellaneous Revenue

SOURCE	2025-2026 ACCOUNT AMOUNT ESTIMATED	2025-2026 ACCOUNT ACTUALLY COLLECTED
1000 CHARGES FOR SERVICES		
1111 Service Fees	$ -	$ -
1112 Service Fees	$ -	$ -
1113 Training Fees	$ -	$ -
1114 Other -	$ -	$ -
1115 Other -	$ -	$ -
1116 Other -	$ -	$ -
1117 Other -	$ -	$ -
1118 Other -	$ -	$ -
1119 Other -	$ -	$ -
1120 Other -	$ -	$ -
1121 Other -	$ -	$ -
1122 Other -	$ -	$ -
1123 Other -	$ -	$ -
1124 Other -	$ -	$ -
1125 Other -	$ -	$ -
Total Charges For Services	$ -	$ -
INTERGOVERNMENTAL REVENUE		
2000 INTERGOVERNMENTAL REVENUE - LOCAL SOURCES:		
2111 Local Contributions	$ -	$ -
2112 Local Governmental Reimbursements	$ -	$ -
2113 Local Payments in Lieu of Tax Revenue	$ -	$ -
2114 Other -	$ -	$ -
2115 Other -	$ -	$ -
2116 Other -	$ -	$ -
2117 Other -	$ -	$ -
2118 Other -	$ -	$ -
2124 Other -	$ -	$ -
Total - Local Sources	$ -	$ -
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:		
3111 County Sales Tax - OTC	$ -	$ -
3112 Other - OTC	$ -	$ -
Sub-Total - OTC	$ -	$ -
3211 State Grants	$ -	$ -
3212 State Payments in Lieu of Tax Revenue	$ -	$ -
3213 Homestead Exemption Reimbursement	$ -	$ -
3214 Additional Homestead Exemption Reimbursement	$ -	$ -
3215 Other -	$ -	$ -
3216 Other -	$ -	$ -
3217 Other -	$ -	$ -
3218 Other -	$ -	$ -
3219 Other -	$ -	$ -
3220 Other -	$ -	$ -
3221 Other -	$ -	$ -
3222 Other -	$ -	$ -
3223 Other -	$ -	$ -
3224 Other -	$ -	$ -
3225 Other -	$ -	$ -
Total - State Sources	$ -	$ -

Continued on page 2b

2025-2026 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2026-2027 ACCOUNT CHARGEABLE INCOME	2026-2027 ACCOUNT ESTIMATED BY GOVERNING BOARD	2026-2027 ACCOUNT APPROVED BY EXCISE BOARD
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
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$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
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$ -	90.00%	$ -	$ -	$ -
$ -		$ -	$ -	$ -

EXHIBIT "E" 2b

Schedule 4, Miscellaneous Revenue

SOURCE	2025-2026 ACCOUNT	
	AMOUNT	ACTUALLY
Continued from page 2a	ESTIMATED	COLLECTED
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:		
4111 Federal Grants	$ -	$ -
4112 Reimbursement - Federal	$ -	$ -
4113 Federal Payments in Lieu of Tax Revenue	$ -	$ -
4114 Other -	$ -	$ -
4115 Other -	$ -	$ -
4116 Other -	$ -	$ -
4117 Other -	$ -	$ -
4118 Other -	$ -	$ -
4119 Other -	$ -	$ -
4120 Other -	$ -	$ -
4121 Other -	$ -	$ -
4122 Other -	$ -	$ -
4123 Other -	$ -	$ -
4124 Other -	$ -	$ -
4125 Other -	$ -	$ -
4126 Other -	$ -	$ -
4127 Other -	$ -	$ -
4128 Other -	$ -	$ -
Total Federal Sources	$ -	$ -
Grand Total Intergovernmental Revenues	$ -	$ -
5000 MISCELLANEOUS REVENUE:		
5111 Interest on Investments	$ -	$ -
5112 Rental or Lease of Property	$ -	$ -
5113 Sale of Property	$ -	$ -
5114 Subscription Sales (Memberships)	$ -	$ -
5115 Insurance Recoveries	$ -	$ -
5116 Insurance Reimbursement	$ -	$ -
5117 Return Check Charges	$ -	$ -
5118 Utility Reimbursements	$ -	$ -
5119 Vending Machine Commissions	$ -	$ -
5120 Other Concessions	$ -	$ -
5121 Other -	$ -	$ -
5122 Other -	$ -	$ -
5123 Other -	$ -	$ -
5124 Other -	$ -	$ -
5125 Other -	$ -	$ -
5126 Other -	$ -	$ -
5127 Other -	$ -	$ -
5128 Other -	$ -	$ -
5129 Other -	$ -	$ -
5130 Other -	$ -	$ -
5131 Other -	$ -	$ -
5132 Other -	$ -	$ -
Total Miscellaneous Revenue	$ -	$ -
6000 NON-REVENUE RECEIPTS:		
6111 Contributions from Other Funds	$ -	$ -
Grand Total Health Fund	$ -	$ -

