

**FILED**

**SEP 30 2014**

**State Auditor & Inspector**

LITTLE AXE  
FIRE PROTECTION DISTRICT  
2014-2015  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2013-2014

FIRE PROTECTION DISTRICT OF  
THE COUNTY OF CLEVELAND  
STATE OF OKLAHOMA

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 17 for all Counties. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

THE 2014-2015 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2013-2014



PREPARED BY Wilson, Dotson & Associates, PLLC  
SUBMITTED TO THE CLEVELAND COUNTY

EXCISE BOARD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2014

FIRE PROTECTION DISTRICT BOARD

*Samuel Warren*  
FD 70  
Chairman

\_\_\_\_\_ Member

*Winnie L. Russell*  
Member

\_\_\_\_\_ Member

*Luvinia A. Long*  
Member

\_\_\_\_\_ Member

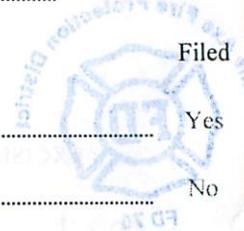
\_\_\_\_\_ Clerk

FIRE PROTECTION DISTRICT  
OF  
CLEVELAND COUNTY  
2014-2015  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2013-2014

105 08 932

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Exhibits:	
Exhibit "A" General Fund .....	Yes
Exhibit "G" Sinking Fund .....	No
Exhibit "J" Capital Project Funds .....	No
Exhibit "Y" Certificate of Excise Board Estimate of Needs .....	Yes
Publication Sheet Filed With County Budget .....	No
Exhibit "Z" Publication Sheet (When Not Filed With County Budget) .....	Yes



FIRE PROTECTION DISTRICT  
OF  
CLEVELAND COUNTY  
2014-2015  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2013-2014

CLEVELAND COUNTY, STATE OF OKLAHOMA  
STATE OF OKLAHOMA, COUNTY OF CLEVELAND, ss:

To the County Excise Board of said County and State, Greeting:-

Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the Fire Protection District Board, County of Cleveland, State of Oklahoma, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Fire Protection District Board of said County and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said Fire Protection District Board for the fiscal year ending June 30, 2014, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" as required by 19 O.S. Section 345; that said preparation was had at an official session of said Board, begun on the first Monday in July, 2014 pursuant to the provisions of 68 O.S. Section 3002.
2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as shown under "Schedule 8" were prepared and filed with the Fire Protection District Board as of the first Monday in July 2014, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out. We further certify that the sums requested for salaries of county officers and the deputies are calculated and based upon authority of salary statutes currently effective and applicable in this county.
3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", may reasonably be expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2014.

Dated at the office of the County Clerk, at Norman, Oklahoma, this \_\_\_\_ day of \_\_\_\_\_, 2014.

*Samuel W. ...*  
Chairman

\_\_\_\_\_ Member

*Winnie ...*  
Member

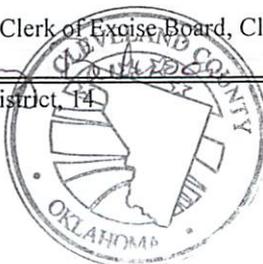
\_\_\_\_\_ Member

*Lura ...*  
Member

\_\_\_\_\_ Member

\_\_\_\_\_  
Court Clerk

Filed this 25<sup>th</sup> day of September, 2014 Secretary and Clerk of Excise Board, Cleveland County, Oklahoma.



**WILSON, DOTSON & ASSOCIATES, P.L.L.C.**

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

## Independent Accountant's Compilation Report

Honorable Fire Protection District Board  
Cleveland County, Oklahoma

I(We) have compiled the Fire Protection District of Cleveland County 2013-2014 financial statements, 2014-2015 Estimate of Needs (S.A.&I. Form 268DR98) and 2014-2015 Publication Sheet (S.A.&I. Form 268DR98, Exhibit "Z") included in the accompanying prescribed forms. I(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.

