

State

RICHLAND RURAL FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
AND  
ESTIMATE OF NEEDS  
JUNE 30, 2024

**FILED**  
OCT 04 2024  
State Auditor & Inspector

*Canadian*



**YUKON**  
800 Garth Brooks Blvd, Ste 120  
Yukon, OK 73099

**EDMOND**  
16307 Sonoma Park Dr, Ste 9  
Edmond, OK 73013

**P** 405.354.1402  
**F** 405.354.1428

## Independent Accountant's Compilation Report

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

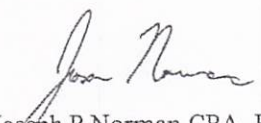
We have compiled the Richland Rural Fire Protection District of Canadian County 2023-2024 financial statements, 2024-2025 Estimate of Needs (S.A.&I. Form 268DR98) and 2024-2025 Publication Sheet (S.A.&I. Form 268DR98, Exhibit "Z") included in the accompanying prescribed forms. We have not audited or 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.

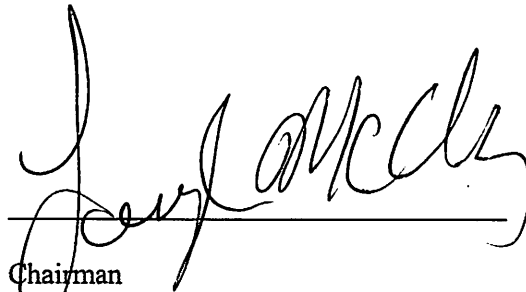
This report is intended solely for the information and use of the management of the Richland Rural Fire Protection District, the Canadian County Excise Board, management of Canadian County, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone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

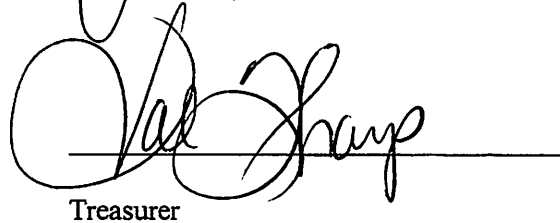
  
Joseph P Norman CPA, PC  
Yukon, OK  
September 16, 2024

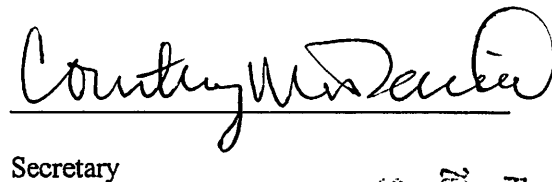
**CERTIFICATE OF THE GOVERNING BOARD FOR  
THE ADOPTED BUDGET  
STATE OF OKLAHOMA, COUNTY OF CANADIAN**

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 2024-2025.

Approved this 19<sup>th</sup> day of Sept, 2024.

  
Chairman

  
Treasurer

  
Secretary

STATE OF OKLAHOMA  
CANADIAN COUNTY  
FILED OR RECORDED  
2024 SEP 20 PM 12:47  
SHERRY MURRAY  
COUNTY CLERK

# 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 24<sup>th</sup> day of Sept., 2024

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Chairman



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Member



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Member

(SEAL)

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES  
AS OF JUNE 30, 2024**

	<u>Government Fund Types</u>		<u>Totals</u>
<b>ASSETS</b>	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only</u>
Cash and Cash Equivalents	\$ 57,747.96	\$17,604.62	\$75,352.58
Total Assets	57,747.96	17,604.62	75,352.58
<b>LIABILITIES</b>			
Warrants Payable	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
<b>FUND EQUITY</b>			
Reserved for Encumbrances			
Unreserved Fund Balance	57,747.96	17,604.62	75,352.58
Total Fund Equity	57,747.96	17,604.62	75,352.58
Total Liab and Fund Equity	\$ 57,747.96	\$17,604.62	\$75,352.58

**RICHLAND RURAL FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS**  
**AND CHANGES IN FUND BALANCE**  
**AS OF JUNE 30, 2024**

	<u>Government Fund Types</u>		<u>Totals</u>
	General	Special Revenue	Memorandum Only
<b>REVENUES:</b>			
Special Assessments	63,401.81		63,401.81
Donations			
Fundraising		26,920.17	26,920.17
Sale of Equipment			
Subscriptions		8,450.00	8,450.00
Grant	27,382.65		27,382.65
Misc Reimbursements			
Total Revenues	90,784.46	35,370.17	126,154.63
<b>EXPENDITURES:</b>			
Maintenance and Operation	49,422.00	25,349.86	74,771.86
Capital Expenditures	30,858.77		30,858.77
Total Expenditures	80,280.77	25,349.86	105,630.63
Excess (Deficit) of Revenues over Expenditures	10,503.69	10,020.31	20,524.00
Fund Balance, Beginning of Year	47,244.27	7,584.31	54,828.58
Fund Balance, End of Year	57,747.96	17,604.62	75,352.58

