

**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**

COUNTY LINE FIRE PROTECTION DISTRICT

FOR THE YEAR ENDED DECEMBER 31, 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, County Line 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 County Line Fire Protection District for the year ended December 31, 2017. County Line 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 December 31, 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: No exceptions.

Procedure: Select a sample of 100% of the disbursements made to the Chief and all board members for County Line 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: No exceptions.

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 County Line Fire Protection District for the fiscal year ended December 31, 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
COUNTY LINE FIRE PROTECTION DISTRICT**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>2017</u>
Receipts:	
Tax distributions from Davie County	\$ 135,129
Tax distributions from Iredell County	77,820
Fuel/Sales tax refund	1,164
Other refunds	87
Interest	759
Banquet income	147
Grants	30,000
Miscellaneous	90
Total receipts	<u>245,196</u>
Disbursements:	
Rental equipment	198
Insurance	20,905
Purchase of capital assets	336,344
Special events	1,141
Vehicle maintenance and repairs	33,330
Building maintenance and repairs	6,765
Equipment maintenance and repairs	3,192
Supplies	1,865
Donations	50
Bank service charges	143
Firefighter equipment	1,019
Travel and training	3,790
Dues and subscriptions	1,355
Professional services	2,790
Public relations	553
Other taxes	58
Utilities	11,425
Firemen expense reimbursement	2,800
Property tax	1,583
Total disbursements	<u>429,306</u>
Net receipts over (under) disbursements	<u>\$ (184,110)</u>

See accompanying independent accountant's report.