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COUNTY & PROBATE COURT CLERK

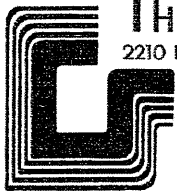
Brookland Fire Protection District

Compiled Financial Statements

For the Year Ended December 31, 2022

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

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



THOMAS, SPEIGHT & NOBLE

2210 FOWLER AVENUE, JONESBORO, AR 72401 (870) 932-5858

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE COMPANIES 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
Brookland 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 Brookland Fire Protection District, for the year ended December 31, 2022. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. Brookland Fire Protection District is responsible for the cash basis financial information.

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

We were engaged by Brookland 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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FAX 573-333-4143

We are required to be independent of Brookland Fire Protection District 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 Brookland 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
February 15, 2023

FILED

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COUNTY & PROBATE COURT CLERK

Brookland Fire Protection District

Agreed-Upon Procedures Report

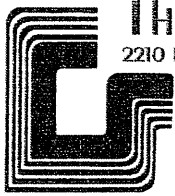
For the Year Ended December 31, 2022

Thomas, Speight & Noble
Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Quorum Court of
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Management is responsible for the accompanying financial statement of Brookland 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

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Jonesboro, Arkansas
February 15, 2023

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

CASH RECEIPTS

Fire fees	\$ 173,219
State aid	6,189
Miscellaneous	17,760
Interest	<u>22</u>
TOTAL CASH RECEIPTS	197,190

CASH DISBURSEMENTS

Building Maintenance	2,323
Equipment	4,243
Insurance	16,926
Loan Payment	5,318
Medical Supplies	291
Radio and Pager	11,931
Audit Expenses	2,000
Truck Expenses	56,095
Truck Repairs	4,377
Utilities	<u>16,756</u>
TOTAL CASH DISBURSEMENTS	<u>120,260</u>

INCREASE (DECREASE) IN CASH

	76,930
Beginning Cash	<u>96,120</u>
Ending Cash	<u>\$ 173,050</u>

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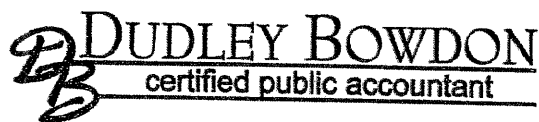
MAY 23 2023

COUNTY & PROBATE COURT CLERK

**BONO FIRE PROTECTION
DISTRICT
BONO, ARKANSAS**

**COMPILED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Dudley Bowdon, CPA
716 S. Main St.
Jonesboro, Arkansas**



716 S. MAIN STREET - P. O. BOX 1457
JONESBORO, ARKANSAS 72403-1457

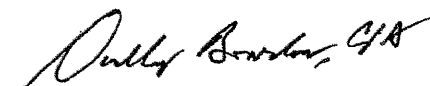
DUDLEY S. BOWDON, C.P.A.
Member of American Institute of CPA's
Member of Arkansas Society of CPA's

(870) 932-8282
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dbcpa@sbcglobal.net

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

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


Dudley Bowdon, CPA

May 23, 2023

BONO FIRE PROTECTION DISTRICT
Bono, Arkansas

Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2022

CASH RECEIPTS:

Revenues received from Bono Fire District	\$	135,694.24	
City of Bono meter fee revenues received		22,676.25	
Craighead County funds retained in County Funds Account		52,916.56	
Act 833 funds received		40,443.80	
Reimbursements received		<u>3,489.48</u>	
Total Cash Receipts	\$		255,220.33

CASH DISBURSEMENTS:

Reimbursements to volunteer firefighters for fire runs	\$	6,601.00	
Office supplies		645.65	
Insurance expense		11,352.00	
General Supplies		626.30	
Grant - Southridge VFD		1,722.85	
Medical supplies		14,172.62	
Firefighter appreciation dinner		2,939.48	
Fuel expense		4,338.87	
Dues		2,185.00	
Accounting fees		2,685.00	
Repairs and maintenance		16,292.65	
Fire computer program expense		1,237.60	
Internet Access fees		745.22	
Utilities expense, telephone expense		7,868.78	
Bank charges		73.50	
Training expense		4,401.14	
Equipment:			
Note payment		40,000.00	
Turnout Gear purchased		46,125.08	
Radio and communications		<u>11,755.14</u>	
Total Cash Disbursements	\$		<u>175,767.88</u>
Increase (decrease) in Cash	\$		79,452.45

Cash, Beginning of Year:

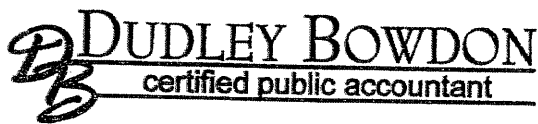
Fire Department Account	\$	971.71	
County Funds Account		158,105.37	
Act 833 Account		37,711.41	
General Account		<u>16,615.51</u>	

Cash, Beginning of Year \$ 213,404.00

Cash, End of Year:

Fire Department Account	\$	3,330.60	
County Funds Account		217,176.58	
Act 833 Account		38,155.51	
General Account		<u>34,193.76</u>	

Cash, End of Year \$ 292,856.45



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JONESBORO, ARKANSAS 72403-1457

DUDLEY S. BOWDON, C.P.A.

