



Harris County Emergency Services District 1  
2800 Aldine Bender Road  
Houston, Texas 77032

**REGULAR BOARD MEETING  
May 31, 2023  
ROLL CALL OF COMMISSIONERS**

APPROVED  
Harris County ESD #1  
Board of Commissioners

- CATHY SUNDAY, PRESIDENT**  
*medical - excused*
- SHIRLEY REED, VICE PRESIDENT**
- FRED SCIBUOLA, TREASURER**
- VIRGINIA BAZAN, SECRETARY**
- PETE SERNA, ASSISTANT TREASURER**
- CARYN PAPANTONAKIS, LEGAL COUNSEL TO BOARD**  
*Phone*
- MELISSA MORTON, CPA TO THE BOARD**  
*Phone*

MAY 31 2023

President: *Shirley Reed*  
Secretary: *Virginia Bazan*



- JEREMY HYDE, HCEC PRESIDENT**
- HEATH WHITE, HCEC VP OF OPERATIONS**
- KEIR VERNON, HCEC VP OF ADMINISTRATION**
- MARK SMITH, HCEC GENERAL COUNSEL**  
*Phone*



Harris County Emergency Services District 1  
2800 Aldine Bender Road  
Houston, Texas 77032

**REGULAR BOARD OF COMMISSIONERS MEETING**  
**May 31, 2023**  
**SIGN-IN SHEET**

Alyssa Hill, CRT



HARRIS COUNTY EMERGENCY SERVICES DISTRICT #1

BOARD OF COMMISSIONERS  
REGULAR MEETING

Meeting Date: Wednesday, May 31, 2023  
Meeting Time: 10:00 a.m.  
Posting Date: Thursday, May 25, 2023

Location: 2800 Aldine Bender Road  
Houston, Texas 77032

APPROVED  
Harris County ESD #1  
Board of Commissioners

AGENDA

MAY 31 2023

✓ President *Shirley P. Reed*  
Secretary: *Virginia Burgen*

1. Call to order
2. Moment of Silence and Pledge of Allegiance
3. Roll Call of Commissioners
4. Adoption of agenda
5. Open Forum\*
6. Open Comments from the Board of Commissioners
7. Review and possibly approve all Meeting Minutes
8. Report from Building Committee
9. Possible action on Building Committee report
10. Discuss and possibly approve the Morton Accounting Services' monthly report and authorize payment of bills
11. Possible action on The Morton Accounting Services' monthly report
12. Discuss and possibly approve ESD 1 annual audit
13. Discuss and possibly approve the purchase of a fleet vehicle
14. Harris County Emergency Corps Report (JH)
15. Possible action on Harris County Emergency Corps Report
16. Adjourn to closed session
  - a. Meeting closed for the purposes to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public employee, up to and including Commissioners, Executive Director, Director(s) and potential appointees to the Board of Commissioners - Tex. Gov't Code § 551.074(a) (1).
  - b. Confer with attorney re: pending or threatened litigation - Tex. Gov't Code § 551.071(1) (A).
  - c. Receive advice from attorney regarding legal issues - Tex. Gov't Code § 551.071(2).
  - d. Discussion regarding the purchase, exchange, lease, or value of real property - Tex. Gov't Code § 551.072.
17. Possible action on closed session
18. Announce next Board meeting
19. Adjourn

HARRIS COUNTY EMERGENCY SERVICES  
DISTRICT #1

*Caryn Papantonakis*  
Caryn Papantonakis  
Attorney for the District



SEAL

\*Persons wishing to speak before the board may speak one time only and will be limited to 5 minutes per speaker



MAY 31 2023

✓ President: *Shirley Reed*  
Secretary: *Virginia Bazan*

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT #1  
BOARD OF COMMISSIONERS  
REGULAR MEETING  
MINUTES – April 20, 2023**

1. **Call to Order:** Shirley Reed called the meeting to order at 10:00 am.
2. **Moment of Silence and Pledge of Allegiance:** Shirley Reed called for a moment of silence and followed with the Pledge of Allegiance at 10:01 am.
3. **Roll Call of Commissioners:** Present at call to order were HCESD-1 Commissioners: Vice President Shirley Reed, Treasurer Fred Scibuola, Asst. Treasurer Pete Serna, and Melissa Morton with The Morton Accounting along with Legal Counsel Caryn Papantonakis. Also present were Harris County Emergency Corps (HCEC) personnel: President Jeremy Hyde, VP of Operations Heath White, VP of Administration Keir Vernon, and Executive Administrative Asst. Michelle Sterling. President Cathy Sunday and Secretary Virginia Bazan were not present.
4. **Adoption of Agenda:** Pete Serna made a motion to adopt the agenda as presented. Motion carried.
5. **Open Forum:** None.
6. **Open Comments from the Board of Commissioners:** None.
7. **Review and possibly approve all Meeting Minutes:** Motion to approve all meeting minutes as presented was made by Fred Scibuola. Motion carried.
8. **Report from Building Committee:** Jeremy Hyde stated that there is a meeting to finalize land exchange at Station 93 and will know more this afternoon. If there are items that need approval the Board will need to schedule a special meeting.
9. **Possible action on Building Committee report:** None.
10. **Discuss and possibly approve The Morton Accounting Services' monthly report and authorize payment of bills:** Melissa Morton stated that there are no financials for this month. The total amount for unpaid bills to be approved is \$179,748. She is missing the invoice from HCEC due to the timing of the meeting. The only invoice that is out of the usual is for 2 vehicles that were delivered in the amount of \$121,136 (2023 Dodge Rams). She states that she is in the process of wrapping up the audit, is working with new accounting guidance, and the audit report will be available at the next meeting. Motion to approve The Morton Accounting Services' monthly report and authorize payment of bills was made by Fred Scibuola. Motion carried.
11. **Possible action on The Morton Accounting Services' monthly report:** Motion to amend the unpaid bills to indicate payment to Caryn Papantonakis in the amount of \$6000 was made by Fred Scibuola. Motion carried.

12. **Discuss and possibly approve contract for auctioneer service:** Jeremy Hyde stated that the auctioneer service is Omnia partners/TCPN which have been used in the past. The current contract is included in the documents for review. Mrs. Papantonakis reviewed the contract and everything looked good from a legal standpoint. Motion to approve the contract for auctioneer service was made by Pete Serna. Motion carried.
  
13. **Harris County Emergency Corps Report:** HCEC report was given by Mr. Hyde as follows:
  - HCEC responded to 2169 911 calls this month, compared to 1929 in the previous month. Response time is 8:17.
  - HCEC held Trimester CE this month, which all of our credentialed medical providers participate in for medical education.
  - HCEC wellness committee held a sand volleyball game for our employees.
  - HCEC had an in-person staff meeting to kick off our CAAS accreditation process.
  - HCEC will help provide coverage for the Iron Man competition this weekend.
  - HCEC welcomed 2 new employees at Bender, Austin Barrie and Ray Taylor. Austin will be the new IT Coordinator and Ray will handle CAD administration for dispatch.
  - Vehicle Accidents last month: 1 (minor)
  - Vehicle Maintenance Reports last month: 11
  
14. **Possible action on Harris County Emergency Corps Report:** None.
  
15. **Adjourn to closed session:** None.
  
16. **Possible action on closed session:** None.
  
17. **Announce next Board meeting:** The Regular Board of Commissioners meeting will be held on Wednesday, May 31, 2023 at 10:00 am.
  
18. **Adjourn:** Fred Scibuola made a motion to adjourn. Motion carried. Meeting adjourned at 10:18 am.



Professional Project Management Firm

**HOUSTON**  
3200 Wilcrest Drive  
Suite #100  
Houston, TX 77042  
713/316-4506  
[www.agcm.com](http://www.agcm.com)

May 30, 2023

Jeremy Hyde

HCESD 1 - Executive Director

RE: Project Monthly Report

Jeremy:

Below is a monthly report on project activity from the last board meeting along with a look ahead at the next one.

**Since the April 20<sup>th</sup> board meeting:**

- 1) 4/26/23 – Received updated schedule from Construction Masters.
- 2) 5/3/23 – Received final CD phase plans and specs for review prior to IFB.
- 3) 5/4/23 – Martinez Architects issued Civil plans for review.
- 4) 5/12/23 – Received final IFB set of plans and specs for distribution.
- 5) 5/18/23 – AG|CM issued IFB review comments to the project team.
- 6) 5/19/23 – Received Addendum #1 for our use.
- 7) 5/25/23 – Clarification on FFE from HCESD 1 with regards to procurement and installation.
- 8) 5/26/23 – Received Addendum #2 from Martinez for our use as well as TAS review comments from the accessibility specialist. Those documents have been reviewed and returned to Martinez for action.

**Look Ahead:**

- 1) 5/30.23 – Awaiting the DRAFT GMP for review from Construction Masters.
- 2) 5/31/23 – Construction Masters presents the DRAFT GMP for board to discuss.

Please review and let me know if you have any questions.

Sincerely:

*PEK*

Paul E. Kullman, AIA Senior Program Manager



Professional Project Management Firm

**HOUSTON**  
3200 Wilcrest Drive  
Suite #100  
Houston, TX 77042  
(713) 316-4506  
[www.agcm.com](http://www.agcm.com)

May 10<sup>th</sup>, 2023

APPROVED  
Harris County ESD #1  
Board of Commissioners

**Mr. Jeremy Hyde**  
Executive Director  
Harris County Emergency Corps  
2800 Aldine Bender Rd.  
Houston, TX 77032

MAY 31 2023  
V President: *Stanley Reed*  
Secretary: *Quinn Barton*

**Re: HCESD #1 – RECOMMENDATION LETTER: Procure Construction Material Testing Services for Stations 93 & 96.**

AG|CM would like to recommend Alpha Testing for Construction Material Testing Services for Station 93 (7710 Fallbrook) and Station 96 (2947 Washington). We make this recommendation based on several factors:

- Alpha Testing is a qualified Engineering Group with experience providing Construction Material Testing Services for similar projects.
- AG|CM and Alpha Testing’s past experience working together on other commercial construction projects.
- Alpha Testing’s ability to provide Environmental, Geotechnical, and Construction Materials Testing without utilizing subcontractors.
- Demonstrates excellent communication and responsiveness to inquiries and correspondence.
- Cost proposals for Construction Material Testing Services are reasonable for the scope of work requested.

The proposals for Construction Material Testing Services are below. If you have any comments, questions, or concerns please feel free to ask. If approved, AG|CM will enter into agreement with Alpha Testing and submit proposal with a 10% fee markup for services rendered.

Sincerely,

**Spencer Clark**  
Business Development Manager  
(713) 842-0540  
[sclark@agcm.com](mailto:sclark@agcm.com)

February 16, 2023

Board of Directors  
Mount Houston Road MUD  
c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP  
1980 Post Oak Boulevard, Suite 1380  
Houston, TX 77056

via email: ldavis@sklaw.us

Re: Professional Engineering Services for Mount Houston Road Municipal Utility District (MHRMUD)  
Emergency Medical Station (EMS) No. 96 - Water Main Upgrade  
PD Project Number: 40363-39

Board of Directors:

As per the Agreement between Mount Houston Road MUD (the District) and Pape-Dawson Engineers Inc, dated May 27, 2016 (attached), this letter constitutes our proposal to provide engineering consulting services to the District.

We are pleased to present this scope of services and fee budget proposal for engineering services related to the above referenced project. Our proposed scope of services reflects our understanding of the project requirements as discussed and as determined by a review of the project information we have.

#### **PROJECT UNDERSTANDING AND BACKGROUND**

Harris County Emergency Medical Services No. 96 (the Customer) located at 2947 Washington Drive currently receives water from the District as an Out of District customer. The District provides water via an eight-inch (8") water main network reducing down to a six-inch (6") line and then into a four-inch (4") line to the said property. The Customer is designing a new building on the same tract, which will require a water service rated for fire flow. In accordance with the City of Houston Infrastructure Design Manual and discussions with the City of Houston, Pape-Dawson is proposing to remove the existing six-inch (6") and four-inch (4") water line(s) and replacing them with an eight-inch (8") water line between the District water network and the property. As requested by the Customer, a fire hydrant will also be provided adjacent to the property. The area to be traversed by this new water main will require installation between two existing residential structures and the crossing of two streets.

#### **SCOPE OF SERVICES – WORK PLAN**

Our scope of services as outlined below provides a framework for undertaking the design, bidding and construction phases of the proposed EMS No. 96 Water Main Upgrade Project. The figure below shows the extent of the watermain upgrade:





- I. TOPOGRAPHIC SURVEY (TASK 105) \$4,800**
- Establish datum and benchmarks for survey areas utilizing NAVD 1988 (2001 Adj.) and local datum for Harris County.
  - Prepare topographic survey map based on an approximate 25–50-foot grid of the area shown on the figure above.
  - Prepare digital map of site topography at 1-foot contour intervals.
  - Provide spot elevations at property interface with existing roadway(s) or drainage features.
  - Locate existing trees with 8-inch in caliper or larger.
  - Establish relationship to property line or Texas Coordinate System.
- II. BOUNDARY VERIFICATION (TASK 110) \$2,500**
- Verification of the property lines along waterline route through Willow Springs and Yale Street Gardens as depicted within the area shown on the figure above.
  - Verification of the boundary is completed to depict boundary linework with bearings and distances.
  - Provide boundary analysis support to obtain an abstractor's report and depict easements that affect the subject route.
  - **This fee is subject to sales tax of 8.25%.**
- Note: No survey deliverable will be provided other than the boundary and easement linework and corresponding labels which will be included in the topographic survey.*
- III. ABSTRACTORS REPORT (TASK 190) \$600**
- Pape-Dawson will coordinate with a local title company to prepare an abstractors report on the above referenced property.
- IV. CONSTRUCTION DOCUMENTS (TASK 301) \$33,000**
- Pape-Dawson will prepare a set of plans for the proposed water main replacement. The plan set will include civil engineering plans consisting of plan and profiles, general construction details, and miscellaneous sheets required for agency approval(s). The construction documents will be prepared to reflect the care that should be taken in the developed area with regards to road crossings and construction between residential structures. The plan set will be submitted to the City of Houston and Harris County for approval. Pape-Dawson will address one set of comments from these agencies and submit revised plans to obtain approval prior to construction.
- Deliverable:** Electronic submittal of preliminary and final engineering construction plans.
- V. CONSTRUCTION PHASE SERVICES (TASK 402) Allowance: \$25,966**
- Prepare construction bid package including invitation to bid, quantity estimates, and bid forms.
  - Distribute and collect bid packages, prepare a bid tabulation, and submit a Letter of Recommendation for award

- Prepare formal contract document for the project.
- Attend the pre-bid conference and present project information as required.
- Prepare addenda as required to clarify or modify the project.
- Attend the pre-construction meeting and assist the District in responding to technical questions and interpretations regarding the construction drawings and specifications.
- Review and process contractor shop drawings and submittals related to project.
- Prepare documentation and respond to up to four (4) total RFI, RFP and/or change orders.
- Make up to four (4) periodic site visits during construction and report on project progress.
- Attend final walkthrough inspection and provide letter confirming construction conformance with contract documents (Certificate of Completion).
- A one month construction period is assumed.

**Deliverable:** Bid Package / Field Inspections / Pay Applications Support, Formal Contract Document for Project, up to four (4) RFI / RF / Change Order Documents, and Certificate of Completion.

**VI. GENERAL ENGINEERING & PLANNING (TASK 502)**

**Allowance: \$5,000**

Pape-Dawson will coordinate with EMS No. 96 and adjacent Fire Station to ensure any downtime of water service during construction is properly handled and resolved with an adequate bypass service. This will also include coordination and planning of construction sequencing with the contractor and all respective parties for a timely and accurate delivery.

**DESIGN CRITERIA**

Pape-Dawson will use Civil 3D – 2022 version for engineering design with all construction plans of size 22 in x 34 in and all exhibits of size 11 in x 17 in. In the event, any of these criteria is requested to be changed by any of the approving agencies, after the plan submission, Pape-Dawson will submit a scope for additional fee for the change.

***THIS PROPOSAL ASSUMES AND/OR EXCLUDES THE FOLLOWING:***

- ◆ *Flood studies are not included.*
- ◆ *No environmental study is required.*
- ◆ *Geotechnical investigations to be completed separately.*
- ◆ *Fee for materials testing services in not included and is to be completed by others.*
- ◆ *No value engineering is included herein.*
- ◆ *Construction staking is not included herein and will be part of construction cost.*
- ◆ *This proposal does not include any work outside the referenced project boundary as shown on the figure, unless specifically noted above.*
- ◆ *The boundary verification and topographic survey must be performed simultaneously for above fees to apply.*
- ◆ *This proposal does not include boundary survey.*

- ◆ *This proposal does not include tree survey.*
- ◆ *This proposal does not include subdivision platting services.*
- ◆ *Additional services required by the client which may arise and are not outlined above shall be compensated for on an hourly basis or negotiated to a lump sum fee.*
- ◆ *No additional easement is required.*

**SUMMARY OF SCOPE AND FEES**

I.	Topographic Survey	Task 105		\$4,800
II.	Boundary Verification	Task 110		\$2,500
III.	Abstractors Report	Task 190		\$600
IV.	Construction Documents	Task 301		\$33,000
V.	Construction Phase Services	Task 405	Allowance	\$25,966
VI.	General Engineering & Planning	Task 502	Allowance	<u>\$5,000</u>
			<b>TOTAL:</b>	<b>\$71,866</b>

*Note: Fees noted as "Allowance" are estimated not-to-exceed amounts for the respective task. Final amount will be invoiced based on actual efforts. Pape Dawson will inform Client and request Client's prior approval if the allowance amount is expected to exceed.*

**BASIS OF COMPENSATION**

Pape-Dawson's compensation for the above services shown allowance will be a charge on an as needed basis for personnel services. Pape-Dawson's compensation for the above other services will be a lump sum for the services identified above. The total fee **\$71,866** is based upon Pape-Dawson's current understanding of the services identified. This budget figure does not include any Direct Expenses (defined below) nor applicable sales tax on services. This budget figure will not be exceeded without written modification of this Agreement.

Direct Expenses shall include reproduction, travel, express mail, special deliveries, plan review fee and subcontractor expenses directly related to these services. Direct Expenses shall include a 10% markup on cost.

<b>Direct Expense</b>	
City of Houston Fee	\$4,000
Advertisement	\$1,000
Deliveries & Reproduction	<u>\$1,500</u>
<b>Total:</b>	<b>\$6,500</b>

APPROVED  
 Harris County ESD #1  
 Board of Commissioners

**MAY 31 2023**  
 V. President: Shirley Head  
 Secretary: Quinn Buzon

Ms. Laura Davis  
Mount Houston Road MUD  
Emergency Medical Station (EMS) No. 96 - Water Main Upgrade  
February 16, 2023  
Page 6 of 6

**AGREEMENT**

Upon signing of this proposal by Client, this proposal is to be governed by the attached Master Agreement. Conflicts between the Master Agreement and this proposal to be governed and controlled by this proposal.

The costs, fees, budget, and scope of work set out herein are valid for ninety (90) days from the date of this Proposal. If Pape-Dawson does not receive an executed Proposal from the District within ninety (90) days from the date of this Proposal, the costs, fees, budget, and scope of work are subject to revision at Pape-Dawson's sole discretion. Pape-Dawson will provide a revised Proposal with the modified costs, budget, and scope of work should revisions be made.

We appreciate the opportunity to work with you on this project.

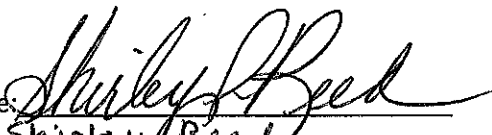
Sincerely,  
Pape-Dawson Engineers, Inc.



Hussain Iftikhar, P.E.  
Project Manager

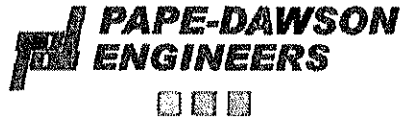
Kim S. Keefer, P.E.  
Managing Vice President Water/Wastewater Infrastructure

**MOUNT HOUSTON ROAD MUD**

Signature:   
Name: Shirley Reed  
Title: Vice-President  
Date: 2-31-23

Attachment

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May 27, 2016

Mount Houston Road MUD  
c/o Julianne Kugle  
Sanford Kuhl Hagan Kugle Parker Kahn LLP  
1980 Post Oak Boulevard Suite 1380  
Houston, Texas 77056

Via email: [kugle@sklaw.us](mailto:kugle@sklaw.us)

Re: Work Order/Proposal --Scope of Services and Compensation  
Mount Houston Road MUD -- General Consultation  
PD Project Number: 40363-00

Board of Directors:

This letter constitutes our Work Order/Proposal to provide Consulting Services to Mount Houston Road MUD (the "District" or the "Client") as further described below.

#### **SERVICES**

The Engineer shall render professional services related to the water, sewer, and drainage, and if applicable roadway and park requirements associated with the development and operation of the District.

The various work assignments within the District shall be collectively referred to as the Project, and are further described as follows:

#### **I. BASIC SERVICES**

##### **A. Design Phase Services**

- Attend preliminary conferences with the District and other interested parties regarding the Project.
- Prepare preliminary information and/or one-lines for individual projects identified as a part of the proposed development in sufficient detail to indicate generally the problems involved and the alternative solutions available to the District. Such information may include preliminary layouts, opinions of probable cost and/or feasibility evaluations.
- Establish the scope of soil and foundation investigations or special surveys and tests which, in the opinion of the Engineer, are required to support design requirements and arrange for such work to be done for the District.
- Prepare detailed plans, specifications, and contract drawings for the Project.
- Prepare opinions of probable construction cost.

