



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

FILED

MAY 29 2024

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

COUNTY & PROBATE COURT CLERK

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, 2023. 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
March 22, 2024

Cash Fire Protection District

Compiled Financial Statements

For the Year Ended December 31, 2023

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

2210 Fowler Avenue
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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, 2023. 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 22, 2024

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Cash Fire Protection District
Statement of Cash Receipts and Disbursements
For the Year Ended December 31, 2023

CASH RECEIPTS

Fire Fees	\$ 11,143
State Aid	44,483
Refund	<u>78</u>
TOTAL CASH RECEIPTS	55,704

CASH DISBURSEMENTS

Utilities	3,408
Supplies and Equipment	8,708
Insurance	897
Fuel	1,193
Contract Labor	3,300
Retirement	1,906
Repairs	1,507
Miscellaneous	505
Office Supplies	415
Fire Run Payment	4,770
Professional Fees	<u>2,250</u>
TOTAL CASH DISBURSEMENTS	<u>28,859</u>

INCREASE (DECREASE) IN CASH

	26,845
Beginning Cash	<u>163,093</u>
Ending Cash	<u>\$ 189,938</u>