

**NACOGDOCHES COUNTY
EMERGENCY SERVICES DISTRICT #1
Prepared Financial Statements - Regulatory Basis
December 31, 2023**

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

December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	111,712
Certificates of deposits	123,128
Accrued Interest Receivable	1,726
Total current assets	<u>\$ 236,566</u>
Fixed Assets	
Land	22,240
Buildings and improvements	10,000
Vehicles	255,000
Equipment	45,452
Construction in progress	-
Subtotal	332,692
Less accumulated depreciation	<u>(309,741)</u>
Total fixed assets	<u>22,951</u>
TOTAL ASSETS	<u><u>\$ 259,517</u></u>
LIABILITIES AND NET ASSETS	
Liabilities	
Total liabilities	<u>-</u>
Net position	
Unrestricted	<u>259,517</u>
Total net position	<u>259,517</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 259,517</u></u>

No assurance is provided on these financial statements and substantially all disclosures are omitted.

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

For the Year Ended December 31, 2023

	Governmental Activities
General Revenues:	
Property taxes	\$ 58,050
Interest	7,374
Total revenues	65,424
Expenditures	
Program:	
Emergency services contracts	\$ 250
General and administrative:	
Administrative	4,136
Office	504
Insurance	15,802
Professional fees	1,050
Postage	70
Depreciation	109
Total governmental activities	21,921
Change in net position	43,503
Net position at beginning of year	216,014
Prior period adjustments:	-
Net position at end of year	\$ 259,517

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