

State

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NOV 03 2022

State Auditor & Inspector

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
AND  
ESTIMATE OF NEEDS  
JUNE 30, 2022**

SHERRY MURRAY  
COUNTY CLERK

2022 SEP 14 P 3:26

STATE OF OKLAHOMA  
CANADIAN COUNTY  
FILED OR RECORDED

**RECEIVED**

NOV 03 2022

State Auditor  
and Inspector

*Canadian*

*Accounting Office of*  
**DAVID H. RATLIFF**  
**Public Accountant**  
**P.O. Box 98**  
**421 S Rock Island Ave, El Reno, Oklahoma 73036**  
**(405) 262-2100**

**Independent Accountant's Compilation Letter**

Honorable Board of the Richland Rural Fire District  
Canadian County, Oklahoma

We have compiled the District's FY 2021-2022 Financial Statements, FY 2022-2023 Estimate of Needs (SA&I Form 268DR98), and the related Publication Sheet included in the accompanying prescribed forms. We have not audited or reviewed the financial statements, estimate of needs, and publications sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate or needs, and publications sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003 .B and by 63 O.S. 1-218 as defined by rules promulgated by 63 O.S. 1-226 and 68 O.S. 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs, and publications sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003 .B and by the 63 O.S. 1-218 as defined by rules promulgated by 63 O.S.1-226 and 68 O.S. 3009-3011 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimates of needs, and publications sheet.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs, and publications sheet included in the accompanying prescribed forms are presented in accordance with the requirements of the Office of the Oklahoma State Auditor and Inspector per 68 O.S. 3003.B and by 63 O.S. 1-218 as defined by the rules promulgated by 63 O.S. 1-226 and 68 O.S. 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the District.

This report is intended solely for the information and use of the management of the District, the Canadian County Excise Board, management of Canadian County, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specific parties.

DAVID H. RATLIFF  
Public Accountant

**CERTIFICATE OF THE GOVERNING BOARD FOR  
THE ADOPTED BUDGET  
STATE OF OKLAHOMA, COUNTY OF CANADIAN**

We the undersigned members of the governing board of the Richland Rural Fire Protection District, do hereby certify that we have examined the adopted budget for the purpose of carrying on the affairs and responsibilities of the Fire Protection Board, as submitted, totaling in the amount of \$125,119.32 for the General Fund and \$21,441.25 for the Special Revenue Fund, and we do hereby direct and order said budget to be in effect for the fiscal year 2021-2022.

Approved this 12 day of Sept., 2022.

Clifford Lawson

Chairman

[Signature]

Treasurer


Conroy McDaniel

Secretary

# STATE OF OKLAHOMA, COUNTY OF CANADIAN

We the undersigned members of the Canadian County Excise Board approve state appropriations and mill levy, pursuant to the Title 19 O.S. 901.43 C.

Approved this 27th day of Sept., 2022.

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

  
\_\_\_\_\_  
Secretary

(SEAL)



# **BUDGET INFORMATION RICHLAND RURAL FIRE DISTRICT**

YOUR FISCAL YEAR 2022-23 **BUDGET** AND THE RELATED **PUBLISHING SHEET** ARE ENCLOSED.

## **SIGNATURES:**

A LISTING OF YOUR BOARD'S OFFICERS IS ACCEPTABLE ON THE COVER PAGE OF THE BUDGET. HOWEVER, SIGNATURES ARE REQUIRED ON THE FOLLOWING PAGE.

## **PUBLICATION:**

THE PUBLISHING SHEET SHOULD ALSO BE SIGNED BY YOUR OFFICERS. THE INFORMATION INCLUDED IN THE PUBLISHING SHEET MUST BE PUBLISHED ONCE IN A NEWSPAPER OF GENERAL CIRCULATION WITHIN THE COUNTY.

## **SUBMISSION TO THE COUNTY EXCISE BOARD:**

AT LEAST **TWO** COPIES OF THE SIGNED BUDGET (INCLUDING PROOF OF PUBLICATION) SHOULD BE SUBMITTED TO THE COUNTY CLERK'S OFFICE FOR REVIEW BY THE COUNTY EXCISE BOARD. (YOU MAY WANT TO SUBMIT ALL **THREE** BOUND COPIES; SO THAT AT AN APPROVED AND SIGNED COPY CAN BE RETURNED TO YOU FOLLOWING THE EXCISE BOARD'S MEETING.

