

State

STATE OF OKLAHOMA
CANADIAN COUNTY
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2023 OCT -9 P 1:50

SHERRY MURRAY
COUNTY CLERK

RICHLAND RURAL FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
ESTIMATE OF NEEDS
JUNE 30, 2023

FILED
OCT 12 2023
STATE AUDITOR & INSPECTOR

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Date 10-18-23

Initials DM

Canadian



Independent Accountant's Compilation Report

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

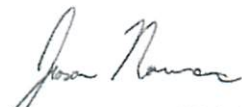
We have compiled the Richland Rural Fire Protection District of Canadian County 2022-2023 financial statements, 2023-2024 Estimate of Needs (S.A.&I. Form 268DR98) and 2023-2024 Publication Sheet (S.A.&I. Form 268DR98, Exhibit "Z") included in the accompanying prescribed forms. We have not audited or reviewed the financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 19 OS §901.35 as defined by rules promulgated by 19 OS § 901.36-901.50 and 68 OS 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B and by 19 OS §901.35 as defined by rules promulgated by 19 OS § 901.36-901.50 and 68 OS 3009-3011 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimate of needs and publication sheet.

Our responsibility is to conduct the compilation in accordance with 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 manage in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs and publication 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 OS § 3003.B and by 19 OS §901.35 as defined by rules promulgated by 19 OS § 901.36-901.50 and 68 OS 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of the Richland Rural Fire Protection District.

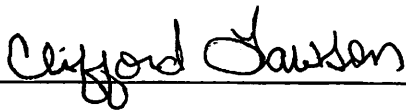
This report is intended solely for the information and use of the management of the Richland Rural Fire Protection District, the Canadian County Excise Board, management of Canadian County, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone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


Joseph P Norman CPA, PC
Yukon, OK
October 8, 2023

**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 \$94,501.52 for the General Fund and \$0.00 for the Special Revenue Fund, and we do hereby direct and order said budget to be in effect for the fiscal year 2023-2024.

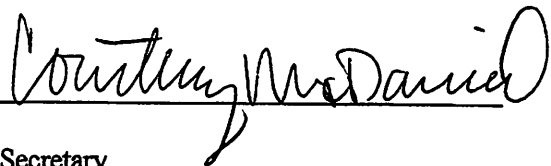
Approved this 9 day of Oct., 2023.



Chairman



Treasurer



Secretary

RICHLAND FIRE PROTECTION DISTRICT- FINANCIAL STATEMENT AS OF JUNE 30, 2023
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2024

BALANCE SHEET	GENERAL FUND	SPEC REVENUE FUND
ASSETS		
Cash & investments, June 30, 2023	47,244.27	7,584.31
Net Balance Tax in the Process of Collection	0.00	0.00
TOTAL ASSETS	47,244.27	7,584.31
LIABILITIES AND RESERVES		
Warrants Outstanding		0.00
Reserve for Encumbrances	0.00	0.00
Reserve for Interest on Warrants	0.00	0.00
TOTAL LIABILITIES AND RESERVES		0.00
SURPLUS, JUNE 30, 2022	47,244.27	7,584.31

ESTIMATED INCOME Other than Ad Valorem Tax 2023-24 GENERAL FUND			ESTIMATED NEEDS GENERAL FUND For Fiscal Year Ending June 30, 2024	
Sale of Property	0.00	*	GENERAL GOVERNMENT	
Donations	0.00	*	Personal Services	0.00
Fundraising	0.00	*	Maintenance and operation	94,501.52
Fire Protection Services	0.00	*	Capital Outlay	0.00
Miscellaneous	0.00	*	GRAND TOTAL GENERAL FUND	94,501.52
TOTAL GENERAL FUND				
ESTIMATED REVENUE	0.00	*	Less: Surplus	47,244.27
		*	Misc Revenue	
		*	BALANCE TO RAISE	
		*	BY ADVALOREMTAX	47,257.25

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, 2023, and end June 30, 2024, 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.

