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MAR 07 2023

COUNTY & PROBATE COURT CLERK

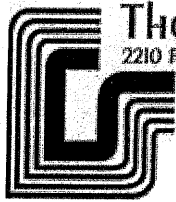
Philadelphia Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2022

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

2210 Fowler Avenue
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(870) 932-5858



THOMAS, SPEIGHT & Noble

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A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE COMPANIES PRACTICE SECTION OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Quorum Court of
Craighead County Arkansas
And Board of Directors of
Philadelphia Fire Protection District

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

Philadelphia Fire Protection District 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 County 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 the 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 polices and procedures that the department is utilizing for interal controls.

Findings: We found no exceptions as a result of the procedures.

We were engaged by Philadelphia Fire Protection District 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.

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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 Philadelphia Fire Protection District and to meet our 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 Philadelphia Fire Protection District 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
March 10, 2023

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COUNTY & PROBATE COURT CLERK

Philadelphia Fire Protection District

Compiled Financial Statements

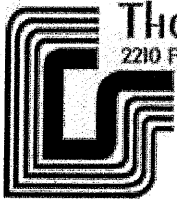
For the Year Ended December 31, 2022

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A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE PRIVATE COMPANIES PRACTICE 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
Philadelphia Fire Protection District

Management is responsible for the accompanying financial statement of Philadelphia Fire Protection District, 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 District'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
March 10, 2023

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**Philadelphia Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2022**

CASH RECEIPTS

Fire fees	\$ 103,438
State aid	29,478
Interest	40
Miscellaneous	1,612
TOTAL CASH RECEIPTS	<u>134,568</u>

CASH DISBURSEMENTS

Repairs and maintenance	13,162
Utilities	12,298
Office expense	930
Training	1,332
Supplies and equipment	4,404
Insurance	7,885
Fuel	3,020
Grant expenses	12,640
Retirement	856
Truck purchase	250,000
Communications	3,698
Miscellaneous	2,816
TOTAL CASH DISBURSEMENTS	<u>313,041</u>

INCREASE (DESCREASE) IN CASH

	(178,473)
Beginning Cash	543,535
Ending Cash	<u><u>\$ 365,062</u></u>