

**NACOGDOCHES COUNTY
EMERGENCY SERVICES DISTRICT #1
Prepared Financial Statements - Regulatory Basis
December 31, 2022**

**NACOGDOCHES COUNTY EMERGENCY SERVICES DISTRICT #1
STATEMENT OF NET POSITION - REGULATORY BASIS**

December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	73,774
Certificates of deposits	120,000
Total current assets	<u>\$ 193,774</u>
Fixed Assets	
Land	22,240
Buildings and improvements	10,000
Vehicles	255,000
Equipment	44,632
Subtotal	<u>331,872</u>
Less accumulated depreciation	<u>(309,632)</u>
Total fixed assets	<u>22,240</u>
TOTAL ASSETS	<u><u>\$ 216,014</u></u>
LIABILITIES AND NET ASSETS	
Liabilities	
Total liabilities	<u>-</u>
Net position	
Unrestricted	<u>216,014</u>
Total net position	<u>216,014</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 216,014</u></u>

**NACOGDOCHES COUNTY EMERGENCY SERVICES DISTRICT #1
STATEMENT OF ACTIVITIES - REGULATORY BASIS**

For the Year Ended December 31, 2022

	Governmental Activities
General Revenues:	
Property taxes	\$ 57,361
Interest	615
Total revenues	57,976
Expenditures	
Program:	
Emergency services contracts	\$ -
General and administrative:	
Administrative	4,145
Insurance	13,954
Professional fees	1,363
Postage	66
Depreciation	189
Total governmental activities	19,717
Change in net position	38,259
Net position at beginning of year	177,755
Prior period adjustments:	-
Net position at end of year	\$ 216,014