2025-2026 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2026-2027 ACCOUNT CHARGEABLE INCOME	2026-2027 ACCOUNT ESTIMATED BY GOVERNING BOARD	2026-2027 ACCOUNT APPROVED BY EXCISE BOARD
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
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$ -	90.00%	$ -	$ -	$ -
$ -		$ -	$ -	$ -
$ -	90.00%	$ -	$ -	$ -
$ -		$ -	$ -	$ -

Schedule 5, Expenditures Emergency Medical Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2025-2026
Cash Balance Reported to Excise Board 6-30-2025	$ -
Cash Fund Balance Transferred Out	$ -
Cash Fund Balance Transferred In	$ 354,569.11
Adjusted Cash Balance	$ 354,569.11
Ad Valorem Tax Apportioned To Year In Caption	$ 477,035.43
Miscellaneous Revenue (Schedule 4)	$ -
Cash Fund Balance Forward From Preceding Year	$ -
Prior Expenditures Recovered	$ -
TOTAL RECEIPTS	$ 477,035.43
TOTAL RECEIPTS AND BALANCE	$ 831,604.54
Warrants of Year in Caption	$ 372,645.39
Interest Paid Thereon	$ -
TOTAL DISBURSEMENTS	$ 372,645.39
CASH BALANCE JUNE 30, 2026	$ 458,959.15
Reserve for Warrants Outstanding	$ -
Reserve for Interest on Warrants	$ -
Reserves From Schedule 8	$ 16,954.40
TOTAL LIABILITES AND RESERVE	$ 16,954.40
DEFICIT: (Red Figure)	$ -
CASH BALANCE FORWARD TO SUCCEEDING YEAR	$ 442,004.75

Schedule 6, Emergency Medical Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-2025 of Year in Caption	$ -
Warrants Registered During Year	$ 372,645.39
TOTAL	$ 372,645.39
Warrants Paid During Year	$ 372,645.39
Warrants Converted to Bonds or Judgements	$ -
Warrants Cancelled	$ -
Warrants Estopped by Statute	$ -
TOTAL WARRANTS RETIRED	$ 372,645.39
BALANCE WARRANTS OUTSTANDING JUNE 30, 2026	$ -

Schedule 7, 2025 Ad Valorem Tax Account	
2025 Net Valuation Certified To County Excise Board $ 152,172,032.00 3.090 Mills	Amount
Total Proceeds of Levy as Certified	$ 470,211.58
Additions:	$ -
Deductions:	$ -
Gross Balance Tax	$ 470,211.58
Less Reserve for Delinqent Tax	$ 42,746.51
Reserve for Protest Pending	$ -
Balance Available Tax	$ 427,465.07
Deduct 2025 Tax Apportioned	$ 477,035.43
Net Balance 2025 Tax in Process of Collection or	$ -
Excess Collections	$ 49,570.36

Schedule 5, (Continued)

2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	TOTAL
$ 354,569.11	$ -	$ -	$ -	$ -	$ -	$ 354,569.11
$ 354,569.11	$ -	$ -	$ -	$ -	$ -	$ 354,569.11
$ -	$ -	$ -	$ -	$ -	$ -	$ 354,569.11
$ -	$ -	$ -	$ -	$ -	$ -	$ 354,569.11
$ -	$ -	$ -	$ -	$ -	$ -	$ 477,035.43
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ 477,035.43
$ -	$ -	$ -	$ -	$ -	$ -	$ 831,604.54
$ -	$ -	$ -	$ -	$ -	$ -	$ 372,645.39
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ 372,645.39
$ -	$ -	$ -	$ -	$ -	$ -	$ 458,959.15
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ 16,954.40
$ -	$ -	$ -	$ -	$ -	$ -	$ 16,954.40
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ 442,004.75

Schedule 6, (Continued)

