

**NACOGDOCHES COUNTY
EMERGENCY SERVICES DISTRICT #1
Prepared Financial Statements - Regulatory Basis
December 31, 2024**

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

December 31, 2024

	Governmental Activities
ASSETS	
Current assets	
Cash	41,887
Certificates of deposits	232,359
Accrued Interest Receivable	24
Total current assets	<u>\$ 274,270</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>(309,905)</u>
Total fixed assets	<u>22,787</u>
TOTAL ASSETS	<u><u>\$ 297,057</u></u>
LIABILITIES AND NET ASSETS	
Liabilities	
Total liabilities	<u>-</u>
Net position	
Unrestricted	<u>297,057</u>
Total net position	<u>297,057</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 297,057</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, 2024

	Governmental Activities
General Revenues:	
Property taxes	\$ 78,229
Interest	7,944
Other Income	31
Total revenues	<u>86,204</u>
Expenditures	
Program:	
Emergency services contracts	\$ 25,757
General and administrative:	
Administrative	4,332
Bank fees	145
Office	549
Insurance	16,545
Professional fees	1,100
Postage	72
Depreciation	164
Total governmental activities	<u>48,664</u>
Change in net position	37,540
Net position at beginning of year	259,517
Prior period adjustments:	<u>-</u>
Net position at end of year	<u><u>\$ 297,057</u></u>

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