My(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 Cleveland Fire Protection District.

This report is intended solely for the information and use of the management of the Cleveland County Fire Protection District, the Cleveland County Excise Board, management of Cleveland 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.



Wilson, Dotson & Associates, PLLC.

907 EAST 35<sup>TH</sup> UNIT 4, SHAWNEE, OK 74804  
(405)273-4838 1-800-550-2948 FAX(405)273-5846

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF CLEVELAND

Personally appeared before me, the undersigned Notary Public, \_\_\_\_\_ County Clerk of the County and State aforesaid, who being first duly sworn according to law, deposes and says: That he/she complied with the law by having the financial statement for the fiscal year ending June 30, 2014, and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year beginning July 1, 2014 and ending June 30, 2015 published in one issue of the Publication Name a legally-qualified newspaper published - of general circulation, in said county (strike inapplicable phrase) a copy of which together with proof of publication is herewith attached marked Exhibit "Z" and made a part of hereof.

*Jimmy Belinger*  
\_\_\_\_\_  
County Clerk



Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

# PROOF OF PUBLICATION

In the District Court of Cleveland County, State of Oklahoma

*Estimate of Needs  
Little Axe Fire District*

## Affidavit of Publication

State of Oklahoma, County of Cleveland, ss:  
I, the undersigned publisher, editor or Authorized Agent of  
the Norman Transcript, do solemnly swear that the attached  
advertisement was published in said paper as follows:

1<sup>st</sup> Publication September 17, 2014  
2<sup>nd</sup> Publication \_\_\_\_\_  
3<sup>rd</sup> Publication \_\_\_\_\_  
4<sup>th</sup> Publication \_\_\_\_\_

*(see attached)*

That said newspaper is Daily, in the city of Norman,  
Cleveland County, Oklahoma, a Daily 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 publications and not in a supplement, on  
the above noted dates.

*Carole*

Signature

Subscribed and sworn before me on this 17<sup>th</sup> day of  
September, 2014.

*Jessica Trowbridge*

My commission expires 06/26/16

Notary Public

Commission #12005942

Cost of Publication \$ 486.00

PAY TO:  
The Norman Transcript  
P.O. Drawer 1058  
Norman, OK 73070

A copy of this affidavit of publication  
was delivered to the Office of the  
Cleveland County Court Clerk on  
September 17, 2014.

Please include the case number on your check.



LITTLE AXE FIRE DISTRICT  
 PUBLICATION SHEET - CLEVELAND COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE GOVERNING BOARD OF  
 CLEVELAND COUNTY, OKLAHOMA

Page 1

EXHIBIT "Z" STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2014		FIRE DISTRICT Detail
ASSETS:		
Cash Balance June 30, 2014		\$ 120,147.02
Investments		-
<b>TOTAL ASSETS</b>		<b>\$ 120,147.02</b>
LIABILITIES AND RESERVES:		
Warrants Outstanding		-
Reserve for Interest on Warrants		-
Reserves From Schedule 8		-
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ -</b>
<b>CASH FUND BALANCE (DEFICIT) JUNE 30, 2014</b>		<b>\$ 120,147.02</b>