TBPE Firm Registration #470 | TBPLS Firm Registration #10193974

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10333 Richmond Ave., Suite 900, Houston, TX 77042 T: 713.428.2400 [www.Pape-Dawson.com](http://www.Pape-Dawson.com)

- Furnish the District with copies of plans, specifications, notices to bidders, and proposal forms.
- Use best efforts to obtain all necessary approvals from the appropriate city, county, state, and federal agencies having jurisdiction over the Project. In the event the plans and specifications are not approved by an agency because they do not conform with the agency's criteria, the Engineer shall redesign the plans and specifications to conform to such criteria at no cost to the District. If the Engineer is unable to obtain approval of the plans due to recording of easements, subordinations, payment of taxes, special nonstandard features requested by District or other factors beyond Engineer's control, then the plans shall be deemed complete and compensation as discussed below will be due.
- Coordination with pipeline companies involving agreements and adjustments during design and construction (except for special presentations or exhibits).
- If the Engineer is advised of phasing requirements for a specific project upon initiation of the design of the Project, design services will include complete sets of plans and specifications for the initial phase of the project as well as quantity estimates and reproducible sheets for the remainder of the particular design project being phased.
- Prepare Storm Water Pollution Prevention Plans and Storm Water Quality Management Plans as required for the Project. Such plans shall be completed in conformance with the requirements of the local jurisdiction.
- Attend meetings with the District's Board of Directors and advise as to the status of the Project during design, approval, and construction phases.

**B. Construction Phase Services**

- Assist the District in the advertisement of the Project for bids including preparation and distribution of notices, invitations to bid, bid conditions and prequalification forms.
- Assist the District in the opening and tabulation of bids for construction of the Project and consult with the District as to the proper action to be taken based on the engineering considerations involved.
- Review apparent low bidders' qualification statements and advise District of information gathered during that review to make recommendation to the District for the award of the contract(s) in accordance with the competitive bidding laws applicable to the District.
- Prepare and assist in the execution of formal construction contract documents.
- Perform Construction Observation in accordance with Section 5.10 of the Professional Services Agreement.
- Consult with and advise the District, attend meetings with the District, issue all instructions to contractors requested by the District and prepare and issue change orders as required after approval by the District (except for change orders requiring revisions to the construction plans).

- Review schedules, shop drawings, laboratory test results and other data, which the contractor submits. This review is for the benefit of the District and requires only general conformance with the design concept of the Project and general compliance with the information given by the Contract Documents. It does not relieve contractors of any responsibilities such as dimensions to be confirmed and correlated at the job site, appropriate safety measures to protect workers and the public, or the necessity of constructing a complete and workable facility in accordance with the construction contract documents.
- Based on onsite observations and review of applications for payment accompanied by date and schedules, determine the amounts owed to contractors and prepare and verify related monthly and final estimates for payments. Furnish to the District any certifications, including certifications by the Contractor that his sub-contractors and suppliers have been paid, written guarantees, maintenance bonds and additional documentation required under the construction Contract Documents.
- Conduct a final inspection of the Project to determine general conformance with the design concept and general compliance with the construction Contract Documents. Recommend, in writing, final payment amounts to be made to the Contractor.
- On the basis of construction observed by the Project Representative and Engineer, issue a certification to the District that the Project or any phase thereof has been completed in substantial accordance with the construction contract documents.
- Provide appropriate documentation and information generated as a result of construction contracts to the Texas Commission on Environmental Quality as required by current rules and regulations and any amendments thereto.
- Perform topographical and construction staking as required to support the specific design projects authorized by this Agreement.
- Revise contract documents (unless re-drawing is required), based on as-built information provided by the Contractor, to show the work as actually constructed. A set of mylar prints of the revised drawings will be furnished to the District.

## II. MISCELLANEOUS SERVICES

Miscellaneous services consist of the design phase and construction phase services as normally associated with the construction of water, sewer, drainage, roadway, and park improvements necessary to support the Client's development program and are generally related to miscellaneous construction projects with construction costs that are anticipated to be below \$200,000. Miscellaneous services also include items such as meeting attendance, platting, construction staking, design surveying, project representation, studies, reports, special investigations, bond applications, preparation of special reports and extra work not covered by basic services. Specific examples include but are not limited to:

- Attendance at Board meetings, except during design, approval and construction phases.
- Travel and subsistence expenses relating to the Project as authorized by the District for the Engineer and/or his personnel to points outside of the local area.



- Preparation and submittal of District creation report, preliminary engineering reports, bond applications, and bond election reports to the Texas Commission on Environmental Quality or other entity for approval of the issuance of bonds or other financings. If required, prepare overall utility layouts or master plan for the entire District or prepare any special reports required for marketing of the bonds.
- Surveying services including topographical surveys, construction staking, construction as-built surveys, mapping or aerial control surveys, land surveys, establishment of boundaries and monuments, associated office computations and drafting, preparation of property or easement descriptions, and staking geotechnical boring locations.
- Appearances or hearing before regulatory agencies for any purpose other than routine approval of construction drawings and documents (discharge permits, for example).
- Assistance to the District as an expert witness in any litigation with third parties arising from development or construction of the Project.
- Special investigations involving detailed consideration of operation, maintenance, and overhead expenses such as preparation of rate schedules, earnings and expense statements, special feasibility studies (for example, for annexations), and other special studies or permits, appraisals, valuations, and material audits or inventories required for certification of force account construction performed by the District.
- Coordination of soil and foundation investigations including field and laboratory testing, borings, related engineering analyses and recommendations.
- Preparation of applications and supporting documents for government grants or planning advances for public works projects.
- Preparation of environmental statements or reports and assistance to District in preparing for and attending public hearings.
- Revisions to contract drawings, design plans, boundaries, and plats after a definite plan have been approved by the District. This includes but is not limited to construction change orders when revisions to the construction plans are required, and alterations of completed plans and specifications for phasing of a design project.
- Preparation of special exhibits such as control maps, preliminary ditch or street layouts for future areas of development, easements recorded by separate instrument or other information requested by District.
- All fees required by agencies for filing, platting and permitting.
- Re-establish lot, block, boundary points, control, or construction stakes destroyed or removed by others after District has given authorization for original staking to be performed.
- Special studies, tests, and process determination to establish basis of design for water and waste treatment facilities.
- Furnish to the District, where required by the circumstances of the assignment, the engineering data necessary to support applications for routine permits by local, state, and federal authorities (as distinguished from detailed applications and supporting documents for governmental grants-in-aid or for planning advances).

## COMPENSATION

### Basis of Compensation

Pape-Dawson will provide a separate scope and fee for Basic Services projects and will obtain approval from the District prior to commencing any Basic Services. Pape-Dawson's compensation for Miscellaneous Services will be on a time and materials basis which will be billed in accordance with Pape-Dawson's Schedule of Representative Rates (attached).

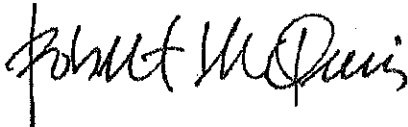
This proposal does not include any Direct Expenses. Direct Expenses shall include reproduction, travel, long distance telephone calls, express mail, special deliveries and subcontractor expenses directly related to these services. Direct Expenses shall include a 10% markup on cost.

### Agreement

Upon Client's signing of this Proposal, this Proposal and the attached Terms and Conditions become the Agreement between the Client and Pape-Dawson.


We appreciate the opportunity to work with you on this project. If this proposal and agreement meets with your approval, please acknowledge such by signing this proposal letter and the attached Professional Services Agreement and returning them to our office via email, fax or US Mail for our records. Receipt of the executed documents will serve as your authorization for us to proceed with the work.

Sincerely,  
Pape-Dawson Engineers, Inc.



Robert "Michael" Preiss, P.E.  
Vice President - Houston

MOUNT HOUSTON ROAD MUD

Signature:   
Name: Matthew Zev  
Title: President  
Date: 6/2/2016

### Attachment

O:\MARKETING PROPOSALS LETTERS\2016 1605 160527A1H.DOCX (16-01526)

**PAPE-DAWSON ENGINEERS, INC.**  
**PROFESSIONAL SERVICES AGREEMENT**  
**RE: MOUNT HOUSTON ROAD MUD – GENERAL CONSULTATION, HARRIS COUNTY**  
**PART I - TERMS AND CONDITIONS**

WHEREAS: This Professional Services Agreement is made and entered into between **MOUNT HOUSTON ROAD MUD**, hereinafter referred to as "Client" and **PAPE-DAWSON ENGINEERS, INC.**, a Texas corporation, 2000 NW Loop 410, San Antonio, Texas, 78213-2251, hereinafter referred to as "Engineer". This Agreement consists of two parts, Part I - Terms and Conditions, Part II – Work Order/Proposal - Scope of Services and Compensation.

**ARTICLE 1: SERVICES**

Engineer agrees to perform Professional Services in conformance with the descriptions, definitions, terms and conditions as set forth herein and on Work Order(s) and/or Proposal, and Amendment(s), subsequently attached hereto.

**ARTICLE 2: WORK ORDERS AND PROPOSALS**

2.1 Properly executed individual and consecutively numbered Work Order(s) and/or Proposal shall be attached and are hereby made a part of this Agreement.

2.2 The Work Order(s) and/or Proposal shall identify the specific Scope of Services to be performed and the amount and type of compensation for the specific services.

2.3 Client shall authorize and Engineer shall commence work upon Engineer's receipt of the properly executed and signed Work Order(s) and/or Proposal.

**ARTICLE 3: CHANGES**

3.1 The Client may at any time, by written Amendment, make changes within the general scope of individual Work Order(s) or Proposal relating to services to be performed. If such changes cause an increase or decrease in the Engineer's cost of, or time required for, performance of any services, an equitable adjustment shall be made and reflected in a properly executed Amendment.

3.2 The Engineer is not obligated to begin work on a change of scope or deliver that work product until a properly executed Work Order/Proposal amendment is signed by the Client.

3.3 In the event that there are modifications and/or additions to regulatory requirements relating to the services to be performed under this Agreement after the date of execution of this Agreement, the increased or decreased cost of performance of the services provided for in this Agreement and subsequent Work Orders/Proposal shall be reflected in an appropriate Work Order/Proposal Amendment.

**ARTICLE 4: THE TERM**

4.1 Term. Engineer shall be retained by Client as of the date Client executes the attached Work Order and/or Proposal, which together with these Terms and Conditions constitutes the Agreement, and continuing until the Services have been fully performed or until the Engineer's Services are terminated under provisions of the Agreement.

**ARTICLE 5: DUTIES**

5.1 Access. Client will provide Engineer with access to the Property or to any other site as required by Engineer for performance of the Services.

5.2 Client-furnished Data. Client shall provide all criteria and full information as to Client's requirements for the Project; designate a person to act with authority on Client's behalf in respect to all aspects of the Project, examine and respond promptly to Engineer's submissions, and give prompt written notice to Engineer whenever he observes or otherwise becomes aware of any defect in the work.

Client shall also do the following and pay all costs incident thereto: Furnish to Engineer core borings, probings and subsurface exploration, hydrographic surveys, laboratory tests and inspections of samples, materials and equipment and similar data; appropriate professional interpretations of all of the foregoing; environmental assessment and impact statements, and any other information previously made available to the Client, which may be required by Engineer, all of which Engineer may rely upon in performing its services.

Provide such legal, accounting, independent cost estimating and insurance counseling services as may be required for the Project, any auditing service required in respect of constructor(s)' applications for payment, and any inspection services to determine if constructor(s) are performing the work legally.

5.3 Other Information. Engineer will rely upon commonly used sources of data, including database searches and agency contacts. Engineer does not warrant the accuracy of the information obtained from those sources and has not been requested to independently verify such information.

5.4 Indemnity. The Engineer agrees, to the fullest extent permitted by law, to indemnify and hold the Client harmless for damages and losses arising from the negligent acts, errors or omissions of the Engineer in the performance of the professional services under this Agreement, to the extent that the Engineer is responsible for such damages and losses on a comparative basis of fault and responsibility between the Engineer and the Client. The Engineer is not obligated to indemnify the Client for the Client's own negligence.

5.5 Ownership of Documents. All designs, drawings, specifications, documents, and other work products of the Engineer, whether in hard copy or in electronic form, are instruments of service for the Services, whether Services are completed or not. Reuse, change or alteration by the Client or by others acting through or on behalf of the Client of any such instruments or service without the written permission of the Engineer will be at the Client's sole risk. Client agrees to indemnify the Engineer, its officers, partners, employees, and subcontractors from all claims, damages, losses, and costs, including, but not limited to, litigation expenses and attorney's fees, arising out of or related to such unauthorized reuse, change or alteration.

5.6 Reporting Obligations. Client has responsibility for complying with all legal reporting obligations. Nothing in the Agreement precludes Engineer from providing any notices or reports that it may be required by law to give to governmental entities.

5.7 Laboratory Services. In performing environmental services, Engineer may make use of an independent testing laboratory. Engineer will not, and Client shall not rely upon

Engineer to, check the quality or accuracy of the testing laboratory's services.

5.8 **Changed Conditions.** The Client shall rely on the Engineer's judgment as to the continued adequacy of the Agreement in light of occurrences or discoveries that were not originally contemplated by or known to the Engineer. Should Engineer call for contract renegotiation, the Engineer shall identify the changed conditions necessitating renegotiation and the Engineer and the Client shall promptly and in good faith enter into renegotiation of this Agreement. If terms cannot be agreed to, the parties agree that either party has the right to terminate the Agreement.

5.9 **Opinions of Cost.** Should Engineer provide any cost opinions, it is understood that those opinions are based on the experience and judgment of Engineer and are merely opinions. Engineer does not warrant that actual costs will not vary from those opinions because, among other things, Engineer has no control over market conditions.

5.10 **Construction Observation.** If construction phase services are included in the basic services, the Engineer shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractors' work and to determine if the work is proceeding in general accordance with the Contract Documents. The Client has not retained the Engineer to make detailed inspections or to provide exhaustive or continuous project review and observation services. The Engineer does not guarantee the performance of, and shall have no responsibility for, the acts or omissions of any contractor, subcontractor, supplier or any other entity furnishing materials or performing any work on the project. Engineer shall not be responsible for the means, methods, techniques, sequences or procedures of construction selected by Contractor(s) or the safety precautions and programs incident to the work of Contractor(s).

#### ARTICLE 6: COMPENSATION OF SERVICES

6.1 **Compensation of Services.** Engineer's compensation for services shall be set forth in individual Work Orders or as identified in Proposal.

**Compensation.** Client agrees to pay Engineer for Professional Services in accordance with the descriptions, definitions, terms and conditions as set forth herein and in Work Order(s) and/or Proposal, and Amendments subsequently attached hereto. Expenses directly related to these services, including reproduction, travel, long distance telephone bill, express mail, special deliveries and subcontractor expenses shall include a 10% markup on cost.

**Payments.** Engineer will invoice Client monthly in accordance with the terms and conditions of the Work Order and/or Proposal, and Work Order Amendment for Services and reimbursables. Client agrees to promptly pay Engineer at his office at 555 East Ramsey, San Antonio, Texas 78216, the full amount of each such invoice upon receipt. In no event shall Engineer's failure to bill monthly constitute default under the terms and conditions of this Agreement.

6.2 **Sales and Use Tax.** Effective July 1, 1990, a State, City and MTA Sales Tax must be collected on Surveying Fees for the establishment of Real Property Boundaries and determining the location of structures or improvements in relation to the boundaries. Charges for prints and reproductions are also subject to a Sales Tax. Client agrees to pay Engineer the applicable Sales Tax on services and said tax is not considered a part of Engineer's compensation for services. In the event subsequent taxes are levied by Federal, State or Local authorities, relating to the services in writing and such modifications as are required shall be made a part of this Agreement.

6.3 **Right to Stop Performance.** If Client does not pay any amount due to Engineer within thirty (30) days after the invoice date, Engineer may, upon three (3) additional days' verbal or written notice to Client, stop performance of the Services until payment of the amount owed has been received.

6.4 **Interest.** Payments due and unpaid to Engineer under the Agreement shall bear interest at the rate of twelve percent (12%) per annum, or lesser if required by law, calculated from the date of the invoice, if the payment is not made within thirty (30) days of the date of the invoice.

6.5 **Attorney's Fees:** In the event Engineers' invoices for services are given to an attorney for collection, or if suit is brought for collection, or if they are collected through probate, bankruptcy, or other judicial proceeding, then Client shall pay Engineer all costs of collection, including the maximum attorney's fees allowed by Law and court costs, in addition to other amounts due.

#### ARTICLE 7: TERMINATION OF SERVICES

7.1 **Termination.** This Agreement and/or Work Order(s) may be terminated without cause at any time prior to completion of Engineer's services, either by Client or by Engineer, upon written notice to the other at the address of record. Upon receipt of written notice from Client to discontinue work, the Engineer shall discontinue work under this Agreement and/or Work Order immediately. In the event Client terminates the Agreement and/or Work Order based on Client's reasonable opinion the Engineer has failed or refused to prosecute the work efficiently, promptly or with diligence, the Engineer shall have ten (10) days, from the receipt of written notification by Client, to cure such failure to perform in accordance with the terms of this Agreement and/or Work Order(s).

7.2 **Compensation in Event of Termination.** On termination, by either Client or Engineer, Client shall pay Engineer with respect to all contracted services rendered and expenses incurred before termination an amount fixed by applying the Engineer's Standard Hourly Rates, in force at the time of termination, to all services performed to date, in addition to termination settlement costs the Engineer reasonably incurs relating to commitments which had become firm before the termination.

#### ARTICLE 8: RELATIONSHIP OF PARTIES

8.1 **Independent Contractor:** It is understood that the relationship of Engineer to Client shall be that of an independent contractor. Neither Engineer nor employees of Engineer shall be deemed to be employees of Client.

#### ARTICLE 9. LIMITATION OF LIABILITY

9.1 **Limitation of Liability.** To the fullest extent permitted by law, the total liability of Engineer and its subconsultants and subcontractors to Client for any and all injuries, claims, losses, expenses, or damages whatsoever from any cause or causes, including, but not limited to, strict liability, breach of contract, breach of warranty, negligence, or errors or omissions (collectively "Claims") shall not exceed the Engineer's total fee. In no event will Engineer, its subconsultants or subcontractors be liable for punitive, special, incidental, or consequential damages.

9.2 **No Certification.** Engineer shall not be required to sign any documents, no matter by whom requested, that would result in Engineer having to certify, guarantee, or warrant the existence of conditions whose existence Engineer cannot ascertain. The Client also agrees not to make resolution of any dispute with Engineer or

payments of any amount due to Engineer in any way contingent upon Engineer's signing any such certification.

9.3 **Execution of Documents.** The Engineer shall not be required to execute any documents subsequent to the signing of this Agreement that in any way might, in the sole judgment of the Engineer, increase the Engineer's risk or the availability or cost of its professional or general liability insurance.

**ARTICLE 10: MISCELLANEOUS**

10.1 **Entire Agreement.** The Agreement (including any exhibits) contains the entire agreement between Engineer and Client, and no oral statements or prior written matter shall be of any force or effect. The Agreement may be modified only by a written document executed by both parties.

10.2 **Governing Law.** The Agreement shall be governed by and construed in accordance with the laws of the State of Texas.

10.3 **Venue.** Venue of any action under the Agreement shall be exclusively in Fort Bend County, Texas.

10.4 **Severability.** If any provision of the Agreement is held to be illegal, invalid or unenforceable under present or future laws, such provision shall be fully severable and the Agreement shall be construed and enforced as if such illegal, invalid or unenforceable provision is not a part hereof, and the remaining provisions shall remain in full force and effect. In lieu of any illegal, invalid or unenforceable provision, there shall be added automatically as a part of the Agreement, a provision as similar in its terms to such illegal, invalid or unenforceable provision as may be possible and be legal, valid and enforceable.

10.5 **Construction of Agreement.** The parties acknowledge that each party and, if it so chooses, its counsel have reviewed and revised the Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of the Agreement or any amendments or exhibits.

10.6 **Successor and Assigns; Third Party Beneficiary.** The Agreement shall be binding upon Engineer, Client and their respective legal representatives, successors and permitted assigns. Neither Engineer nor Client may assign the Agreement nor any right or obligation under it without the prior written consent of the other party. Nothing in the Agreement restricts Engineer's ability to hire subcontractors in connection with the Services. The Services and any report prepared under this Agreement are for the sole benefit and sole use of Client and are not for the use of any other person. Only Client may rely upon the Agreement and the Services, unless Engineer gives Client prior and specific written approval.

10.7 **Dispute Resolution.** Any claim, dispute or other matter in question arising out of or related to the Agreement of the Services provided thereunder shall be subject to arbitration. Prior to arbitration, the parties shall endeavor to resolve disputes by mediation. Claims, disputes and other matters in question between the parties that are not resolved by mediation shall be decided by arbitration which, unless the parties mutually agree otherwise, shall be in accordance with the Construction Industry Arbitration Rules of the American Arbitration

Association currently in effect. The demand for arbitration shall be filed in writing with the other Party to this Agreement and with the American Arbitration Association. No arbitration arising out of or relating to the Agreement shall include, by consolidation or joinder or in any other manner, an additional person or entity not a party to this Agreement. The foregoing agreement to arbitration shall be specifically enforceable in accordance with applicable law in any court having jurisdiction. The award rendered by the arbitrator or arbitrators shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction.

10.8 **Mediation:** Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to non-binding mediation as a condition precedent to the institution of legal proceedings by either party. If such matter relates to or is the subject of a lien arising out of the Engineer's services, the Engineer may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or other legal proceedings.

