

**BONO FIRE PROTECTION
DISTRICT
BONO, ARKANSAS**

**COMPILED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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



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JONESBORO, ARKANSAS 72403-1457

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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, 2021. 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
June 15, 2022

BONO FIRE PROTECTION DISTRICT
Bono, Arkansas

Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021

CASH RECEIPTS:

Revenues received from Bono Fire District	\$ 161,702.99
City of Bono meter fee revenues received	21,945.00
Act 833 funds received	37,111.41
Excess collections received	12,819.42
Reimbursements received	<u>1,735.00</u>

Total Cash Receipts \$ 235,313.82

CASH DISBURSEMENTS:

Reimbursements to volunteer firefighters for fire runs	\$ 6,307.00
Insurance expense	11,462.00
General Supplies	2,556.34
Grant - Southridge VFD	4,669.00
Medical supplies	2,388.20
Firefighter appreciation dinner	2,058.88
Fuel expense	2,670.71
Dues	2,040.00
Accounting fees	2,685.00
Repairs and maintenance	20,326.19
LOPFI contributions	2,400.00
Badges and T-Shirts	3,358.55
Lawn care	2,760.00
Fire computer program expense	1,682.64
Internet Access fees	651.28
Utilities expense, telephone expense	5,269.70
Bank charges	25.00
Training expense	7,383.44
Equipment:	
Note payment	92,026.63
Turnout Gear purchased	13,990.49
Radio and communications	<u>690.60</u>

Total Cash Disbursements \$ 187,401.65

Increase (decrease) in Cash \$ 47,912.17

Cash, Beginning of Year:

Fire Department Account	\$ 23,997.32
County Funds Account	<u>\$ 141,494.51</u>

Cash, Beginning of Year \$ 165,491.83

Cash, End 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, End of Year \$ 213,404.00



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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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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.

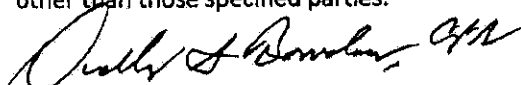
The procedures and associated findings are as follows:

- 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
June 15, 2022

Brookland Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

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
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, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Brookland Fire Protection District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for 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.
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.
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Findings: We found no exceptions as a result of the procedures.

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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
May 31, 2022

Brookland Fire Protection District

Compiled Financial Statements

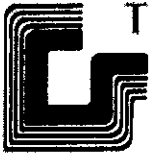
For the Year Ended December 31, 2021

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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
Brookland Fire Protection District

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, 2021. 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
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May 31, 2022

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Brookland Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021

CASH RECEIPTS

Fire fees	\$ 130,571
State aid	24,741
Interest	11
TOTAL CASH RECEIPTS	155,323

CASH DISBURSEMENTS

Banking Supplies	100
Building Maintenance	1,160
Equipment	995
Grant Expense	499
Insurance	82
Loan Payment	4,499
Medical Supplies	209
Radio and Pager	5,847
Audit Expenses	2,000
Truck Expenses	34,968
Truck Repairs	2,050
Utilities	6,795
TOTAL CASH DISBURSEMENTS	59,204

INCREASE (DESCREASE) IN CASH

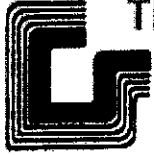
	96,119
Beginning Cash	-
Ending Cash	\$ 96,119

Cash Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

Thomas, Speight & Noble
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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, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Cash Fire Protection District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for 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.
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 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, 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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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
May 30, 2022

Cash Fire Protection District

Compiled Financial Statements

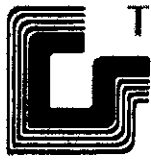
For the Year Ended December 31, 2021

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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, 2021. 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
May 30, 2022

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Cash Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021

CASH RECEIPTS

Fire fees	\$ 13,424
State aid	<u>37,111</u>
TOTAL CASH RECEIPTS	<u>50,535</u>

CASH DISBURSEMENTS

Utilities	2,853
Supplies and equipment	17,303
Insurance	681
Fuel	922
Contract labor	4,800
Retirement	1,273
Miscellaneous	<u>2,841</u>
TOTAL CASH DISBURSEMENTS	<u>30,673</u>

