

**Falls County Rural Emergency Services District # 1**  
**Financial Statements and Accountant's Report thereon**  
**For the Fiscal Year Ended September 30, 2022**

**Charlie Kluck, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

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OFFICES IN:

MARLIN, TEXAS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Falls County Rural Emergency Services District #1  
Reagan, Texas

The Board of Directors is responsible for the accompanying financial statements of The Falls County Emergency Services District #2 (a governmental entity) which comprise the balance sheet, the Revenue and Expenditures statements as of September 30, 2022 and for the year then ended in accordance with accounting principles generally accepted in the United States of America. I have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management of Falls County Emergency Services District #2. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The Board of Directors has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements they might influence the users' conclusions about the Organization's assets, liabilities, equity, revenue, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Marlin, Texas  
February 14, 2023

**Falls County Rural Emergency Services District # 1**  
**Governmental Fund Balance Sheet**  
**As of September 30, 2021 and 2022**

|                                   | 2021                       | 2022                     |
|-----------------------------------|----------------------------|--------------------------|
| <b>Assets</b>                     |                            |                          |
| <u>Cash</u>                       |                            |                          |
| Checking Account                  | \$235,560.24               | 279,816.09               |
| Savings Account                   | <u>\$91,833.17</u>         | <u>104,752.71</u>        |
| Total Cash                        | \$327,393.41               | 384,568.80               |
|                                   |                            |                          |
| Total Assets                      | <u><u>\$327,393.41</u></u> | <u><u>384,568.80</u></u> |
|                                   |                            |                          |
| <b>Accounts Payable</b>           | \$0.00                     | 0.00                     |
|                                   |                            |                          |
| <b>Restricted Funds</b>           |                            |                          |
|                                   | \$0.00                     | 0.00                     |
|                                   | <u>\$0.00</u>              | <u>0.00</u>              |
| Total Restricted                  | \$0.00                     | 0.00                     |
|                                   |                            |                          |
| <b>Unrestricted</b>               |                            |                          |
| General Fund                      | <u>\$327,393.41</u>        | <u>384,568.80</u>        |
| Total Fund Balances               | \$327,393.41               | 384,568.80               |
|                                   |                            |                          |
| Total Fund Balances & Liabilities | <u><u>\$327,393.41</u></u> | <u><u>384,568.80</u></u> |

See Accountant's Compilation Report

**Falls County Rural Emergency Services District # 1**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended September 30, 2022**

| <b>Revenues</b>                                      | <u>General<br/>Fund</u> |
|--|-------------------------|
| Real Estate Taxes                                    | \$130,629.10            |
| Interest Earned                                      | <u>\$259.29</u>         |
| Total Revenues                                       | \$130,888.39            |
| <b>Expenditures</b>                                  |                         |
| Program expenditures                                 |                         |
| Ambulance subsidy                                    | \$54,903.12             |
| Reagan Fire Department                               | \$6,000.00              |
| Marlin Fire Department                               | \$0.00                  |
| Administrative expenditures                          |                         |
| Appraisal District                                   | \$4,993.00              |
| Accounting   | \$0.00                  |
| Bond   | \$0.00                  |
| Computer & Postage                                   | \$120.00                |
| Fees   | \$550.00                |
| Training   | \$0.00                  |
| Tax Collector fee                                    | \$6,171.88              |
| Rental   | \$0.00                  |
| Secretary  | \$975.00                |
| Travel   | <u>\$0.00</u>           |
| Total expenditures                                   | <u>\$73,713.00</u>      |
| Excess (deficiency) or revenues<br>over expenditures | <u>\$57,175.39</u>      |
| Net Change in Fund Balance                           | \$57,175.39             |
| <b>Fund Balance at Beginning of Year</b>             | \$327,393.41            |
| <b>Prior Period Adjustment</b>                       | \$0.00                  |
| <b>Fund Balance at End of Year</b>                   | <u>\$384,568.80</u>     |

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