## **SUBMISSION TO THE STATE EXCISE BOARD:**

AFTER ALL THE BUDGETS HAVE BEEN APPROVED AND SIGNED BY THE COUNTY EXCISE BOARD, A SIGNED COPY OF THE COUNTY BUDGET (AND ALL OTHER APPROVED BUDGETS) WILL NEED TO BE FORWARDED TO THE STATE EXCISE BOARD IN OKLAHOMA CITY; SO THAT THE PROTEST PERIOD CAN BEGIN.

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES  
 AS OF JUNE 30, 2022**

	<u>Government Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only</u>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	<u>74,932.53</u>	<u>21,441.25</u>	<u>96,373.78</u>
Total Assets	<u><u>74,932.53</u></u>	<u><u>21,441.25</u></u>	<u><u>96,373.78</u></u>
<b><u>LIABILITIES</u></b>			
Warrants Payable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>FUND EQUITY</u></b>			
Reserved for Encumbrances			
Unreserved Fund Balance	<u>74,932.53</u>	<u>21,441.25</u>	<u>96,373.78</u>
Total Fund Equity	<u>74,932.53</u>	<u>21,441.25</u>	<u>96,373.78</u>
Total Liab and Fund Equity	<u><u>74,932.53</u></u>	<u><u>21,441.25</u></u>	<u><u>96,373.78</u></u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS  
AND CHANGES IN FUND BALANCE  
AS OF JUNE 30, 2022**

	<u>Government Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only</u>
<b>REVENUES:</b>			
Special Assessments	52,083.11		52,083.11
Donations		6,408.79	6,408.79
Services		2,141.92	2,141.92
Sale of Equipment	-		-
Subscriptions		5,000.00	5,000.00
Grant	4,763.09		4,763.09
Misc Reimbursements		275.00	275.00
	<u>56,846.20</u>	<u>13,825.71</u>	<u>70,671.91</u>
<b>EXPENDITURES:</b>			
Maintainence and Operation	50,309.22	3,745.00	54,054.22
	<u>50,309.22</u>	<u>3745.00</u>	<u>54,054.22</u>
Excess of Revenues over Expenditures	6,536.98	10,080.71	16,617.69
Fund Balance, Beginning of Year	53,085.16	525.15	53,610.31
Fund Balance, End of Year	<u>59,622.14</u>	<u>10,605.86</u>	<u>70,228.00</u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
ANALYSIS OF WARRANT ACCOUNT  
AS OF JUNE 30, 2022**

	GENERAL FUND <u>FY 2021-22</u>	GENERAL FUND <u>FY 2020-21</u>
<b>Warrants Outstanding (Beginning)</b>	0.00	0.00
Warrants Issued During Year	<u>54,054.22</u>	<u>50,309.22</u>
TOTAL	54,054.22	50,309.22
Warrants Paid During the Year	54,054.22	50,309.22
Warrants Cancelled	<u>0.00</u>	<u>0.00</u>
<b>Total Warrants Outstanding (Ending)</b>	0.00	0.00



**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES  
FOR YEAR ENDING JUNE 30, 2022**

	Government Fund Types	
AVAILABLE INCOME	General	Special Revenue
Gross Proceeds of Special Assessment	55,205.47	0.00
Less: Reserve for Delinquent Assessment 110%	5,018.68	
NET PROCEEDS	50,186.79	0.00
 Add: Surplus Cash	 59,622.14	 21,441.25
 TOTAL AVAILABLE FOR APPROPRIATIONS	 109,808.93	 21,441.25

VALUATIONS	
Gross Real Estate	7,869,458.00
Less: Homestead Exemption	459,270.00
Net Real Estate	7,410,188.00
 Personal Property	 232,272.00
Public Service Property	244,036.00
 NET VALUATION	 7,886,496.00

LEVIES	
General Fund	7.00 Mills %
Special Revenue Fund	0.00 Mills %
 TOTAL	 7.00 ≈ 0.007