Clifford Lawson
Chairman

[Signature]
Treasurer

[Signature]
Secretary

Dated at Yukon, Oklahoma, this the 9 day of Oct., 2023

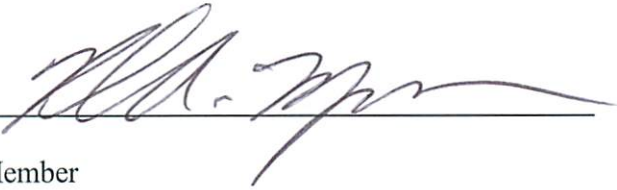
STATE OF OKLAHOMA, COUNTY OF CANADIAN

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 9th day of Oct., 2023



Chairman



Member

Member



**RICHLAND RURAL FIRE PROTECTION DISTRICT
 COMBINED BALANCE SHEET
 ALL FUND TYPES
 AS OF JUNE 30, 2023**

ASSETS	<u>Government Fund Types</u>		<u>Totals</u>
	General	Special Revenue	Memorandum Only
Cash and Cash Equivalents	\$ 47,244.27	\$ 7,584.31	\$54,828.58
Total Assets	47,244.27	7,584.31	54,828.58
LIABILITIES			
Warrants Payable	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
FUND EQUITY			
Reserved for Encumbrances			
Unreserved Fund Balance	47,244.27	7,584.31	54,828.58
Total Fund Equity	47,244.27	7,584.31	54,828.58
Total Liab and Fund Equity	\$ 47,244.27	\$ 7,584.31	\$54,828.58

**RICHLAND RURAL FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS
AND CHANGES IN FUND BALANCE
AS OF JUNE 30, 2023**

	<u>Government Fund Types</u>		<u>Totals</u>
	General	Special Revenue	Memorandum Only
REVENUES:			
Special Assessments	56,760.59		56,760.59
Donations		1,758.63	1,758.63
Fundraising		3,977.00	3,977.00
Sale of Equipment			
Subscriptions		8,950.00	8,950.00
Grant	10,052.67		10,052.67
Misc Reimbursements			
Total Revenues	66,813.26	14,685.63	81,498.89
EXPENDITURES:			
Maintainence and Operation	94,501.52	28,542.57	123,044.09
Total Expenditures	94,501.52	28,542.57	123,044.09
Excess (Deficit) of Revenues over Expenditures	(27,688.26)	(13,856.94)	(41,545.20)
Fund Balance, Beginning of Year	74,932.53	21,441.25	96,373.78
Fund Balance, End of Year	47,244.27	7,584.31	54,828.58

**RICHLAND RURAL FIRE PROTECTION DISTRICT
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES
FOR YEAR ENDING JUNE 30, 2023**

AVAILABLE INCOME	Government Fund Types	
	General	Special Revenue
Gross Proceeds of Special Assessment	65,002.52	0.00
Less: Reserve for Delinquent Assessment	6,500.25	
NET PROCEEDS	58,502.27	0.00
 Add: Surplus Cash	 54,828.58	 0.00
TOTAL AVAILABLE FOR APPROPRIATIONS	109,808.93	0.00

VALUATIONS	
Gross Real Estate	8,814,684
Less: Homestead Exemption	0
Net Real Estate	8,814,684
 Personal Property	 168,967
Public Service Property	302,423
 NET VALUATION	 9,286,074

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

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, 2023
AND ESTIMATE OF NEEDS
FOR ALL FUNDS FOR
THE FISCAL YEAR
ENDING JUNE 30, 2024

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:

Oct. 14

2023

(Month or months, date or dates)

Publishing fee \$

126.00

Sean Dyer

Subscribed to and sworn to before me this 16th day

of October 2023.

My commission expires

9.16.25



Amy Anderson

Notary Public

(Published in The El Reno Tribune, El Reno, Okla., Oct. 14, 2023.)

RICHLAND FIRE PROTECTION DISTRICT- FINANCIAL STATEMENT AS OF JUNE 30, 2023
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Clayton Dawson
Chairman

[Signature]
Treasurer

[Signature]
Secretary

Dated at Yukon, Oklahoma, this the 9 day of Oct., 2023