

**CRAIGHEAD COUNTY**  
**Annual Taxpayer Transparency Improvement District Report\***

1. Name of recorded district Cash Fire Protection District  
Formation Statute \_\_\_\_\_ # of Parcels \_\_\_\_\_ \$ Total \_\_\_\_\_

Circle One: Municipal Suburban Fire  
2. Purpose of the district fire protection

3. Contracts-Obligations (Contractor's business name & phone number)  
none

4. Current Indebtedness & Bond Indebtedness (per most recent records)

Name of Payee	Amount Owed	Payoff/Maturity Date
<u>none</u>	\$ _____	_____
_____	\$ _____	_____

5. Outstanding # of Delinquent Assessments/Responsible Delinquent Collector

# of Parcels 6 \$ Total 270.60

Delinquent Collector Wes Eddington Phone 870-933-4560

6. District Commissioners

Name	Phone #	Name	Phone #
a. <u>Josh Cureton</u>	<u>930-5914</u>	d. <u>Ronnie Jones</u>	<u>926-6517</u>
b. <u>Ken Boling</u>	<u>270-498-9031</u>	e. <u>M. Ke Mahan</u>	<u>926-4764</u>
c. <u>Jessica Johnson</u>	_____	h. _____	_____

7. Annual Meeting unscheduled  
Date \_\_\_\_\_ Time \_\_\_\_\_ Location \_\_\_\_\_

8. District Assessor (Administrator)

Name Hannah Towell Phone 933-4570 Email \_\_\_\_\_

9. Payee for Distribution from County Treasurer

Name Terri Cureton Phone 930-8183 Email terri.cureton@yahoo.com

10. Delinquent Penalty (%) & Cost (%) charges to property owner

% 10 % 10

11. Method used to Calculate Assessments (Flat Fee; Per Acre; Per Structure, etc.)

flat fee \$30 per structure

12. Statement of Income and Expenditure Activity: (Attachments Balance Sheet/Bank Statements)

Completed By: Terri Cureton  
Print Name

Terri Cureton Date 3/31/25  
Signature

**FILED**

**MAR 31 2025**

COUNTY & PROBATE COURT CLERK

**FILED**

**MAR 31 2025**

**COUNTY & PROBATE COURT CLERK**

**Cash Fire Protection District**

**Agreed-Upon Procedures Report**

**For the Year Ended December 31, 2024**

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

1120 Windover Road  
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  
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, 2024. 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.

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  
March 7, 2025



**Cash Fire Protection District**

**Compiled Financial Statement**

**For the Year Ended December 31, 2024**

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

1120 Windóver Road  
Jonesboro, AR 72401  
(870) 932-5858

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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, 2024. 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 7, 2025

**Cash Fire Protection District**  
**Statement of Cash Receipts and Disbursements**  
**For the Year Ended December 31, 2024**

**CASH RECEIPTS**

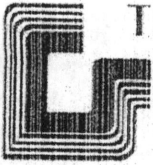
Fire Fees	\$ 12,429
State Aid	48,066
<b>TOTAL CASH RECEIPTS</b>	<u>60,495</u>

**CASH DISBURSEMENTS**

Utilities	3,158
Supplies and Equipment	1,234
Insurance	897
Fuel	979
Contract Labor	3,175
Retirement	2,075
Repairs	1,038
Miscellaneous	305
Office Supplies	120
Fire Run Payment	4,110
Professional Fees	2,350
<b>TOTAL CASH DISBURSEMENTS</b>	<u>19,441</u>

**INCREASE (DECREASE) IN CASH**

	41,054
Beginning Cash	189,938
Ending Cash	<u><u>\$ 230,992</u></u>



# 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

January 1, 2025

To the Board of Directors of  
Cash Fire Protection District  
PO Box 59  
Cash, AR 72421-0059

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Cash Fire Protection District.

