

Cuba Joint Fire District Audit of Vouchers and Accounts vs. Monthly Statements.

- ❖ Audit date: October 12, 2016
- ❖ Month audited: September 2016 (Start Date: 6/18/16 – Closing Dates: 9/30/16).

Commissioners:

I compared the approved abstract from the August 2016 meeting to the August 2016 account statements, and reviewed the bank accounts and Credit Card Account statements for account activity.

Checks Outstanding: None

- ✓ The Five Star credit card statement: No activity.
- ✓ The Valero credit card statement dated September 17, 2016

As of the September 2016 closing dates:

Checking account	Starting Bal.	Payments processed		Deposits	Interest	Transfers out	Checks outstanding	Bank Balance
***7868	\$152,527.74	11	\$4,901.81	\$0.00	\$2.65	\$0.00	\$0.00	\$147628.58

Five Star Credit Card	Start Bal.	Charges	Credits	Close Bal.	Chiefs Gals.(≤45)	All charges authorized?
	\$0.00	\$0.00	\$0.00	\$0.00	 	N/A
Valero	\$0.00	\$0.00	\$0.00	\$0.00	Gal.: 0.00	N/A

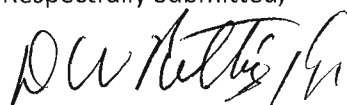
Money Market Account	Starting Bal.	Deposits	Interest	Transfers out	Balance
***0057	\$33,141.52	\$0.00	\$0.55	\$0.00	\$33,142.07

Reserve Accounts	Starting Bal.	Deposits	Interest	Transfers out	Balances
Building Repair and Replacement ***0582	\$1,995.56	\$0.00	\$0.02	\$1,995.58	\$0.00
Equipment Repair and Replacement ***0590	\$38,515.71	\$0.00	\$0.68	\$0.00	\$38,516.39
General Capital ***8160	\$4,101.37	\$0.00	\$0.04	\$0.00	\$4,101.41
Apparatus Repair and Replacement ***8179	\$294,555.78	\$0.00	\$5.17	\$0.00	\$294,560.95

Total interest earned this period: \$9.09 Total earned T/D: \$79.16

- No unusual or unauthorized activity was detected in the bank accounts.
- Chief's gas card usage is compliant but there are 19 gallons charged 9/18/2016 to a card labeled "Chief" issued in Aug of 2013.
- There appears to be some line item charge errors in the Monthly report that need further review and corrections prior to the yearend report. Totals expended seem correct.

Respectfully Submitted,



Douglas W. Rettig, Sr.