FILED
JUL 14 2026
COUNTY & PROBATE COURT CLERK

Valley View Fire Protection District

Agreed-Upon Procedures Report

For the Year Ended December 31, 2025

Thomas, Speight & Noble
Certified Public Accountants
1120 Windover Rd
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, 2025. 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 polices and procedures that the department is utilizing for interal controls.

Findings: *Supporting documentation could not be located for expenditures totaling $53. 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.*

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 Institue of Ceritified Public Accountants. We were not engaged to, and did not, conduct an

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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 Valley View Fire Protection District and to meed out other ethical responsibilities, in accordance with the relevent 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
July 15, 2026

Valley View Fire Protection District

Compiled Financial Statement

For the Year Ended December 31, 2025

Thomas, Speight & Noble
Certified Public Accountants
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(870) 932-5858

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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, 2025. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Servicees 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 peform 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
July 15, 2026

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Valley View Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2025

CASH RECEIPTS	
Fire fees	$ 37,527
State aid	37,326
Donation	1,210
Sale	8,700
Interest	471
TOTAL CASH RECEIPTS	85,234
CASH DISBURSEMENTS	
Repairs and maintenance	6,385
Special projects	95,120
Utilities	3,213
Administration	1,523
Accounting	2,750
Fuel	3,680
Insurance	5,093
Miscellaneous	4,330
TOTAL CASH DISBURSEMENTS	122,094
INCREASE (DESCREASE) IN CASH	(36,860)
Beginning Cash	174,902
Ending Cash	$ 138,042