We will apply the agreed-upon procedures which the Quorum Court of Craighead County, Arkansas has specified, listed in the attached schedule, to financial data of Cash Fire Protection District as of December 31, 2024. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion or conclusion on the financial data. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We plan to begin our procedures on February 1, 2025 and, unless unforeseeable problems are encountered, the engagement should be completed by March 31, 2025.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed the Quorum Court of Craighead County, Arkansas and Board of Directors of Cash Fire Protection District. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Quorum Court of Craighead County, Arkansas and Cash Fire Protection District, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention

1120 Windover Rd  
PO Box 17167  
Jonesboro, AR 72403  
870-932-5858  
Fax 870-932-2030

420 West Walnut  
PO Box 205  
Blytheville, AR 72315  
870-762-5831  
Fax 870-762-5833

1400 West Keiser  
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

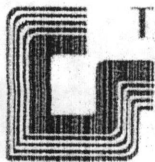
501 Ward Avenue  
PO Box 1154  
Caruthersville, MO 63630  
573-333-4225  
Fax 573-333-4443

**Cash Fire Protection District  
Listing of Engagement Procedures  
For the Year Ended December 31, 2024**

Engagement procedures performed:

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 projection 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.





## 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

January 1, 2025

To the Board of Directors of  
Cash Fire Protection District  
PO Box 59  
Cash, Arkansas 72421-0059

We are pleased to confirm our acceptance and understanding of the services we are to provide for Cash Fire Protection District for the year ended December 31, 2024.

You have requested that we perform a compilation engagement with respect to the financial statement of Cash Fire Protection District, which comprises the Statement of Cash Receipts and Disbursements as of December 31, 2024. These financial statements will not include statements of cash flows and related notes to the financial statements.

### Our Responsibilities

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation 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 in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Company or noncompliance with laws and regulations.

### Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 4) The prevention and detection of fraud.

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

that contradict the presentation of financial data in accordance with criteria designated by the Quorum Court of Craighead County, Arkansas, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the presentation of financial data in accordance with criteria designated by the Quorum Court of Craighead County, Arkansas; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the financial data. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the financial data in accordance with criteria set by Quorum Court of Craighead County, Arkansas.

Melissa K. Harrison, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services, including the compilation services that are stated in a separate letter, will not exceed \$2,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of the engagement letter.

Respectfully,

*Thomas. Speight & Noble, CPAs*

Thomas, Speight & Noble, CPAs  
Jonesboro, Arkansas

RESPONSE:

This letter correctly sets forth the understanding of Cash Fire Protection District.

By: Josh Curran

Title: President of Board

Date: 2/27/25

- 5) To ensure that the Company complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with—
  - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - additional information that we may request from you for the purpose of the compilation engagement.
  - unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.

#### **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to obtain our permission to do so.

#### **Other Relevant Information**

Melissa K Harrison, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these compilation services are included in fees stated in the engagement letter for the agreed-upon procedures services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of the engagement letter.

Respectfully,

*Thomas. Speight & Noble. CPAs*

Thomas, Speight & Noble, CPAs  
Jonesboro, Arkansas

#### **RESPONSE:**

This letter correctly sets forth the understanding of Cash Fire Protection District.

By: *Jim Curtis*

Title: *Pres of the Board*

Date: *2/27/28*

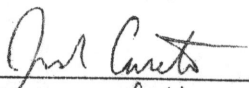
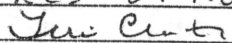
**Cash Fire Protection District**  
**PO BOX 59**  
**Cash, Arkansas 72421-0059**

March 7, 2025

Thomas, Speight & Noble, CPAs  
1120 Windover Road  
Jonesboro, Arkansas 72401

In connection with your engagement to apply agreed-upon procedures to the financial records of the Cash Fire Protection District (the District) as of December 31, 2024, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We acknowledge that we are responsible for the financial records of the District.
- 2) We have obtained from the necessary parties their agreement to the procedures and their acknowledgment that the procedures are appropriate for their purposes.
- 3) We have provided you with all relevant information and access under the terms of our agreement.
- 4) We have disclosed to you all known matters contradicting the financial records of the District.
- 5) We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the financial records of the District, including communications received between the date of the year end of the District, December 31, 2024 and the date of your report, March 7, 2025.
- 6) We are not aware of any material misstatements in the financial records of the District.
- 7) We have disclosed to you all known events subsequent to the date of the year end of the District, December 31, 2024, to the date of this letter and the date of your report, March 7, 2025, that would have a material effect on the financial records of the District.

Signature:   
Title: Pres of the Board  
Signature:   
Title: Sec of the Board