BURRTON CONSOLIDATED FIRE DISTRICT #5

BURRTON, KANSAS

Financial Statement

For the Year Ended December 31, 2023

Burrton Consolidated Fire District #5

For the Year Ended December 31, 2023

CONTENTS

		Page
Independent Auditor's Report		1-3
Financial Section		
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	Statement 1	4
Notes to Financial Statement		5-8
Regulatory – Required Supplementary Information		
Summary of Expenditures – Actual and Budget – Regulatory Basis	Schedule 1	9
Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	Schedule 2	
General Fund		10
Special Purpose Funds		
EMS		11
EMS Equipment Reserve		12
Fire Equipment Reserve		12
Bond and Interest Fund		13

Knudsen Monroe & Company LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Burrton Consolidated Fire District #5
Burrton, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Burrton Consolidated Fire District #5, Burrton, Kansas, (District), as of and for the year ended December 31, 2023, and the related disclosures to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2023 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures–actual and budget and individual fund schedules of regulatory basis receipts and expenditures–actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2023 basic financial statement, but are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 information has been subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures–actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2023 basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Kriedeman, Monroe, & Company LLC

Certified Public Accountants
Newton, Kansas
July 18, 2024

Burrton Consolidated Fire District #5

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 63,113	388,774	395,765	56,122	3,865	59,987
Special Purpose Funds						
EMS	7,637	158,376	142,562	23,451	10,885	34,336
EMS Equipment Reserve	20,492	-	347	20,145	-	20,145
Fire Equipment Reserve	83,399	5,440	-	88,839	-	88,839
Bond and Interest Fund	36,556	107,687	73,745	70,498	-	70,498
Total Reporting Entity	$ 211,197	660,277	612,419	259,055	14,750	273,805

Composition of Cash

State Bank of Burrton, Checking	$ 273,805

The notes to the financial statement are an integral part of this statement.

Burrton Consolidated Fire District #5

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Burrton Consolidated Fire District #5 (District) is a municipality governed by an elected seven-member board. The District's territory includes parts of Harvey and Reno counties. This regulatory financial statement presents funds that are administered and controlled by the Board.

Regulatory Basis Fund Types

General Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute) and the Bond and Interest Fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Special Purpose Reserve Funds.

Spending in funds that are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Per K.S.A. 9-1402, the District's financial institution is required to pledge securities for deposits in excess of FDIC coverage. The City's financial institution did not adequately secure the District's deposits for about 78 days during the year ended December 31, 2023.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (continued)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the District's carrying amount of deposits was $273,805 and the bank balance was $283,661. The balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $33,661 was collateralized with securities held by the pledging financial institution's agents in the District's name.

4. INTERFUND TRANSFER

Operating transfer was as follows:

From	To	Regulatory Authority	Amount
General	EMS	K.S.A. 80-1514a	$ 60,000

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2021	0.20-1.70%	04/06/21	$ 890,000	09/01/33	$ 765,000	-	65,000	700,000	8,745
Finance Leases									
Ambulance	4.160%	06/19/19	135,000	06/19/25	60,098	-	19,222	40,876	2,500
Tender 44 Repairs	4.300%	06/15/22	125,000	06/15/28	125,000	-	18,704	106,296	5,375
					185,098	-	37,926	147,172	7,875
Total contractual indebtedness					$ 950,098	-	102,926	847,172	16,620

5. LONG-TERM DEBT (continued)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Year ending December 31						
	2024	2025	2026	2027	2028	2029 -2033	Total
Principal							
General Obligation Bonds	65,000	65,000	65,000	70,000	70,000	365,000	700,000
Finance Leases	39,530	41,201	21,221	22,134	23,086	-	147,172
Total principal	104,530	106,201	86,221	92,134	93,086	365,000	847,172
Interest							
General Obligation Bonds	8,453	8,095	7,640	7,088	6,387	17,825	55,488
Finance Leases	6,271	4,600	2,857	1,944	993	-	16,665
Total interest	14,724	12,695	10,497	9,032	7,380	17,825	72,153
Total principal and interest	$ 119,254	118,896	96,718	101,166	100,466	382,825	919,325

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and volunteers; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settled claims that exceeded commercial insurance coverage in any of the past three fiscal years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is the opinion of the District's management that any current matters are not anticipated to have a material financial impact on the District.

7. OPERATING LEASE

The District entered into a lease agreement for a copier for a period of up to 63 months, which matured during 2022. Until a new lease is signed, the current one will renew at the same payment amount for consecutive 60-day periods. Payments totaling $1,099 were made during year end December 31, 2023.

8. DATE OF MANAGEMENT REVIEW

Management has performed an analysis of the activities and transactions subsequent to December 31, 2023, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through July 18, 2024, which is the date the financial statement was available to be issued.