INCREASE (DECREASE) IN CASH

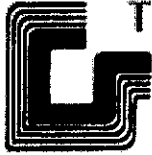
	19,862
Beginning Cash	<u>43,739</u>
Ending Cash	<u><u>\$ 63,601</u></u>

Philadelphia Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

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
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, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Philadelphia Fire Protection District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for 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.
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 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, 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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Thomas, Speight & Noble, CPAs

Thomas, Speight & Noble, CPAs
Jonesboro, Arkansas
May 30, 2022

Philadelphia Fire Protection District

Compiled Financial Statements

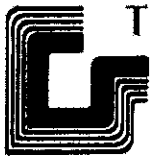
For the Year Ended December 31, 2021

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

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Independent Accountants' Compilation Report..... 1
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THOMAS, SPEIGHT & NOBLE, CPAs

A PROFESSIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Quorum Court of
Craighead County Arkansas
And Board of Directors of
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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, 2021. 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.

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Jonesboro, Arkansas
May 30, 2022

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Philadelphia Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021

CASH RECEIPTS

Fire fees	\$ 98,121
State aid	24,741
Interest	48
TOTAL CASH RECEIPTS	122,910

CASH DISBURSEMENTS

Repairs and maintenance	13,117
Utilities	13,813
Office expense	1,700
Training	958
Supplies and equipment	4,400
Insurance	7,885
Fuel	820
Grant Writing	3,720
Retirement	708
Communications	1,479
Miscellaneous	2,430
TOTAL CASH DISBURSEMENTS	51,031

INCREASE (DESCREASE) IN CASH

	71,879
Beginning Cash	471,656
Ending Cash	\$ 543,535

Southridge Volunteer Fire Department

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

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
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, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Southridge Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for 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.
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 \$2,840.63. 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 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, 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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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
June 10, 2022

Southridge Volunteer Fire Department

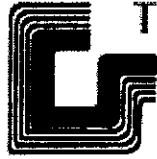
Compiled Financial Statements

For the Year Ended December 31, 2021

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
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, 2021. 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
June 10, 2022

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**Southridge Volunteer Fire Department
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021**

CASH RECEIPTS

Fire fees	\$ 95,930
State aid	24,741
FEMA Grant	268,549
Other	991
Interest	<u>69</u>
TOTAL CASH RECEIPTS	<u>390,280</u>

CASH DISBURSEMENTS

Repairs and maintenance	6,285
Utilities	9,717
Vehicle loans	28,332
Rent	4,604
Supplies and equipment	26,383
Insurance	18,305
Fuel	2,745
Retirement	1,180
Accounting and Legal Fees	3,701
Grant Writing Fee	4,266
Purchase of New Truck	267,987
Miscellaneous	<u>1,988</u>
TOTAL CASH DISBURSEMENTS	<u>375,491</u>

INCREASE (DESCREASE) IN CASH

	14,789
Beginning Cash	<u>148,388</u>
Ending Cash	<u><u>\$ 163,177</u></u>

Valley View Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2021

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
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, 2021. This report is prepared in accordance with Craighead County, Arkansas Ordinance No. 2020-24. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Valley View Fire Protection District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for 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.
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 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, 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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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
May 30, 2022

Valley View Fire Protection District

Compiled Financial Statements

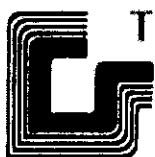
For the Year Ended December 31, 2021

**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, 2021. 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
May 30, 2022

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Valley View Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2021

CASH RECEIPTS

Fire fees	\$ 36,634
State aid	24,741
Interest	34
TOTAL CASH RECEIPTS	61,409

CASH DISBURSEMENTS

Repairs and maintenance	18,784
Utilities	9,357
Administration	14,173
Insurance	3,834
TOTAL CASH DISBURSEMENTS	46,148

INCREASE (DESCREASE) IN CASH

	15,261
Beginning Cash	77,657
Ending Cash	\$ 92,918