GENERAL FUND		FIRE DIST. FUND	SINKING FUND BALANCE SHEET
Current Expense	\$ 162,624.63	1. Cash Balance on Hand June 30, 2014	\$ -
Reserve for Int. on Warrants & Revaluation	-	2. Legal Investments Properly Maturing	-
Total Required	\$ 162,624.63	3. Judgments Paid to Recover by Tax Levy	-
<b>FINANCED</b>		4. Total Liquid Assets	-
Cash Fund Balance	\$ 120,147.02	Deduct Matured Indebtedness:	-
Estimated Miscellaneous Revenue	\$ 4,026.58	8. a. Past-Due Coupons	-
Total Deductions	-	8. b. Interest Accrued Thereon	-
Balance to Raise from Ad Valorem Tax	\$ 124,173.60	9. c. Past-Due Bonds	-
<b>ESTIMATED MISCELLANEOUS REVENUE:</b>	<b>\$ 38,451.01</b>	8. d. Interest Thereon After Last Coupon	-
1000 Charges for Services	-	9. e. Fiscal Agency Commissions on Above	-
1000 Local Sources of Revenue	-	10. f. Judgments and Int. Levied for/Unpaid	-
1000 State Sources of Revenue	\$ 4,026.58	11. Total Items a. Through f.	-
1000 Federal Sources of Revenue	-	12. Balance of Assets Subject to Accruals	-
3000 Miscellaneous Revenue	-	Deduct Accrued Reserve If Assets Sufficient	-
6111 Contributions from Other Funds	-	13. a. Earned Unmatured Interest	-
Total Estimated Revenue	\$ 4,026.58	13. b. Accrued on Final Coupons	-
		13. c. Accrued on Unmatured Bonds	-
		16. Total Items g. Through l.	-
		17. Excess of Assets Over Accrual Reserves **	-

SINKING FUND REQUIREMENTS FOR 2014-2015	
1. Interest Earnings on Bonds	-
2. Accrual on Unmatured Bonds	-
3. Annual Accrual on "Prepaid" Judgments	-
4. Annual Accrual on "Unpaid" Judgments	-
5. Interest on Unpaid Judgments	-
6. Annual Accrual From Exhibit KK	-
<b>Total Sinking Fund Requirements</b>	<b>\$ -</b>
Deduct:	-
1. Excess of Assets Over Liabilities	-
2. Surplus Building Fund Cash	-
<b>Balance to Raise By Tax Levy</b>	<b>\$ -</b>

S.A.&I. Form 268DR98 Entity: Cleveland County Fire Protection District, 14

LITTLE AXE FIRE DISTRICT  
 PUBLICATION SHEET - CLEVELAND COUNTY, OKLAHOMA  
 ESTIMATE OF NEEDS BY APPROPRIATED ACCOUNT FOR 2014-2015

1k

EXHIBIT "Z" DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	Governmental Budget Accounts FISCAL YEAR 2014-2015	
	NEEDS AS REQUESTED BY	APPROVED BY COUNTY
	GOVERNING BOARD	EXCISE BOARD
<b>92 BUILDING MAINTENANCE ACCOUNT:</b>		
92a Personal Services	\$ -	\$ -
92b Part Time Help	-	-
92c Travel	-	-
92d Maintenance and Operation	-	-
92e Capital Outlay	\$ 162,624.63	\$ 162,624.63
92f Intergovernmental	-	-
92g Other -	-	-
92h Other -	-	-
92i Other -	-	-
92j Total	-	-
92 Total	\$ 162,624.63	\$ 162,624.63
93		
93a Personal Services	-	-
93b Part Time Help	-	-
93c Travel	-	-
93d Maintenance and Operation	-	-
93e Capital Outlay	-	-
93f Intergovernmental	-	-
93g Other -	-	-
93h Other -	-	-
93i Total	-	-
93 Total	-	-
94		
94a Personal Services	-	-
94b Part Time Help	-	-
94c Travel	-	-
94d Maintenance and Operation	-	-
94e Capital Outlay	-	-
94f Intergovernmental	-	-
94g Other -	-	-
94h Other -	-	-
94i Total	-	-
94 Total	-	-
98 OTHER USE:		
98a Other Deductions	-	-
98 Total	-	-
<b>TOTAL GENERAL FUND ACCOUNT</b>	<b>\$ 162,624.63</b>	<b>\$ 162,624.63</b>
<b>SUBJECT TO WARRANT ISSUE:</b>		
99 Provision for Interest on Warrants	-	-
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 162,624.63</b>	<b>\$ 162,624.63</b>

S.A.&I. Form 268DR98 Entity: Cleveland County Fire Protection District, 14

LITTLE AXE FIRE DISTRICT  
 PUBLICATION SHEET - CLEVELAND COUNTY, OKLAHOMA  
 FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEEDS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE GOVERNING BOARD OF  
 CLEVELAND COUNTY, OKLAHOMA

EXHIBIT "Z"

\*\* If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".

