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MAR 07 2023

COUNTY & PROBATE COURT CLERK

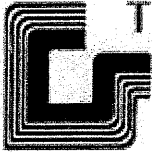
Southridge Volunteer Fire Department

Agreed-Upon Procedures Report

For the Year Ended December 31, 2022

**Thomas, Speight & Noble
Certified Public Accountants**

2210 Fowler Avenue
Jonesboro, AR 72401
(870) 932-5858



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Quorum Court of
Craighead County Arkansas
And Board of Directors of
Southridge Volunteer Fire Department

We have performed the procedures enumerated below with respect to the cash basis financial information and compliance with certain state laws for Southridge Volunteer Fire Department, for the year ended December 31, 2022. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. Southridge Volunteer Fire Department is responsible for the cash basis financial information.

Southridge Volunteer Fire Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of agreed-upon procedures in accordance with Craighead County, Arkansas Ordinance No. 2020-24. Additionally, Quorum Court of Craighead Country Arkansas have agreed to and acknowledged that the procedures performed are appropriate for their purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Perform a proof and reconciliation of cash for all money that is received from the Craighead County Treasurer.
2. Confirm that this money was spent on fire protection expenditures as defined in the Act 833 funding guidance or operating expenditures of the district.
3. Verify twenty-five percent (25%) and all expenditures over \$6,000 were properly supported.
4. Confirm that funds are maintained in a separate bank account and not commingled with any other funds.
5. Review the policies and procedures that the department is utilizing for internal controls.

Findings: Supporting documentation could not be located for expenditures totaling \$2,247.84. We recommend that supporting documentation be retained for all expenditures and monthly statements reconciled to individual receipts for vendors that are paid by monthly statements. Further, we recommend that all checks contain dual signatures, and a review and approval of the monthly bank statements be performed by someone other than the custodian of the bank account.

We were engaged by Southridge Volunteer Fire Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the cash basis financial information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Southridge Volunteer Fire Department and to meet out other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Quorum Court of Craighead County, Arkansas and the Board of Directors of Southridge Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties.

Thomas, Speight & Noble, CPAs

Thomas, Speight & Noble, CPAs
Jonesboro, Arkansas
February 10, 2023

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COUNTY & PROBATE COURT CLERK

Southridge Volunteer Fire Department

Compiled Financial Statements

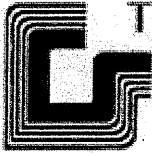
For the Year Ended December 31, 2022

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THOMAS, SPEIGHT & NOBLE, CPAs

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE PRIVATE COMPANIES SECTION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Quorum Court of
Craighead County Arkansas
And Board of Directors of
Southridge Volunteer Fire Department

Management is responsible for the accompanying financial statement of Southridge Volunteer Fire Department, which comprises the Statement of Cash Receipts and Disbursements as of and for the year ended December 31, 2022. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Department's financial position and results of operations. Accordingly, the financial statement is not designed for those who are not informed about such matters.

Thomas, Speight & Noble, CPAs

Thomas, Speight & Noble, CPAs
Jonesboro, Arkansas
February 10, 2023

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**Southridge Volunteer Fire Department
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2022**

CASH RECEIPTS

Fire fees	\$ 101,828
State aid	26,963
FEMA Grant	687,210
Other	778
Interest	223
TOTAL CASH RECEIPTS	<u>817,002</u>

CASH DISBURSEMENTS

Repairs and maintenance	8,458
Utilities	9,643
Vehicle loans	31,374
Supplies and equipment	15,764
Fuel	2,173
Retirement	1,103
Accounting and legal fees	2,000
Grant fund match	3,297
FEMA grant expenses	687,210
Miscellaneous	1,007
TOTAL CASH DISBURSEMENTS	<u>762,029</u>

INCREASE (DESCREASE) IN CASH

	54,973
Beginning Cash	163,177
Ending Cash	<u><u>\$ 218,150</u></u>