

**DAVIE COUNTY
NORTH CAROLINA**

FIRE PROTECTION DISTRICTS

MARTIN  STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

**DAVIE COUNTY
NORTH CAROLINA**

WILLIAM R. DAVIE FIRE PROTECTION DISTRICT

FOR THE YEAR ENDED JUNE 30, 2017

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Robin West, Finance Director
The Board of County Commissioners of Davie County, North Carolina
Fire Chief, William R. Davie Fire Protection District, Responsible Party

We have performed the procedures enumerated below, which were agreed to by the specified parties listed above, on the accounting records and the Statement of Cash Receipts and Disbursements of William R. Davie Fire Protection District for the year ended June 30, 2017. William R. Davie Fire Protection District's management is responsible for the accounting records and the Statement of Cash Receipts and Disbursements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Procedure: Compile the Statement of Cash Receipts and Disbursements, based upon the data provided to us, for the fiscal year ended June 30, 2017.

Finding: No exceptions.

Procedure: Scan all disbursement reports, provided by the unit, in search of any items that may appear unrelated to operations.

Finding: Based upon check payees of the disbursement reports we scanned, no disbursements appeared unusual in nature. Disbursements appear to be for fire protection related purposes.

Procedure: Select a sample of approximately 20% of the cash disbursements during the fiscal year. Agree each selected item to supporting documentation to verify the amount of the disbursement and its account classification. Verify the amount clearing the bank equals the amount of the disbursement.

Finding: No exceptions.

Procedure: Select each cash receipt from the County during the fiscal year and note the date of the County's disbursement to the unit. Verify that the amount provided to the unit by the County was deposited within 10 business days and that the amount clearing the bank equals the amount of the receipt.

Finding: Noted two checks received that were not deposited within 10 business days.

Procedure: Select a sample of 100% of the disbursements made to the Chief and all board members for William R. Davie Fire Protection District (using a list of names provided by the County). Agree each selected item to supporting documentation to verify the amount of the disbursement and its account classification. Verify the amount clearing the bank equals the amount of the disbursement.

Finding: Noted two checks written to the unit's Chief and/or a board member for which the unit could not provide adequate supporting documentation.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records and Statement of Cash Receipts and Disbursements of William R. Davie Fire Protection District for the fiscal year ended June 30, 2017. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be, used by anyone other than those specified parties.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
June 1, 2018

**DAVIE COUNTY, NORTH CAROLINA
WILLIAM R. DAVIE FIRE PROTECTION DISTRICT**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>2017</u>
Receipts:	
Tax distributions from Davie County	\$ 135,494
Donations	7,654
Interest	33
Fundraising income	19,753
Loan proceeds	144,245
Grant proceeds	94,933
Miscellaneous	48
Total receipts	<u>402,160</u>
Disbursements:	
Salaries and wages	21,464
Cost of fundraisers	3,875
Payroll taxes	1,918
Pension Fund contributions	1,821
Accounting and professional fees	1,875
Office expenses	1,336
Telephone	1,619
Station maintenance	6,109
Interest expense	4,953
Insurance	13,980
Awards/Banquets	2,891
Program service expenses	1,748
Repairs and maintenance	8,489
Supplies	9,753
Truck expenses	12,370
Payments on loans	34,975
Purchases of assets	267,408
Miscellaneous	1,235
Total disbursements	<u>397,819</u>
Net receipts over (under) disbursements	<u>\$ 4,341</u>

See accompanying independent accountant's report.