**RICHLAND RURAL FIRE PROTECTION DISTRICT**  
**CANADIAN COUNTY, OKLAHOMA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - STATUTORY BASIS**  
**BUDGET AND ACTUAL - GENERAL FUND AND BUDGETED SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund			Special Revenue Fund		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Special Assessments	50,690.60	52,083.11	1,392.51			
Donations		-	-		6,408.79	6,408.79
Services		-	-		2,141.92	2,141.92
Subscriptions		-	-		5,000.00	5,000.00
Sale of Equipment		-	-		-	-
Grant		4,763.09	4,763.09		-	-
Misc Reimbursements		-	-		275.00	275.00
<b>Total Revenues Collected</b>	<b>50,690.60</b>	<b>56,846.20</b>	<b>6,155.60</b>	<b>0.00</b>	<b>13,825.71</b>	<b>13,825.71</b>
<b>EXPENDITURES:</b>						
Maintenance and Operation	103,775.76	50,309.22	53,466.54	-	3,745.00	(3,745.00)
<b>Total Expenditures</b>	<b>103,775.76</b>	<b>50,309.22</b>	<b>53,466.54</b>	<b>0.00</b>	<b>3,745.00</b>	<b>(3,745.00)</b>
Revenue and Other Sources						
Over/(Under) Expenditures	(53,085.16)	6,536.98	59,622.14	(525.15)	10,080.71	10,605.86
Fund Balance, Beginning of Year	53,085.16	53,085.16	0.00	525.15	525.15	-
Fund Balance, End of Year	0.00	59,622.14	59,622.14	0.00	10,605.86	10,605.86

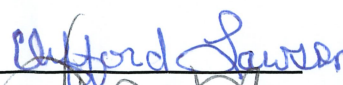
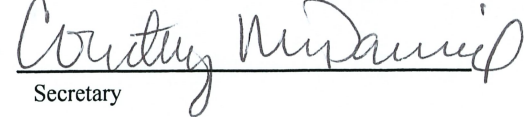
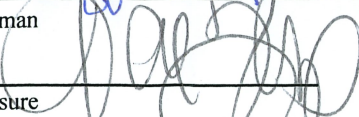
RICHLAND FIRE PROTECTION DISTRICT - FINANCIAL STATEMENT AS OF JUNE 30, 2022  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023

BALANCE SHEET	GENERAL FUND	SPECIAL REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2021	74,932.53	21,441.25
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<b>74,932.53</b>	<b>21,441.25</b>
<b>LIABILITIES AND RESERVES</b>		
Warrants Outstanding	-	0.00
Reserve for Encumbrances	0.00	0.00
Reserve for Interest on Warrants	0.00	0.00
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>-</b>	<b>0.00</b>
<b>SURPLUS, JUNE 30, 2021</b>	<b>74,932.53</b>	<b>21,441.25</b>

ESTIMATED INCOME Other than Ad Valorem Tax 2021-22 GENERAL FUND			ESTIMATED NEEDS GENERAL FUND For Fiscal Year Ending June 30, 2023	
Sale of Property	0.00	*	<b>GENERAL GOVERNMENT</b>	
Donations	0.00	*	Personal Services	0.00
Fundraising	0.00	*	Maintenance and operation	125,119.32
Fire Protection Services	0.00	*	Capital Outlay	0.00
Miscellaneous	0.00	*		
<b>TOTAL GENERAL FUND</b>	<b>0.00</b>	*	<b>GRAND TOTAL GENERAL FUND</b>	<b>125,119.32</b>
<b>ESTIMATED REVENUE</b>	<b>0.00</b>	*	Less: Surplus	74,932.53
		*	Misc Revenue	
		*	<b>BALANCE TO RAISE</b>	<b>50,186.79</b>
		*	BY AD VALOREM TAX	
		*		

**CERTIFICATE OF GOVERNING BOARD**

We, the undersigned Fire Protection Board of Richland Rural of Canadian County Oklahoma, do hereby certify that a meeting of the Fire Protection District Board of the said County, begun at the time provided by law for Counties and pursuant of the provisions of 68 O.S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said Fire Protection District Board as reflected by the record of the Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2021, and end June 30, 2022, as shown are reasonably necessary for the proper conduct of the affairs of the said Fire Protection District, that the Estimated Income to be derived from sources in which ad valorem taxation does not exceed the lawfully authorized ration of the revenue derived from the same sources during the proceeding fiscal year.