Each party agrees to include a similar mediation provision in all agreements with independent contractors and consultants retained for the Project and to require all independent contractors and consultants also to include a similar mediation provision in all agreements with their respective subcontractors, suppliers, and subconsultants, thereby providing for mediation as the initial method for dispute resolution between the parties to all those agreements.

The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the county where the project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

10.9 **No Warranty.** Engineer makes no warranty, either expressed or implied, as to Engineer's findings, recommendations, plans, specifications, or professional advice. Engineer has endeavored to perform its services in accordance with generally accepted standards of practice by recognized professional firms in performing services of a similar nature in the same locality, under similar circumstances. Client recognizes that neither Engineer nor any of Engineer's subconsultants or subcontractors owes any fiduciary responsibility to Client.

10.10 **Survival of Provisions.** Termination of the Services for any reason whatsoever shall not affect (a) any right or obligation of any party that is accrued or vested prior to such termination, and any provision of the Agreement relating to any such right or obligation shall be deemed to survive the termination of the Services or (b) any continuing obligation, liability or responsibility of Engineer and of Client which would otherwise survive termination of the Services.

10.11 Complaints regarding surveying may be filed with the Texas Board of Professional Land Surveying, Building A, Suite 156, 12100 Park 35 Circle, Austin, TX 78753.

10.12 **Invalidation.** If the attached Proposal is not executed by Client within thirty (30) days of the date signed by Engineer, it shall become invalid.

Engineer: PAPE-DAWSON ENGINEERS, INC.  
By: Robert "Michael" Preiss  
Name: Robert "Michael" Preiss, P.E.  
Title: Vice President - Houston Date: 5.27.16

Client: MOUNT HOUSTON ROAD MUD  
By: Matthew Zeve  
Name: Matthew Zeve  
Title: President Date: 6/2/2016



**SCHEDULE OF REPRESENTATIVE RATES**

**Effective May 1, 2016**

<u>Classification</u>	<u>Hourly Charge Rate*</u>
President / CEO	275.00
Vice President	235.00 – 250.00
Senior Manager / Engineer	195.00 – 225.00
Project Manager	125.00 – 165.00
Project Engineer	120.00 – 155.00
Project Surveyor	110.00 – 160.00
Assistant Manager	110.00 – 150.00
Designer / E.I.T.	75.00 – 130.00
GIS Analyst	95.00 – 130.00
Environmental Scientist, Geologist & Archeologist	65.00 – 195.00
Project Coordinators/Planners	65.00 – 165.00
Technician	60.00 – 115.00
Clerical	30.00 – 80.00
Survey Crew (4 person) with equipment	210.00
Survey Crew (3 person) with equipment	170.00
Survey Crew (2 person) with equipment	145.00
CADD	25.00
Micro Processor	15.00
Total Station / Data Collector	12.50
GPS	30.00

\*Ranges are shown for some employee classifications due to varying rates of individuals performing work.

TBPE Firm Registration #470 | TBPLS Firm Registration #10028800

San Antonio | Austin | Houston | Fort Worth | Dallas  
 Transportation | Water Resources | Land Development | Surveying | Environmental  
 2000 NW Loop 410, San Antonio, TX 78213 T: 210.375.9000 www.Pape-Dawson.com

## SCHEDULE OF EQUIPMENT RATES

Effective May 1, 2016

### Daily Charge Rates

Organic Vapor Meter	100.00
Interface Probe	55.00
Combustible Gas / Oxygen Meter	55.00
Water Level Meter	25.00
Hand Auger Equipment	75.00
G.W. Field Meters	25.00
Well Sample Kit	15.00



MAY 31 2023

V. President:

Secretary:

*[Handwritten Signature]*  
*[Handwritten Signature]*

**HCESD No 1 Monthly Financial Report Summary**  
**May Board Meeting**  
**Wednesday, May 31, 2023**

At the beginning of March, the Harris County Emergency Services District No 1 (HCESD No 1) beginning Operating Fund Balance was \$28,453,551. During the month, HCESD No 1 received \$706,910 in revenue – the majority of which came from tax revenue. HCESD No 1 processed \$4,610,458 in disbursements during the month. The ending balance as of March 30, 2023 is \$24,550,002.

At the beginning of April, the Harris County Emergency Services District No 1 (HCESD No 1) beginning Operating Fund Balance was \$24,550,002. During the month, HCESD No 1 received \$378,371 in revenue – the majority of which came from tax revenue. HCESD No 1 processed \$64,612 in disbursements during the month. The ending balance as of April 30, 2023 is \$24,862,098.

During March, the opening balance for the Texas Class Prime Investment account was \$38,087,375. We received \$25,037 in interest from the CIP account and \$87,176 from the general texpool account. The ending interest rate was 4.8597%. The ending balance for January was \$26,049,588. See page 4 for the "Investment" Report.

During April, the opening balance for the Texas Class Prime Investment account was \$26,049,588. We received \$25,243 in interest from the CIP account and \$82,922 from the general texpool account. The ending interest rate was 5.0423%. The ending balance for January was \$26,157,753. See page 5 for the "Investment" Report.

The invoices pending board approval total \$3,444,368. See page 6 for "Unpaid Bills Detail" report.



**Harris County ESD No 1  
General Operating Fund  
As of April 30, 2023**

**General Operating Fund**

**BEGINNING BALANCE:** 28,453,551.21

**REVENUE**

Deposits	860,705.35	Tax and Receivable Revenue
Interest	869.69	Savings Interest
Interest	87,175.55	Texpool Interest
Interest	25,037.13	Texpool Interest - CIP
Interest	1,662.44	Savings Interest
Interest	82,922.10	Texpool Interest
Interest	25,243.09	Texpool Interest - CIP
<b>Total Revenue</b>		<b>1,083,615.35</b>

**DISBURSEMENTS**

ACH	AG CM Inc	5,187.00	Project Management
ACH	Caryn Papantonakis	6,000.00	Legal
ACH	Cathy Sunday	2,250.00	Commissioner Reimbursement
ACH	Construction Masters	42,518.00	Station Construction
ACH	Fred Scibuola	600.00	Commissioner Reimbursement
ACH	Harris Central Appraisal Dist	39,873.00	2nd Qtr Payment
ACH	HCEC	1,215,941.00	Monthly Payment
ACH	Oak Interactive LLC	450.00	Website Maint
ACH	Shirley Reed	1,050.00	Commissioner Reimbursement
ACH	The Morton Accounting Service:	5,229.86	CPA
16015	Chase Card Services	2,271.11	Credit Card Payment
16016	Infocus Title LLC	175,682.00	Land
ACH	HCEC	1,700,805.00	Monthly Payment
ACH	AG CM Inc	8,845.00	Project Management
ACH	Caryn Papantonakis	6,000.00	Legal
ACH	Construction Masters	31,875.00	Station Construction
ACH	Fred Scibuola	750.00	Commissioner Reimbursement
ACH	HCEC	1,360,193.00	Monthly Payment
ACH	Oak Interactive LLC	450.00	Website Maint
ACH	The Morton Accounting Service:	4,687.09	CPA
ACH	AG CM Inc	18,893.00	Project Management
ACH	Caryn Papantonakis	6,000.00	Legal
ACH	Construction Masters	31,875.00	Station Construction
ACH	Fred Scibuola	1,050.00	Commissioner Reimbursement
ACH	Oak Interactive LLC	450.00	Website Maint
ACH	Shirley Reed	1,050.00	Commissioner Reimbursement
ACH	The Morton Accounting Service:	5,294.24	CPA
<b>Total Disbursements</b>			<b>4,675,069.30</b>

**ENDING BALANCE:** **24,862,097.26**

No assurance is provided on these financial statements

4/30/2023

**Balance**

**LOCATION OF ASSETS**

Prosperity Operating

13,019.26

Prosperity Money Mkt

(1,308,674.71)

Texas Class

20,053,180.71

Texas Class - Capital Projects

6,104,572.00

**Total Account Balance**

**24,862,097.26**

Harris County Emergency Services District #1  
Quarterly Investment Report  
Monthly Fiscal Year 2022  
March 31, 2023

Transaction Date		Capital Project	PRIME	TOTAL
		Texas Class	Texas Class	
3/1/2023	Beg. Balance - Harris County ESD #1	\$ 6,054,291.78	\$ 32,033,083.06	\$ 38,087,374.84
3/1/2023	Withdrawals - To Prosperity MM		(10,000,000.00)	(10,000,000.00)
3/2/2023	Withdrawals - To Prosperity MM	-	(800,000.00)	(800,000.00)
3/28/2023	Withdrawals - To Prosperity MM		(1,350,000.00)	(1,350,000.00)
3/31/2023	Interest 4.8597%	25,037.13	87,175.55	112,212.68
<b>3/31/2023</b>	<b>Ending Balance</b>	<b>\$ 6,079,328.91</b>	<b>\$ 19,970,258.61</b>	<b>\$ 26,049,587.52</b>


The investments for the District for the period are in compliance with the Public Funds Investment Act, the District's investment policy and the District's investment strategy.

Investment Officer: \_\_\_\_\_

Harris County Emergency Services District #1  
 Quarterly Investment Report  
 Monthly Fiscal Year 2022  
 April 30, 2023

Transaction Date		Capital Project	PRIME	TOTAL
		Texas Class	Texas Class	
4/1/2023	Beg. Balance - Harris County ESD #1	\$ 6,079,328.91	\$ 19,970,258.61	\$ 26,049,587.52
4/30/2023	Withdrawals - To Prosperity MM		-	-
4/30/2023	Deposits		-	-
4/30/2023	Interest 5.0423%	25,243.09	82,922.10	108,165.19
4/30/2023	<b>Ending Balance</b>	<b>\$ 6,104,572.00</b>	<b>\$ 20,053,180.71</b>	<b>\$ 26,157,752.71</b>

The investments for the District for the period are in compliance with the Public Funds Investment Act, the District's investment policy and the District's investment strategy.

Investment Officer: 

1:27 PM

05/26/23

**Harris County ESD No. 1 - GOF**  
**Unpaid Bills Detail**  
As of May 26, 2023

Type	Date	Num	Memo	Due Date	Open Balance
<b>AG CM Inc.</b>					
Bill	04/30/2023	10270	Project Management Support #93 & 9...	05/10/2023	3,165.00
Total AG CM Inc.					3,165.00
<b>Carr Riggs &amp; Ingram</b>					
Bill	04/01/2023	17545638	2022 Audit Billing	04/11/2023	16,000.00
Total Carr Riggs & Ingram					16,000.00
<b>Donalson CDJR, LLC</b>					
Bill	04/19/2023	G525645	2023 Dodge Ram 3500	04/29/2023	60,568.00
Bill	04/19/2023	G525647	2023 Dodge Ram 3500	04/29/2023	60,568.00
Total Donalson CDJR, LLC					121,136.00
<b>Fred A Scibuola</b>					
Bill	05/24/2023	May 24 R...	May 2023 Reimbursement	06/03/2023	1,500.00
Total Fred A Scibuola					1,500.00
<b>Harris Central Appraisal District</b>					
Bill	05/18/2023	PSI23001...	3rd Qtr Quarter 2023 Assessment	05/28/2023	39,910.00
Total Harris Central Appraisal District					39,910.00
<b>HCEC</b>					
Bill	04/01/2023	2787	March 2023	04/11/2023	1,509,528.00
Bill	04/30/2023	2805	April 2023	05/10/2023	1,482,789.00
Total HCEC					2,992,317.00
<b>JPMorgan Chase Bank NA</b>					
Bill	05/12/2023	Loan Pay...	Payment for Loan - \$6,251,874.51	05/22/2023	263,839.96
Total JPMorgan Chase Bank NA					263,839.96
<b>Oak Interactive, LLC</b>					
Bill	04/30/2023	13564	Monthly Website Maintenance - April	05/10/2023	450.00
Total Oak Interactive, LLC					450.00
<b>The Morton Accounting Services</b>					
Bill	04/30/2023	2437	April CPA Services	05/10/2023	6,050.18
Total The Morton Accounting Services					6,050.18
<b>TOTAL</b>					<b>3,444,368.14</b>

3:34 PM

05/30/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Budget vs. Actual**  
 January through April 2023

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Service Revenue				
41100 · HCEC Ambulance Lease Revenue	28,000.00	28,000.00	0.00	100.0%
41200 · HCEC Property Lease Revenue	182,212.00	182,212.00	0.00	100.0%
41000 · Service Revenue - Other	0.00	0.00	0.00	0.0%
<b>Total 41000 · Service Revenue</b>	<b>210,212.00</b>	<b>210,212.00</b>	<b>0.00</b>	<b>100.0%</b>
42000 · Tax Revenues				
42100 · Penalty & Interest	88,966.69	95,089.27	-6,122.58	93.6%
42300 · Tax Revenue	0.00	21,721,193.00	-21,721,193.00	0.0%
<b>Total 42000 · Tax Revenues</b>	<b>88,966.69</b>	<b>21,816,282.27</b>	<b>-21,727,315.58</b>	<b>0.4%</b>
43000 · Other Income				
43100 · Miscellaneous Income	0.00	5,000.00	-5,000.00	0.0%
43150 · Proceeds from Sale of Asset	0.00	2,000.00	-2,000.00	0.0%
43200 · Donations & Contributions	5,351.43	9,000.00	-3,648.57	59.5%
43500 · Training & Education	0.00	1,000.00	-1,000.00	0.0%
43550 · Interest Earned on Checking	0.00	0.00	0.00	0.0%
43700 · Interest Earned on Temp. Invest	369,512.79	360,000.00	9,512.79	102.6%
<b>Total 43000 · Other Income</b>	<b>374,864.22</b>	<b>377,000.00</b>	<b>-2,135.78</b>	<b>99.4%</b>
<b>Total Income</b>	<b>674,042.91</b>	<b>22,403,494.27</b>	<b>-21,729,451.36</b>	<b>3.0%</b>
<b>Gross Profit</b>	<b>674,042.91</b>	<b>22,403,494.27</b>	<b>-21,729,451.36</b>	<b>3.0%</b>
<b>Expense</b>				
143502 · Commissions Paid from Levy	23,880.82	80,000.00	-56,119.18	29.9%
162800 · Facilities & Equipment (DNU)				
162805 · Furniture/Equip - Non-Asset	0.00	20,000.00	-20,000.00	0.0%
162840 · Equip Rental & Maintenance	0.00	20,000.00	-20,000.00	0.0%
<b>Total 162800 · Facilities &amp; Equipment (DNU)</b>	<b>0.00</b>	<b>40,000.00</b>	<b>-40,000.00</b>	<b>0.0%</b>
170000 · Capital Purchases				
17001 · Vehicles	121,136.00	300,000.00	-178,864.00	40.4%
17002 · Buildings	0.00	6,000,000.00	-6,000,000.00	0.0%
17003 · Medical Equipment	0.00	100,000.00	-100,000.00	0.0%
<b>Total 170000 · Capital Purchases</b>	<b>121,136.00</b>	<b>6,400,000.00</b>	<b>-6,278,864.00</b>	<b>1.9%</b>
50000 · Commissioner Salaries and Wages				
50250 · Commissioner Reimbursement	7,350.00	36,000.00	-28,650.00	20.4%
<b>Total 50000 · Commissioner Salaries and Wag...</b>	<b>7,350.00</b>	<b>36,000.00</b>	<b>-28,650.00</b>	<b>20.4%</b>
51000 · HCEC Program Expense				
51100 · HCEC Contract Expense	6,263,527.00	20,852,345.00	-14,588,818.00	30.0%
<b>Total 51000 · HCEC Program Expense</b>	<b>6,263,527.00</b>	<b>20,852,345.00</b>	<b>-14,588,818.00</b>	<b>30.0%</b>
52000 · Contract Services (DNU)				
52100 · Accounting Fees	12,612.62	52,000.00	-39,387.38	24.3%
52200 · Audit Fees	16,000.00	20,000.00	-4,000.00	80.0%
52300 · Legal Fees	24,000.00	24,000.00	0.00	100.0%
52350 · Outside Contract Services	36,090.00	25,000.00	11,090.00	144.4%
52550 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
52000 · Contract Services (DNU) - Other	7,756.86			
<b>Total 52000 · Contract Services (DNU)</b>	<b>96,459.48</b>	<b>122,000.00</b>	<b>-25,540.52</b>	<b>79.1%</b>
53000 · Operations (DNU)				
53150 · Dues & Subscriptions	2,900.00	14,000.00	-11,100.00	20.7%
53200 · Postage	0.00	300.00	-300.00	0.0%
53250 · Computer/Software Support	0.00	750.00	-750.00	0.0%
53300 · Printing & Copying	26.97	250.00	-223.03	10.8%
53350 · Legal Notices & Filing Fees	-11,746.90	14,000.00	-25,746.90	-83.9%

No assurance is provided on these financial statements

3:34 PM

05/30/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Budget vs. Actual**  
 January through April 2023

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
53400 · Office Supplies	864.92	1,000.00	-135.08	86.5%
<b>Total 53000 · Operations (DNU)</b>	<b>-7,955.01</b>	<b>30,300.00</b>	<b>-38,255.01</b>	<b>-26.3%</b>
<b>54000 · General and Admin Expenses</b>				
54150 · Insurance - Gen Liab-Err & Omis	146,546.00	74,638.00	71,908.00	196.3%
54200 · Insurance - Treasurer's Bond	0.00	1,500.00	-1,500.00	0.0%
54300 · Other Costs (Contengency Funds)	0.00	2,000.00	-2,000.00	0.0%
54400 · HCAD Qtr Expenses	39,673.00	143,000.00	-103,327.00	27.7%
54450 · Depreciation Expense	0.00	2,500,000.00	-2,500,000.00	0.0%
54600 · Travel & Meetings	0.00	10,000.00	-10,000.00	0.0%
54650 · Conference, Conven & Meetings	0.00	6,000.00	-6,000.00	0.0%
54700 · Travel/Lodging	0.00	10,000.00	-10,000.00	0.0%
54800 · Repairs & Maintenance (DNU)	0.00	10,000.00	-10,000.00	0.0%
<b>Total 54000 · General and Admin Expenses</b>	<b>186,219.00</b>	<b>2,757,138.00</b>	<b>-2,570,919.00</b>	<b>6.8%</b>
60000 · Interest Expense	0.00	140,000.00	-140,000.00	0.0%
61000 · Loan Costs	0.00	75,000.00	-75,000.00	0.0%
<b>Total Expense</b>	<b>6,690,617.29</b>	<b>30,532,783.00</b>	<b>-23,842,165.71</b>	<b>21.9%</b>
<b>Net Ordinary Income</b>	<b>-6,016,574.38</b>	<b>-8,129,288.73</b>	<b>2,112,714.35</b>	<b>74.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
71000 · Gain/Loss on Sale of Asset	0.00	2,000.00	-2,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-2,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-6,016,574.38</b>	<b>-8,127,288.73</b>	<b>2,110,714.35</b>	<b>74.0%</b>

No assurance is provided on these financial statements

1:40 PM

05/26/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
11000 · Prosperity Operating Account	13,019.26	18,938.10	-5,918.84	-31.3%
11050 · Prosperity Money Mkt	-1,308,674.71	23,954,396.88	-25,263,071.59	-105.5%
11350 · Texas Class Investment	20,053,180.71	3,570.25	20,049,610.46	561,574.4%
11351 · Texas Class Capital Projects	6,104,572.00	0.00	6,104,572.00	100.0%
<b>Total Checking/Savings</b>	<b>24,862,097.26</b>	<b>23,976,905.23</b>	<b>885,192.03</b>	<b>3.7%</b>
<b>Accounts Receivable</b>				
11001 · *Accounts Receivable	11.57	11.57	0.00	0.0%
<b>Total Accounts Receivable</b>	<b>11.57</b>	<b>11.57</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Current Assets</b>				
<b>11500 · Accounts Receivable</b>				
11510 · Current Taxes Receivables	-6,990,982.50	6,321,725.03	-13,312,707.53	-210.6%
11520 · Delinquent Taxes Receivable	1,750,855.79	1,981,454.26	-230,598.47	-11.6%
11550 · Due from Tax Assessor	2,082,987.86	0.00	2,082,987.86	100.0%
11590 · Allowance Doubtful Accts-Tax	-1,403,020.00	-1,403,020.00	0.00	0.0%
11500 · Accounts Receivable - Other	17,125.50	17,125.50	0.00	0.0%
<b>Total 11500 · Accounts Receivable</b>	<b>-4,543,033.35</b>	<b>6,917,284.79</b>	<b>-11,460,318.14</b>	<b>-165.7%</b>
<b>11600 · Fees for Services Receivable</b>				
11610 · Service Fee Receivable	63,984,734.72	63,984,734.72	0.00	0.0%
11650 · Allowance for Bad Debt	-63,984,734.72	-63,981,127.00	-23,607.72	0.0%
<b>Total 11600 · Fees for Services Receivable</b>	<b>0.00</b>	<b>23,607.72</b>	<b>-23,607.72</b>	<b>-100.0%</b>
<b>11800 · Prepaid Expense</b>				
11810 · Prepaid Other	122,378.95	138,690.81	-16,311.86	-11.8%
11800 · Prepaid Expense - Other	-73,273.00	0.00	-73,273.00	-100.0%
<b>Total 11800 · Prepaid Expense</b>	<b>49,105.95</b>	<b>138,690.81</b>	<b>-89,584.86</b>	<b>-64.6%</b>
<b>Total Other Current Assets</b>	<b>-4,493,927.40</b>	<b>7,079,583.32</b>	<b>-11,573,510.72</b>	<b>-163.5%</b>
<b>Total Current Assets</b>	<b>20,368,181.43</b>	<b>31,056,500.12</b>	<b>-10,688,318.69</b>	<b>-34.4%</b>
<b>Fixed Assets</b>				
<b>15000 · Vehicle Assets</b>				
15010 · Vehicles	3,885,519.02	3,827,341.02	58,178.00	1.5%
<b>Total 15000 · Vehicle Assets</b>	<b>3,885,519.02</b>	<b>3,827,341.02</b>	<b>58,178.00</b>	<b>1.5%</b>
<b>16000 · Land</b>				
16010 · Land- 1620 Isom Property	235,546.58	235,546.58	0.00	0.0%
16020 · Land- Fallbrook Property	30,809.15	30,809.15	0.00	0.0%
16030 · Land- Old Humble Rd Property	117,980.67	117,980.67	0.00	0.0%
16040 · Land- 2800 Aldine Bender	309,467.00	309,467.00	0.00	0.0%
16000 · Land - Other	1,060,779.93	885,097.93	175,682.00	19.9%
<b>Total 16000 · Land</b>	<b>1,754,583.33</b>	<b>1,578,901.33</b>	<b>175,682.00</b>	<b>11.1%</b>
<b>17000 · Furniture and Equipment</b>				
17010 · Off. & Maint Equipment	1,502,065.10	1,502,065.10	0.00	0.0%
17020 · Medical Equipment	3,879,620.69	3,879,620.69	0.00	0.0%
17030 · Software & License Agreements	70,320.84	70,320.84	0.00	0.0%
17040 · Furniture & Fixtures	247,256.48	247,256.48	0.00	0.0%
17050 · Communication Cntr New Station	473,980.26	473,980.26	0.00	0.0%
17000 · Furniture and Equipment - Other	14,850.00	14,850.00	0.00	0.0%
<b>Total 17000 · Furniture and Equipment</b>	<b>6,188,093.37</b>	<b>6,188,093.37</b>	<b>0.00</b>	<b>0.0%</b>

