

# VILLAGE MILLS EMERGENCY SERVICES DISTRICT

P.O. Box 117

Village Mills, TX 77663

May 16, 2017

The Honorable Jacques L. Blanchette  
Judge of Tyler County, Texas  
100 W. Bluff, Rm. 102  
Woodville, Texas 75979

Subject: Village Mills ESD 2016 Compiled Financial Statement

Dear Judge Blanchette:

Section 775.0821 of the Texas Health and Safety Code allows Emergency Services Districts in less populous counties to submit an annual compiled financial statement, in lieu of an audit, to the commissioners court of each county in which the ESD is located. Districts having less than \$250,000 in gross receipts and less than \$250,000 in cash and investments fall within this provision.


In compliance with this requirement, Village Mills ESD submits the following:

- Affidavit of Accuracy and Authenticity;
- CPA Accountant's Statement
- Village Mills ESD 2016 Compiled Financial Statement

Supporting documentation, including receipted invoices, approved expense reports, and county levy distribution reports are maintained by the ESD and are available.



R. C. Fisher  
Treasurer



H. R. Woodrom  
President

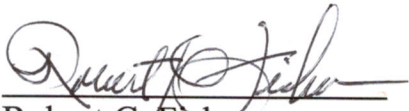
Enclosure

cc: Martin Nash  
Commissioner, Precinct 1

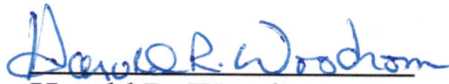
**VILLAGE MILLS EMERGENCY SERVICES DISTRICT  
2016 COMPILED FINANCIAL STATEMENT**

**AFFIDAVIT**

We, the undersigned, hereby swear and affirm that the attached information, submitted as Village Mills ESD Compiled Financial Statement for the 2016 calendar year, is true and accurate to the best of our knowledge.



Robert C. Fisher  
Treasurer  
Village Mills ESD



Harold R. Woodrom  
President  
Village Mills ESD

# MITCHELL T. FONTENOTE

## CERTIFIED PUBLIC ACCOUNTANT

### Accountant's Report

May 3, 2017

Village Mills Emergency Service District #8  
Village Mills, TX

I have compiled the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Village Mills Emergency Service District #8 (the "District"), as of and for the year ended December 31, 2016, which collectively comprise the District's basic financial statements as listed in the table of contents. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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

Accounting principles generally accepted in the United States of America require that a Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such 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. Such information has been compiled by me without audit or review and accordingly, I do not express an opinion or provide any assurance on it.

*Mitchell T. Fontenote CPA, Inc.*

**Village Mills Emergency Service District #8**

**Compiled Financial Statements**

**December 31, 2016**

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VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8

STATEMENT OF NET POSITION

DECEMBER 31, 2016

(unaudited)

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 121,096
Receivables (net of allowance for uncollectibles)	<u>15,212</u>
Total Assets	<u>136,308</u>
LIABILITIES	
Accounts Payable	<u>-</u>
Total Liabilities	<u>-</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	-
Unrestricted Net Position	<u>136,308</u>
Total Net Assets	<u>\$ 136,308</u>

VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

(unaudited)

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
<b>Primary Government</b>				
GOVERNMENTAL ACTIVITIES:				
Supplies	\$ 83	\$ -	\$ -	\$ (83)
Payments to Hardin County Appraisal District	552	-	-	(552)
Payments to Tyler County Appraisal District	545	-	-	(545)
Training	234	-	-	(234)
Travel	47	-	-	(47)
Miscellaneous	138	-	-	(138)
Fire Station Expense	2,413	-	-	(2,413)
Treasurer Bond	100	-	-	(100)
Accounting Fees	500	-	-	(500)
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 4,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,612)</u>

General Revenues

Taxes:

Property Taxes, Levied for General Purposes	28,833
Total General Revenues and Special Items	<u>28,833</u>
Change in Net Position	24,221
Net Position, Beginning	<u>112,086</u>
Net Position, Ending	<u>\$ 136,308</u>

VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8

BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2016  
(unaudited)

	<u>General Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 121,096
Taxes Receivable - net of allowance	<u>15,212</u>
Total Assets	<u><u>\$ 136,308</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Unearned Revenues	<u>15,212</u>
Total Liabilities	<u>15,212</u>
Fund Balances:	
Unreserved and Undesignated:	
Reported in the General Fund	<u>121,096</u>
Total Fund Balances	<u>121,096</u>
Total Liabilities and Fund Balances	<u><u>\$ 136,308</u></u>



**VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8**  
**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**  
**(unaudited)**

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Total Fund Balances - Governmental Funds	\$	121,096
Unearned revenue as revenue. The net effect of these reclassifications and recognitions is to increase net assets.		15,212
Net Assets of Governmental Activities	\$	<u>136,308</u>

VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2016

(unaudited)

	General Fund
REVENUES	
Property Taxes	\$ 28,983
Total Revenues	<u>28,983</u>
EXPENDITURES	
Supplies	83
Payments to Hardin County Appraisal District	552
Payments to Tyler County Appraisal District	545
Training	234
Travel	47
Miscellaneous	138
Fire Station Expense	2,413
Treasurer Bond	100
Accounting Fees	500
Total Expenditures	<u>4,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>24,371</u>
Net Change in Fund Balances	24,371
Fund Balance, Beginning	<u>96,725</u>
Fund Balance, Ending	<u>\$ 121,096</u>

**VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(unaudited)**

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Total Net Change in Fund Balances - Governmental Funds \$ 24,371

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net assets.

(149)

Change in Net Position of Governmental Activities

\$ 24,221

**VILLAGE MILLS EMERGENCY SERVICE DISTRICT #8**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**BUDGET AND ACTUAL – GENERAL FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2016**

(unaudited)

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 30,400	\$ 30,400	\$ 28,983	\$ (1,417)
Total Revenues	30,400	30,400	28,983	(1,417)
<b>EXPENDITURES</b>				
Supplies	125	125	83	42
Payments to Hardin County Appraisal District	530	530	552	(22)
Payments to Tyler County Appraisal District	370	370	545	(175)
Training	2,980	2,980	234	2,746
Travel	500	500	47	453
Maintenance & Repair	2,300	2,300	2,413	(113)
Treasurer Bond	120	120	100	20
Tax Assessor Fee: Tyler County	610	610	-	610
Equipment	13,165	13,165	-	13,165
Miscellaneous	500	500	138	362
Insurance	4,000	4,000	-	4,000
Wildwood Fire Department	4,600	4,600	-	4,600
Accounting Fees	500	500	500	-
Grant Search	100	100	-	100
Total Expenditures	30,400	30,400	4,612	25,788
<b>OTHER REVENUE SOURCES</b>				
Net Change in Fund Balances	-	-	24,371	24,371
Fund Balance, Beginning	96,725	96,725	96,725	-
Fund Balance, Ending	\$ 96,725	\$ 96,725	\$ 121,096	\$ 24,371