

**KAUFMAN COUNTY EMERGENCY SERVICES DISTRICT #5**

**FINANCIAL STATEMENT – CASH BASIS**

**AND ACCOUNTANTS' COMPILATION REPORT**

**SEPTEMBER 30, 2025**



**Saville CPAs & Advisors, LLC**

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ACCOUNTANTS' COMPILATION REPORT

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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, 2025, 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 and changes in operating cash – cash basis 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 and changes in operating cash – cash basis.

The statement of operating cash receipts and disbursements and changes in operating cash – cash basis 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 and changes in operating cash. Accordingly, the financial statement is not designed for those who are not informed about such matters.

*Saville CPAs & Advisors, LLC*

Saville CPAs & Advisors, LLC  
Dallas, Texas

November 10, 2025

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, 2025

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OPERATING CASH RECEIPTS	
Taxes collected	\$ 459,651
Interest income	27
Total operating cash receipts	459,678
OPERATING CASH DISBURSEMENTS	
Scurry Volunteer Fire Department	334,028
Rosser Volunteer Fire Department	111,343
Kaufman County Appraisal District fees	4,048
Bookkeeper	2,400
Compilation	1,300
Insurance, bond	1,163
SAFE-D annual membership	550
Cell phone	398
Website	312
PO Box, postage	170
Supplies	133
Miscellaneous	52
Total operating cash disbursements	455,897
INCREASE IN OPERATING CASH	3,781
OPERATING CASH, beginning of year, as previously reported	168,672
OPERATING CASH, end of year	\$ 172,453

See accountants' compilation report.