13d. j. Unmatured Coupons Due 4-1-2015	-
14d. k. Unmatured Bonds So Due	-
15d. l. Whatever Remains is for Exhibit KK Line E.	-
16d. Deficit as Shown on Sinking Fund Balance Sheet.	-
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	-
18d. Remaining Deficit is for Exhibit KK Line F.	-

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF CLEVELAND, ss:  
 We, the undersigned Fire Protection Board of Cleveland 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 forgoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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 portion of the revenue derived from the same sources during the preceding fiscal year.

Chairman of Board \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_  
 Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_  
 Attest \_\_\_\_\_ Seal \_\_\_\_\_  
 County Clerk

Subscribed and sworn to before me this 20 day of June, 2014.  
 Notary Public \_\_\_\_\_

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.

S.A.&I. Form 268DR98 Entity: Cleveland County Fire Protection District, 14

Schedule 1, Current Balance Sheet - June 30, 2014		Amount
ASSETS:		
Cash Balance June 30, 2014		\$ 120,147.02
Investments		\$ -
<b>TOTAL ASSETS</b>		<b>\$ 120,147.02</b>
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$ -
Reserve for Interest on Warrants		\$ -
Reserves From Schedule 8		\$ -
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ -</b>
CASH FUND BALANCE JUNE 30, 2014		\$ 120,147.02
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$ 120,147.02</b>

Schedule 2, Revenue and Requirements - 2014-2015		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$ 114,318.23	
Cash Fund Balance Transferred From Prior Years	\$ -	
Current Ad Valorem Tax Apportioned	\$ 37,327.88	
Miscellaneous Revenue Apportioned	\$ 19,368.76	
<b>TOTAL REVENUE</b>		<b>\$ 171,014.87</b>
REQUIREMENTS:		
Claims Paid by Warrants Issued	\$ 50,867.85	
Reserves From Schedule 8	\$ -	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 50,867.85</b>
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2014		\$ 120,147.02
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 171,014.87</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2014		Amount
ADDITIONS:		
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 15,333.16
Warrants Estopped, Cancelled or Converted		\$ -
Fiscal Year 2013-2014 Lapsed Appropriations		\$ 111,756.78
Fiscal Year 2012-2013 Lapsed Appropriations		\$ -
Ad Valorem Tax Collections in Excess of Estimate		\$ -
Prior Years Ad Valorem Tax		\$ -
<b>TOTAL ADDITIONS</b>		<b>\$ 127,089.94</b>
DEDUCTIONS:		
Supplemental Appropriations		\$ -
Current Tax in Process of Collection		\$ 6,942.92
<b>TOTAL DEDUCTIONS</b>		<b>\$ 6,942.92</b>
Cash Fund Balance as per Balance Sheet 6-30-2014		\$ 120,147.02
Composition of Cash Fund Balance:		
Cash		\$ 120,147.02
Cash Fund Balance as per Balance Sheet 6-30-2014		\$ 120,147.02

FIRE PROTECTION DISTRICT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

2a

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-2014 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
<b>1000 CHARGES FOR SERVICES</b>		
1111 Service Fees Fire Runs	\$ -	\$ -
1112 Service Fees - Other	\$ -	\$ -
1113 Training Fees	\$ -	\$ -
1114 Other -	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total Charges For Services	\$ -	\$ -
<b>INTERGOVERNMENTAL REVENUES</b>		
<b>2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:</b>		
2111 Local Contributions	\$ -	\$ -
2112 Local Governmental Reimbursements	\$ -	\$ -
2113 Local Payments in Lieu of Tax Revenue	\$ -	\$ -
2114 Manufacturing Exempt Reimbursement	\$ -	\$ -
2115 Other -	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total - Local Sources	\$ -	\$ -
<b>3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:</b>		
3111 County Sales Tax - OTC	\$ -	\$ -
3112 Other - OTC	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Sub-Total - OTC	\$ -	\$ -
3211 State Grants	\$ 4,035.60	\$ 4,473.98
3212 State Payments in Lieu of Tax Revenue	\$ -	\$ -
3213 Homestead Exemption Reimbursement	\$ -	\$ -
3214 Additional Homestead Exemption Reimbursement	\$ -	\$ -
3215 Department of Agriculture, Forestry Division	\$ -	\$ -
3216 Other -	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -

