

STATE OF OKLAHOMA
CANADIAN COUNTY
FILED OR RECORDED

2014 OCT -3 P 4: 01

SHELLEY DICKERSON
COUNTY CLERK

FILED
OCT 23 2014
State Auditor & Inspector

**RICHLAND RURAL FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
ESTIMATE OF NEEDS
JUNE 30, 2014**



Canadian

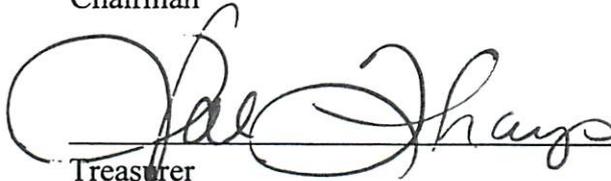
**CERTIFICATE OF THE GOVERNING BOARD FOR
THE ADOPTED BUDGET
STATE OF OKLAHOMA, COUNTY OF CANADIAN**

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 \$66,832 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 2014-2015

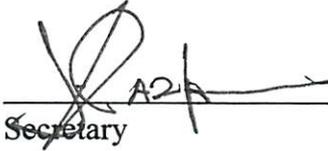
Approved this 18 day of September, 2014.



Chairman



Treasurer



Secretary

Putnam & Company, PLLC
Certified Public Accountants
169 E.32nd 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 2013-2014 Financial Statements, FY 2014-2015 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, 2014**

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$37,356.67	525.15	37,881.82
 Total Assets	 <u>37,356.67</u>	 <u>525.15</u>	 <u>37,881.82</u>
<u>LIABILITIES</u>			
Warrants Payable	761.01		761.01
 Total Liabilities	 <u>761.01</u>	 <u>0.00</u>	 <u>761.01</u>
<u>FUND EQUITY</u>			
Fund Equity:			
Reserved for Encumbrances			0.00
Unreserved Fund Balance	36,595.66	525.15	37,120.81
 Total Fund Equity	 <u>36,595.66</u>	 <u>525.15</u>	 <u>37,120.81</u>
 Total Liabilities and Fund Equity	 <u>\$37,356.67</u>	 <u>525.15</u>	 <u>37,881.82</u>

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, 2014**

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
REVENUES:			
Special Assessments	\$32,994.68		32,994.68
Sale of Property	200.00		200.00
Donations	9,902.00		9,902.00
Fundraiser	1,120.00		1,120.00
Fire Services	1,833.75		1,833.75
Miscellaneous Reimbursements	4,473.98		4,473.98
Total Revenues	<u>50,524.41</u>	<u>0.00</u>	<u>50,524.41</u>
EXPENDITURES:			
Maintenance and Operation	<u>57,136.06</u>		<u>57,136.06</u>
Total Expenditures	<u>57,136.06</u>	<u>0.00</u>	<u>57,136.06</u>
Excess of Revenues over Expenditures	(6,611.65)	0.00	(6,611.65)
Fund Balance, Beginning of Year	<u>43,207.31</u>	<u>525.15</u>	<u>43,732.46</u>
Fund Balance, End of Year	<u><u>36,595.66</u></u>	<u><u>525.15</u></u>	<u><u>37,120.81</u></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, 2014**

	General Fund			Special Revenue Funds		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Special Assessments	\$27,712.87	32,994.68	5,281.81			0.00
Sale of Property		200.00	200.00			0.00
Donations		9,902.00	9,902.00			0.00
Fundraiser		1,120.00	1,120.00			0.00
Fire Services		1,833.75	1,833.75			0.00
Miscellaneous Reimbursements		4,473.98	4,473.98			0.00
Total Revenues Collected	27,712.87	50,524.41	22,811.54	0.00	0.00	0.00
EXPENDITURES:						
Maintenance and Operation	70,920.18	57,136.06	13,784.12			0.00
Total Expenditures	70,920.18	57,136.06	13,784.12	0.00	0.00	0.00
Revenue and Other Sources Over (Under) Expenditures and Other Uses	(43,207.31)	(6,611.65)	9,027.42	0.00	0.00	0.00
Fund Balance, Beginning of Year	43,207.31	43,207.31	0.00	525.15	525.15	0.00
Fund Balance, End of Year	\$0.00	36,595.66	9,027.42	525.15	525.15	0.00

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, 2014**

	<u>GENERAL FUND FY 2013-14</u>	<u>GENERAL FUND FY 2012-13</u>
Warrants Outstanding June 30, 2013		0.00
Warrants Issued During the Year	<u>57,136.06</u>	<u>38,197.76</u>
TOTAL	57,136.06	38,197.76
Warrants Paid During the Year	56,375.05	38,197.76
Total Warrants Retired	56,375.05	38,197.76
Warrants Cancelled	<u>0.00</u>	<u>0.00</u>
Total Warrants Outstanding June 30, 2014	<u><u>\$761.01</u></u>	<u><u>0.00</u></u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT
COMPUTATION OF AVAILABLE INCOME BY FUND, VALUATION AND LEVIES
FOR THE FISCAL YEAR 2014-15**

AVAILABLE INCOME	GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUND
Gross Proceeds of Special Assessment	\$33,480.24	\$0
Deduct Reserve for Delinquent Assessments	3,243.97	
NET PROCEEDS	30,236.27	0.00
Add Surplus Cash	36,595.66	525.15
TOTAL AVAILABLE FOR APPROPRIATIONS	\$66,831.93	\$525.15

VALUATIONS

Gross Real Estate	\$5,011,108.00
Less Homestead Exemption	277,666.00
Net Real Estate	4,733,442.00
Personal Property	49,449.00
Public Service Property	0.00
Net Valuation	\$4,782,891.00

LEVIES

General Fund	7.00 Mills
Special Revenue Fund	0.00 Mills
TOTAL	7.00

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 21st day of Oct., 2014.

Lynne Ramsey
Chairman

Bary Hodges
Member

Member

Shelley Dickerson
Secretary



(SEAL)