2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 372,645.39	$ -	$ -	$ -	$ -	$ -	$ -
$ 372,645.39	$ -	$ -	$ -	$ -	$ -	$ -
$ 372,645.39	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 372,645.39	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 9, Emergency Medical Fund Investments

INVESTED IN	Investments on Hand June 30, 2025	Since Purchased	LIQUIDATIONS By Collections of Cost	LIQUIDATIONS Amortized Premium	Barred by Court Order	Investments on Hand June 30, 2026
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -

EXHIBIT "E" 4

Schedule 8(a), Report Of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2025 RESERVES 6-30-2025	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS	ORIGINAL APPROPRIATIONS
92 EMERGENCY MEDICAL BUDGET ACCOUNT:				
92a Personal Services	$ -	$ -	$ -	$ -
92b Part Time Help	$ -	$ -	$ -	$ -
92c Travel	$ -	$ -	$ -	$ -
92d Maintenance and Operation	$ 30,203.24	$ 30,203.24	$ -	$ 437,896.00
92e Capital Outlay	$ -	$ -	$ -	$ -
92f Intergovernmental	$ -	$ -	$ -	$ -
92g Other - Unalloted fund balance	$ -	$ -	$ -	$ 386,884.69
92h Other -	$ -	$ -	$ -	$ -
92j Other -	$ -	$ -	$ -	$ -
92 Total	$ 30,203.24	$ 30,203.24	$ -	$ 824,780.69
93				
93a Personal Services	$ -	$ -	$ -	$ -
93b Part Time Help	$ -	$ -	$ -	$ -
93c Travel	$ -	$ -	$ -	$ -
93d Maintenance and Operation	$ -	$ -	$ -	$ -
93e Capital Outlay	$ -	$ -	$ -	$ -
93f Intergovernmental	$ -	$ -	$ -	$ -
93g Other -	$ -	$ -	$ -	$ -
93h Other -	$ -	$ -	$ -	$ -
93 Total	$ -	$ -	$ -	$ -
95 EMERGENCY MEDICAL AUDIT BUDGET ACCOUNT:				
95a Salaries and Expense of Audit and Report	$ -	$ -	$ -	$ -
95b Intergovernmental	$ -	$ -	$ -	$ -
95c Other -	$ -	$ -	$ -	$ -
95d Other -	$ -	$ -	$ -	$ -
95e Other -	$ -	$ -	$ -	$ -
95f Other -	$ -	$ -	$ -	$ -
95g Other -	$ -	$ -	$ -	$ -
95h Other -	$ -	$ -	$ -	$ -
95 Total	$ -	$ -	$ -	$ -
98 OTHER USES:				
98a Other Deductions	$ -	$ -	$ -	$ -
98 Total	$ -	$ -	$ -	$ -
TOTAL GENERAL FUND ACCOUNT	$ 30,203.24	$ 30,203.24	$ -	$ 824,780.69
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	$ -	$ -	$ -	$ -
GRAND TOTAL GENERAL FUND	$ 30,203.24	$ 30,203.24	$ -	$ 824,780.69

Wednesday, August 5, 2026

ESTIMATE OF NEEDS FOR THE FISCAL YEAR
PURPOSE:
Current Expense
Pro rata share of County Assessor's Budget as determined by County Excise Board
GRAND TOTAL - Emergency Medical Fund

						Governmental Budget Accounts	
FISCAL YEAR ENDING JUNE 30, 2026						FISCAL YEAR 2026-2027	
		NET AMOUNT	WARRANTS	RESERVES	LAPSED	NEEDS AS	APPROVED BY
SUPPLEMENTAL		OF	ISSUED		BALANCE	ESTIMATED BY	COUNTY
ADJUSTMENTS		APPROPRIATIONS			KNOWN TO BE	GOVERNING	EXCISE BOARD
ADDED	CANCELLED				UNENCUMBERED	BOARD	
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 437,896.00	$ 389,335.81	$ 16,954.40	$ 31,605.79	$ 456,105.00	$ 456,105.00
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 386,884.69	$ -	$ -	$ 386,884.69	$ 499,898.76	$ 499,898.76
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 824,780.69	$ 389,335.81	$ 16,954.40	$ 418,490.48	$ 956,003.76	$ 956,003.76
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 824,780.69	$ 389,335.81	$ 16,954.40	$ 418,490.48	$ 956,003.76	$ 956,003.76
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ 824,780.69	$ 389,335.81	$ 16,954.40	$ 418,490.48	$ 956,003.76	$ 956,003.76