No assurance is provided on these financial statements



1:40 PM

05/26/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
<b>18000 - Building and Improvements</b>				
18010 - 1620 Isom Admin Bldg	488,507.62	488,507.62	0.00	0.0%
18020 - 2800 Aldine Bender Bldg	5,810,117.91	5,810,117.91	0.00	0.0%
18030 - 7710 Fallbrook Station	476,537.75	476,537.75	0.00	0.0%
18040 - 10512 Airline Station	238,339.00	238,339.00	0.00	0.0%
18050 - 6310 Aldine Bender Station	523,695.00	523,695.00	0.00	0.0%
18060 - Station #92	3,761,643.25	3,761,643.25	0.00	0.0%
18070 - Station #94	2,856,734.31	2,856,734.31	0.00	0.0%
18080 - Station #97	1,989,080.11	1,989,080.11	0.00	0.0%
18000 - Building and Improvements - Other	247,125.00	2,750.00	244,375.00	8,886.4%
<b>Total 18000 - Building and Improvements</b>	<b>16,391,779.95</b>	<b>16,147,404.95</b>	<b>244,375.00</b>	<b>1.5%</b>
<b>19000 - Accumulated Depreciation</b>	<b>-13,501,730.11</b>	<b>-11,581,546.22</b>	<b>-1,920,183.89</b>	<b>-16.6%</b>
<b>Total Fixed Assets</b>	<b>14,718,245.56</b>	<b>16,160,194.45</b>	<b>-1,441,948.89</b>	<b>-8.9%</b>
<b>Other Assets</b>				
19500 - Call Center License				
19550 - Old Comm Center Other	800,000.00	800,000.00	0.00	0.0%
<b>Total 19500 - Call Center License</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Other Assets</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>35,886,426.99</b>	<b>48,016,694.57</b>	<b>-12,130,267.58</b>	<b>-25.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 - Accounts Payable	3,139,118.18	1,533,246.71	1,605,871.47	104.7%
20050 - Unclaimed Property	354.35	354.35	0.00	0.0%
<b>Total Accounts Payable</b>	<b>3,139,472.53</b>	<b>1,533,601.06</b>	<b>1,605,871.47</b>	<b>104.7%</b>
<b>Other Current Liabilities</b>				
22000 - Accrued Expenses				
22200 - Interest Payable	20,960.98	33,865.05	-12,904.07	-38.1%
<b>Total 22000 - Accrued Expenses</b>	<b>20,960.98</b>	<b>33,865.05</b>	<b>-12,904.07</b>	<b>-38.1%</b>
23000 - Other Payables				
23020 - Deferred Taxes	19,808,163.82	19,808,163.82	0.00	0.0%
<b>Total 23000 - Other Payables</b>	<b>19,808,163.82</b>	<b>19,808,163.82</b>	<b>0.00</b>	<b>0.0%</b>
24000 - Current Notes Payable				
24050 - Government Capital Debt	457,371.46	451,034.88	6,336.58	1.4%
24055 - Government Capital Debt 2021	561,934.67	551,727.72	10,206.95	1.9%
24060 - Stryker Equipment	392,464.75	0.00	392,464.75	100.0%
<b>Total 24000 - Current Notes Payable</b>	<b>1,411,770.88</b>	<b>1,002,762.60</b>	<b>409,008.28</b>	<b>40.8%</b>
<b>Total Other Current Liabilities</b>	<b>21,240,895.68</b>	<b>20,844,791.47</b>	<b>396,104.21</b>	<b>1.9%</b>
<b>Total Current Liabilities</b>	<b>24,380,368.21</b>	<b>22,378,392.53</b>	<b>2,001,975.68</b>	<b>9.0%</b>
<b>Long Term Liabilities</b>				
25000 - Long Term Debt				
25050 - Note Payable - Government Cap	4,678,805.25	5,135,976.71	-457,371.46	-8.9%
25055 - Note Payable - Govern Cap 2021	4,886,337.61	5,448,272.28	-561,934.67	-10.3%
25060 - Note - Stryker Equipment	0.00	392,464.75	-392,464.75	-100.0%
<b>Total 25000 - Long Term Debt</b>	<b>9,564,942.86</b>	<b>10,976,713.74</b>	<b>-1,411,770.88</b>	<b>-12.9%</b>
<b>Total Long Term Liabilities</b>	<b>9,564,942.86</b>	<b>10,976,713.74</b>	<b>-1,411,770.88</b>	<b>-12.9%</b>
<b>Total Liabilities</b>	<b>33,945,311.07</b>	<b>33,355,106.27</b>	<b>590,204.80</b>	<b>1.8%</b>

No assurance is provided on these financial statements

1:40 PM

05/26/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Apr 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
30000 · Opening Bal Equity	5,996,412.00	5,996,412.00	0.00	0.0%
30100 · Unassigned Fund Balance	546,278.27	7,814,447.65	-7,268,169.38	-93.0%
30400 · Unrestricted Net Assets	1,415,000.03	1,415,000.03	0.00	0.0%
Net Income	-6,016,574.38	-564,271.38	-5,452,303.00	-966.3%
<b>Total Equity</b>	<u>1,941,115.92</u>	<u>14,661,588.30</u>	<u>-12,720,472.38</u>	<u>-86.8%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>35,886,426.99</b></u>	<u><b>48,016,694.57</b></u>	<u><b>-12,130,267.58</b></u>	<u><b>-25.3%</b></u>

No assurance is provided on these financial statements

3:37 PM

05/30/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Detail**  
 January through April 2023

Type	Date	Num	Adj	Name	Memo	Amount
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>41000 · Service Revenue</b>						
<b>41100 · HCEC Ambulance Lease Revenue</b>						
Bill	01/31/2023	2736		HCEC	Master Lease for Vehicles	7,000.00
Bill	02/28/2023	2758		HCEC	Master Lease for Vehicles	7,000.00
Bill	04/01/2023	2787		HCEC	Master Lease for Vehicles	7,000.00
Bill	04/30/2023	2805		HCEC	Master Lease for Vehicles	7,000.00
Total 41100 · HCEC Ambulance Lease Revenue						28,000.00
<b>41200 · HCEC Property Lease Revenue</b>						
Bill	01/31/2023	2736		HCEC	Original Agreement	45,553.00
Bill	02/28/2023	2758		HCEC	Original Agreement	45,553.00
Bill	04/01/2023	2787		HCEC	Original Agreement	45,553.00
Bill	04/30/2023	2805		HCEC	Original Agreement	45,553.00
Total 41200 · HCEC Property Lease Revenue						182,212.00
Total 41000 · Service Revenue						210,212.00
<b>42000 · Tax Revenues</b>						
<b>42100 · Penalty &amp; Interest</b>						
Dep...	01/09/2023			Harris County Tax Office	P&I	0.00
Dep...	01/09/2023			Harris County Tax Office	Deliquent P&I	784.88
Dep...	01/11/2023			Harris County Tax Office	P&I	
Dep...	01/11/2023			Harris County Tax Office	Deliquent P&I	2,010.87
Dep...	01/18/2023			Harris County Tax Office	P&I	
Dep...	01/18/2023			Harris County Tax Office	Deliquent P&I	938.23
Dep...	01/20/2023			Harris County Tax Office	P&I	
Dep...	01/20/2023			Harris County Tax Office	Deliquent P&I	2,259.99
Dep...	01/25/2023			Harris County Tax Office	P&I	
Dep...	01/25/2023			Harris County Tax Office	Deliquent P&I	1,779.39
Dep...	01/26/2023			Harris County Tax Office	-MULTIPLE-	0.00
Dep...	02/01/2023			Harris County Tax Office	P&I	0.00
Dep...	02/01/2023			Harris County Tax Office	Deliquent P&I	2,369.91
Dep...	02/02/2023			Harris County Tax Office	P&I	0.00
Dep...	02/02/2023			Harris County Tax Office	Deliquent P&I	814.31
Dep...	02/03/2023			Harris County Tax Office	-MULTIPLE-	0.00
Dep...	02/06/2023			Harris County Tax Office	P&I	0.00
Dep...	02/06/2023			Harris County Tax Office	Deliquent P&I	1,223.09
Dep...	02/07/2023			Harris County Tax Office	P&I	0.00
Dep...	02/07/2023			Harris County Tax Office	Deliquent P&I	1,212.67
Dep...	02/08/2023			Harris County Tax Office	-MULTIPLE-	3,401.57
Dep...	02/08/2023			Harris County Tax Office	P&I	0.00
Dep...	02/08/2023			Harris County Tax Office	Deliquent P&I	100.92
Dep...	02/13/2023			Harris County Tax Office	-MULTIPLE-	5,507.92
Dep...	02/16/2023			Harris County Tax Office	-MULTIPLE-	3,365.41
Dep...	02/21/2023			Harris County Tax Office	-MULTIPLE-	2,298.73
Dep...	02/22/2023			Harris County Tax Office	-MULTIPLE-	6,972.85
Dep...	02/28/2023			Harris County Tax Office	-MULTIPLE-	4,331.72
Dep...	03/06/2023			Harris County Tax Office	-MULTIPLE-	5,661.96
Dep...	03/07/2023			Harris County Tax Office	P&I	63.02
Dep...	03/07/2023			Harris County Tax Office	Deliquent P&I	-13.27
Dep...	03/09/2023			Harris County Tax Office	-MULTIPLE-	8,454.21
Dep...	03/14/2023			Harris County Tax Office	-MULTIPLE-	3,470.36
Dep...	03/16/2023			Harris County Tax Office	-MULTIPLE-	2,469.29
Dep...	03/23/2023			Harris County Tax Office	-MULTIPLE-	4,029.07
Dep...	03/30/2023			Harris County Tax Office	-MULTIPLE-	5,516.49
Dep...	03/30/2023			Harris County Tax Office	-MULTIPLE-	
Dep...	04/06/2023			Harris County Tax Office	-MULTIPLE-	6,069.47
Dep...	04/07/2023			Harris County Tax Office	-MULTIPLE-	209.28
Dep...	04/12/2023			Harris County Tax Office	-MULTIPLE-	12,269.60
Dep...	04/25/2023			Harris County Tax Office	P&I	-2,370.54
Dep...	04/25/2023			Harris County Tax Office	Deliquent P&I	3,765.29
Total 42100 · Penalty & Interest						88,966.69
Total 42000 · Tax Revenues						88,966.69

No assurance is provided on these financial statements

3:37 PM

05/30/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Detail**  
 January through April 2023

Type	Date	Num	Adj	Name	Memo	Amount
<b>43000 - Other Income</b>						
<b>43200 - Donations &amp; Contributions</b>						
Dep...	01/02/2023			Harris County Utility Distri...	Deposit	1,508.34
Dep...	02/06/2023			Harris County Utility Distri...	Monthly Collection	606.09
Dep...	02/06/2023			Harris County Utility Distri...	Reissue Monthly Collection Ck # 15...	835.27
Dep...	03/02/2023	15562		-MULTIPLE-	-MULTIPLE-	2,401.73
Total 43200 - Donations & Contributions						5,351.43
<b>43700 - Interest Earned on Temp. Invest</b>						
Dep...	01/31/2023				Interest	23,385.87
Dep...	01/31/2023				Interest	15,440.13
Dep...	01/31/2023				Interest	19,172.26
Dep...	02/28/2023				Interest	22,052.75
Dep...	02/28/2023				Interest	50,394.52
Dep...	02/28/2023				Interest	16,157.26
Dep...	03/31/2023				Interest	87,175.55
Dep...	03/31/2023				Interest	25,037.13
Dep...	03/31/2023				Interest	869.69
Dep...	04/30/2023				Interest	82,922.10
Dep...	04/30/2023				Interest	25,243.09
Dep...	04/30/2023				Interest	1,662.44
Total 43700 - Interest Earned on Temp. Invest						369,512.79
Total 43000 - Other Income						374,864.22
Total Income						674,042.91
Gross Profit						674,042.91
<b>Expense</b>						
<b>143502 - Commissions Paid from Levy</b>						
Dep...	01/09/2023			Harris County Tax Office	Adj./Fees	5,437.69
Dep...	01/11/2023			Harris County Tax Office	Adj./Fees	5,025.78
Dep...	01/18/2023			Harris County Tax Office	Adj./Fees	4,071.99
Dep...	01/20/2023			Harris County Tax Office	Adj./Fees	7,790.90
Dep...	02/01/2023			Harris County Tax Office	Adj./Fees	1,554.46
Total 143502 - Commissions Paid from Levy						23,880.82
<b>170000 - Capital Purchases</b>						
<b>17001 - Vehicles</b>						
Bill	04/19/2023	G52...		Donalson CDJR, LLC	2023 Dodge Ram 3500	60,568.00
Bill	04/19/2023	G52...		Donalson CDJR, LLC	2023 Dodge Ram 3500	60,568.00
Total 17001 - Vehicles						121,136.00
Total 170000 - Capital Purchases						121,136.00
<b>50000 - Commissioner Salaries and Wages</b>						
<b>50250 - Commissioner Reimbursement</b>						
Bill	01/29/2023	Janu...		Fred A Scibuola	January 2023 Reimbursement	600.00
Bill	02/21/2023	Febr...		Fred A Scibuola	February 2023 Reimbursement	600.00
Bill	02/25/2023	Rel...		Shirley Reed	Reimbursement Request January 1...	1,050.00
Bill	02/27/2023	2023...		Cathy Sunday_	Commissioner Reimbursement 2023	2,250.00
Bill	02/28/2023	Marc...		Fred A Scibuola	March 2023 Reimbursement	750.00
Bill	04/14/2023	April ...		Fred A Scibuola	April 2023 Reimbursement	1,050.00
Bill	04/17/2023	Rel...		Shirley Reed	Reimbursement Request March 01 ...	1,050.00
Total 50250 - Commissioner Reimbursement						7,350.00
Total 50000 - Commissioner Salaries and Wages						7,350.00
<b>51000 - HCEC Program Expense</b>						
<b>51100 - HCEC Contract Expense</b>						
Bill	01/31/2023	2736		HCEC	Rate \$984.21 @ 2194 Trips less (\$8...	1,753,358.00
Bill	02/28/2023	2758		HCEC	Rate \$984.21 @ 1929 Trips less (\$8...	1,412,746.00
Bill	04/01/2023	2787		HCEC	Rate \$984.21 @ 2169 Trips less (\$5...	1,562,081.00
Bill	04/30/2023	2805		HCEC	Rate \$984.21 @ 2100 Trips less (\$5...	1,535,342.00

No assurance is provided on these financial statements

3:37 PM

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Detail**  
 January through April 2023

05/30/23

Accrual Basis

Type	Date	Num	Adj	Name	Memo	Amount
Total 51100 · HCEC Contract Expense						6,263,527.00
Total 51000 · HCEC Program Expense						6,263,527.00
<b>52000 · Contract Services (DNU)</b>						
<b>52100 · Accounting Fees</b>						
Bill	01/31/2023	2401		The Morton Accounting S...	January CPA Services	4,362.62
Bill	02/28/2023	2415		The Morton Accounting S...	February CPA Services	2,750.00
Bill	03/31/2023	2424		The Morton Accounting S...	March CPA Services	2,750.00
Bill	04/30/2023	2437		The Morton Accounting S...	April CPA Services	2,750.00
Total 52100 · Accounting Fees						12,612.62
<b>52200 · Audit Fees</b>						
Bill	04/01/2023	1754...		Carr Riggs & Ingram	2022 Audit Billing	16,000.00
Total 52200 · Audit Fees						16,000.00
<b>52300 · Legal Fees</b>						
Bill	01/11/2023			Caryn Papantonakis	Legal Fees	6,000.00
Bill	02/11/2023			Caryn Papantonakis	Legal Fees	6,000.00
Bill	03/11/2023			Caryn Papantonakis	Legal Fees	6,000.00
Bill	04/20/2023			Caryn Papantonakis	Legal Fees	6,000.00
Total 52300 · Legal Fees						24,000.00
<b>52350 · Outside Contract Services</b>						
Bill	01/31/2023	10029		AG CM Inc.	Project Management Support #93 &...	5,187.00
Bill	02/28/2023	10132		AG CM Inc.	Project Management Support #93 &...	8,845.00
Bill	03/31/2023	10206		AG CM Inc.	Project Management Support #93 &...	18,893.00
Bill	04/30/2023	10270		AG CM Inc.	Project Management Support #93 &...	3,185.00
Total 52350 · Outside Contract Services						36,090.00
<b>52000 · Contract Services (DNU) - Other</b>						
Bill	02/28/2023	2415		The Morton Accounting S...	Additional Hours	1,929.55
Bill	03/31/2023	2424		The Morton Accounting S...	Additional Hours	2,535.25
Bill	04/30/2023	2437		The Morton Accounting S...	Additional Hours	3,292.06
Total 52000 · Contract Services (DNU) - Other						7,756.86
Total 52000 · Contract Services (DNU)						96,459.48
<b>53000 · Operations (DNU)</b>						
<b>53150 · Dues &amp; Subscriptions</b>						
Bill	01/31/2023	2023...		SAFE-D	Safe-D Membership Renewal	1,100.00
Bill	01/31/2023	13489		Oak Interactive, LLC	Monthly Website Maintenance - Jan...	450.00
Bill	02/28/2023	13513		Oak Interactive, LLC	Monthly Website Maintenance - Feb...	450.00
Bill	03/31/2023	13540		Oak Interactive, LLC	Monthly Website Maintenance - Mar...	450.00
Bill	04/30/2023	13564		Oak Interactive, LLC	Monthly Website Maintenance - April	450.00
Total 53150 · Dues & Subscriptions						2,900.00
<b>53300 · Printing &amp; Copying</b>						
Bill	01/31/2023	2401		The Morton Accounting S...	Copies	2.32
Bill	02/28/2023	2415		The Morton Accounting S...	Copies	7.54
Bill	03/31/2023	2424		The Morton Accounting S...	Copies	8.99
Bill	04/30/2023	2437		The Morton Accounting S...	Copies	8.12
Total 53300 · Printing & Copying						26.97
<b>53350 · Legal Notices &amp; Filing Fees</b>						
Dep...	03/02/2023	7213...		Houston Chronicle	Refund for Advertising	-11,746.90
Total 53350 · Legal Notices & Filing Fees						-11,746.90
<b>53400 · Office Supplies</b>						
Bill	01/31/2023	2401		The Morton Accounting S...	Quickbooks Software	864.92
Total 53400 · Office Supplies						864.92

No assurance is provided on these financial statements

3:37 PM

05/30/23

Accrual Basis

**Harris County ESD No. 1 - GOF**  
**Profit & Loss Detail**  
 January through April 2023

Type	Date	Num	Adj	Name	Memo	Amount
Total 53000 · Operations (DNU)						-7,955.01
<b>54000 · General and Admin Expenses</b>						
<b>54150 · Insurance - Gen Liab-Err &amp; Omis</b>						
Gen...	01/01/2023	CPA...	*	VFIS of Texas	Prepaid balance for insurance	73,273.00
Gen...	01/01/2023	CPA...	*	VFIS of Texas	Prepaid balance for insurance	73,273.00
Total 54150 · Insurance - Gen Liab-Err & Omis						146,546.00
<b>54400 · HCAD Qtr Expenses</b>						
Bill	03/01/2023	PSI2...		Harris Central Appraisal D...	2nd Qtr Quarter 2023 Assessment	39,673.00
Total 54400 · HCAD Qtr Expenses						39,673.00
Total 54000 · General and Admin Expenses						186,219.00
Total Expense						6,690,617.29
Net Ordinary Income						-6,016,574.38
<b>Net Income</b>						<b>-6,016,574.38</b>

No assurance is provided on these financial statements



**Two Riverway, 15th Floor  
Houston, TX 77056-1939  
713-621-8090  
Federal ID 72-1396621**

Harris County EMS District I (Audit)  
2800 Aldine Bender Road  
Houston, TX 77032

Invoice No. 17545638 (include on check)  
Date 03/20/2023  
Client No. 94-02081.001

---

Professional services rendered as follows:

Progress billing for the financial statement audit of  
Harris County EMS District #1 for the year ended  
December 31, 2022.

