

**FILED**

**MAR 31 2025**

**COUNTY & PROBATE COURT CLERK**

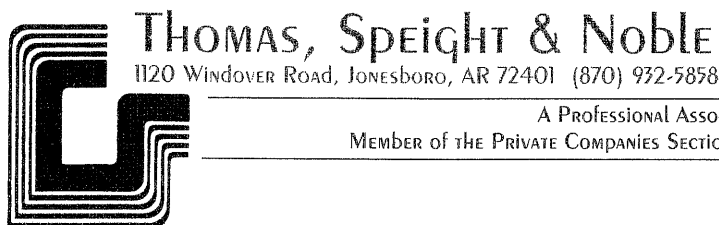
**Brookland Fire Protection District**

**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



THOMAS, SPEIGHT & NOBLE

1120 WINDOVER ROAD, 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, 2024. 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 Brookand 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 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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573-333-4225  
FAX 573-333-4443

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  
March 21, 2025

**Brookland Fire Protection District**

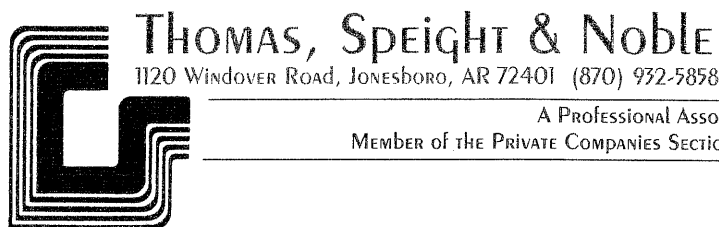
Compiled Financial Statements,

For the Year Ended December 31, 2024

**Thomas, Speight & Noble**  
**Certified Public Accountants**  
1120 Windover Road  
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## 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, 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 21, 2025

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

**CASH RECEIPTS**

Fire fees	\$ 145,437
State aid	32,044
Reimbursement	1,275
Grants	1,500
Interest	36
<b>TOTAL CASH RECEIPTS</b>	<u>180,292</u>

**CASH DISBURSEMENTS**

Building Maintenance	2,547
Equipment	11,763
Equipment Maintenance	156
Insurance	21,734
Loan Payment	62,992
Medical Supplies	193
Radio and Pager	744
Audit Expenses	2,350
Truck Repairs	22,226
Miscellaneous	408
Utilities	15,906
<b>TOTAL CASH DISBURSEMENTS</b>	<u>141,019</u>

**INCREASE (DESCREASE) IN CASH**

	39,273
Beginning Cash	<u>175,154</u>
Ending Cash	<u><u>\$ 214,427</u></u>