Wednesday, August 5, 2026

	Estimate of	Approved by
	Needs by	County
	Governing Board	Excise Board
	$ 956,003.76	$ 956,003.76
	$ -	$ -
	$ 956,003.76	$ 956,003.76

NO ASSURANCE IS PROVIDED

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2026-2027

STATE OF OKLAHOMA, COUNTY OF TULSA COUNTY

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the Emergency Medical Service Board, and those directly under, or in contractual relationship with, the Emergency Medical Service Board; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

In so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1991 Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefore; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter. -

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of 2025 County, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 1991 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction, including a reserve of ____% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT "Y"		
County Excise Board's Appropriation of Income and Revenue	E.M.S Fund	Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made	$ 956,003.76	$ -
Appropriation of Revenues	$ -	$ -
Excess of Assets Over Liabilities	$ 442,004.75	$ -
Unclaimed Protest Tax Refunds	$ -	$ -
Miscellaneous Estimated Revenues	$ -	$ -
Est. Value of Surplus Tax in Process	$ -	$ -
Sinking Fund Contributions	$ -	$ -
Surplus Builing Fund Cash	$ -	$ -
Total Other Than 2025 Tax	$ -	$ -
Balance Required	$ 467,271.83	$ -
Add 10% for Delinquency	$ 46,727.18	$ -
Total Required for 2025 Tax	$ 513,999.01	$ -
Rate of Levy Required and Certified (in Mills)	3.09	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Exemptions have been deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2026-2027 is as follows:

VALUATION AND LEVIES				
County	Real	Personal	Public Service	Total
Total Valuation,	$ 136,321,197.00	$ 16,312,197.00	$ 13,709,327.00	$ 166,342,721.00

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

General Fu 0.00 Mills; Building Fund 0.00 Mills; Sinking Fund 0.00 Mills; Sub-Total 0.00 Mills;

Free Fair Budget Account (Levy Per Applicable Statute)	0.00 Mills;
Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill)	0.00 Mills;
Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill)	0.00 Mills;
Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill)	0.00 Mills;
Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills)	0.00 Mills;
County Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill)	0.00 Mills;
Public Buildings Budget Account (Not To Exceed 5.00 Mills)	0.00 Mills;
County Health Fund (Not To Exceed 2.50 Mills)	0.00 Mills;
Emergency Medical Service (Not To Exceed 3.00 Mills)	3.09 Mills;
Total County Levies	3.09 Mills;
County Wide Levy For Schools (4.00 Mills)	0.00 Mills;
Total County Wide Levy	3.09 Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order Assessor may immediately extend said levies upon the Tax Rolls for the year 2027 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at ________, Oklahoma, this ____ day of ________________________, 2026.

Excise Board Member   Excise Board Chairman

Excise Board Member   Excise Board Secretary

S.A.&I. Form 268BR98 Entity: Tulsa Count EMS Board, 72

Wednesday, August 5, 2026

NO ASSURANCE IS PROVIDED

EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - TULSA COUNTY COUNTY, OKLAHOMA
FINANCIAL STATEMENT OF THE VARIUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2026, AND ESTIMATE OF NEEDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2027, OF THE EMERGENCY MEDICAL SERVICE BOARD OF
TULSA COUNTY COUNTY, OKLAHOMA

EXHIBIT "Z"

STATEMENT OF FINANICAL CONDITION AS OF JUNE 30, 2026	E.M.S. Detail
ASSETS:	
Cash Balance June 30, 2026	$ 458,959.15
Investments	$ -
TOTAL ASSETS	$ 458,959.15
LIABILITIES AND RESERVES:	
Warrants Outstanding	$ -
Reserve for Interest on Warrants	$ -
Reserves From Schedule 8	$ 16,954.40
TOTAL LIABILITIES AND RESERVES	$ 16,954.40
CASH FUND BALANCE (Deficit) JUNE 30, 2026	$ 442,004.75

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2026

GENERAL FUND	GENERAL FUND
Current Expense	$ -
Reserve for Int. on Warrants & Revaluation	$ -
Total Required	$ -
FINANCED	
Cash Fund Balance	$ 442,004.75
Estimated Miscellaneous Revenue	$ -
Total Deductions	$ 442,004.75
Balance to Raise from Ad Valorem Tax	$ (442,004.75)
ESTIMATED MISCELLANEOUS REVENUE:	
1000 Charges for Services	$ -
2000 Local Sources of Revenue	$ -
3000 State Sources of Revenue	$ -
4000 Federal Sources of Revenue	$ -
5000 Miscellaneous Revenue	$ -
6111 Contributions from Other Funds	$ -
Total Estimated Revenue	$ -