Member of American Institute of CPA's

Member of Arkansas Society of CPA's Independent Accountant's Report
On Applying Agreed-Upon Procedures

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dbcpa@sbcglobal.net

To the Quorum Court of Craighead
County Arkansas and Board of Directors of
Bono Fire Protection District

I have performed the procedures enumerated below with respect to the cash basis information and in compliance with certain state laws for Bono Fire Protection District for the year ended December 31, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement is to apply agreed-upon procedures in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these Procedures is sole the responsibility of the Bono Fire District. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested for nor any other purpose.

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 and the City of Bono.
- 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: I found no exceptions as a result of the procedures.

I was not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion of the specified elements, accounts or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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

Dudley Bowdon, CPA

May 23, 2023

FILED

MAR 29 2023

COUNTY & PROBATE COURT CLERK

Cash Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2022

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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Quorum Court of
Craighead County Arkansas
And Board of Directors of
Cash 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 Cash Fire Protection District, for the year ended December 31, 2022. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. Cash Fire Protection District is responsible for the cash basis financial information.

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

We were engaged by Cash 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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We are required to be independent of Cash 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 Cash 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
April 4, 2023

Cash Fire Protection District

Compiled Financial Statements

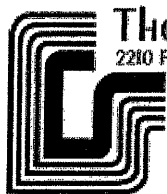
For the Year Ended December 31, 2022

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statement of Cash 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
April 4, 2023

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

CASH RECEIPTS

Fire fees	\$ 13,734
State aid	40,444
Court settlement	75,000
Donations	<u>1,350</u>
TOTAL CASH RECEIPTS	130,528

CASH DISBURSEMENTS

Utilities	3,259
Supplies and equipment	12,825
Insurance	1,004
Fuel	3,100
Contract labor	5,910
Retirement	1,607
Repairs	804
Miscellaneous	<u>2,527</u>
TOTAL CASH DISBURSEMENTS	<u>31,036</u>

INCREASE (DECREASE) IN CASH

	99,492
Beginning Cash	<u>63,601</u>
Ending Cash	<u><u>\$ 163,093</u></u>

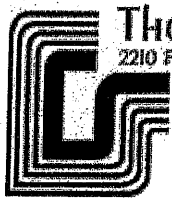
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Philadelphia Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2022

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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.

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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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Thomas, Speight & Noble, CPAs

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

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MAR 07 2023

COUNTY & PROBATE COURT CLERK

Philadelphia Fire Protection District

Compiled Financial Statements

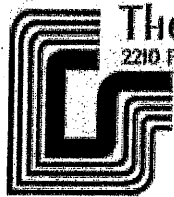
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March 10, 2023

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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	134,568
 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	313,041
 INCREASE (DECREASE) IN CASH	 (178,473)
Beginning Cash	543,535
Ending Cash	\$ 365,062

FILED

MAR 07 2023

COUNTY & PROBATE COURT CLERK

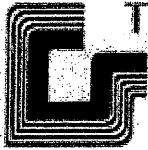
Southridge Volunteer Fire Department

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



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 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 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 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.*

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Fax 870-992-2030

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870-762-5851
Fax 870-762-5833

501 Ward Avenue
PO Box 1154
Caruthersville, MO 63830
573-333-4225
Fax 573-333-4443

1400 West Kelsen
PO Box 644
Osceola, AR 72370
870-563-2638
Fax 870-563-3794

915 Townsend Drive
PO Box 700
Pocahontas, AR 72455
870-892-2575
Fax 870-892-2576

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

FILED

MAR 07 2023

COUNTY & PROBATE COURT CLERK

Southridge Volunteer Fire Department

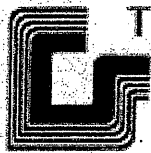
Compiled Financial Statements

For the Year Ended December 31, 2022

Thomas, Speight & Noble
Certified Public Accountants
2210 Fowler Avenue
Jonesboro, AR 72401
(870) 932-5858

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THOMAS, SPEIGHT & NOBLE, CPAs

A Professional Association of Certified Public Accountants
Member of the Public 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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Fax 870-762-5835

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870-892-2575
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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>

FILED

MAR 29 2023

COUNTY & PROBATE COURT CLERK

Valley View Fire Protection District

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



THOMAS, SPEIGHT & NOBLE

2210 FOWLER AVENUE, JONESBORO, AR 72401 (870) 932-5858

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
Valley View 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 Valley View Fire Protection District, for the year ended December 31, 2022. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. Valley View Fire Protection District is responsible for the cash basis financial information.

