

**NACOGDOCHES COUNTY
EMERGENCY SERVICES DISTRICT #2
Prepared Financial Statements - Regulatory Basis
December 31, 2025**

NACOGDOCHES COUNTY EMERGENCY SERVICES DISTRICT #2
STATEMENT OF NET POSITION - REGULATORY BASIS
December 31, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 96,124
Certificate of deposit	59,155
Accrued interest receivable	<u>6</u>
Total current assets	<u>155,285</u>
Fixed assets	
Vehicles	449,263
Equipment	<u>4,142</u>
Less accumulated depreciation	<u>(429,000)</u>
Total fixed assets	<u>24,405</u>
TOTAL ASSETS	<u><u>\$ 179,690</u></u>
LIABILITIES AND NET ASSETS	
Net position	
Unrestricted	\$ 179,690
Total net position	<u>179,690</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 179,690</u></u>

NACOGDOCHES COUNTY EMERGENCY SERVICES DISTRICT #2
STATEMENT OF ACTIVITIES - REGULATORY BASIS
For the Year Ended December 31, 2025

	<u>Governmental Activities</u>
General revenues:	
Property taxes	\$ 113,046
Interest income	4,232
Other income	6,500
	<u>123,778</u>
Total revenues	
Expenditures	
Emergency services contracts	38,000
Other assistance to VFD's	19,592
General and administrative:	
Administrative	1,776
Dues & memberships	550
Insurance	17,474
Office	515
Postage	68
Professional	3,252
Rental	9,660
Depreciation	595
	<u>91,482</u>
Total expenditures	
Change in net position	32,296
Net position at beginning of year	<u>147,394</u>
Net position at end of year	<u><u>\$ 179,690</u></u>