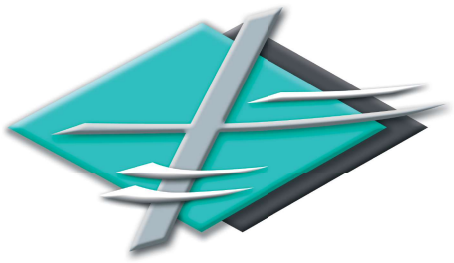
BURRTON CONSOLIDATED FIRE DISTRICT #5
BURRTON, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

BURRTON CONSOLIDATED FIRE DISTRICT #5
BURRTON, KANSAS

For the Year Ended December 31, 2025

BOARD OF DIRECTORS

Gerry Campbell President	Karl Matlack Vice President	Clark Kirk Treasurer
Dustin Covert	Greg Ratzlaff	Andrew Blubaugh
	Rodney Redinger	

FIRE DISTRICT OFFICIALS

Jonathan Roberts Fire Chief	Cherie King EMS Director	Austin Parker Attorney

BURRTON CONSOLIDATED FIRE DISTRICT #5
BURRTON, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Fire Chief and Board Members
Burrton Consolidated Fire District #5
406 N. Sedgwick
Burrton, Kansas 67020

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Burrton Consolidated Fire District #5, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes 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, 2025, 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, 2025, 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 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, individual fund schedules of regulatory basis receipts, expenditures-actual and budget and schedule of regulatory basis receipts and disbursements-agency funds (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 basic financial statement, however 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 basic financial statement or to the 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Burrton Fire District, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated April 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 20, 2026

BURRTON CONSOLIDATED FIRE DISTRICT #5

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 39,443	$ -	$ 323,696	$ 344,185	$ 18,954	$ -	$ 18,954
SPECIAL PURPOSE FUNDS:							
EMS Fund	20,834	-	260,597	280,002	1,429	-	1,429
EMS Equipment Reserve Fund	94,520	-	100,500	16,012	179,008	-	179,008
Fire Equipment Reserve Fund	26,292	-	11,561	-	37,853	127,970	165,823
Total Special Purpose Funds	141,646	-	372,658	296,014	218,290	127,970	346,260
BOND AND INTEREST FUND:							
Bond and Interest Fund	37,163	-	64,566	73,095	28,634	-	28,634
Total Reporting Entity	$ 218,252	$ -	$ 760,920	$ 713,294	$ 265,878	$ 127,970	$ 393,848
COMPOSITION OF CASH:							
Checking Account - State Bank of Burrton							$ 393,848

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, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The Burrton Consolidated Fire District #5 is a municipal corporation governed by an elected mayor and an elected seven-member board. The regulatory financial statement presents the Burrton Consolidated Fire District #5 (the District) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

General Fund – the chief operating 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.

(c) Basis of Accounting

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.

(d) 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), Bond and Interest Funds and Business Funds. 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 (CONT.)

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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 the year 2025.

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 statements 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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There were no statute violations noted.

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.

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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2025.

At December 31, 2025, the District's carrying amount of deposits was $393,848 and the bank balance was $405,532. The bank 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 $155,532 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended December 31, 2025, 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% to 1.70%	4/6/2021	890,000	9/1/2033	$ 635,000	$ -	$ 65,000	$ 570,000	$ 8,095
Finance Leases									
Ambulance		6/19/2019	135,000	6/19/2025	20,855	-	20,855	-	868
Tender 44 Rework		6/15/2022	125,000	6/15/2028	86,788	-	20,347	66,441	3,732
Total Finance Leases					107,643	-	41,202	66,441	4,600
Total Contractual Indebtedness					$ 742,643	$ -	$ 106,202	$ 636,441	$ 12,695

4. LONG-TERM DEBT (CONT.)

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

	Year						
	2026	2027	2028	2029	2030	2031 to 2033	Total
PRINCIPAL:							
General Obligation Bonds:							
Series 2021	$ 65,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 225,000	$ 570,000
Finance Leases							
Tender 44 Rework	21,222	22,134	23,085	-	-	-	66,441
TOTAL PRINCIPAL	86,222	92,134	93,085	70,000	70,000	225,000	636,441
INTEREST:							
General Obligation Bonds:							
Series 2021	7,640	7,088	6,387	5,600	4,725	7,500	38,940
Finance Leases							
Tender 44 Rework	2,857	1,944	993	-	-	-	5,794
TOTAL INTEREST	10,497	9,032	7,380	5,600	4,725	7,500	44,734
TOTAL PRINCIPAL AND INTEREST	$ 96,719	$ 101,166	$ 100,465	$ 75,600	$ 74,725	$ 232,500	$ 681,175

7. CLAIMS AND JUDGMENTS

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

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

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	EMS Fund	K.S.A. 12-110d	$ 13,000
General Fund	EMS Equipment Reserve Fund	K.S.A. 12-110d	96,000
EMS Fund	EMS Equipment Reserve Fund	K.S.A. 12-110d	4,000
Total			$ 113,000

9. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

BURRTON CONSOLIDATED FIRE DISTRICT #5
BURRTON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

BURRTON CONSOLIDATED FIRE DISTRICT #5

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 384,000	$ -	$ 384,000	$ 344,185	$ (39,815)
SPECIAL PURPOSE FUNDS:					
EMS Fund	193,140	140,000	333,140	280,002	(53,138)
BOND AND INTEREST FUND:					
Bond and Interest Fund	98,095	-	98,095	73,095	(25,000)