Valley View 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 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: *We found no exceptions as a result of the procedures.*

We were engaged by Valley View 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.

2210 FOWLER AVENUE
PO Box 1767
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870-932-5858
FAX 870-932-2030

420 WEST WALNUT
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Blytheville, AR 72315
870-762-5851
FAX 870-762-5855

501 WARD AVENUE
PO Box 1154
CARDIFFERSVILLE, MO 63830
573-333-4225
FAX 573-333-4443

1400 WEST KEISER
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OSCEOLA, AR 72370
870-563-2638
FAX 870-563-5794

915 TOWNSEND DRIVE
PO Box 700
POCAHONTAS, AR 72455
870-892-2575
FAX 870-892-2576

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 Valley View Fire Protection District 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 Valley View 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 31, 2023

Valley View Fire Protection District

Compiled Financial Statements

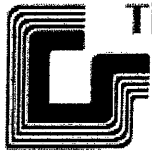
For the Year Ended December 31, 2022

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

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

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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
Valley View Fire Protection District

Management is responsible for the accompanying financial statement of Valley View Fire Protection District, which comprise 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 31, 2023

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

CASH RECEIPTS

Fire fees	\$ 39,912
State aid	26,963
Interest	<u>93</u>
TOTAL CASH RECEIPTS	<u>66,968</u>

CASH DISBURSEMENTS

Repairs and maintenance	7,930
Utilities	9,201
Administration	12,154
Training	399
Insurance	<u>7,802</u>
TOTAL CASH DISBURSEMENTS	<u>37,486</u>

INCREASE (DECREASE) IN CASH

	29,482
Beginning Cash	<u>92,918</u>
Ending Cash	<u><u>\$ 122,400</u></u>

FILED

MAY 31 2023

COUNTY & PROBATE COURT CLERK

**EGYPT FIRE DEPARTMENT – SUBORDINATE DISTRICT
DISTRICT
EGYPT, ARKANSAS**

**COMPILED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Dudley Bowdon, CPA
716 S. Main St.
Jonesboro, Arkansas**



716 S. MAIN STREET - P. O. BOX 1457
JONESBORO, ARKANSAS 72403-1457


DUDLEY S. BOWDON, C.P.A.
Member of American Institute of CPA's
Member of Arkansas Society of CPA's

(870) 932-8282
FAX: (870) 932-8287
dbcpa@sbcglobal.net

To the Quorum Court of
Craighead County Arkansas
And the Board of Directors of
Egypt Fire Department – Subordinate District

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


Dudley Bowdon, CPA

May 31, 2023

EGYPT FIRE DEPARTMENT - SUBORDINATE DISTRICT
Egypt, Arkansas

Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2022

CASH RECEIPTS:

Revenues received from Craighead County	\$	3,654.52	
Total Cash Receipts			\$ 3,654.52

CASH DISBURSEMENTS:

Insurance expense	\$	3,027.14	
Office supplies		786.25	
Egypt Fall Festival Sponsorship		500.00	
P. O. Box Rent		58.00	
Property tax		1.80	
Building repairs		544.05	
Office supplies		<u>77.05</u>	
Total Cash Disbursements			<u>\$ 4,994.29</u>

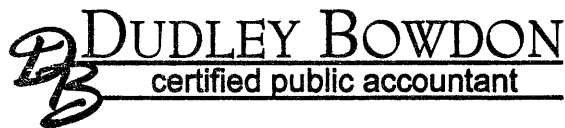
Increase (decrease) in Cash	\$	(1,339.77)
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Cash, Beginning of Year:

Regions Bank	<u>\$</u>	<u>18,679.61</u>
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Cash, End of Year:

Regions Bank	<u>\$</u>	<u>17,339.84</u>
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716 S. MAIN STREET - P. O. BOX 1457
JONESBORO, ARKANSAS 72403-1457

DUDLEY S. BOWDON, C.P.A.

Member of American Institute of CPA's

Member of Arkansas Society of CPA's

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

(870) 932-8282

FAX: (870) 932-8287

dbcpa@sbcglobal.net

To the Quorum Court of Craighead
County Arkansas and Board of Directors of
Egypt Fire Department – Subordinate District

I have performed the procedures enumerated below with respect to the cash basis information and in compliance with certain state laws for Bono Fire Protection District for the year ended December 31, 2022. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement is to apply agreed-upon procedures in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these Procedures is sole the responsibility of the Bono Fire District. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested for nor any other purpose.

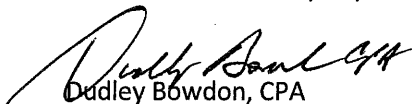
The procedures and associated findings are as follows:

- 1- Perform a proof and reconciliation of cash for all money that is received from the Craighead County Treasurer and the City of Bono.
- 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: I found no exceptions as a result of the procedures.

I was not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion of the specified elements, accounts or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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


Dudley Bowdon, CPA
May 31, 2023