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES  
FOR YEAR ENDING JUNE 30, 2024**

	Government Fund Types	
<u>AVAILABLE INCOME</u>	<u>General</u>	<u>Special Revenue</u>
Gross Proceeds of Special Assessment	69,857.56	0.00
Less: Reserve for Delinquent Assessment	6,985.76	
NET PROCEEDS	62,871.81	0.00
Add: Surplus Cash	75,352.58	0.00
TOTAL AVAILABLE FOR APPROPRIATIONS	138,224.39	0.00

<u>VALUATIONS</u>	
Gross Real Estate	9,385,237
Less: Homestead Exemption	0
Net Real Estate	9,385,237
Personal Property	259,449
Public Service Property	334,966
NET VALUATION	<u>9,979,652</u>

<u>LEVIES</u>		
General Fund	7.00 Mills%	
Special Revenue Fund	0.00 Mills%	
TOTAL	<u>7.00</u>	0.007

**RICHLAND FIRE PROTECTION DISTRICT- FINANCIAL STATEMENT AS OF JUNE 30, 2024  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025**

BALANCE SHEET	GENERAL FUND	SPEC REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2024	57,747.96	17604.62
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<b>57,747.96</b>	<b>17,604.62</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>0.00</b>
<b>SURPLUS, JUNE 30, 2024</b>	<b>57,747.96</b>	<b>17,604.62</b>

ESTIMATED INCOME Other than Ad Valorem Tax 2024-25 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	74,771.86
Fire Protection Services	0.00	*	Capital Outlay	<u>0.00</u>
Miscellaneous	<u>0.00</u>	*	<b>GRAND TOTAL GENERAL FUND</b>	<b>74,771.86</b>
<b>TOTAL GENERAL FUND</b>				
<b>ESTIMATED REVENUE</b>	<b><u>0.00</u></b>	*	Less: Surplus	75,352.58
		*	Misc Revenue	
		*	<b>BALANCE TO RAISE</b>	
		*	<b>BY ADVALOREMTAX</b>	<b><u>(580.72)</u></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, 2024, and end June 30, 2025, 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 ratio of the revenue derived from the same sources during the proceeding fiscal year.

*[Signature]*  
Chairman

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Dated at Canadian Co., Oklahoma, this the 19<sup>th</sup> day of Sept, 2024

# 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, 2024  
AND ESTIMATE OF NEEDS FOR  
ALL FUNDS FOR THE FISCAL YEAR  
ENDING JUNE 30, 2025

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 25 2024  
(Month or months, date or dates)

Publishing fee \$ 126.00

Sean Dyer  
Subscribed to and sworn to before me this 25th day  
of September 2024.

My commission expires

9.16.25



Amy Anderson  
Notary Public

(Published in The El Reno Tribune, El Reno, Okla., Sept. 25, 2024.)

S.A.I.No. 2652

PUBLISHING SHEET

RICHLAND FIRE PROTECTION DISTRICT - FINANCIAL STATEMENT AS OF JUNE 30, 2024  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

BALANCE SHEET	GENERAL FUND	SPEC REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2024	57,747.96	17604.62
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<b>57,747.96</b>	<b>17,604.62</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>0.00</b>
<b>SURPLUS, JUNE 30, 2024</b>	<b>57,747.96</b>	<b>17,604.62</b>

ESTIMATED INCOME Other than Ad Valorem Tax 2024-25 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 74,771.86
Fire Protection Services 0.00	Capital Outlay 0.00
Miscellaneous 0.00	<b>GRAND TOTAL GENERAL FUND 74,771.86</b>
<b>TOTAL GENERAL FUND</b>	
<b>ESTIMATED REVENUE 0.00</b>	Less: Surplus 75,352.58
	Misc Revenue
	<b>BALANCE TO RAISE</b>
	<b>BY AD VALOREM TAX (580.72)</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, 2024, and end June 30, 2025, 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 rate of the revenue derived from the same sources during the proceeding fiscal year.

Chairman

Secretary

Treasurer

Dated at Canadian Co., Oklahoma, this 19th day of Sept., 2024