Continued on page 2b



FIRE PROTECTION DISTRICT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

2b

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-2014 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
Continued from page 2a		
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total State Sources	\$ 4,035.60	\$ 4,473.98
<b>4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:</b>		
4111 Federal Grants	\$ -	\$ -
4112 Reimbursement - Federal	\$ -	\$ -
4113 Federal Payments in Lieu of Tax Revenues	\$ -	\$ -
4114 Other -	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total Federal Sources	\$ -	\$ -
Grand Total Intergovernmental Revenues	\$ 4,035.60	\$ 4,473.98
<b>5000 MISCELLANEOUS REVENUE:</b>		
5111 Interest on Investments	\$ -	\$ -
5112 Rental or Lease of Property	\$ -	\$ -
5113 Sale of Property	\$ -	\$ -
5114 Subscription Sales (Memberships)	\$ -	\$ -
5115 Insurance Recoveries	\$ -	\$ -
5116 Insurance Reimbursements	\$ -	\$ -
5117 Return Check Charges	\$ -	\$ -
5118 Utility Reimbursement	\$ -	\$ -
5119 Vending Machine Commissions	\$ -	\$ -
5120 Other Concessions	\$ -	\$ -
5121 Fundraiser	\$ -	\$ 5,628.00
5122 Other - Miscellaneous	\$ -	\$ 9,266.78
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total Miscellaneous Revenue	\$ -	\$ 14,894.78
<b>6000 NON-REVENUE RECEIPTS:</b>		
6111 Contributions from Other Funds	\$ -	\$ -
Grand Total Fire District Fund	\$ 4,035.60	\$ 19,368.76



FIRE PROTECTION DISTRICT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

3

Schedule 5, Expenditures Fire District Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-2014
Cash Balance Reported to Excise Board 6-30-2013	\$ -
Cash Fund Balance Transferred Out	\$ -
Cash Fund Balance Transferred In	\$ 114,318.23
Adjusted Cash Balance	\$ 114,318.23
Ad Valorem Tax Apportioned To Year In Caption	\$ 37,327.88
Miscellaneous Revenue (Schedule 4)	\$ 19,368.76
Cash Fund Balance Forward From Preceding Year	\$ -
Prior Expenditures Recovered	\$ -
<b>TOTAL RECEIPTS</b>	<b>\$ 56,696.64</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 171,014.87</b>
Warrants of Year in Caption	\$ 50,867.85
Interest Paid Thereon	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 50,867.85</b>
<b>CASH BALANCE JUNE 30, 2014</b>	<b>\$ 120,147.02</b>
Reserve for Warrants Outstanding	\$ -
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ -
<b>TOTAL LIABILITES AND RESERVE</b>	<b>\$ -</b>
DEFICIT: (Red Figure)	\$ -
<b>CASH BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 120,147.02</b>

Schedule 6, Fire District Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-2013 of Year in Caption	\$ -
Warrants Registered During Year	\$ 50,867.85
<b>TOTAL</b>	<b>\$ 50,867.85</b>
Warrants Paid During Year	\$ 50,867.85
Warrants Converted to Bonds or Judgements	\$ -
Warrants Cancelled	\$ -
Warrants Estopped by Statute	\$ -
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 50,867.85</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2014</b>	<b>\$ -</b>