Current Amount Due \$ 16,000.00

---

We accept most major credit cards. Please complete the following information or contact our office to submit your payment over the phone.

Invoice Date: 03/20/2023      Client No: 94-02081  
Invoice Number: 17545638      Total Amount Due: \$ 16,000.00      Harris County EMS District I (Audit)

Name as it appears on card: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Card # \_\_\_\_\_ Exp Date: \_\_\_\_\_ CVV # \_\_\_\_\_

Payment Amount: \_\_\_\_\_ Signature: \_\_\_\_\_

Carr, Riggs & Ingram, LLC reserves the right to assess finance charges on past due balances up to the maximum amount allowed under State law.



UNDELIVERABLE MAIL ONLY - BB  
 PO BOX 44959  
 INDIANAPOLIS IN 46244-4959

Customer Number: 452031688002

Bill Date: 05/01/23

Due Date: 05/15/23

Billing Period -  
 11/15/22 through 05/14/23

Please note that the current interest has  
 been projected from 05/01/23 through  
 05/14/23

0001778 VLC 001 001 11823 - NNN  
 HARRIS COUNTY EMERGENCY SERVICES DISTRIC  
 2800 ALDINE BENDER RD STE A  
 HOUSTON TX 77032-3502

Page 1 of 3



1185267001001017300010000000

**Commercial Loan Invoice**

**Invoice Number 000001815**

**Summary**

Principal Due This Period	\$227,888.12
Past Due Principal	\$0.00
Interest Due This Period	\$35,951.84
Past Due Interest	\$0.00
Fees Due This Period	\$0.00
Past Due Fees	\$0.00
Late Charge This Period	\$0.00
Past Due Late Charges	\$0.00
<b>Total Payment Due</b>	<b>\$263,839.96</b>

If you have questions concerning this invoice, or if your address has  
 changed, please contact your relationship manager or Business Service  
 Line at 1-800-242-7338.

**THIS STATEMENT IS FOR YOUR INFORMATION ONLY. YOUR AUTOMATIC PAYMENT WILL BE DEDUCTED ON 05/15/23 IN THE AMOUNT OF \$263,839.96.** Automatic payments are only deducted on accounts which are current. If an account has an overdue amount outstanding on the date the deduction is scheduled, the payment will not be deducted. Instead, payment must be made by another method. Automatic payments will resume when the account is again current.



**Crediting of Payments:**

Your payment is due on the date noted on the reverse side of this statement. Payments will be credited on the day we receive them if (i) the payment is received by 10:00 a.m. in the time zone in which the receiving institution or entity is located; (ii) the payment is received Monday through Friday except for legal holidays observed by the receiving institution; (iii) the payment is received at the correct location as specified by us and is not misrouted; (iv) the payment is drawn on a US bank in US dollars; and (v) your loan account number is specified as the account to be credited. Credit for payment sent any other way may be delayed up to five (5) days during which time interest will continue to accrue.

Please insure that the paying institution or entity has received all necessary authorizations and information it requires from you under your account or other agreement with it concerning electronic funds transfers to remit your payment so that it is received by your payment due date. We are not responsible for error made by the paying institution or entity in sending your payment. If you elect to stop automatic payments, please provide appropriate notice to us and to your paying entity and insure your payment reaches us by your payment due date.

If you dispute the amount you owe us and you send payment for less than the amount we believe you owe us, we do not lose any of our rights and the payment will not satisfy what you owe us or operate as an accord and satisfaction unless you send that amount to CHASE, P.O. BOX 6026, CHICAGO, IL 60680 and it is approved by the appropriate officer.

Installment payments on certain SBA loans are applied in the following order: (1) interest accrued through the date of receipt, (2) principal due, (3) fees, and (4) additional principal. If your loan is one of these SBA loans, the amount of each payment applied to interest, principal, and fees will differ depending on the date we receive the payment.



Customer Number: 452031688002

Bill Date: 05/01/23

Due Date: 05/15/23

Billing Period -  
11/15/22 through 05/14/23

HARRIS COUNTY EMERGENCY SERVICES DISTRICT

Page 3 of 3



118526700100101773000200000000

**Account # 452031688002**

**Commercial Loan**

Transaction Type	Effective	Through	Amount	Rate	Accrual/Due	Balance
Ending Balance Prior Invoice	11/01/22					\$5,362,280.71
Beginning Interest Rate	11/01/22			1.40%		\$5,362,280.71
Payment - Thank You	11/15/22	05/14/23	\$263,839.97			
Interest	11/15/22		-\$37,535.97			
Principal	11/15/22		-\$226,304.00			\$5,135,976.71
Principal Due This Period		05/14/23			\$227,888.12	
Interest Due This Period		05/14/23			\$35,951.84	
Total Due This Period		05/15/23			\$263,839.96	
Total Due This Account		05/15/23			\$263,839.96	

# Donalson CDJR

1305 Hwy 96 Bypass

Po Box 905

Silsbee, TX 77656

Tel: (409) 385-3796

Fax: (409) 385-3575

EIN#86-3489845

Invoice No.

G525645

**SOLD TO:** HARRIS COUNTY ESD#1  
2800 ALDINE BENDER RD  
HOUSTON, TX 77032

Make all payments directly to:  
Donalson CDJR  
1305 Hwy 96 Bypass/P O Box 905  
Silsbee, TX 77656

Please refer to Invoice No with remittance

Customer Purchase Order	Terms	Date
102522-1	NET 10	4-Apr-23

Item	Quantity	Description	Unit Price	
1	1	VIN: 3C7WRSBL1PG525645 2023 DODGE RAM 3500	\$60,568.00	\$60,568.00
<b>Total Due: Donalson CDJR</b>				<b>\$ 60,568.00</b>

**Donalson CDJR**

1305 Hwy 96 Bypass

Po Box 905

Silsbee, TX 77656

Tel: (409) 385-3796

Fax: (409) 385-3575

EIN#86-3489845

**Invoice No.**

**G525647**

**SOLD TO:** HARRIS COUNTY ESD#1  
2800 ALDINE BENDER RD  
HOUSTON, TX 77032

**Make all payments directly to:**  
Donalson CDJR  
1305 Hwy 96 Bypass/P O Box 905  
Silsbee, TX 77656  
Please refer to Invoice No with remittance

Customer Purchase Order	Terms	Date
102522-1	NET 10	4-Apr-23

Item	Quantity	Description	Unit Price	
1	1	VIN: 3C7WRSBL5PG525647 2023 DODGE RAM 3500	\$60,568.00	\$60,568.00
<b>Total Due: Donalson CDJR</b>				<b>\$ 60,568.00</b>

# Invoice



Page 1/1  
 Invoice 02805  
 Date 4/30/2023

**Harris County Emergency Corps**  
 2800 Aldine Bender Road  
 Houston TX 77032

**Bill To:** Harris County ESD#1  
 2800 Aldine Bender Rd  
 Houston Texas 77032

**Ship To:** Harris County ESD#1  
 2800 Aldine Bender Rd  
 Houston Texas 77032

Customer ID		Shipping Method	Payment Terms	Req Ship Date	Master No.
H0001			Due on Receipt	4/30/2023	2,746
Ordered	Item Number	Description	Discount	Unit Price	Ext. Price
1.00	911 SERVICES	2100 Responses x \$984.21 - IMX \$531,499	\$0.00	\$1,535,342.00	\$1,535,342.00
1.00	LEASE PAYMENTS	Lease payments to ESD1 Bldg/Eq	\$0.00	-\$45,553.00	-\$45,553.00
1.00	LEASE AMBULANCES	Lease Payments ESD1 Ambulances	\$0.00	-\$7,000.00	-\$7,000.00

Thank you for your business!

Subtotal	\$1,482,789.00
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
<b>Total</b>	<b>\$1,482,789.00</b>



AG|CM, Inc.  
 P.O. Box 2682  
 1101 Ocean Drive (78404)  
 Corpus Christi, TX 78403  
 361-882-0469

Harris County ESD #1  
 Attn: Jeremy Hyde  
 2800 Aldine Bender Rd.  
 Houston, TX 77032

Invoice number 10270  
 Date 05/01/2023

Project **22-012P Harris County ESD 1 Stations  
 93 and 96**

Billing Period 04/01/2023 - 04/30/2023

**Invoice Summary**

Description	Contract Amount	Total Billed	Prior Billed	Current Billed	Remaining	Percent Complete
<b>PROJECT MANAGEMENT SUPPORT</b>	259,140.00	97,324.40	94,159.40	3,165.00	161,815.60	37.56
<b>Total</b>	259,140.00	97,324.40	94,159.40	3,165.00	161,815.60	37.56

**Professional Fees**

	Hours	Rate	Billed Amount
Design Manager - AIA			
Paul E. Kullman	15.00	157.00	2,355.00
Project Manager			
Dhinaker Thangavelu	1.00	135.00	135.00
Laura C. Torres	5.00	135.00	675.00
<b>Professional Fees subtotal</b>	21.00		3,165.00
<b>Invoice total</b>			<b>3,165.00</b>

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
10270	05/01/2023	3,165.00	3,165.00				
	<b>Total</b>	3,165.00	3,165.00	0.00	0.00	0.00	0.00

Approved by:

Christopher L. Majors  
 Vice President of East & South Regions

**NOTE:**

Please send all accounts receivable correspondent to [ar@agcm.com](mailto:ar@agcm.com).

**IMPORTANT PAYMENT INFORMATION:**

Please call to verify any changes to our ACH information at 361-882-0469 ext 311 or 361-215-1533 (Brenda Brewer's cell) prior to making the changes.

**REMIT PAYMENT TO:**

AG|CM, Inc.  
P.O. Box 2682  
Corpus Christi, TX 78403

**Invoice Supporting Detail**

**22-012P Harris County ESD 1 Stations 93 and 96**  
**PROJECT MANAGEMENT SUPPORT**  
**Preconstruction & Design**

Phase Status: Active

Billing Cutoff: 04/30/2023

Date	Units	Rate	Amount
------	-------	------	--------

**Labor**

WIP Status: Billable

Design Manager - AIA

Paul E. Kullman

Billable Time 04/03/2023 1.00 157.00 157.00

*Emails and calls.*

Billable Time 04/04/2023 3.00 157.00 471.00

*Emails and calls and Design Progress Meeting.*

Billable Time 04/06/2023 1.00 157.00 157.00

*Emails and calls.*

Billable Time 04/10/2023 1.00 157.00 157.00

*Contract status update.*

Billable Time 04/14/2023 0.50 157.00 78.50

*Calls and emails*

Billable Time 04/17/2023 1.00 157.00 157.00

*Emails & Calls*

Billable Time 04/18/2023 1.00 157.00 157.00

*Emails & Calls*

Billable Time 04/19/2023 1.00 157.00 157.00

*Emails & Calls*

Billable Time 04/20/2023 1.00 157.00 157.00

*Emails & Calls*

Billable Time 04/21/2023 1.00 157.00 157.00

*Emails & Calls*

Billable Time 04/24/2023 0.50 157.00 78.50

*Emails, calls, and monthly report*

Billable Time 04/25/2023 1.00 157.00 157.00

*Emails and calls.*

Billable Time 04/26/2023 1.00 157.00 157.00

*Emails and calls.*

Billable Time 04/27/2023 0.50 157.00 78.50

*Emails and calls.*

Billable Time 04/28/2023 0.50 157.00 78.50

*Emails and calls.*

Subtotal **15.00** **2,355.00**

Project Manager

Dhinaker Thangavelu

Billable Time 04/04/2023 1.00 135.00 135.00

*Progress Meeting*

Subtotal **1.00** **135.00**

Laura C. Torres

Billable Time 04/04/2023 5.00 135.00 675.00



**Invoice Supporting Detail**

22-012P Harris County ESD 1 Stations 93 and 96  
 PROJECT MANAGEMENT SUPPORT  
 Preconstruction & Design

Phase Status: Active

Billing Cutoff: 04/30/2023

Date	Units	Rate	Amount
------	-------	------	--------

**Labor** WIP Status: Billable

Project Manager  
 Laura C. Torres

1. HC ESD Technology meeting
2. HC ESD Technology Meeting minutes and coordination with Dhinaker's comments.
3. HC ESD RTU Ductwork dwgs review.

Subtotal	5.00		675.00
Labor total	21.00		3,165.00

PROJECT MANAGEMENT SUPPORT  
 Construction Phase

Phase Status: Work Hold

Billing Cutoff: 04/30/2023

Date	Units	Rate	Amount
------	-------	------	--------

WIP Status:

Subtotal			0.00
total			0.00

PROJECT MANAGEMENT SUPPORT  
 Survey Service at 1.10

Phase Status: Active

Billing Cutoff: 04/30/2023

Date	Units	Rate	Amount
------	-------	------	--------

WIP Status:

Subtotal			0.00
total			0.00

Invoice Summary

	Contract	Billed	%	Remaining	%
Labor	259,140.00	56,583.50	22	202,556.50	78
Expense		1,759.10		-1,759.10	
Consultant		38,981.80		-38,981.80	
<b>Total</b>	<b>259,140.00</b>	<b>97,324.40</b>	<b>38</b>	<b>161,815.60</b>	<b>62</b>

# Expense Report

Employee

Name: Fred A. Scibuola  
 SSN: 562-48-4814  
 Dept: ?

Emp #: ?  
 Position: Commissioner  
 Manager: ?

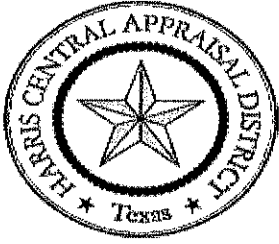
Pay Period

From 4/13/2023  
 To 5/24/2023

Date	Account	Description	Lodging	Transport	Fuel	Meals	Phone	Other	TOTAL
4/17/2023		Reviewed Locke Lord Report	\$ -					\$150.00	\$ 150.00
4/19/2023		Reviewed Board Docs. 4/20/2023						\$150.00	\$ 150.00
4/20/2023		Board Meeting						\$150.00	\$ 150.00
4/24/2023		Supervisor Ride - Brian Cariota						\$150.00	\$ 150.00
4/28/2023		Reviewed schedule with Jeremy						\$150.00	\$ 150.00
5/1/2023		Reviewed and discuss with Jeremy the						\$ -	\$ -
		MHRMUD EMS 96 Watermain Upgrade						\$150.00	\$ 150.00
5/3/2023		Reviewed MHRMUD Agenda for their Board						\$ -	\$ -
		meeting on 5/11/2023. Forwarded info						\$ -	\$ -
		to Jeremy with questions.						\$150.00	\$ 150.00
5/10/2023		Reviewed Mt. Houston Minutes						\$150.00	\$ 150.00
5/13/2023		HCEC Update						\$150.00	\$ 150.00
5/24/2023		Reviewed agenda with Jeremy, approved						\$150.00	\$ 150.00
		purchase for the agenda of a new truck.						\$ -	\$ -
		Discussed the Bldg Comm. Report.						\$150.00	\$ 150.00
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
Employee Signature:								\$ 1,500.00	\$ 1,500.00
Approved by:								Sub Total	\$ 1,500.00
								Advances	\$ -
								TOTAL	\$ 1,500.00

Reimbursement

Office Use Only



HARRIS CENTRAL APPRAISAL DISTRICT  
BUDGET AND FINANCE DIVISION  
ACCOUNTS RECEIVABLE  
PO BOX 920975  
HOUSTON, TX 77292-0975  
PHONE 713-808-7659  
FAX 713-957-7410

# INVOICE

Invoice Number: PSI23001594  
Invoice Date: 5/17/2023

HARRIS COUNTY ESD 1  
ANN HARRIS BENNETT  
1001 PRESTON ST  
HOUSTON, TX 77002-1817

HARRIS COUNTY ESD 1  
CATHY SUNDAY PRESIDENT  
THE MORTON ACCOUNTING SVCS  
1125 CYPRESS STATION DR STE H-4  
HOUSTON, TX 77090

Due Date 6/30/2023  
Terms DUE LAST BUSINESS DAY OF QTR

Customer ID 671

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Qtr 3 QUARTERLY ASSESSMENT		1	1	39,910.00	39,910.00

**Subtotal:** 39,910.00  
Invoice Discount: 0.00  
Tax: 0.00  

---

**Total:** 39,910.00

**PENALTY AND INTEREST APPLY IF  
NOT PAID BY DUE DATE.**

\* SEC 6.06(e), TEXAS PROPERTY TAX CODE

**MAIL TO:**

HARRIS CENTRAL APPRAISAL DISTRICT  
BUDGET AND FINANCE DIVISION  
ACCOUNTS RECEIVABLE  
PO BOX 920975  
HOUSTON, TX 77292-0975

**FCA US LLC INVOICE**

4976-A

<b>PLANT</b>	<b>ZONE</b>	<b>DEALER</b>	<b>VEHICLE ID NUMBER</b>	<b>INVOICE NO.</b>	<b>INVOICE DT.</b>
WARREN	63	45180	1C6RR6ST2PS535506	P-DS1-57555616	03/10/23
<b>SHIPMAC HAIK DODGE CHRYSLER JEEP</b>			<b>SHF DLR 63 45180</b>		
TO: 11000 NORTH FWY			<b>IGN KEY</b>		
HOUSTON			<b>TRK KEY</b>		
			<b>ACC KEY</b>		
<b>SOLDMAC HAIK DODGE CHRYSLER JEEP</b>			2452-01-3P10		
TO: 11000 NORTH FWY					
HOUSTON					
TX 77037-			SHIPPING WT. 5054		
<b>PAID FOR BY: J P MORGAN CHASE BANK NA</b>			SAE HP 49.1		
<b>CREDIT SALE XX CASH SALE</b>			000-122100-00		

D31028

BODY & EQUIP.	DESCRIPTION	FACTORY WHOLESALE PRICE
DS1L91	RAM 1500 TRADESMAN CREW CAB 4X2	38,454.00
PW7	Bright White Clear Coat	
V9X8	Cloth 40/20/40 Bench Seat	NO CHARGE
AED	Chrome Appearance Group	640.00
AHC	Trailer Tow Group	516.00
AJY	Popular Equipment Group	805.00
CK9	Delete Carpet	
DFD	8-Spd Auto 8HP70 Trans (Buy)	NO CHARGE
DSA	Anti-Spin Differential Rear Axle	456.00
EZH	5.7L V8 HEMI MDS VVT Engine	NO CHARGE
LMI	Daytime Running Headlamps, Low Beam	36.00
LPL	LED Bed Lighting	133.00
TBB	Full Size Spare Tire	184.00
YGE	5 Additional Gallons of Gas	14.00
2SQ	FCA Fleet Powertrain Care	
2TB	Customer Preferred Package 2TB	
27B	Customer Preferred Package 27B	
3AX	Price Protection - Code X	
3GC	Fleet Incentive Waiver	
4EA	Sold Vehicle	
4FM	Fleet Option Editor	
4FT	Fleet Sales Order	
4WA	Misc Commercial Account	
5XA	All Inclusive VIP Program	
5XV	Off Invoice Tracking	
	VIPOOVSX VOLUME INCENTIVE PGM	3,500.00-
001	DESTINATION CHARGE	1,895.00
	HB129200/SFP 43100	
	PO NUMBER	
	MDH # 030916	
	USE DEALERCONNECT TO OBTAIN KEY INFORMATION	

<b>MSRP RETAIL TOTAL</b>	44,960.00	<b>TOTAL</b>	39,633.00
		<b>ORIGINAL INVOICE</b>	
<b>THIS VEHICLE IS MANUFACTURED TO MEET SPECIFIC UNITED STATES REQUIREMENTS. THIS VEHICLE IS NOT MANUFACTURED FOR SALE OR REGISTRATION OUTSIDE THE UNITED STATES.</b>			

# Invoice



Page 1/1  
 Invoice 02787  
 Date 3/31/2023

**Harris County Emergency Corps**  
 2800 Aldine Bender Road  
 Houston TX 77032

**Bill To:** Harris County ESD#1  
 2800 Aldine Bender Rd  
 Houston Texas 77032

**Ship To:** Harris County ESD#1  
 2800 Aldine Bender Rd  
 Houston Texas 77032

Customer ID		Shipping Method	Payment Terms	Req Ship Date	Master No.
H0001			Due on Receipt	3/31/2023	2,727
Ordered	Item Number	Description	Discount	Unit Price	Ext. Price
1.00	911 SERVICES	2169 Responses x \$984.21 - IMX \$572,670	\$0.00	\$1,562,081.00	\$1,562,081.00
1.00	LEASE PAYMENTS	Lease payments to ESD1 Bldg/Equip	\$0.00	-\$45,553.00	-\$45,553.00
1.00	LEASE AMBULANCES	Lease Payments ESD1 ambulances	\$0.00	-\$7,000.00	-\$7,000.00

Thank you for your business!