SINKING FUND BALANCE SHEET	SINKING FUND
1. Cash Balance on Hand June 30, 2026	$ -
2. Legal Investments Properly Maturing	$ -
3. Judgements Paid to Recover by Tax Levy	$ -
4. Total Liquid Assets	$ -
Deduct Matured Indebtedness:	
5. a. Past-Due Coupons	$ -
6. b. Interest Accrued Thereon	$ -
7. c. Past-Due Bonds	$ -
8. d. Interest Thereon After Last Coupon	$ -
9. e. Fiscal Agency Commissions on Above	$ -
10. f. Judgements and Int. Levied for/Unpaid	$ -
11. Total Items a. Through f.	$ -
12. Balance of Assets Subject to Accruals	$ -
Deduct Accrual Reserve If Assets Sufficient:	
13. g. Earned Unmatured Interest	$ -
14. h. Accrual on Final Coupons	$ -
15. i. Accrued on Unmatured Bonds	$ -
16. Total Items g. Through i.	$ -
17. Excess of Assets Over Accrual Reserves **	$ -
SINKING FUND REQUIREMENTS FOR 2026-2027	
1. Interest Earnings on Bonds	$ -
2. Accrual on Unmatured Bonds	$ -
3. Annual Accrual on "Prepaid" Judgements	$ -
4. Annual Accrual on "Unpaid" Judgements	$ -
5. Interest on Unpaid Judgements	$ -
6. Annual Accrual From Exhibit KK	$ -
Total Sinking Fund Requirements	$ -
Deduct:	
1. Exces of Assets Over Liabilities	$ -
2. Surplus Building Fund Cash	
Balance to Raise By Tax Levy	$ -

S.A.&I. Form 268BR98 Entity: Tulsa Count EMS Board, 72

NO ASSURANCE IS PROVIDED

EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - COUNTY, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2026, AND ESTIMATE OF NEEDS

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, OF THE EMERGENCY MEDICAL SERVICE BOARD OF

EXHIBIT "Z"

	Governmental Budget Accounts	
	#REF!	
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	NEEDS AS REQUESTED BY GOVERNING BOARD	APPROVED BY COUNTY EXCISE BOARD
92 EMERGENCY MEDICAL BUDGET ACCOUNT:		
92a Personal Services	$ -	$ -
92b Part Time Help	$ -	$ -
92c Travel	$ -	$ -
92d Maintenance and Operation	$ 456,105.00	$ 456,105.00
92e Capital Outlay	$ -	$ -
92f Intergovernmental	$ -	$ -
92g Other - Unalloted fund balance	$ 499,898.76	$ 499,898.76
92h Other -	$ -	$ -
92j Other -	$ -	$ -
92 Total	$ 956,003.76	$ 956,003.76
93		
93a Personal Services	$ -	$ -
93b Part Time Help	$ -	$ -
93c Travel	$ -	$ -
93d Maintenance and Operation	$ -	$ -
93e Capital Outlay	$ -	$ -
93f Intergovernmental	$ -	$ -
93g Other -	$ -	$ -
93h Other -	$ -	$ -
93 Total	$ -	$ -
94		
94a Personal Services	$ -	$ -
94b Part Time Help	$ -	$ -
94c Travel	$ -	$ -
94d Maintenance and Operation	$ -	$ -
94e Capital Outlay	$ -	$ -
94f Intergovernmental	$ -	$ -
94g Other -	$ -	$ -
94h Other -	$ -	$ -
94 Total	$ -	$ -
98 OTHER USE:		
98a Other Deductions	$ -	$ -
98 Total	$ -	$ -
TOTAL GENERAL FUND ACCOUNT	$ 956,003.76	$ 956,003.76
SUBJECT TO WARRANT ISSUE:		
99 Provision for Interest on Warrants	$ -	$ -
GRAND TOTAL GENERAL FUND	$ 956,003.76	$ 956,003.76

#

EMERGENCY MEDICAL SERVICE BOARD PUBLICATION SHEET - TULSA COUNTY COUNTY, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2026, AND ESTIMATE OF NEEDS

