

**NACOGDOCHES COUNTY**  
**EMERGENCY SERVICES DISTRICT #1**  
**Compiled Financial Statements - Regulatory Basis**  
**December 31, 2019**

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Nacogdoches County Emergency Service District #1  
P.O. Box 343  
Douglass, Texas 75943

Management is responsible for the accompanying financial statements of the governmental activities of Nacogdoches County Emergency Service District #1 (the "District"), as of and for the year then ended December 31, 2019, which comprise the District's basic financial statements in accordance with the regulatory basis of accounting. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by regulatory accounting framework. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis and supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

*Halls, Johnson, McLemore, Redfield & White LLP*

Halls, Johnson, McLemore, Redfield & White, LLP

June 10, 2020

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

**December 31, 2019**

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS</b>                             |                            |
| Current Assets                            |                            |
| Cash                                      | \$ 54,267                  |
| Total current assets                      | 54,267                     |
| Fixed Assets                              |                            |
| Land                                      | 22,240                     |
| Buildings and improvements                | 10,000                     |
| Vehicles                                  | 255,000                    |
| Equipment                                 | 44,632                     |
| Subtotal                                  | 331,872                    |
| Less accumulated depreciation             | (268,341)                  |
| Total fixed assets                        | 63,531                     |
| <b>TOTAL ASSETS</b>                       | <b>\$ 117,798</b>          |
| <br><b>LIABILITIES AND NET ASSETS</b>     |                            |
| Liabilities                               |                            |
| Total liabilities                         | -                          |
| Net position                              |                            |
| Unrestricted                              | 117,798                    |
| Total net position                        | 117,798                    |
| <b>TOTAL LIABILITIES AND NET POSITION</b> | <b>\$ 117,798</b>          |

See accountant's compilation report.

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

**For the Year Ended December 31, 2019**

|                                   | Governmental<br>Activities |
|-----------------------------------|----------------------------|
| General Revenues:                 |                            |
| Property taxes                    | \$ 48,957                  |
| Other Income                      | 42                         |
| Interest                          | 170                        |
| Total Revenues                    | 49,169                     |
| Expenditures                      |                            |
| Program:                          |                            |
| Assistance to VFD's               | 37,513                     |
| General and administrative:       |                            |
| Administrative                    | 1,807                      |
| Professional fees                 | 900                        |
| Interest expense                  | 1,335                      |
| Depreciation expense              | 43,909                     |
| Total governmental activities     | 85,464                     |
| Change in net position            | (36,295)                   |
| Net position at beginning of year | 154,093                    |
| Prior period adjustments:         |                            |
| Net position at end of year       | \$ 117,798                 |

See accountant's compilation report.