

State

STATE OF OKLAHOMA  
CANADIAN COUNTY /  
FILED OR RECORDED

2021 OCT -5 P 1:21

SHERRY MURRAY  
COUNTY CLERK

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
AND  
ESTIMATE OF NEEDS  
JUNE 30, 2021**

**FILED**

NOV 16 2021

State Auditor & Inspector

*Accounting Office of*  
**DAVID H. RATLIFF**  
Public Accountant  
P.O. Box 98  
106 N. Rock Island, 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 2020-2021 Financial Statements, FY 2021-2022 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 \$125,671.92 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 2020-2021.

Approved this 4<sup>th</sup> day of October, 2021.

Clifford Lawson

Chairman

Paul Sharp

Treasurer

Courtney 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 24th day of Oct, 2021.

*Symona Ramsey*  
*Clifford Lawson*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*Sherry Murray*

Secretary

(SEAL)



# **BUDGET INFORMATION RICHLAND RURAL FIRE DISTRICT**

YOUR FISCAL YEAR 2021-22 **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, 2021**

	<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>79,506.09</u>	<u>525.15</u>	<u>80,031.24</u>
Total Assets	<u><u>79,506.09</u></u>	<u><u>525.15</u></u>	<u><u>80,031.24</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>79,506.09</u>	<u>525.15</u>	<u>80,031.24</u>
Total Fund Equity	<u>79,506.09</u>	<u>525.15</u>	<u>80,031.24</u>
Total Liab and Fund Equity	<u><u>79,506.09</u></u>	<u><u>525.15</u></u>	<u><u>80,031.24</u></u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS  
AND CHANGES IN FUND BALANCE  
AS OF JUNE 30, 2021**

	<u>Government Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only</u>
<b>REVENUES:</b>			
Special Assessments	50,690.60		50,690.60
Donations	950.00		950.00
Services	-		-
Sale of Equipment	-		-
Subscriptions	4,800.00		4,800.00
Grant	4,826.29		4,826.29
Misc Reimbursements			-
	<u>61,266.89</u>	<u>0.00</u>	<u>61,266.89</u>
<b>EXPENDITURES:</b>			
Maintainence and Operation	47,384.17		47,384.17
	<u>47,384.17</u>	<u>0.00</u>	<u>47,384.17</u>
Excess of Revenues over Expenditures	13,882.72	0.00	13,882.72
Fund Balance, Beginning of Year	<u>39,202.44</u>	<u>525.15</u>	<u>39,727.59</u>
Fund Balance, End of Year	<u><u>53,085.16</u></u>	<u><u>525.15</u></u>	<u><u>53,610.31</u></u>

**RICHLAND RURAL FIRE PROTECTION DISTRICT  
ANALYSIS OF WARRANT ACCOUNT  
AS OF JUNE 30, 2021**

	GENERAL FUND <u>FY 2020-21</u>	GENERAL FUND <u>FY 2019-20</u>
<b>Warrants Outstanding (Beginning)</b>	0.00	1761.56
Warrants Issued During Year	<u>47,384.17</u>	<u>80,936.30</u>
<b>TOTAL</b>	47,384.17	82,697.86
Warrants Paid During the Year	47,384.17	80,936.30
Warrants Cancelled	<u>0.00</u>	<u>1761.56</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, 2021**

	Government Fund Types	
AVAILABLE INCOME	General	Special Revenue
Gross Proceeds of Special Assessment	50,782.42	0.00
Less: Reserve for Delinquent Assessment 110%	4,616.58	
NET PROCEEDS	46,165.83	0.00
 Add: Surplus Cash	 53,085.16	 525.15
 TOTAL AVAILABLE FOR APPROPRIATIONS	 99,250.99	 525.15

VALUATIONS	
Gross Real Estate	7,365,710.00
Less: Homestead Exemption	437,862.00
Net Real Estate	6,927,848.00
 Personal Property	 66,090.00
Public Service Property	260,693.00
 NET VALUATION	 7,254,631.00