<p style="text-align: center;"> _____ Chairman</p>	<p style="text-align: center;"> _____ Secretary</p>
<p style="text-align: center;"> _____ Treasurer</p>	

Dated at PERU Oklahoma, this the 12 day of Sept. 2022

(Published in The El Reno Tribune, El Reno, Okla., September 21, 2022)

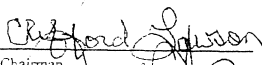
RICHLAND FIRE PROTECTION DISTRICT - FINANCIAL STATEMENT AS OF JUNE 30, 2022  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023

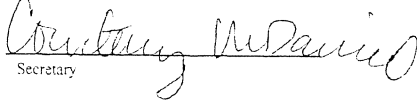
BALANCE SHEET	GENERAL FUND	SPECIAL REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2021	74,932.53	21,441.25
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<b>74,932.53</b>	<b>21,441.25</b>
<b>LIABILITIES AND RESERVES</b>		
Warrants Outstanding	-	0.00
Reserve for Encumbrances	0.00	0.00
Reserve for Interest on Warrants	0.00	0.00
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>-</b>	<b>0.00</b>
<b>SURPLUS, JUNE 30, 2021</b>	<b>74,932.53</b>	<b>21,441.25</b>

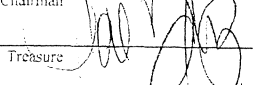
ESTIMATED INCOME Other than Ad Valorem Tax 2021-22 GENERAL FUND		ESTIMATED NEEDS GENERAL FUND For Fiscal Year Ending June 30, 2023	
Sale of Property	0.00	* GENERAL GOVERNMENT	
Donations	0.00	* Personal Services	0.00
Fundraising	0.00	* Maintenance and operation	125,119.32
Fire Protection Services	0.00	* Capital Outlay	0.00
Miscellaneous	0.00		
<b>TOTAL GENERAL FUND</b>		* <b>GRAND TOTAL GENERAL FUND</b>	<b>125,119.32</b>
<b>ESTIMATED REVENUE</b>	<b>0.00</b>	* Less: Surplus	74,932.53
		* Misc Revenue	
		* <b>BALANCE TO RAISE</b>	
		* <b>BY AD VALOREM TAX</b>	<b>50,186.79</b>

CERTIFICATE OF GOVERNING BOARD

We, the undersigned Fire Protection Board of Richland Rural of Canadian County Oklahoma, do hereby certify that a meeting of the Fire Protection District Board of the said County, begun at the time provided by law for Counties and pursuant of the provisions of 68 O.S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said Fire Protection District Board as reflected by the record of the Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2021, and end June 30, 2022, as shown are reasonably necessary for the proper conduct of the affairs of the said Fire Protection District, that the Estimated Income to be derived from sources in which ad valorem taxation does not exceed the lawfully authorized ration of the revenue derived from the same sources during the proceeding fiscal year.

  
 Chairman

  
 Secretary

  
 Treasurer

Dated at Yukon Oklahoma, this the 12 day of Sept 2022

# The El Reno Tribune

## PROOF OF PUBLICATION

PUBLIC NOTICE in CANADIAN COUNTY

State of Oklahoma

### AFFIDAVIT OF PUBLICATION

RICHLAND FIRE  
PROTECTION DISTRICT  
FINANCIAL STATEMENT  
AS OF JUNE 30, 2022  
AND ESTIMATE OF NEEDS  
FOR ALL FUNDS  
FOR THE FISCAL YEAR  
ENDING JUNE 30, 2023

State of Oklahoma  
County of CANADIAN ss

SEAN DYER, of lawful age, being duly sworn and authorized, says that he is Co-Publisher of the EL RENO TRIBUNE, a semi-weekly newspaper printed in the City of El Reno, Canadian County, Oklahoma, a newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971 as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement on the following dates:

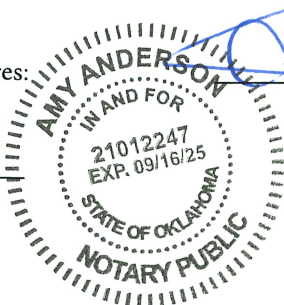
\_\_\_\_\_ Sept 21 \_\_\_\_\_ 2022  
(Month or months, date or dates)

Publishing fee \$ 126.00

\_\_\_\_\_  
Sean Dyer

Subscribed to and sworn to before me this 21<sup>st</sup> day  
of Sept 2022.

My commission expires: \_\_\_\_\_  
9.16.25



Notary Public