Subtotal	\$1,509,528.00
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
<b>Total</b>	<b>\$1,509,528.00</b>



# INVOICE

**OAK Interactive, LLC**  
1819 Blue Water Bay Dr., Katy, TX 77494,  
UNITED STATES  
info@oakinteractive.com; Website:  
www.oakinteractive.com

**Invoice No#:** 13564  
**Invoice Date:** Apr 30, 2023  
**Reference:** Creative Services  
**Due Date:** May 30, 2023

**\$450.00**  
**AMOUNT DUE**

## BILL TO

HCESD-1.org  
Melissa Morton  
2800 Aldine Bender Rd., Houston, TX  
77032, UNITED STATES

#	ITEMS & DESCRIPTION	QTY/HRS	PRICE	AMOUNT(\$)
1	Website Maintenance HCESD-1.org - April	1	\$450.00	\$450.00
			Subtotal	\$450.00
			<b>TOTAL</b>	<b>\$450.00 USD</b>

## NOTES TO CUSTOMER

April, 2023 - Kindly Remit to: OAK Interactive, LLC  
1819 Blue Water Bay Dr., Katy, TX 77494

THANK YOU FOR YOUR BUSINESS!

## TERMS AND CONDITIONS

Net 30 - Interest accrued at 2% per month, thereafter. Make checks payable to: OAK Interactive, LLC or pay via Credit Card with a 4% processing fee. Sales Tax applied to:

- Website Maintenance
- Website Design & Development
- Hard Cost for production items



# Invoice

Date	Invoice #
4/30/2023	2437

Bill To
Harris County ESD #1 2800 Aldine Bender Rd Houston, TX 77032

Terms	Due Date
Net 30	5/30/2023

Serviced	Description	Time	Rate	Amount
4/30/2023	April CPA Services		2,750.00	2,750.00
4/30/2023	Additional Hours (Fixed asset management and update for audit, meeting with board members for ACH approval for Prosperity, special reporting with state, meeting with auditors regarding impact of new lease procedures, research on calculation for new lease standards, creation of spreadsheet for lease calculations for an update to the Quickbooks file and for presentation purposes for the audit report)	23.5147	140.00	3,292.06
4/30/2023	Copies	28	0.29	8.12

Please Remit Payment to:  
The Morton Accounting Service  
410 Pierce Street Suite 230  
Houston, TX 77002

or via the Intuit payment link in the email.

<b>Total</b>	\$6,050.18
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$6,050.18



Harris County Emergency Services District 1  
2800 Aldine Bender  
Houston, Texas 77032  
Board of Commissioners

May 30, 2023

Carr, Riggs & Ingram, LLC  
Two Riverway, 15<sup>th</sup> Floor  
Houston, Texas 77056

This representation letter is provided in connection with your audit of the financial statements of Harris County Emergency Services District #1 (the District), which comprise the respective financial position of the governmental activities and major fund as of December 31, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, based solely on reliance on professional advice from counsel and other qualified professionals, as of the date of this letter, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 25, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.



- 5) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties, including Harris County Emergency Corps (HCEC), have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 6) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 7) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
  - Management,
  - Consultants who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by consultants, former consultants, HCEC, regulators, or others.

- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

**Government-specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 20) There are no investigations or legal proceedings that have been initiated with respect to the period under audit.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have not identified any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements and disclosures and preparation of the journal entries related to the tax receivable allowance. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and allowance calculations.
- 26) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you and disclosed in the notes to the financial statements.

- 27) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) There are no component units, majority equity interests in legally separate organizations or joint ventures with an equity interest, or other joint ventures with related organizations that are required to be included and disclosed in the financial statements.
- 29) The financial statements include all fiduciary activities required by GASBS No. 84 , as amended.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 39) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 40) We are following *GASB Statement No. 54, paragraph 18*, to determine the fund balance classifications for financial reporting purposes.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: Shirley Beed

Title: Vice-president

Signature: Quinn Burson

Title: Secretary

APPROVED  
Harris County ESD #1  
Board of Commissioners

**MAY 31 2023**

V. President Shirley Beed  
Secretary: Quinn Burson



**Harris County Emergency  
Services District #1**

**REQUIRED COMMUNICATIONS**

**December 31, 2022**

May 30, 2023

To the Board of Commissioners  
Harris County Emergency Services District #1

We are pleased to present the results of our audit of the 2022 financial statements of the governmental activities and major fund of Harris County Emergency Services District #1 (the District).

This report to the Board of Commissioners summarizes our audit, the reports issued and various analyses and observations related to the District's accounting and reporting. The document also contains the communications required by our professional standards.

Our financial audit was designed, primarily, to express opinions on the District's 2022 financial statements. We considered the District's current and emerging business needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you expect. We received the full support and assistance of the District's consultants.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

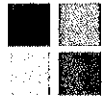
This report is intended solely for the use of the Board of Commissioners of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 832-333-7403 or at [ahill@cricpa.com](mailto:ahill@cricpa.com)

Very truly yours,

Alyssa Hill  
Partner

## Required Communications



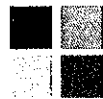
As discussed with the Board of Commissioners during our planning process, our audit plan represented an approach responsive to the assessment of risk for the District. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Board of Commissioners, in accordance with auditing standards generally accepted in the United States of America in order to express opinions on the District’s financial statements for the year ended December 31, 2022;
- Communicate directly with the Board of Commissioners regarding the results of our procedures.
- Address with the Board of Commissioners any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Board of Commissioners; and
- Address other audit related procedures as they arise and upon request.

We have audited the financial statements of the governmental activities and major fund of Harris County Emergency Services District #1 (the District) for the year ended December 31, 2022. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS’ RESPONSE
<p><b>Auditors’ responsibility under Generally Accepted Auditing Standards</b></p>	<p>As stated in our engagement letter dated January 25, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relive you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>

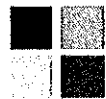
## Required Communications



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Client's responsibility</b></p>	<p>The Board of Commissioners is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position and results of operations in conformity with the applicable framework. The Board of Commissioners is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>The Board of Commissioners is responsible for overseeing nonaudit services by designating consultants with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services and accept responsibility for them.</p>
<p><b>Planned scope and timing of the audit</b></p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p><b>Management judgments and accounting estimates</b></p> <p><i>The process used by the District in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality."</p>
<p><b>Potential effect on the financial statements of any significant risks and exposures</b></p> <p><i>Major risks and exposures facing the District and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p><b>Significant difficulties encountered in the audit</b></p> <p><i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with consultants and others in performing and completing our audit.</p>

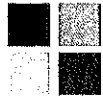


## Required Communications



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles</b></p>	<p>The significant accounting policies are described in Note 2 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncement:</p> <ul style="list-style-type: none"> <li>• Statement No. 87, Leases (GASB 87)</li> </ul> <p>The adoption of GASB Statement No. 87 had an impact on the financial statements. See Notes 2 and 13 in the financial statements.</p> <p>There were no other changes to significant accounting policies or their application in 2022.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:</p> <ul style="list-style-type: none"> <li>• The disclosure of activity with Harris County Emergency Corps in Note 12, which highlights activities and balances between the District and Harris County Emergency Corps, is sensitive due to the relationship between the parties.</li> </ul> <p>The financial statement disclosures are neutral, consistent, and clear.</p>
<p><b>Significant difficulties encountered in the audit</b>  <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
<p><b>Disagreements with management</b>  <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial accounting, reporting, or auditing matter, that could be significant to the financial statements or the auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
<p><b>Other findings or issues</b>  <i>Matters significant to oversight of the financial reporting practices by those charged with governance, including any circumstances that could affect the form or content of the report. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>

## Required Communications

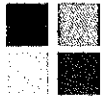


MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Matters arising from the audit that were discussed with, or the subject of correspondence with, management</b>  <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	None noted.
<p><b>Corrected and uncorrected misstatements</b>  <i>All significant audit adjustments arising from the audit, whether or not recorded by the District, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the Board of Commissioners about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	Please see the section titled "Summary of Audit Adjustments".
<p><b>Major issues discussed with management prior to retention</b>  <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<p><b>Consultations with other accountants</b>  <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	To our knowledge, there were not such consultation with other accountants.
<p><b>Written representations</b>  <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i></p>	Please see the section titled "Management Representation Letter".
<p><b>Internal control deficiencies</b>  <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditors' attention during the audit.</i></p>	Please see the section titled "Internal Control Findings".
<p><b>Fraud and illegal acts</b>  <i>Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditors' attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	We are unaware of any fraud or illegal acts involving personnel or causing material misstatement of the financial statements.

## Required Communications

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Other information in documents containing audited financial statements</b>  <i>The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> <li>• Such information is materially inconsistent with the financial statements; and</li> <li>• We believe such information represents a material misstatement of fact.</li> </ul> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited basic financial statements.</p>
<p><b>Significant unusual accounting transactions</b>  <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>
<p><b>Required Supplementary Information</b>  <i>The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

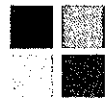
## Accounting Policies, Judgments, and Sensitive Estimates and CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the District's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Board of Commissioners may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Allowance for doubtful accounts	The District maintains an allowance for doubtful accounts related to tax receivables and the remainder of fees for services.	X	The tax allowance is based on historical experience on actual collections versus assessed amounts and the allowance for patient services is based on historical collections.	The District's policies are in accordance with all applicable accounting guidelines.
Depreciation and property and equipment	The District depreciates property and equipment using the straight-line method based on useful lives of the assets ranging from three to twenty years.	X	The District depreciates property and equipment over their estimated useful lives which are based on the experience with similar assets and guidance provided by ASC 360.	The District's recognition methods and disclosures appear appropriate.

**Accounting Policies, Judgments, and Sensitive Estimates  
and CRI Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITORS' CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Determination of discount rate for lease receivable and lease term	The District, as lessor, follows GASB Statement No. 87 for determining the lease receivable and deferred inflow of resources based on written terms and agreements.	X	The District has utilized its incremental borrowing rate to determine the measurement of the lease receivable and determined whether it is reasonably certain to exercise renewal options when determining the lease term.	We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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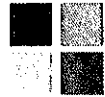
## Summary of Audit Adjustments

During the course of our audit, we accumulate differences between amounts recorded by the District and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the District or passed (uncorrected).

The following adjustments were identified during the audit and were posted (corrected), as these amounts were deemed to be material, individually and in the aggregate to the District's basic financial statements. There were no uncorrected misstatements.

### Corrected Adjustments:

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To adjust amount based on actual payments received			
11050	Prosperity Money Mkt	13,749.00	
11550	Due from Tax Assessor		13,749.00
<b>Total</b>		<b><u>13,749.00</u></b>	<b><u>13,749.00</u></b>
<b>Adjusting Journal Entries JE # 2</b>			
To increase allowance			
42300	Tax Revenue	200,000.00	
11590	Allowance Doubtful Accts-Tax		200,000.00
<b>Total</b>		<b><u>200,000.00</u></b>	<b><u>200,000.00</u></b>
<b>Adjusting Journal Entries JE # 3</b>			
Agree Tax receivable balance to tax reports			
42300	Tax Revenue	324,106.00	
11510	Current Taxes Receivables		324,106.00
<b>Total</b>		<b><u>324,106.00</u></b>	<b><u>324,106.00</u></b>
<b>Adjusting Journal Entries JE # 4</b>			
PBC - Record Lease Receivable and Deferred Inflow at adoption of GASB87			
113XX- CRI	Lease Receivable	3,616,098.00	
273XX - CRI	Deferred inflow of resources - leases		3,616,098.00
<b>Total</b>		<b><u>3,616,098.00</u></b>	<b><u>3,616,098.00</u></b>
<b>Adjusting Journal Entries JE # 5</b>			
PBC - To record Lease activity for 2022 under GASB87			
273XX - CRI	Deferred inflow of resources - leases	602,683.00	
41100	HCEC Ambulance Lease Revenue	3,723.00	
41200	HCEC Property Lease Revenue	24,230.00	
43200	Donations & Contributions	36,156.00	
113XX- CRI	Lease Receivable		604,699.00
41100	HCEC Ambulance Lease Revenue		8,271.00
41200	HCEC Property Lease Revenue		53,822.00
<b>Total</b>		<b><u>666,792.00</u></b>	<b><u>666,792.00</u></b>

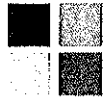


**QUALITATIVE MATERIALITY CONSIDERATIONS**

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the District's operating environment that has been identified as playing a significant role in the District's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference involves concealment of an unlawful transaction.

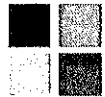
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To the Board of Commissioners  
Harris County Emergency Services District #1

In planning and performing our audit of the financial statements of the governmental activities and major fund of Harris County Emergency Services District #1 (the District) as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Commissioners, others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Houston, Texas  
May XX, 2023

Table of Contents



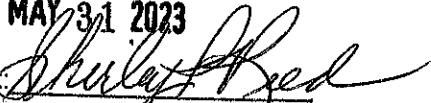
	Page
<b>REPORT</b>	
Independent Auditors' Report.....	1
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Management's Discussion and Analysis .....	4
<b>FINANCIAL STATEMENTS</b>	
Governmental Fund Balance Sheet and Statement of Net Position.....	10
Governmental Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities.....	12
Notes to Financial Statements .....	14
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund.....	25

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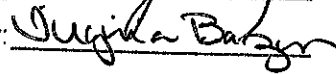
APPROVED  
Harris County ESD #1  
Board of Commissioners

MAY 31 2023

V. President:



Secretary:

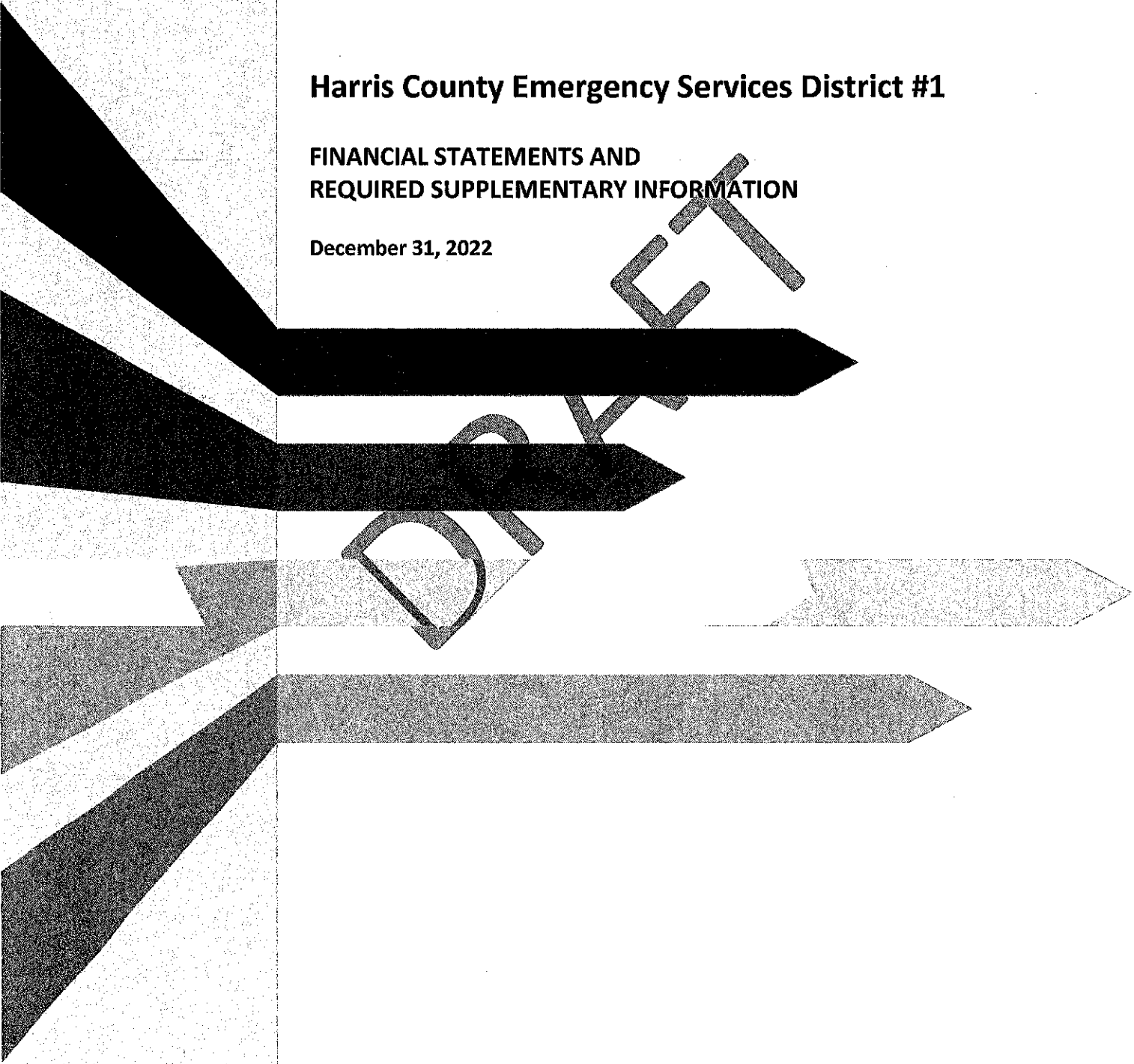


**Harris County Emergency Services District #1**

**FINANCIAL STATEMENTS AND  
REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2022

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners  
Harris County Emergency Services District #1  
Houston, Texas

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and major fund of Harris County Emergency Services District #1 (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Harris County Emergency Services District #1, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management 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 the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the major fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for

consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Houston, Texas  
May XX, 2023

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## Harris County Emergency Services District #1 Management's Discussion and Analysis (Unaudited)

This discussion and analysis of Harris County Emergency Services District #1's (the District) financial statements provides an overview of the District's financial performance for the year ended December 31, 2022. It includes comparative data for the year ended December 31, 2021 with a brief explanation for significant changes between the periods. Because the Management's Discussion and Analysis is designed to focus on current activities, resulting changes and current known facts, please read in conjunction with the District's basic financial statements and the footnotes. Responsibility for the completeness of this information rests with the management of the District.

### FINANCIAL HIGHLIGHTS

The following highlight certain events that occurred during 2022:

- The District contracts with Harris County Emergency Corps (HCEC) a nonprofit entity to provide emergency ambulance services to the citizens of North Harris County. Under the terms of the Ambulance and Emergency Service Agreement, the District agrees to pay HCEC an agreed upon amount per trip less amounts collected by third parties. The District paid HCEC approximately \$19,000,000 in connection with this agreement for services provided in 2022.
- The District tax rate was set at \$0.094314 per \$100 for fiscal year 2022 (tax year 2021). The tax rate was set at \$0.09120 per \$100 for fiscal year 2023 (tax year 2022).
- The District continues to utilize the tax consultants hired in 2014 to review and ensure the accuracy of the tax rolls. During the current review, they identified several new properties missing from the tax rolls that represent new tax value to the district.
- Under the Ambulance and Emergency Service Agreement, the District agrees to purchase at least two new ambulances annually. In 2020, five new ambulances were purchased to accommodate the increased vehicle need due to the addition of three medic units combined with no new purchases in 2019. As a result of the prior year increase in fleet there were no new ambulances purchased in 2021. There was one new supervisor car purchased in 2021 and two additional vehicles were purchased in 2022 for supervisor and staff fleet.
- The District completed construction on Station 97 during fiscal year 2021. Construction and related costs for this station totaled approximately \$2 million.
- The District obtained a loan for \$6 million for the construction on Stations 93 and 96 during fiscal year 2021. The construction started in 2022.

### GENERAL ECONOMIC FACTORS

The District is a local governmental agency created by a vote of the public to provide emergency medical services in the specific unincorporated area of Harris County. The District is a taxing entity with the majority of its revenue coming from property taxes in the area it serves. The general economic climate continues to be of concern to the District, specifically in regards to property values due to the fact a decline in property values could lead to a decrease in tax revenues.

**Harris County Emergency Services District #1  
Management's Discussion and Analysis  
(Unaudited)**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide statements report information about the District as a whole using accounting methods similar to those used in private-sector companies. The statement of net position includes all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them presented as net position. Over time, increases or decreases in the District's net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The fund financial statements report information about the District on the modified accrual basis, which only accounts for revenues that are measurable and available within the current period or soon enough thereafter to pay liabilities of the current period. Reconciliations are provided that reconcile the fund statements to the government-wide statements.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the District's accounting policies, significant account balances, and activities.

Statement of Net Position

The Statement of Net Position includes all assets, liabilities, and deferred inflows of resources using the accrual basis of accounting. The following table reflects condensed information (rounded to the nearest thousand) on the District's net position:

<i>December 31,</i>	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>
<b>Assets:</b>			
Cash and cash equivalents	\$ 6,160,000	\$ 17,252,000	\$(11,092,000)
Investments	9,976,000	4,000	9,972,000
Property taxes receivable, net	16,233,000	14,288,000	1,945,000
Patient services receivable, net	-	24,000	(24,000)
Lease receivable	3,011,000	-	3,011,000
Prepaid expenses and other receivables	212,000	156,000	56,000
Capital assets, net	14,436,000	16,157,000	(1,721,000)
Other assets	800,000	800,000	-
<b>Total assets</b>	<b>50,828,000</b>	<b>48,681,000</b>	<b>2,147,000</b>

(Continued)



**Harris County Emergency Services District #1  
Management's Discussion and Analysis  
(Unaudited)**

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

<i>December 31,</i>	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>
<b>Liabilities:</b>			
Accounts payable	\$ 1,285,000	\$ 1,634,000	\$ (349,000)
Interest payable	21,000	34,000	(13,000)
Long-term debt - due within one year	1,412,000	1,003,000	409,000
Long-term debt - due in more than one year	9,564,000	10,976,000	(1,412,000)
<b>Total liabilities</b>	<b>12,282,000</b>	<b>13,647,000</b>	<b>(1,365,000)</b>
<b>Deferred inflows of resources</b>	<b>24,755,000</b>	<b>19,808,000</b>	<b>4,947,000</b>
<b>Net position</b>			
Net investment in capital assets	8,908,000	10,178,000	(1,270,000)
Restricted	1,169,000	1,157,000	12,000
Unrestricted	3,714,000	3,891,000	(177,000)
<b>Total net position</b>	<b>\$ 13,791,000</b>	<b>\$ 15,226,000</b>	<b>\$ (1,435,000)</b>

The District's cash and cash equivalents is held in demand and money market funds. During 2021 and 2022, the District's Board of Commissioners approved transferring excess funds held between its public funds investment pool and its money market account to earn a better rate of return. The net decrease in cash, cash equivalents, and investments is primarily due to the change in net position. The District's balance of patient service receivable is from activity related to the ambulance services performed prior to June 30, 2011. Collections remain slow on patient receivables and during 2022 the District fully reserved the remaining balance. The increase in property tax receivables is driven by the timing of remittance of payments to the District. In addition, the District increased its allowance for doubtful property taxes in 2022 to \$1,603,000 to reflect the increase in the property tax base and increases in delinquent receivables.