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, 2021**

	General Fund			Special Revenue Fund		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Special Assessments	50,411.92	50,690.60	278.68			0.00
Donations		950.00	950.00			0.00
Services		-	-			0.00
Subscriptions		4,800.00	4,800.00			
Sale of Equipment		-	-			0.00
Grant		4,826.29	4,826.29			0.00
Misc Reimbursements		-	-			0.00
<b>Total Revenues Collected</b>	<u>50,411.92</u>	<u>61,266.89</u>	<u>10,854.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>EXPENDITURES:</b>						
Maintainence and Operation	89,614.36	47,384.17	42,230.19	-	-	0.00
<b>Total Expenditures</b>	<u>89,614.36</u>	<u>47,384.17</u>	<u>42,230.19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue and Other Sources						
Over/(Under) Expenditures	(39,202.44)	13,882.72	53,085.16	0.00	0.00	0.00
Fund Balance, Beginning of Year	39,202.44	39,202.44	0.00	525.15	525.15	0.00
Fund Balance, End of Year	<u>0.00</u>	<u>53,085.16</u>	<u>53,085.16</u>	<u>525.15</u>	<u>525.15</u>	<u>0.00</u>

**RICHLAND FIRE PROTECTION DISTRICT - FINANCIAL STATEMENT AS OF JUNE 30, 2021  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

BALANCE SHEET	GENERAL FUND	SPECIAL REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2021	79,506.09	525.15
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<u>79,506.09</u>	<u>525.15</u>
<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>	<u>-</u>	<u>0.00</u>
<b>SURPLUS, JUNE 30, 2021</b>	<u>79,506.09</u>	<u>525.15</u>

ESTIMATED INCOME Other than Ad Valorem Tax 2020-21 GENERAL FUND		ESTIMATED NEEDS GENERAL FUND For Fiscal Year Ending June 30, 2021	
Sale of Property	0.00	<b>GENERAL GOVERNMENT</b>	
Donations	0.00	Personal Services	0.00
Fundraising	0.00	Maintenance and operation	125,671.92
Fire Protection Services	0.00	Capital Outlay	0.00
Miscellaneous	0.00		
<b>TOTAL GENERAL FUND</b>		<b>GRAND TOTAL GENERAL FUND</b>	125,671.92
ESTIMATED REVENUE	0.00	Less: Surplus	79,506.09
		Misc Revenue	
		<b>BALANCE TO RAISE</b>	
		<b>BY AD VALOREM TAX</b>	<u>46,165.83</u>

**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, 2020, and end June 30, 2021, 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

Steve Sharp  
Treasurer

Monty W. Dennis  
Secretary

Dated at Canadian County Oklahoma, this the 4<sup>th</sup> day of October 2021

# Richland Rural Fire Protection District

## Balance Sheet

As of June 30, 2021

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
YNB	79,506.09
<b>Total Checking/Savings</b>	79,506.09
<b>Other Current Assets</b>	
Special Revenue	525.15
<b>Total Other Current Assets</b>	525.15
<b>Total Current Assets</b>	80,031.24
<b>TOTAL ASSETS</b>	<b><u>80,031.24</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
Retained Earnings	65,623.37
Unreserved Fund Balance	525.15
Net Income	13,882.72
<b>Total Equity</b>	80,031.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>80,031.24</u></b>

