

**FILED**

**MAY 27 2025**

**COUNTY & PROBATE COURT CLERK**

**EGYPT FIRE DEPARTMENT – SUBORDINATE DISTRICT  
DISTRICT  
EGYPT, ARKANSAS**

**COMPILED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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



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To the Quorum Court of  
Craighead County Arkansas  
And the Board of Directors of  
Egypt Fire Department – Subordinate District

Management is responsible for the accompanying financial statement of Egypt Fire Department – Subordinate District, which comprise the Statement of Cash Receipts and Disbursements as of and for the year ended December 31, 2024. 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

May 22, 2025

EGYPT FIRE DEPARTMENT - SUBORDINATE DISTRICT  
Egypt, Arkansas

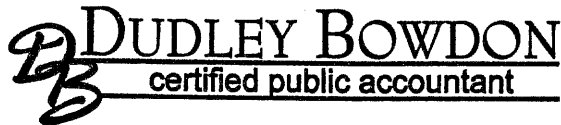
Statement of Cash Receipts and Disbursements  
For the Year Ended December 31, 2023

CASH RECEIPTS:

Revenues received from Craighead County	\$	3,173.14	
Total Cash Receipts			\$ 3,173.14

CASH DISBURSEMENTS:

Insurance expense	\$	2,413.04	
Utilities expense		725.95	
Egypt Fall Festival Sponsorship		300.00	
P. O. Box Rent		62.00	
Accounting fee		300.00	
Travel reimbursement		336.00	
Property tax		1.80	
Building repairs		770.00	
Office supplies		<u>22.44</u>	
Total Cash Disbursements			<u>\$ 4,931.23</u>
Increase (decrease) in Cash			\$ (1,758.09)
<u>Cash, Beginning of Year:</u>			
Regions Bank			<u>\$ 17,339.84</u>
<u>Cash, End of Year:</u>			
Regions Bank			<u><u>\$ 15,581.75</u></u>



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**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  
Egypt Fire Department – Subordinate 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, 2024. 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 Egypt Fire Department – Subordinate District and is not intended to be and should not be used by any other than those specified parties.

Dudley Bowdon, CPA

May 22, 2025