During 2022, the District's fixed asset activity included additions of approximately \$199,000. This increase was offset by annual depreciation expense totaling \$1,920,000.

At December 31, 2022, the District owed HCEC \$1,215,941 primarily for ambulance services as compared to \$1,621,362 at December 31, 2021. During 2022, the District paid down total debts by \$1,002,763, leaving an outstanding balance of \$10,976,715 at December 31, 2022. See the long-term debt section for more information.

Effective January 1, 2022, the District adopted GASB Statement No. 87 resulting in a lease receivable and deferred inflow balance as of December 31, 2022 of approximately \$3,011,000 and \$3,013,000, respectively.

**Harris County Emergency Services District #1  
Management's Discussion and Analysis  
(Unaudited)**

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

Deferred property tax revenue increased by approximately \$1.9 million due to increased valuations of properties in North Harris County by the Harris County Tax Assessor's office. The District's tax rate decreased to \$0.09120 per \$100 in 2022 from \$0.094314 per \$100 rate in 2021 tax levy years. Tax collection is handled by the Harris County Tax Assessor's Office.

Unrestricted net position represents that which can be used to finance day-to-day operations without the constraints established by debt covenants, enabling legislation, or other legal requirements. At December 31, 2022, the District had an unrestricted net position of \$3,713,841. The District's restricted net position totaling \$1,169,446 is the required debt service (net of accrued interest) for the next 12 months for loans in which future ad valorem taxes serve as collateral.

Statement of Activities

The Statement of Activities presents the operating results of the District. The following table reflects condensed information (rounded to the nearest thousand) on the District's operations:

<i>For the years ended December 31,</i>	<b>2022</b>	<b>2021</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>			
Property taxes, net	\$ 19,370,000	\$ 18,745,000	\$ 625,000
Lease revenue	631,000	631,000	-
Other general revenues	278,000	107,000	171,000
Contributions	11,000	9,000	2,000
<b>Total revenues</b>	<b>20,290,000</b>	<b>19,492,000</b>	<b>798,000</b>
<b>Expenditures:</b>			
Program	21,550,000	20,891,000	659,000
Interest	175,000	144,000	31,000
<b>Total expenditures</b>	<b>21,725,000</b>	<b>21,035,000</b>	<b>690,000</b>
<b>Change in net position</b>	<b>(1,435,000)</b>	<b>(1,543,000)</b>	<b>108,000</b>
<b>Net position, beginning of year</b>	<b>15,226,000</b>	<b>16,769,000</b>	<b>(1,543,000)</b>
<b>Net position, end of year</b>	<b>\$ 13,791,000</b>	<b>\$ 15,226,000</b>	<b>\$ (1,435,000)</b>

In 2022, net property tax revenue increased approximately \$625,000 compared to 2021, due to the increase in property valuations. During 2022 the District continued to lease buildings and ambulances to HCEC under a master leasing agreement. In April 2019, a new lease agreement was executed with terms expiring through December 31, 2024, with a renewal option through 2027. Other general revenues includes interest income from the District's investments in money market funds and a public funds investment pool and totaled approximately \$278,000 and \$37,000 for the years ended December 31, 2022 and 2021, respectively.

**Harris County Emergency Services District #1  
Management's Discussion and Analysis  
(Unaudited)**

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

The District's major expenditures continue to be payments to HCEC for emergency medical services, which increased approximately \$0.6 million over 2022 and totaled approximately \$19.0 million and depreciation expense which totaled approximately \$1.9 million for the year ended December 31, 2022.

Governmental Funds

At the end of the current fiscal year, the District's governmental fund (general fund) reported an ending fund position of approximately \$9.1 million, which is approximately \$0.6 million less than the prior fiscal year. A significant portion of these funds are considered restricted for debt service or for capital outlay (approximately \$6,639,000) with all of the remaining assets in the general fund being available resources to be used at the District's discretion.

Capital Assets

The following table reflects the District's capital assets activity (rounded to the nearest thousand):

<i>December 31,</i>	<b>2022</b>	<b>2021</b>
<b>Capital assets</b>		
Land	\$ 1,579,000	\$ 1,579,000
Construction in progress	140,000	-
Buildings and improvements	16,145,000	16,145,000
Ambulances and other vehicles	3,886,000	3,827,000
Furniture, fixtures and equipment	6,188,000	6,188,000
<b>Total gross capital assets</b>	<b>27,938,000</b>	<b>27,739,000</b>
<b>Less accumulated depreciation</b>	<b>(13,502,000)</b>	<b>(11,582,000)</b>
<b>Total net capital assets</b>	<b>\$ 14,436,000</b>	<b>\$ 16,157,000</b>

Capital assets, net decreased during 2022 primarily as a result of depreciation expense of approximately \$1,920,000.

**Harris County Emergency Services District #1  
Management's Discussion and Analysis  
(Unaudited)**

**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

Long-term Debt

The following table reflects the District's long-term debt activity (rounded to the nearest thousand):

<i>December 31,</i>	<b>2022</b>	<b>2021</b>
<b>Debt</b>		
Chase Bank note payable	\$ 5,136,000	\$ 5,587,000
Government Capital note payable	5,448,000	6,000,000
Stryker Finance purchase	392,000	392,000
<b>Total debt</b>	<b>\$ 10,976,000</b>	<b>\$ 11,979,000</b>

The District's debt relates to the construction of three new EMS facilities and equipment financing. During 2022, the District did not enter into any new debt.

The District continued to make scheduled payments in accordance with the debt agreements. During 2022, the District made principal payments totaling \$1,002,763 and interest payments totaling \$174,741.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District budgets conservatively. Revenues are budgeted based on historic trends and the adopted levy. General Fund revenues were higher than budget as property tax revenue exceeded budget as did interest income. Overall expenditures in total were in line with the budget. The District's budget was not amended during the fiscal year.

**CURRENTLY KNOWN FACTS, DECISIONS AND CONDITIONS**

The District commenced design and permitting in fiscal year 2022 on two additional EMS facilities, Stations 93 and 96. Construction is expected to begin in 2023.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Harris County Emergency Services District #1's finances for all those with an interest in the government's finances and to show the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Ms. Cathy Sunday, Board Chair, 2800 Aldine Bender Rd., Houston, TX 77032.

**Harris County Emergency Services District #1  
Governmental Fund Balance Sheet  
and Statement of Net Position**

<i>December 31, 2022</i>	General Fund	Adjustments	Statement of Net Position
<b>Assets</b>			
Cash and cash equivalents	\$ 4,969,164	\$ -	\$ 4,969,164
Cash and cash equivalents - restricted for debt service	1,190,408	-	1,190,408
Investments	9,976,102	-	9,976,102
Property taxes receivable, net	16,232,952	-	16,232,952
Other receivables	17,138	-	17,138
Lease receivable	3,011,399	-	3,011,399
Prepaid expenses	195,652	-	195,652
Capital assets, net	-	14,436,296	14,436,296
Other assets	-	800,000	800,000
<b>Total assets</b>	<b>\$ 35,592,815</b>	<b>\$ 15,236,296</b>	<b>\$ 50,829,111</b>
<b>Liabilities</b>			
Accounts payable	\$ 1,284,989	-	1,284,989
Interest payable	-	20,962	20,962
Long-term debt - due in one year	-	1,411,771	1,411,771
Long-term debt - due in more than one year	-	9,564,944	9,564,944
<b>Total liabilities</b>	<b>1,284,989</b>	<b>10,997,677</b>	<b>12,282,666</b>
<b>Deferred inflows of resources</b>			
Deferred property tax revenue	22,143,086	(401,197)	21,741,889
Lease revenue	3,013,415	-	3,013,415
<b>Total deferred inflows of resources</b>	<b>25,156,501</b>	<b>(401,197)</b>	<b>24,755,304</b>
<b>Fund balance</b>			
Restricted	6,638,681	(6,638,681)	
Unassigned	2,512,644	(2,512,644)	
<b>Total fund balance</b>	<b>9,151,325</b>	<b>(9,151,325)</b>	
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 35,592,815</b>		
<b>Net Position</b>			
Net investment in capital assets		8,907,854	8,907,854
Restricted for debt service		1,169,446	1,169,446
Unrestricted		3,713,841	3,713,841
<b>Total net position</b>		<b>\$ 13,791,141</b>	<b>\$ 13,791,141</b>

(Continued)

*The accompanying notes are an integral part of these basic financial statements.*

**Harris County Emergency Services District #1  
Governmental Fund Balance Sheet  
and Statement of Net Position (Continued)**

Total fund balance of governmental fund \$ 9,151,325

Amounts reported for governmental activities in the statement of net position are different because:

The communication center license used in governmental activities is not a financial resource and therefore is not reported in governmental fund 800,000

Capital assets used in governmental activities are not resources and therefore are not reported in governmental funds

Capital assets not being depreciated - land 1,578,902

Capital assets not being depreciated - construction in progress 140,857

Capital assets being depreciated - buildings and improvements, vehicles, and equipment 26,218,267

Less accumulated depreciation (13,501,730)

Other long-term liabilities are available to pay for current period expenditures and are current inflows of resources in the funds. 401,197

Debt payable and interest payable are not due and payable in the current period and therefore not reported in the general fund (10,997,677)

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Net position of governmental activities \$ 13,791,141

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*The accompanying notes are an integral part of these basic financial statements.*

**Harris County Emergency Services District #1  
Governmental Fund Revenues, Expenditures and  
Changes in Fund Balance and Statement of Activities**

<i>For the year ended December 31, 2022</i>	General Fund	Adjustments	Statement of Activities
<b>Revenues</b>			
Property taxes revenue, net	\$ 19,257,003	\$ (111,586)	\$ 19,145,417
Lease revenues	630,636	-	630,636
Property taxes penalties and interest	224,700	-	224,700
Interest income	278,502	-	278,502
Contributions	11,418	-	11,418
<b>Total revenues</b>	<b>20,402,259</b>	<b>(111,586)</b>	<b>20,290,673</b>
<b>Expenditures</b>			
Current:			
Program expense	18,999,766	-	18,999,766
Depreciation	-	1,920,184	1,920,184
Collection fees	99,344	-	99,344
Professional fees	213,718	-	213,718
Appraisal fees	147,144	-	147,144
General and administrative expenses	170,462	-	170,462
Capital outlay	199,035	(199,035)	-
Debt service:			
Principal payment	1,002,763	(1,002,763)	-
Interest expense	187,645	(12,904)	174,741
<b>Total expenditures</b>	<b>21,019,877</b>	<b>705,482</b>	<b>21,725,359</b>
Excess (deficiency) of revenues over expenditures	(617,618)	617,618	
<b>Other financing sources (uses)</b>			
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	(617,618)	617,618	
<b>Change in net position</b>		<b>(1,434,686)</b>	<b>(1,434,686)</b>
<b>Fund balance/net position:</b>			
Beginning of year	9,768,943	11,456,884	15,225,827
<b>End of year</b>	<b>\$ 9,151,325</b>	<b>\$ 10,639,816</b>	<b>\$ 13,791,141</b>

(Continued)

*The accompanying notes are an integral part of these basic financial statements.*

**Harris County Emergency Services District #1  
Governmental Fund Revenues, Expenditures and  
Changes in Fund Balance and Statement of Activities (Continued)**

Net change in fund balance of governmental fund \$ (617,618)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditure for capital assets	199,035
Depreciation expense	(1,920,184)

Note proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of loan principal is an expenditure in the governmental fund, but the repayment reduces loans payable in the statement of net position. This is the amount by which proceeds exceeded repayments (Note 10).

1,002,763

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund

12,904

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

This represents the net change in deferred property tax revenue	(111,586)
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Change in net position of governmental activities	\$ (1,434,686)
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*The accompanying notes are an integral part of these basic financial statements.*



## Harris County Emergency Services District #1 Notes to Financial Statements

### Note 1: DESCRIPTION OF ORGANIZATION

Harris County Emergency Services District #1 (the District) was created on May 4, 1991 by approval of the voters of North Harris County, Texas. The purpose of the District is to provide emergency ambulance services and medical aid, generally within the boundaries of the District in North Harris County. The governing statutes for emergency service districts are Chapter 755 of the Texas Health and Safety Code. The District is not a component unit of another governmental entity. The District is governed by a five-member board of commissioners elected by the residents of North Harris County.

Effective June 1, 2011 the District created Harris County Emergency Corps (HCEC) and transferred emergency medical services to HCEC.

### Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *Measurement Focus and Basis of Accounting*

##### Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the reporting government as a whole. These statements are prepared on the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flow. Annual assessments are recognized as revenues in the year for which they are levied (i.e. intended to finance).

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues, and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds. The District does not have any business-type activities.

Under the government-wide financial statements, net position is classified into the components as follows:

Net Investment in Capital Assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes or other borrowings.

Restricted - This component of net position consist of that on which constraints have been placed through external constraints imposed by creditors, grantors, contributors, or laws and regulations of other governments or constraints imposed by law through contractual provisions or enabling legislation.

## Harris County Emergency Services District #1 Notes to Financial Statements

### Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unrestricted - This component of net position consists of resources derived from the collection of property taxes and the collection of medical services provided prior to June 1, 2011. These resources are used for transactions relating to the funding of the ambulance services provided by HCEC and general operations of the District, and may be used at the discretion of the board to meet current expenses for any purposes.

#### Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus and have been prepared using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenue available if it is collected within 60 days after the year-end. Expenditures are recorded when the related fund liability is incurred as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing sources.

#### **Fund Accounting**

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The fund the District uses is described below:

General Fund - The general fund is the general operating fund of the District. It accounts for all activities.

#### **Fund Balance Classification**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

Restricted fund balance – this classification includes amounts that have constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, laws and regulations or through enabling legislation. The District's balance that is restricted by creditors is to be used for debt service payments for the next twelve months and proceeds received on long-term debt for capital outlay.

## Harris County Emergency Services District #1 Notes to Financial Statements

### **Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Unassigned fund balance – this classification includes amounts that have not been assigned to other funds and have not been restricted, committed, or assigned for specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed.

#### ***Deferred Inflows of Resources***

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the District, deferred inflows of resources include the subsequent year's property tax revenue and lease revenue. The deferred inflow for leases is related to the leases receivable and is being amortized to leases revenue in a systematic and rational manner over the term of the lease. The District's collection or billing of the subsequent year's property tax represents an acquisition of net position or fund balance that applies to a future period and thus, will not be recognized as an inflow of resources (revenue) until that time.

#### ***Ambulance and Emergency Service Agreement***

The District has contracted with HCEC, a non-profit corporation, to furnish emergency medical service and transportation to the District service area. The District acknowledges that a majority of emergency medical services conducted within its service area are to indigent, uninsured or underinsured individuals. Under the terms of the Ambulance and Emergency Service Agreement, the District agreed to serve as the payer of last resort. The District transferred operational responsibility of these emergency services to HCEC and agreed to compensate HCEC for transport services provided to uninsured patients. The District pays HCEC the adjusted average cost of transport (agreed to annually) less any payments received from third parties. The total amount of this compensation is limited to 96% of the District's annual collected tax revenue.

Also under the Ambulance Service Agreement the District agrees to lease real and emergency service equipment under master leases to HCEC. The District also agrees to purchase two new ambulances annually.

Effective April 1, 2019, the District and HCEC entered into a new agreement at substantially the same terms expiring December 31, 2024.

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Leases***

Lease contracts that provide Harris County Emergency Corp with control of non-financial assets for a period of time in excess of twelve months are reported as a deferred inflow of resources with a related lease receivable in the government-wide financial statements and fund financial statements. The lease receivable is recorded at the present value of the future lease payments. The deferred inflow of resources is recorded for the same amount as the related lease receivable plus any prepayment and incentives paid. The lease receivable is reduced for lease payments made less the interest portion of the lease payment. The lessor recognizes lease revenue calculated as the straight-line amortization of the deferred inflow of resources over the lease term. At December 31, 2022 the balance on the lease receivable and deferred inflow of resources totaled \$3,011,399 and \$3,013,415, respectively.

***Capital Assets***

Capital assets are stated at cost; items costing less than \$5,000 are expensed when purchased. Depreciation is calculated using the straight-line method over estimated useful lives of 20 years for buildings, 10 years for improvements and 3 to 5 years for other depreciable assets. Costs of minor repairs and maintenance are charged to expense when incurred.

***Federal Income Tax***

The District is a political subdivision of the State of Texas and is exempt from federal income taxes.

***Use of Estimates***

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

***Budget and Budgetary Accounting***

Prior to the start of each fiscal year, the District approves an operating budget in accordance with accounting principles generally accepted in the United States of America. Any revisions to the budget have to be approved. Accordingly, a budget to actual comparison is presented as required supplementary information.

***Newly Adopted Accounting Principles***

In June 2017, the GASB issued Statement No. 87, Leases. This Statement enhances the relevance and consistency of information of the District' leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Effective January 1, 2022, the District adopted GASB Statement No. 87 which requires retrospective application by restating prior periods or through cumulative adjustments recognized upon adoption. The leases are required to be recognized and measured using the facts and circumstances that existed at the beginning of the period of implementation. These changes were incorporated in the District's financial statements but had no effect on the beginning fund balances and on the beginning net position since the deferred inflows equal the amount of the lease receivable. A lease receivable and related deferred inflow of resources of \$3,579,942 was recorded upon adoption of GASB Statement No. 87 on January 1, 2022.

**Note 3: DEPOSITS**

Custodial credit risk for deposit with financial institutions is the risk that in the event of bank failure the District's deposits may not be returned.

The carrying amount (book balance) of the District's demand deposits with financial institutions as of December 31, 2022 totaled \$6,159,572 and the bank balance totaled \$6,159,572. At December 31, 2022, interest bearing deposits were covered by collateral pledged in the District's name in addition to \$250,000 FDIC insurance.

**Note 4: RESTRICTED CASH AND CASH EQUIVALENTS**

Certain amounts of cash and cash equivalents are restricted by loan agreements. The debt agreements require the next twelve months of debt service be set aside for all debt in which future Ad Valorem taxes serve as collateral and totaled \$1,190,408 as of December 31, 2022.

**Note 5: AUTHORIZED INVESTMENTS**

The Board of Commissioners has adopted a written investment policy regarding the investments of its funds as defined in the Public Funds Investment Act of 1997 (Chapter 2256, Texas Government Code). Such investments include (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies and instrumentalities; (3) local government investment pools; and (4) various other items that comply with the Public Funds Investment Act and the District's investment policy.

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 6: INVESTMENTS**

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. In accordance with the District's investment policy, the District limits its exposure to interest rate risk by structuring its portfolio to provide safety and liquidity of funds while maximizing yields for operating funds not immediately needed. The investment policy limits the maximum stated maturity on any investments to six months. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer. The District's investment policy does not limit the amount of funds that may be invested in any authorized investment.

The District's investment in the Texas CLASS local government investment pool is rated AAAM by Standard & Poor's and maintains a weighted average maturity of 60 days or less. The District considers the investments to have maturities of less than one year due to the fact that share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value.

Investments are reported at fair value in accordance with GASB Statements No. 79 and Statement No. 31, and therefore is not required to be categorized within the fair value hierarchy for purposes of GASB Statement No. 72. There is no material difference between the fair value of the District's position in Texas CLASS and the amortized costs of the pool shares at December 31, 2022.

**Note 7: ACCOUNTS RECEIVABLE**

Accounts receivable and the related allowance for doubtful accounts consist of the following:

<i>December 31,</i>	2022
Patient services receivable	\$ 63,984,735
Less allowance for doubtful accounts	(63,984,735)
Patient services receivable, net	\$ -
Property taxes receivable	\$ 17,835,972
Less allowance for doubtful accounts	(1,603,020)
Property taxes receivable, net	\$ 16,232,952

The allowance for doubtful accounts for patient services receivable is based upon management's estimate. The allowance for property taxes receivable is based upon historical experience in collecting property taxes (Note 11).

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 8: OTHER ASSETS**

Other assets consist of an emergency communication center. The District acquired the communication center license for \$800,000 which is recorded in the statement of net position as other assets. The license is perpetual and is not required to be reported as a capital asset because it is used to generate revenue for the District. The communication center receives emergency calls and dispatches the appropriate emergency services team. HCEC uses the communication center under the facility lease with the District (Note 12) and assumed the contracts with local volunteer fire departments. The District evaluates intangible assets for impairment annually. Management believes there has been no impairment to the communication license, and accordingly no provision for impairment has been made.