Schedule 7, 2013 Ad Valorem Tax Account			
2013 Net Valuation Certified To County Excise Board	6,801,380.00	7.160 Mills	Amount
Total Proceeds of Levy as Certified			\$ 48,697.88
Additions:			\$ -
Deductions:			\$ -
Gross Balance Tax			\$ 48,697.88
Less Reserve for Delinquent Tax			\$ 4,427.08
Reserve for Protest Pending			\$ -
Balance Available Tax			\$ 44,270.80
Deduct 2013 Tax Apportioned			\$ 37,327.88
Net Balance 2013 Tax in Process of Collection or Excess Collections			\$ 6,942.92
			\$ -

Schedule 5, (Continued)						
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	TOTAL
\$ 114,318.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,318.23
\$ 114,318.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,318.23
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,318.23
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,318.23
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,327.88
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,368.76
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,696.64
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,014.87
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,867.85
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,867.85
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,147.02
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,147.02

Schedule 6, (Continued)						
2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 50,867.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 50,867.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 50,867.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 50,867.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9, Fire District Fund Investments						
INVESTED IN	Investments on Hand June 30, 2013	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2014
			By Collections of Cost	Amortized Premium		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FIRE PROTECTION DISTRICT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

4k

Schedule 8(k), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			
	RESERVES	WARRANTS	BALANCE	ORIGINAL
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	APPROPRIATIONS
<b>92 FIRE PROTECTION DISTRICT BUDGET ACCOUNT:</b>				
92a Personal Services	\$ -	\$ -	\$ -	\$ -
92b Part Time Help	\$ -	\$ -	\$ -	\$ -
92c Travel	\$ -	\$ -	\$ -	\$ -
92d Maintenance and Operation	\$ -	\$ -	\$ -	\$ 162,624.63
92e Capital Outlay	\$ -	\$ -	\$ -	\$ -
92f Intergovernmental	\$ -	\$ -	\$ -	\$ -
92g Other -	\$ -	\$ -	\$ -	\$ -
92h Other -	\$ -	\$ -	\$ -	\$ -
92j Other -	\$ -	\$ -	\$ -	\$ -
<b>92 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,624.63</b>
<b>93</b>				
93a Personal Services	\$ -	\$ -	\$ -	\$ -
93b Part Time Help	\$ -	\$ -	\$ -	\$ -
93c Travel	\$ -	\$ -	\$ -	\$ -
93d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
93e Capital Outlay	\$ -	\$ -	\$ -	\$ -
93f Intergovernmental	\$ -	\$ -	\$ -	\$ -
93g Other -	\$ -	\$ -	\$ -	\$ -
93h Other -	\$ -	\$ -	\$ -	\$ -
<b>93 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>94</b>				
94a Personal Services	\$ -	\$ -	\$ -	\$ -
94b Part Time Help	\$ -	\$ -	\$ -	\$ -
94c Travel	\$ -	\$ -	\$ -	\$ -
94d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
94e Capital Outlay	\$ -	\$ -	\$ -	\$ -
94f Intergovernmental	\$ -	\$ -	\$ -	\$ -
94g Other -	\$ -	\$ -	\$ -	\$ -
94h Other -	\$ -	\$ -	\$ -	\$ -
<b>94 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>98 OTHER USE:</b>				
98a Other Deductions	\$ -	\$ -	\$ -	\$ -
<b>98 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FIRE DISTRICT FUND ACCOUNT</b>				
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,624.63</b>
<b>SUBJECT TO WARRANT ISSUE:</b>				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL FIRE DISTRICT FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,624.63</b>

<b>ESTIMATE OF NEEDS FOR THE FISCAL YEAR</b>	
PURPOSE:	
Current Expense	
Pro rata share of County Assessor's Budget as determined by County Excise Board	
(This amount is included in the appropriated account "17 Revaluation of Real Property".)	
<b>GRAND TOTAL - Fire District Fund</b>	



CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

STATE OF OKLAHOMA, COUNTY OF CLEVELAND

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the Fire Protection District Board, and those directly under, or in contractual relationship with, the Fire District Protection Board; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

In so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefore; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter. -

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Fire Protection District Board of 2013 County, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction, including a reserve of       % for delinquent taxes.