FOR THE FISCAL YEAR ENDING JUNE 30, 2027, OF THE EMERGENCY MEDICAL SERVICE BOARD OF

TULSA COUNTY COUNTY, OKLAHOMA

EXHIBIT "Z"

** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	SINKING FUND
13d. j. Unmatured Coupons Due 4-1-2027	$ -
14d. k. Unmatured Bonds So Due	
15d. l. Whatever Remains is for Exhibit KK Line E.	$ -
16d. Deficit as Shown on Sinking Fund Balance Sheet.	$ -
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	
18d. Remaining Deficit is for Exhibit KK Line F.	$ -

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF TULSA COUNTY, ss:

We, the undersigned Emergency Medical Service Board of Tulsa Count County Oklahoma, do hereby certify that at a meeting of the Emergency Medical Service Board of the said County, begun at the time provided by law for Counties and pursuant to the provisions of 68 O. S. Section 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said Emergency Medical Board as reflected by the record of the Clerk and Treasurer. We further certify that the forgoing estimate for current expenses for the fiscal year beginning July 1, 2026, and ending June 30, 2027, as shown are reasonably necessary for the properconduct of the affairs of the said Emergency Medical Service Board, that the Estimated Income to be derived from sources other than ad valorem taxationdoes not exceed the lawfully authorized ration of the revenue derived from the same sources during the preceding fiscal year.

Chairman of Board　　Member　　Member

Member　　Member　　Member

Attest

County Clerk　　Seal

Subscribed and sworn to before me this day of August, 2026.

Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.

S.A.&I. Form 268BR98 Entity: Tulsa Count EMS Board, 72

NO ASSURANCE IS PROVIDED

Item: E.2.

To: To the Honorable Chair and Board Members
From: Josh Brannon, Finance Director
Meeting Date: August 17, 2026
Department/Office: Finance
Item Name: Management Representation Letter & OSAI Management Acknowledgement of Findings

Summary:
The Office of the State Auditor and Inspector is working to finalize the audit of GEMS financial statements for FYE June 30, 2025. The audit work identified a non-reportable finding, meaning an item to be made aware of but not one rising to the level of a true finding for audit purposes. The non-reportable finding was for failure to obtain one of three signatures on the Purchase Order form for three disbursements made during the year. Staff has confirmed that the claims were properly presented in advance to the Board for approval, that the associated checks were properly endorsed, but that the Purchase Orders were filed without the Purchasing Officer's signature. Staff has begun additional reviews to correct this process moving forward.

Recommended Action:
Staff recommends Board acknowledgement of non-reportable finding by signature of each official.

Budget:

Attachments:
1. Glenpool EMS Mgmt Rep Letter FY24-25 Audit
2. Glenpool EMS Ack of Findings FY 24-25 Audit

GLENPOOL EMS
12205 S. YUKON AVE.
GLENPOOL, OK 74033

August 11, 2026

Cindy Byrd, CPA
State Auditor and Inspector
P.O. Box 1201
Ada, OK 74821

Attention: Melissa Laffoon

Re: Management Representation Letter

In connection with the engagement regarding the records of the Glenpool Area Medical Service District (the "District") for the fiscal year ended June 30, 2025, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement are true and complete:

- The accounting records cash balance is substantiated by cash in banks.
- The accounting records reflect properly all receipts and disbursements incurred.
- Any concerns we might have regarding the risks of fraud or the financial well-being of the District have been expressed to the auditor.

Further, we confirm the receipt and review of any District findings. We understand that management responses to those findings must be received by the Oklahoma State Auditor & Inspector's Office within fifteen (15) days of the receipt of this letter in order to be included as part of the published report.

Signature ____________________________________
Joyce Calvert, Chairman
Glenpool Area Medical Service District

Date_______________________

Oklahoma State Auditor and Inspector
Management's Acknowledgement of Findings
For the Fiscal Year End June 30, 2025

Please sign below to indicate that the findings relating to the Glenpool Area Medical Service District were provided in an exit packet and that you understand this finding will not be included in the audit report.

Finding Number	Finding Title	Repeat Finding	Reportable / Nonreportable
2025-001	Lack of Internal Control Over the Disbursement Process	No	Nonreportable

Name	Title
____________________	____________________
____________________	____________________
____________________	____________________
____________________	____________________
____________________	____________________

Thank you
Melissa Laffoon
Audit Manager, OSAI EMS Districts