

State

STATE OF OKLAHOMA  
CANADIAN COUNTY  
FILED OR RECORDED

OCT 19 2015

SHELLEY DICKERSON  
COUNTY CLERK

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
AND  
ESTIMATE OF NEEDS  
JUNE 30, 2015**



**Putnam & Company, PLLC  
Certified Public Accountants  
169 E.32<sup>nd</sup> Street  
Edmond, Oklahoma 73013**

**Independent Accountant's Compilation Letter**

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

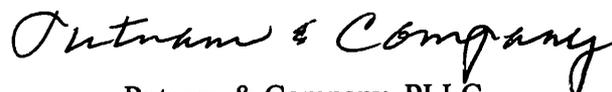
We have compiled the District's FY 2014-2015 Financial Statements, FY 2015-2016 Estimate of Needs (SA&I Form 268DR98), and the related Publication Sheet included in the accompanying prescribed forms. We have not audited or reviewed the financial statements, estimate of needs, and publications sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate 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 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 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, estimate 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 specified parties.

  
Putnam & Company, PLLC  
Certified Public Accountants

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES  
JUNE 30, 2015**

	<u>Governmental 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	\$45,569.96	525.15	46,095.11
<b>Total Assets</b>	<b><u>45,569.96</u></b>	<b><u>525.15</u></b>	<b><u>46,095.11</u></b>
<b><u>LIABILITIES</u></b>			
Warrants Payable	1,214.90		1,214.90
<b>Total Liabilities</b>	<b><u>1,214.90</u></b>	<b><u>0.00</u></b>	<b><u>1,214.90</u></b>
<b><u>FUND EQUITY</u></b>			
Fund Equity:			
Reserved for Encumbrances			0.00
Unreserved Fund Balance	44,355.06	525.15	44,880.21
<b>Total Fund Equity</b>	<b><u>44,355.06</u></b>	<b><u>525.15</u></b>	<b><u>44,880.21</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$45,569.96</u></b>	<b><u>525.15</u></b>	<b><u>46,095.11</u></b>

The notes to the financial statements are an integral part of this statement.

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS  
AND CHANGES IN FUND BALANCE  
AS OF JUNE 30, 2015**

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>REVENUES:</b>			
Special Assessments	\$37,032.41		37,032.41
Donations	991.99		991.99
Fundraiser	5,205.00		5,205.00
Grant	4,484.35		4,484.35
Miscellaneous Reimbursements	4,920.00		4,920.00
<b>Total Revenues</b>	<u>52,633.75</u>	<u>0.00</u>	<u>52,633.75</u>
<b>EXPENDITURES:</b>			
Maintenance and Operation	44,874.35		44,874.35
<b>Total Expenditures</b>	<u>44,874.35</u>	<u>0.00</u>	<u>44,874.35</u>
Excess of Revenues over Expenditures	7,759.40	0.00	7,759.40
Fund Balance, Beginning of Year	<u>36,595.66</u>	<u>525.15</u>	<u>37,120.81</u>
Fund Balance, End of Year	<u>44,355.06</u>	<u>525.15</u>	<u>44,880.21</u>

The notes to the financial statements are an integral part of this statement.

**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, 2015**

	General Fund			Special Revenue Funds		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Special Assessments	\$30,236.27	37,032.41	6,796.14			0.00
Donations		991.99	991.99			0.00
Fundraiser		5,205.00	5,205.00			0.00
Grant		4,484.35	4,484.35			0.00
Miscellaneous Reimbursements		4,920.00	4,920.00			0.00
<b>Total Revenues Collected</b>	<u>30,236.27</u>	<u>52,633.75</u>	<u>22,397.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>EXPENDITURES :</b>						
Maintenance and Operation	66,831.93	44,874.35	21,957.58			0.00
<b>Total Expenditures</b>	<u>66,831.93</u>	<u>44,874.35</u>	<u>21,957.58</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(36,595.66)	7,759.40	439.90	0.00	0.00	0.00
Fund Balance, Beginning of Year	<u>36,595.66</u>	<u>36,595.66</u>	<u>0.00</u>	<u>525.15</u>	<u>525.15</u>	<u>0.00</u>
Fund Balance, End of Year	<u>\$0.00</u>	<u>44,355.06</u>	<u>439.90</u>	<u>525.15</u>	<u>525.15</u>	<u>0.00</u>

The notes to financial statements are an integral part of this statement.