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "Y"	Fire District Fund	Sinking Fund (Exc. Homesteads)
County Excise Board's Appropriation of Income and Revenue	\$ 181,245.33	\$ -
Appropriation Approved & Provision Made	\$ -	\$ -
Appropriation of Revenues	\$ 120,147.02	\$ -
Excess of Assets Over Liabilities	\$ -	\$ -
Unclaimed Protest Tax Refunds	\$ 4,026.58	\$ -
Miscellaneous Estimated Revenues	\$ 6,942.92	\$ -
Est. Value of Surplus Tax in Process		
<b>Total Other Than 2013 Tax</b>	<b>\$ 131,116.52</b>	<b>\$ -</b>
Balance Required	\$ 50,128.81	\$ -
Add 10% for Delinquency	\$ 5,012.88	\$ -
<b>Total Required for 2013 Tax</b>	<b>\$ 55,141.69</b>	<b>\$ -</b>
Rate of Levy Required and Certified (in Mills)	7.16	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
Total Valuation,	\$ 7,073,782.00	\$ 520,593.00	\$ 106,979.00	\$ 7,701,354.00

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

General Fund	7.16 Mills;	Building Fund	0.00 Mills;	Sinking Fund	0.00 Mills;	Sub-Total	7.16 Mills;
Free Fair Budget Account (Levy Per Applicable Statute)							0.00 Mills;
Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill)							0.00 Mills;
Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill)							0.00 Mills;
Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills)							0.00 Mills;
County Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill)							0.00 Mills;
Public Buildings Budget Account (Not To Exceed 5.00 Mills)							0.00 Mills;
County Health Fund (Not To Exceed 2.50 Mills)							0.00 Mills;
Emergency Medical Service ( Not To Exceed 3.00 Mills)							0.00 Mills;
Total County Levies							7.16 Mills;
County Wide Levy For Schools (4.00 Mills)							0.00 Mills;
Total County Wide Levy							7.16 Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order Assessor may immediately extend said levies upon the Tax Rolls for the year 2015 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at Norman, Oklahoma, this 25<sup>th</sup> day of September, 2014.

*D. P. Rose*  
Excise Board Member

*Albert*  
Excise Board Member

*Waldo T. Blanton*  
Excise Board Chairman

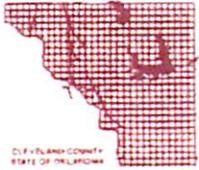
*Jimmy B. Bell*  
Excise Board Secretary



CLEVELAND COUNTY, 14  
STATISTICAL DATA  
FISCAL YEAR 2013-2014

Total Valuation		
Total Gross Valuation Real Property	\$	7,767,016.00
Total Homestead Exemption	\$	693,234.00
Total Real Property	\$	7,073,782.00
Total Personal Property	\$	520,593.00
Total Public Service Property	\$	106,979.00
Total Valuation of Property	\$	7,701,354.00





**DAVID TINSLEY, CSI**  
Cleveland County Assessor  
201 S. Jones, Room 120 Norman, OK 73069  
Phone (405) 366-0230 Fax (405) 366-0234  
[www.clevelandcountyassessor.us](http://www.clevelandcountyassessor.us)



August 1, 2014

TO: Wilson, Dotson & Associates

FROM: David Tinsley

Valuation Totals For Little Axe Fire Protection District – 2014

\$ 7,767,016	Gross Real Estate Valuation
<u>- 693,234</u>	Homestead Exemptions
7,073,782	Net Real Estate Valuation
+ 520,593	Personal Property Valuation
<u>+ 106,979</u>	Public Service Valuation
<b>\$ 7,701,354</b> ✓	<b>Net Total Valuation</b>