

**NACOGDOCHES COUNTY**  
**EMERGENCY SERVICES DISTRICT #1**  
**Compiled Financial Statements - Regulatory Basis**  
**December 31, 2020**

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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, 2020, 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.

Emphasis of Matter: A prior period adjustment has been made on the income statement in order to adjust the accumulated depreciation at year end to a depreciation expense report prepared by the auditor. The amount is immaterial will not have a significant effect on the net income for December 31, 2020.

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

Halls, Johnson, McLemore, Redfield & White, LLP

June 1, 2021

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

**December 31, 2020**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 125,615
Total current assets	<u>125,615</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>(308,220)</u>
Total fixed assets	<u>23,652</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 149,267</u></u>
<b>LIABILITIES AND NET ASSETS</b>	
Liabilities	
Total liabilities	<u>-</u>
Net position	
Unrestricted	<u>149,267</u>
Total net position	<u>149,267</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 149,267</u></u>

See accountant's compilation report.

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

**For the Year Ended December 31, 2020**

	Governmental Activities
General Revenues:	
Property taxes	\$ 68,594
Other Income	20,000
Interest	188
Total Revenues	88,782
Expenditures	
Program:	
Assistance to VFD's	12,377
General and administrative:	
Administrative	4,107
Professional fees	950
Interest expense	-
Depreciation expense	39,847
Total governmental activities	57,281
Change in net position	31,501
Net position at beginning of year	117,798
Prior period adjustments:	(32)
Net position at end of year	\$ 149,267