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
ANALYSIS OF WARRANT ACCOUNT  
AS OF JUNE 30, 2015**

	<u>GENERAL FUND FY 2014-15</u>	<u>GENERAL FUND FY 2013-14</u>
Warrants Outstanding---Beginning of Year	\$0.00	0.00
Warrants Issued During the Year	<u>44,874.35</u>	<u>57,136.06</u>
<b>TOTAL</b>	<b>44,874.35</b>	<b>57,136.06</b>
Warrants Paid During the Year	43,679.44	56,375.05
Total Warrants Retired	43,679.44	56,375.05
Warrants Cancelled	<u>0.00</u>	<u>0.00</u>
Total Warrants Outstanding---End of Year	<u><u>\$1,194.91</u></u>	<u><u>761.01</u></u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES  
FOR THE FISCAL YEAR 2015-16**

AVAILABLE INCOME	GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUND
Gross Proceeds of Special Assessment	\$35,129.91	\$0
Deduct Reserve for Delinquent Assessments	3,193.63	
<b>NET PROCEEDS</b>	31,936.28	0.00
Add Surplus Cash	44,355.06	525.15
<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>	<b>\$76,291.34</b>	<b>\$525.15</b>

**VALUATIONS**

Gross Real Estate	\$5,257,662.00
Less Homestead Exemption	281,671.00
Net Real Estate	4,975,991.00
Personal Property	42,568.00
Public Service Property	0.00
Net Valuation	<b>\$5,018,559.00</b>

**LEVIES**

General Fund	7.00 Mills
Special Revenue Fund	0.00 Mills
<b>TOTAL</b>	<b>7.00</b>

**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 \$76,291 for the General Fund and \$525 for the Special Revenue Fund, and we do hereby direct and order said budget to be in effect for the fiscal year 2015-2016

Approved this 1<sup>st</sup> day of October, 2015.

Margaret Stump  
Chairman

Bill May  
Treasurer

[Signature]  
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 Title 19 O.S. 901.43 C.

Approved this 27<sup>th</sup> day of Oct., 2015.

*[Signature]*  
Chairman

*[Signature]*  
Member

*[Signature]*  
Member

*[Signature]*

Secretary



(SEAL)

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES  
FOR THE FISCAL YEAR 2015-16**

AVAILABLE INCOME	GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUND
Gross Proceeds of Special Assessment	\$35,129.91	\$0
Deduct Reserve for Delinquent Assessments	3,193.63	
<b>NET PROCEEDS</b>	<b>31,936.28</b>	<b>0.00</b>
Add Surplus Cash	44,355.06	525.15
<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>	<b>\$76,291.34</b>	<b>\$525.15</b>

VALUATIONS		
Gross Real Estate	\$5,257,582.00	
Less Homestead Exemption	281,871.00	
<b>Net Real Estate</b>	<b>4,975,711.00</b>	
Personal Property	42,588.00	
Public Service Property	0.00	
<b>Net Valuation</b>	<b>\$5,018,559.00</b>	

LEVIES		
General Fund	7.00 Mills	
Special Revenue Fund	0.00 Mills	
<b>TOTAL</b>	<b>7.00</b>	

**CERTIFICATE OF GOVERNING BOARD**

We, the undersigned Fire Protection Board of Richland Rural of Canadian County Oklahoma, do hereby certify that at a meeting of the Fire Protection District Board of the said County, begun at the time provided by law for Counties and pursuant to 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, 2016, and ending June 30, 2016, 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 other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

Margaret Stump  
Chairman  
Pat Sharp  
Treasurer

[Signature]  
Secretary

Dated this the 5<sup>th</sup> day of October, 2015.

**The El Reno Tribune**  
**PROOF OF PUBLICATION**  
PUBLIC NOTICE in CANADIAN COUNTY,  
State of Oklahoma

RICHLAND RURAL FIRE PROTECTION DISTRICT  
COMPUTATION OF AVAILABLE INCOME BY FUND  
VALUATION AND LEVIES  
FOR THE FISCAL YEAR 2015-16

**AFFIDAVIT  
OF  
PUBLICATION**  
No. \_\_\_\_\_

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:

\_\_\_\_\_  
(Month or months, date or dates) 11/1 2015

Publishing fee \$ 126.<sup>00</sup> Sean Dyer

Subscribed to and sworn to before me this 2<sup>nd</sup> day of Nov, 2015

My commission expires: 7-12-16

Linda Herrel  
Notary Public