BURRTON CONSOLIDATED FIRE DISTRICT #5

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 320,519	$ 301,944	$ 299,795	$ 2,149
Delinquent tax	2,410	2,359	-	2,359
Motor vehicle tax	11,802	14,705	20,776	(6,071)
Recreational vehicle tax	300	305	766	(461)
16/20M vehicle tax	372	458	3,696	(3,238)
Commercial vehicle tax	2,306	2,844	2,691	153
Total Taxes	337,709	322,615	327,724	(5,109)
Other -				
Grant	-	-	10,000	(10,000)
Reimbursements	6,918	-	1,500	(1,500)
Miscellaneous	35,936	1,081	-	1,081
Total Other	42,854	1,081	11,500	(10,419)
Total Receipts	380,563	323,696	$ 339,224	$ (15,528)
Expenditures				
Personal services	21,237	22,485	$ 95,000	$ (72,515)
Contractual services	22,228	31,276	40,000	(8,724)
Commodities	71,652	89,872	95,000	(5,128)
Utilities	13,763	13,366	20,000	(6,634)
Insurance	20,158	20,654	21,000	(346)
Capital outlay	50,162	33,453	48,000	(14,547)
Equipment lease	-	24,079	25,000	(921)
Miscellaneous	3,500	-	-	-
Cash forward	-	-	10,000	(10,000)
Transfer to EMS Fund	85,625	13,000	-	13,000
Transfer to EMS Equipment Reserve Fund	54,375	96,000	15,000	81,000
Transfer to Fire Equipment Reserve Fund	54,542	-	15,000	(15,000)
Total Expenditures	397,242	344,185	$ 384,000	$ (39,815)
Receipts Over (Under) Expenditures	(16,679)	(20,489)		
Unencumbered Cash, Beginning	56,122	39,443		
Unencumbered Cash, Ending	$ 39,443	$ 18,954		

BURRTON CONSOLIDATED FIRE DISTRICT #5

SPECIAL PURPOSE FUND

EMS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
County appropriations	$ 55,215	$ 55,568	$ 55,640	$ (72)
Grants	1,860	13,648	10,000	3,648
Service fees	36,334	38,381	112,500	(74,119)
Reimbursement grant	140,000	140,000	-	140,000
Miscellaneous	-	-	15,000	(15,000)
Transfer from General Fund	85,625	13,000	-	13,000
Total Receipts	319,034	260,597	$ 193,140	$ 67,457
Expenditures				
Personal services	177,444	176,657	$ 100,000	$ 76,657
Contractual services	15,279	16,284	18,000	(1,716)
Commodities	27,202	23,321	35,140	(11,819)
Utilities	1,024	1,040	-	1,040
Capital outlay	60,702	36,978	10,000	26,978
Lease principal	-	21,722	22,000	(278)
Transfer to EMS Equipment Reserve	40,000	4,000	8,000	(4,000)
Adjustment for budget credits	-	-	140,000	(140,000)
Total Expenditures	321,651	280,002	$ 333,140	$ (53,138)
Receipts Over (Under) Expenditures	(2,617)	(19,405)		
Unencumbered Cash, Beginning	23,451	20,834		
Unencumbered Cash, Ending	$ 20,834	$ 1,429		

BURRTON CONSOLIDATED FIRE DISTRICT #5

SPECIAL PURPOSE FUND

EMS EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ 54,375	$ 96,500
Transfer from EMS Fund	40,000	4,000
Total Receipts	94,375	100,500
Expenditures		
Capital outlay	20,000	16,012
Receipts Over (Under) Expenditures	74,375	84,488
Unencumbered Cash, Beginning	20,145	94,520
Unencumbered Cash, Ending	$ 94,520	$ 179,008

BURRTON CONSOLIDATED FIRE DISTRICT #5

SPECIAL PURPOSE FUND

FIRE EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Other	$ 10,881	$ 11,561
Transfer from General Fund	54,542	-
Total Receipts	65,423	11,561
Expenditures		
Capital outlay	127,970	-
Receipts Over (Under) Expenditures	(62,547)	11,561
Unencumbered Cash, Beginning	88,839	26,292
Unencumbered Cash, Ending	$ 26,292	$ 37,853

BURRTON CONSOLIDATED FIRE DISTRICT #5

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 34,590	$ 62,294	$ 62,161	$ 133
Delinquent tax	615	397	-	397
Motor vehicle tax	3,896	1,430	1,895	(465)
16/20M vehicle tax	156	151	337	(186)
Recreational vehicle tax	99	29	70	(41)
Commercial vehicle tax	762	265	245	20
Total Receipts	40,118	64,566	$ 64,708	$ (142)
Expenditures				
Principal	65,000	65,000	$ 65,000	$ -
Interest	8,453	8,095	8,095	-
Cash basis reserve	-	-	25,000	(25,000)
Total Expenditures	73,453	73,095	$ 98,095	$ (25,000)
Receipts Over (Under) Expenditures	(33,335)	(8,529)		
Unencumbered Cash, Beginning	70,498	37,163		
Unencumbered Cash, Ending	$ 37,163	$ 28,634		