
Witherspoon, Yeldell & Wilson

CERTIFIED PUBLIC ACCOUNTANTS (A PROFESSIONAL CORPORATION)
Members of American Institute of Certified Public Accountants / Members of Private Companies Practice Section

Gary D. Witherspoon, CPA / Greer Yeldell, CPA / Glen D. Wilson, CPA / Mary E. Coile, CPA
Lana Lawrence, CPA / Virginia Chapa, CPA

January 19, 2004

Board of Directors
Ellis County Emergency Services District #2
P. O. Box 628
Midlothian, Texas 76065

We have compiled the accompanying statement of cash receipts and disbursements of Ellis County Emergency Services District #2 for the year ended December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. This financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statement of cash receipts and disbursements and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the District's cash receipts and disbursements. Accordingly, this financial statement is not designed for those who are not informed about such matters.

Witherspoon, Yeldell & Wilson, P.C.
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Ellis County Emergency Services District #2
Statement of Cash Receipts and Disbursements
Year Ended December 31, 2002

CASH RECEIPTS

| | |
|-----------------|--------------|
| Taxes collected | \$ 304,334 |
| Interest | <u>1,355</u> |

| | |
|---------------------|----------------|
| TOTAL CASH RECEIPTS | <u>305,689</u> |
|---------------------|----------------|

CASH DISBURSEMENTS

| | |
|----------------------------|---------------|
| Administrative | 2,595 |
| Midlothian Fire Department | 185,786 |
| Ovilla Fire Department | <u>57,943</u> |

| | |
|--------------------------|----------------|
| TOTAL CASH DISBURSEMENTS | <u>246,324</u> |
|--------------------------|----------------|

| | | |
|----------------|------------------|--------------------------|
| BEGINNING CASH | INCREASE IN CASH | 59,365 |
| | | <u>62,374</u> |
| | ENDING CASH | <u><u>\$ 121,739</u></u> |

See accountant's report.