

KAUFMAN COUNTY EMERGENCY SERVICES DISTRICT #5

FINANCIAL STATEMENT – CASH BASIS

AND ACCOUNTANTS' COMPILATION REPORT

SEPTEMBER 30, 2023



ACCOUNTANTS' COMPILATION REPORT

Kaufman County Emergency Services District #5
Scurry, TX

Management is responsible for the accompanying statement of operating cash receipts and disbursements and changes in operating cash – cash basis of Kaufman County Emergency Services District #5 (the “District”) for the year ended September 30, 2023, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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 statement of operating cash receipts and disbursements 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 the statement of operating cash receipts and disbursements.

The statement of operating cash receipts and disbursements is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit the statement of assets and liabilities – cash basis and substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the users' conclusions about the District's cash receipts and disbursements. Accordingly, the financial statement is not designed for those who are not informed about such matters.

Saville CPAs and Advisors, LLC

Saville CPAs and Advisors, LLC
Dallas, Texas

February 21, 2024

KAUFMAN COUNTY EMERGENCY SERVICES DISTRICT #5
STATEMENT OF OPERATING CASH RECEIPTS AND
DISBURSEMENTS AND CHANGES IN OPERATING CASH - CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

OPERATING CASH RECEIPTS	
Taxes collected	\$ 360,138
Interest income	19
Total operating cash receipts	360,157
 OPERATING CASH DISBURSEMENTS	
Kaufman County Appraisal District fees	3,381
Rosser Volunteer Fire Department	80,173
Scurry Volunteer Fire Department	240,520
Disaster Declaration Relief	5,400
PO Box, postage	121
Insurance, bond	1,226
Bookkeeper	2,400
Website	227
Audit	1,100
Cell phone	433
Total operating cash disbursements	334,981
INCREASE IN OPERATING CASH	25,176
OPERATING CASH, beginning of year, as previously reported	112,596
OPERATING CASH, end of year	\$ 137,772

See accountants' compilation report.