# Richland Rural Fire Protection District

## Profit & Loss

July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>CANADIAN COUNTY</b>	50,690.60
<b>Donations</b>	950.00
<b>Grants</b>	4,826.29
<b>Subscriptions</b>	4,800.00
	<hr/>
<b>Total Income</b>	61,266.89
<b>Expense</b>	
<b>Facilities and Equipment</b>	
<b>Repairs and Maintenance</b>	10,056.50
<b>Utilities</b>	3,101.11
	<hr/>
<b>Total Facilities and Equipment</b>	13,157.61
<b>Operations</b>	
<b>Communications</b>	5,824.15
<b>Office Supplies</b>	515.02
<b>Postage, Mailing Service</b>	283.00
<b>Supplies</b>	5,391.27
<b>Telephone</b>	1,588.98
	<hr/>
<b>Total Operations</b>	13,602.42
<b>Other Types of Expenses</b>	
<b>Contributions</b>	360.00
<b>Dues</b>	860.00
<b>Fuel</b>	5,710.53
<b>Insurance</b>	2,982.16
<b>Training</b>	305.81
<b>Uniforms</b>	5,740.64
	<hr/>
<b>Total Other Types of Expenses</b>	15,959.14
<b>Professional Fees</b>	
<b>Accounting Fees</b>	1,175.00
<b>Professional Fees - Other</b>	3,490.00
	<hr/>
<b>Total Professional Fees</b>	4,665.00
	<hr/>
<b>Total Expense</b>	47,384.17
	<hr/>
<b>Net Ordinary Income</b>	13,882.72
	<hr/>

# Richland Rural Fire Protection District

## Profit & Loss

July 2020 through June 2021

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	<u>Jul '20 - Jun 21</u>
<b>Net Income</b>	<u><u>13,882.72</u></u>

# 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, 2021  
AND ESTIMATE OF NEEDS  
FOR ALL FUNDS FOR  
THE FISCAL YEAR  
ENDING JUNE 30, 2022

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 9th

2021

(Month or months, date or dates)

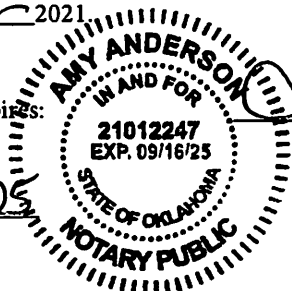
Publishing fee \$ 126.00

*Sean Dyer*

Subscribed to and sworn to before me this 12th day  
of October 2021

My commission expires:

9/16/25



*Amy Anderson*

Notary Public

(Published in The El Reno Tribune, El Reno, Okla., Oct. 9, 2021)

**RICHLAND FIRE PROTECTION DISTRICT - FINANCIAL STATEMENT AS OF JUNE 30, 2021  
AND ESTIMATE OF NEEDS FOR ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

BALANCE SHEET	GENERAL FUND	SPECIAL REVENUE FUND
<b>ASSETS</b>		
Cash & investments, June 30, 2021	79,506.09	525.15
Net Balance Tax in the Process of Collection	0.00	0.00
<b>TOTAL ASSETS</b>	<u>79,506.09</u>	<u>525.15</u>
<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>	<u>-</u>	<u>0.00</u>
<b>SURPLUS, JUNE 30, 2021</b>	<u>79,506.09</u>	<u>525.15</u>

ESTIMATED INCOME Other than Ad Valorem Tax 2020-21 GENERAL FUND	ESTIMATED NEEDS GENERAL FUND For Fiscal Year Ending June 30, 2021
Sale of Property 0.00	<b>GENERAL GOVERNMENT</b>
Donations 0.00	Personal Services 0.00
Fundraising 0.00	Maintenance and operation 125,671.92
Fire Protection Services 0.00	Capital Outlay 0.00
Miscellaneous 0.00	
<b>TOTAL GENERAL FUND</b>	<b>GRAND TOTAL GENERAL FUND 125,671.92</b>
<b>ESTIMATED REVENUE 0.00</b>	Less: Surplus 79,506.09
	Misc Revenue
	<b>BALANCE TO RAISE</b>
	<b>BY AD VALOREM TAX 46,165.83</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, 2020, and end June 30, 2021, 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

  
 Corbett McDaniel  
 Secretary

  
 Dale Shoop  
 Treasurer

Dated at Canadian County Oklahoma, this the 4<sup>th</sup> day of October 2021