BURRTON CONSOLIDATED FIRE DISTRICT #5

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

SCHEDULE 1

Burrton Consolidated Fire District #5

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUND	$ 314,323	150,804	465,127	395,765	(69,362)
SPECIAL PURPOSE FUND					
EMS	139,650	3,450	143,100	142,562	(538)
BOND AND INTEREST FUND	128,120	-	128,120	73,745	(54,375)

SCHEDULE 2

Burrton Consolidated Fire District #5

General Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 184,631	217,053	246,940	(29,887)
Delinquent tax	2,960	3,911	-	3,911
Motor vehicle tax	12,192	14,051	13,769	282
Recreational vehicle tax	272	377	300	77
Commercial vehicle tax	1,786	1,882	1,638	244
16/20M vehicle tax	416	377	395	(18)
Watercraft tax	-	-	113	(113)
Grant income	5,999	5,999	-	5,999
Lease proceeds	-	121,625	-	121,625
Reimbursements	509	319	1,500	(1,181)
Miscellaneous income	9,008	23,180	-	23,180
Total receipts	217,773	388,774	264,655	124,119
EXPENDITURES				
Personnel services	-	12,492	100,000	(87,508)
Contractual services	23,048	25,039	21,700	3,339
Commodities	67,208	227,284	47,000	180,284
Utilities	16,625	13,060	20,000	(6,940)
Insurance	18,900	19,491	20,000	(509)
Capital outlay	39,464	14,320	80,000	(65,680)
Equipment lease	-	18,704	-	18,704
Lease - interest	-	5,375	-	5,375
Cash reserves	-	-	15,623	(15,623)
Transfer to				-
EMS	-	60,000	-	60,000
EMS Equipment Reserve	13,750	-	-	-
Fire Equipment Reserve	13,750	-	10,000	(10,000)
	192,745	395,765	314,323	81,442
Adjustment for Qualifying Budget Credits	-	-	150,804	(150,804)
Total expenditures	192,745	395,765	465,127	(69,362)
Receipts over (under) expenditures	25,028	(6,991)		
UNENCUMBERED CASH, beginning	38,085	63,113		
UNENCUMBERED CASH, ending	$ 63,113	56,122		

Burrton Consolidated Fire District #5

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
EMS				
RECEIPTS				
County appropriations	$ 48,510	51,324	42,000	9,324
Grants	11,655	4,600	1,000	3,600
Service fees	34,513	42,441	85,000	(42,559)
Miscellaneous income	4,429	11	11,650	(11,639)
Transfer from General Fund	-	60,000	-	60,000
Total receipts	99,107	158,376	139,650	18,726
EXPENDITURES				
Personnel services	41,300	68,550	66,500	2,050
Contractual services	9,342	26,260	30,000	(3,740)
Commodities	22,265	16,244	20,000	(3,756)
Utilities	1,647	960	2,650	(1,690)
Capital outlay	3,180	8,826	15,000	(6,174)
Lease - principal	18,454	19,222	-	19,222
Lease - interest	3,268	2,500	-	2,500
Transfer to EMS Equipment Reserve	-	-	5,500	(5,500)
	99,456	142,562	139,650	2,912
Adjustment for Qualifying Budget Credits	-	-	3,450	(3,450)
Total expenditures	99,456	142,562	143,100	(538)
Receipts over (under) expenditures	(349)	15,814		
UNENCUMBERED CASH, beginning	7,986	7,637		
UNENCUMBERED CASH, ending	$ 7,637	23,451		

Burrton Consolidated Fire District #5

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
EMS EQUIPMENT RESERVE		
RECEIPTS		
Donations	$ 2,190	-
Transfer from General	13,750	-
Total receipts	15,940	-
EXPENDITURES		
Capital outlay	15,874	347
Receipts over (under) expenditures	66	(347)
UNENCUMBERED CASH, beginning	20,426	20,492
UNENCUMBERED CASH, ending	$ 20,492	20,145
FIRE EQUIPMENT RESERVE		
RECEIPTS		
Other	$ 587	5,440
Transfer from General	13,750	-
Total receipts	14,337	5,440
EXPENDITURES	-	-
Receipts over (under) expenditures	14,337	5,440
UNENCUMBERED CASH, beginning	69,062	83,399
UNENCUMBERED CASH, ending	$ 83,399	88,839

Burrton Consolidated Fire District #5

Bond and Interest Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
Regulatory Basis

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 77,157	99,234	81,515	17,719
Delinquent tax	1,034	1,532	-	1,532
Motor vehicle tax	5,051	5,831	5,754	77
Recreational vehicle tax	112	156	126	30
Commercial vehicle tax	697	787	685	102
16/20M vehicle tax	185	147	165	(18)
Watercraft tax	-	-	47	(47)
Total receipts	84,236	107,687	88,292	19,395
EXPENDITURES				
Bond principal	65,000	65,000	65,000	-
Bond interest	8,972	8,745	8,745	-
Cash basis reserve	-	-	54,375	(54,375)
Total expenditures	73,972	73,745	128,120	(54,375)
Receipts over (under) expenditures	10,264	33,942		
UNENCUMBERED CASH, beginning	26,292	36,556		
UNENCUMBERED CASH, ending	$ 36,556	70,498		