**Note 9: CAPITAL ASSETS**

Capital assets activities for the year ended December 31, 2022 were as follows:

<i>December 31,</i>	Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022
Not depreciated				
Land	\$ 1,578,902	\$ -	\$ -	\$ 1,578,902
Construction in progress		140,857	-	140,857
Other capital assets				
Buildings and improvements	16,144,655	-	-	16,144,655
Ambulances and other vehicles	3,827,340	58,178	-	3,885,518
Furniture and equipment	6,188,094	-	-	6,188,094
Total depreciated	26,160,089	58,178	-	26,218,267
Less accumulated depreciation				
Buildings and improvements	(5,684,168)	(777,018)	-	(6,461,186)
Ambulances and other vehicles	(2,578,350)	(353,644)	-	(2,931,994)
Furniture and equipment	(3,319,028)	(789,522)	-	(4,108,550)
Total accumulated depreciation	(11,581,546)	(1,920,184)	-	(13,501,730)
Net capital assets subject to depreciation	14,578,543	(1,862,006)	-	12,716,537
Government Activities - capital assets, net	\$ 16,157,445	\$ (1,721,149)	\$ -	\$ 14,436,296

Depreciation expense for the year ended December 31, 2022 totaled \$1,920,184.

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 10: LONG-TERM DEBT**

During 2018, the District acquired a finance purchase note from Stryker Sales Corporation of \$2,354,789, with an interest rate of 0.00%, for new medical equipment. Annual payments of approximately \$392,465 are due on May 1 of each year through 2023. At December 31, 2022, the equipment totaling \$2,354,789 is reported net of accumulated amortization totaling \$1,429,693 in the government wide financial statements. Amortization of leased equipment under the finance purchase note is included with depreciation expense.

During 2018, the District acquired a note payable with Government Capital Corporation, (Government Capital) of \$7,000,000, with an interest rate of 3.45%, for the construction of two EMS facilities. Semi-annual payments, including interest, of \$300,430 were due on May 15 and November 15 of each year through 2033. During 2020, the District refinanced the Government Capital note payable with Chase Bank for \$6,251,875, with an interest rate of 1.40%. The District expects to achieve approximately \$877,000 in interest savings with the refinancing of the debt over the next 13 years. Semi-annual payments, including interest, of \$263,840 are due on May 15 and November 15 of each year through May 2033. The District can make prepayments on the note without penalty subsequent to November 15, 2025. The note is secured by the ad valorem tax revenues.

During 2021, the District acquired a note payable with Government Capital Corporation (Government Capital) of \$6,000,000, with an interest rate of 1.85%, for the construction of two EMS facilities. Annual payments, including interest, of \$662,728 are due on November 19 of each year through 2031. The note is secured by the ad valorem tax revenues.

Long-term debt activities for the year ended December 31, 2022 were as follows:

	Balance January 1, 2022	Increase	Decrease	Balance December 31, 2022	Current Portion
Notes payable					
Chase Bank	\$ 5,587,012	\$ -	\$ (451,035)	\$ 5,135,977	\$ 457,371
Government Capital	6,000,000	-	(551,728)	5,448,273	561,935
Finance purchase					
Stryker	392,465	-	-	392,465	392,465
<b>Total notes payable</b>	<b>\$ 11,979,477</b>	<b>\$ -</b>	<b>\$ (1,002,763)</b>	<b>\$ 10,976,715</b>	<b>\$ 1,411,771</b>



**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 10: LONG-TERM DEBT (Continued)**

Future annual payments for the District's long-term debt are as follows:

<i>Years ending December 31,</i>	<u>Notes Payable</u>		<u>Financed Purchase</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	
2023	\$ 1,019,306	\$ 171,102	\$ 392,465	\$ 1,582,873
2024	1,036,128	154,280	-	1,190,408
2025	1,053,232	137,176	-	1,190,408
2026	1,070,623	119,785	-	1,190,408
2027	1,088,307	102,101	-	1,190,408
2028 - 2032	5,054,648	234,662	-	5,289,310
2033	262,006	1,834	-	263,840
<b>Total future payments</b>	<b>\$ 10,584,250</b>	<b>\$ 920,940</b>	<b>\$ 392,465</b>	<b>\$ 11,897,655</b>

**Note 11: PROPERTY TAX**

The District's property tax is levied each October 1<sup>st</sup> on the assessed value listed as of the prior January 1 for all real and personal property located in the tax area of the District. Taxes are due on the receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. These property tax receivables are presented on the statement of net position with offsetting deferred revenue to reflect amounts not collected as of December 31, 2022. The Harris County Tax Assessor and Collector is the collecting agency and remits collections to the District, net of a collection fee.

For the 2022 tax year (fiscal year 2023), the District levied an assessment of \$0.09120 per \$100 of assessed valuation, resulting in an adjusted assessment of \$21,741,889 on the assessment valuation of approximately \$23,839,790,000. As of December 31, 2022, \$8,049,988 of the 2022 assessment has been collected and applied against the property tax receivable balance outstanding. The current assessed value is preliminary and the District expects that the tax collector will adjust values as protested value and additional properties are identified. Revenue recognition for the 2022 assessment has been fully deferred to 2023 the fiscal year in which the funds are levied (intended to finance).

The \$1,603,020 allowance for uncollectible taxes is based upon historical experience in collecting property taxes.

**Harris County Emergency Services District #1**  
**Notes to Financial Statements**

**Note 12: TRANSACTION WITH HARRIS COUNTY EMERGENCY CORPS**

Under the terms of the Ambulance and Emergency Service Agreement, during the year ended December 31, 2022, the District recorded program expenses totaling \$18,999,766 consisting of payment to HCEC for services provided, of which \$1,215,941 is due to HCEC as of December 31, 2022, and is included in accounts payable on the accompanying financial statements.

The District has entered into a lease agreement with HCEC for the use of various other properties and leases ambulances and vehicles under another lease agreement. During 2022, the District received rental income for the property and capital assets totaling \$630,636. (See Note 13).

Upon transferring operations to HCEC on June 1, 2011, the District agreed to donate to HCEC all cash received from collections of patient services receivable as of June 1, 2011. During 2022, there were no collected receivables donated to HCEC.

Commissioners are reimbursed a maximum of \$7,200 annually for their service. Reimbursements totaled \$21,400 for the year ended December 31, 2022, and are included in general and administrative expenses on the accompanying financial statements.

**Note 13: LEASE REVENUE**

The District leases properties and vehicles under non-cancellable arrangements to HCEC expiring December 31, 2024. Property and equipment under leases consist of substantially all capital assets listed in Note 9. The leases include options for renewing the leases for an additional three-year term. The District is reasonably certain that HCEC will exercise these renewal options. In accordance with the provisions of GASB Statement No. 87, the lease was measured on January 1, 2022, date of implementation, with a lease term of 6 years and an interest rate of 1.85%, the District's estimated incremental borrowing rate for HCEC. There was no interest rate specified in the lease agreements. The lease for properties calls for monthly payments of \$45,553. The lease for vehicles calls for monthly payments of \$7,000. The District collected \$630,636 from HCEC for the year ended December 31, 2022, which includes \$62,093 in lease revenue, and \$568,543 in lease interest revenue which have been reported as lease revenue in the accompanying financial statements.

Annual requirements to amortize the lease receivable and related interest are as follows:

<i>For the years ending December 31,</i>	Principal	Interest	Total
2023	\$ 584,706	\$ 45,930	\$ 630,636
2024	589,956	40,680	630,636
2025	600,963	29,673	630,636
2026	612,176	18,460	630,636
2027	623,598	7,038	630,636
<b>Total minimum lease payments</b>	<b>\$ 3,011,399</b>	<b>\$ 141,781</b>	<b>\$ 3,153,180</b>

**Harris County Emergency Services District #1  
Notes to Financial Statements**

**Note 14: SUBSEQUENT EVENTS**

The District has evaluated subsequent events through the date the financial statements were available to be issued, May XX, 2023 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

**DRAFT**

**Harris County Emergency Services District #1**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance – Budget to Actual – General Fund**

<i>For the year ended December 31, 2022</i>	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Property taxes revenue, net	\$ 18,864,854	\$ 19,257,003	\$ 392,149
Lease revenues	630,636	630,636	-
Property taxes penalties and interest	200,000	224,700	24,700
Interest income	35,000	278,502	243,502
Contributions	7,000	11,418	4,418
Other income	7,500	-	(7,500)
<b>Total available revenues</b>	<b>19,744,990</b>	<b>20,402,259</b>	<b>657,269</b>
<b>Expenditures</b>			
Program expense	18,302,260	18,999,766	(697,506)
Collection fees	75,000	99,344	(24,344)
Professional fees	175,500	213,718	(38,218)
Appraisal fees	140,000	147,144	(7,144)
General and administrative expenses	191,450	170,462	20,988
Capital outlay	175,000	199,035	(24,035)
Depreciation expense	2,000,000	-	2,000,000
Debt service			
Principal payments	-	1,002,763	(1,002,763)
Interest expense	80,000	187,645	(107,645)
<b>Total expenditures</b>	<b>21,139,210</b>	<b>21,019,877</b>	<b>119,333</b>
<b>Excess of revenues over expenditures</b>	<b>\$ (1,394,220)</b>	<b>\$ (617,618)</b>	<b>\$ 776,602</b>

**FCA US LLC INVOICE**

.4976-A

<b>PLANT</b>	<b>ZONE</b>	<b>DEALER</b>	<b>VEHICLE ID NUMBER</b>	<b>INVOICE NO.</b>	<b>INVOICE DT.</b>
WARREN	63	45180	1C6RR6ST2P8535506	P-DS1-57555616	03/10/23
SHIPMAC HAIK DODGE CHRYSLER JEEP			SHP DLR 63 45180		
TO: 11000 NORTH FWY			IGN KEY		
HOUSTON			TX 77037-		
			TRK KEY		
			ACC KEY		
SOLDMAC HAIK DODGE CHRYSLER JEEP			2452-01-3P10		
TO: 11000 NORTH FWY					
HOUSTON			TX 77037-		
PAID FOR BY: J P MORGAN CHASE BANK NA			SHIPPING WT. 5054		
CREDIT SALE XX CASH SALE			SAE HP 49.1		
			000-122100-00		

**D31028**

BODY & EQUIP.	DESCRIPTION	FACTORY WHOLESALE PRICE
DS1L91	RAM 1500 TRADESMAN CREW CAB 4X2	38,454.00
PW7	Bright White Clear Coat	
V9X8	Cloth 40/20/40 Bench Seat	NO CHARGE
AED	Chrome Appearance Group	640.00
AHC	Trailer Tow Group	516.00
AJY	Popular Equipment Group	805.00
CK9	Delete Carpet	
DFD	8-Spd Auto 8HP70 Trans (Buy)	NO CHARGE
DSA	Anti-Spin Differential Rear Axle	456.00
EZH	5.7L V8 HEMI MDS VVT Engine	NO CHARGE
LMI	Daytime Running Headlamps, Low Beam	36.00
LPL	LED Bed Lighting	133.00
TBB	Full Size Spare Tire	184.00
YGE	5 Additional Gallons of Gas	14.00
2SQ	FCA Fleet Powertrain Care	
2TB	Customer Preferred Package 2TB	
27B	Customer Preferred Package 27B	
3AX	Price Protection - Code X	
3GC	Fleet Incentive Waiver	
4EA	Sold Vehicle	
4FM	Fleet Option Editor	
4FT	Fleet Sales Order	
4WA	Misc Commercial Account	
5XA	All Inclusive VIP Program	
5XV	Off Invoice Tracking	
	VIPOOVSX VOLUME INCENTIVE PGM	3,500.00-
001	DESTINATION CHARGE	1,895.00
	HB129200/SFP 43100	
	PO NUMBER	MDH # 030916
	USE DEALERCONNECT TO OBTAIN KEY INFORMATION	

APPROVED  
Harris County ESD #1  
Board of Commissioners

**MAY 31 2023**

V President: *Shirley L Reed*  
Secretary: *Quinn Barron*

<b>MSRP RETAIL TOTAL</b>	<b>44,960.00</b>	<b>TOTAL</b>	<b>39,633.00</b>
		<b>ORIGINAL INVOICE</b>	
<b>THIS VEHICLE IS MANUFACTURED TO MEET SPECIFIC UNITED STATES REQUIREMENTS. THIS VEHICLE IS NOT MANUFACTURED FOR SALE OR REGISTRATION OUTSIDE THE UNITED STATES.</b>			



## President's Report – HCEC

### May 2023 Meeting

- HCEC responded to 2100 911 calls this month, compared to 2169 in the previous month. Our response time is 8:18.
- HCEC held EMS week activities for our employees last week. The week included lots of food, giveaways, and fun.
- HCEC held its annual awards banquet last Thursday at the Golf Club of Houston. We had a great turnout and honored our dedicated staff.
- ESD held a successful auction and sold a few fleet vehicles and miscellaneous shop supplies.
- HCEC is making final preparations to turn in our CAAS accreditation packet.

Vehicle Accidents last month: 2-minor

Maintenance Requests last month: 18







**INCIDENT TOTALS**

RESPONSE TYPE	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
ALS Response	55	59	64	59	48	49	51	48	53	67	63	54	58	57	51	54	39	44	51	58	53	58	41	59	56	55	55	69	51	1,634	
BLS Response	22	17	12	14	12	14	7	18	15	21	23	16	21	15	11	17	12	19	13	18	9	19	18	11	21	13	15	17	11	466	
Totals	77	76	76	73	60	63	58	66	68	82	84	77	74	78	66	65	56	70	71	71	67	60	77	67	76	68	70	86	62	2,100	

\* Medic units that went enroute in district, NO mutual aid responses

**INCIDENT TOTALS BY SHIFT**

SHIFT	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
A - Shift	65	18					50	8	49	18					59	7	46	6					49	6	58	12				481	
B - Shift	12	58	15					58	19	64	14				58	10	50	15					71	9	64	18				535	
C - Shift			61	9	54	11					70	9	68	16					55	10	61	13					50	9	74	9	580
D - Shift					64	6	52	8				68	5	62	7					61	10	54	11					61	12	53	534
Totals	77	76	76	73	60	63	58	66	68	82	84	77	74	78	66	65	56	70	71	71	67	60	77	67	76	68	70	86	62	2,100	

\* Medic units that went enroute in district, NO mutual aid responses

**INCIDENT PRIORITY LEVEL SUMMARY**

RESPONSE TYPE	Alpha	Bravo	Charlie	Delta	Echo	Unspecified	Total
ALS Response	216	281	355	574	21	187	1,634
BLS Response	251	49				166	466
Totals	467	330	355	574	21	353	2,100

\* Medic units that went enroute in district, NO mutual aid responses

**LEVEL OF SERVICE STATUS CHANGES BY DAY**

LEVEL OF SERVICE	Day 1	2	3	4	5	6	7	8	Total
Level 0	1	1	3	2	1	1	1	1	11
Level 1	1	1	3	2	1	1	1	1	11
Totals	2	2	6	4	2	2	2	2	23

**OUT OF THE CHUTE RESPONSE AVERAGES AND STATISTICS**

RESPONSE TYPE	ASSIGNED TO ENROUTE	ASSIGNED TO ONSCENE	ENROUTE TO ONSCENE	HOSPITAL TO IN-SERVICE	AVERAGE ONSCENE TIME	AVERAGE INCIDENT TIME
ALS Response	00:01:00	00:08:59	00:07:58	00:27:54	00:19:44	00:58:10
BLS Response	00:00:59	00:09:00	00:08:02	00:27:02	00:16:41	00:50:00

\* Incidents with units that enroute in district, NO mutual aid responses



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 2 of 11

AVERAGE RESPONSE TIMES BY UNIT - IN DISTRICT													
UNIT	ASSIGNED TO ENROUTE	ASSIGNED TO ONSCENE	ENROUTE TO ONSCENE	HOSPITAL TO IN-SERVICE	AVERAGE ONSCENE TIME	AVERAGE INCIDENT TIME							
EMS930	00:00:53	00:09:17	00:08:21	00:22:19	00:16:15	00:44:20							
EMS980	00:01:36	00:10:47	00:09:15	00:31:31	00:16:40	00:57:04							
M91	00:00:57	00:06:03	00:07:05	00:30:36	00:17:08	00:55:18							
M92	00:00:53	00:07:50	00:06:57	00:28:16	00:16:08	00:55:41							
M920	00:00:54	00:08:36	00:07:40	00:33:06	00:17:19	01:00:02							
M921	00:00:52	00:05:08	00:04:15	00:29:38	00:06:59	01:02:57							
M93	00:00:56	00:08:16	00:07:18	00:30:36	00:19:32	00:57:42							
M930	00:00:46	00:06:12	00:05:27	00:24:55	00:14:55	00:50:13							
M931	00:00:53	00:07:21	00:06:27	00:24:20	00:18:40	00:41:06							
M94	00:01:00	00:07:37	00:06:35	00:24:49	00:17:42	00:46:42							
M940	00:01:07	00:07:18	00:06:09	00:22:53	00:16:50	00:49:26							
M941	00:01:05	00:09:08	00:07:57	00:39:49	00:22:58	01:05:01							
M95	00:01:05	00:08:06	00:07:00	00:27:53	00:16:12	00:50:58							
M96	00:01:06	00:07:42	00:06:35	00:34:20	00:17:39	01:03:12							
M97	00:01:00	00:08:34	00:07:32	00:26:18	00:17:50	00:54:52							
M980	00:01:02	00:09:12	00:08:09	00:32:55	00:18:03	00:50:22							

\* All units assigned to a response in district that went enroute

## AVERAGE ASSIGNED TO ONSCENE TIME - ALL CALLS

MM:SS	INCIDENT RESPONSE TOTALS BY SHIFT																														
AVERAGE ASSIGNED TO ONSCENE	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
00:08:18	72	18				59	8	55	23						74	9	56	6				58	7	71	13					529	
	14	71	16				71	21	73	17					65	11	57	17					88	11	81	21					634
			75	11	64	11				81	10	77	16					63	13	73	13					62	11	86	10	676	
				74	8	61	9				80	7	69	8					67	10	59	12				64	14	61		603	
Totals	86	89	91	85	72	72	68	79	76	95	98	90	84	85	82	74	67	63	80	80	83	72	70	95	82	94	83	75	100	71	2,442

\* Incidents with units that enroute in district

## INCIDENT RESPONSE TOTALS BY SHIFT

SHIFT	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
A - Shift	72	18				59	8	55	23						74	9	56	6				58	7	71	13					529	
B - Shift	14	71	16				71	21	73	17					65	11	57	17					88	11	81	21					634
C - Shift			75	11	64	11				81	10	77	16					63	13	73	13					62	11	86	10	676	
D - Shift				74	8	61	9				80	7	69	8					67	10	59	12				64	14	61		603	
Totals	86	89	91	85	72	72	68	79	76	95	98	90	84	85	82	74	67	63	80	80	83	72	70	95	82	94	83	75	100	71	2,442

\* All units assigned to a response that went enroute



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 3 of 11

**INCIDENT RESPONSE TOTALS BY UNIT**

\* All units assigned to a response that went enroute.

UNIT	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total	
9912																		1							1	2		1				5
9934																																1
CHP1													1							1					1							4
D90	3	7	7	3	7	2	3	2	4	7	3	5	4	1	5	3	2	1	5	1	6	2	5	4	3	4	2	1	4	5	111	
D901	3	4	4	4	3	5	4	6	3	4	7	3	4	5	6	3	4	3	3	5	5		4	6	2	5	4	2	5	1	117	
EMS930			2	3	1	3			4	2	5	4	3	5					6		3	6	6	4				1	1		59	
EMS980			3	5	3				4				3	5					4	5				5				6		7	50	
HCMD1													1				3							2	3						9	
M91	13	10	10	13	5	8	6	13	11	11	11	10	8	10	9	10	7	7	9	11	9	4	8	8	9	11	8	9	8	8	274	
M92	7	9	9	8	8	7	5	7	5	8	10	9	11	5	5	6	8	9	8	9	3	10	9	7	9	9	6	9	10	8	233	
M920	9	10	10	8	9	5	7	9	8	8	9	7	6	7	6	5	6	6	8	6	6	10	7	6	9	8	7	7	11	5	225	
M921																					1							3			4	
M93	7	9	7	8	5	7	7	5	5	9	11	11	10	8	13	11	5	5	8	8	6	6	5	10	7	11	6	5	10	3	228	
M930							5	3									4										6		5		23	
M931	8	1																		7	7						3	1			27	
M94	4	12	9	6	5	8	6	6	8	7	8	11	7	10	6	4	5	3	5	6	5	6	7	7	6	6	6	7	12	6	204	
M940	7	8	7	6	4	7	5	7	8	10	9	6	8	7	6	7	4	5	7	6	6	8	7	7	7	6	5	5	6	6	199	
M941																					7							4			11	
M95	7	5	9	8	8	6	4	5	4	7	6	7	5	10	4	8	6	8	4	6	8	4	2	8	8	7	7	7	11	9	198	
M96	10	8	7	11	9	7	8	11	5	10	8	9	8	9	8	11	7	6	7	8	6	10	5	10	7	10	9	8	11	6	249	
M97	3	3	5	4	3	3	4	3	7	9	6	8	6	7	7	2	5	5	5	2	4	2	5	7	3	6	4	7	11	4	150	
M980	5				5	4	4	2	4		5				2	4	5		5		6					4	6				61	
<b>Totals</b>	<b>86</b>	<b>89</b>	<b>91</b>	<b>85</b>	<b>72</b>	<b>72</b>	<b>68</b>	<b>79</b>	<b>76</b>	<b>96</b>	<b>98</b>	<b>90</b>	<b>84</b>	<b>85</b>	<b>82</b>	<b>74</b>	<b>67</b>	<b>63</b>	<b>80</b>	<b>80</b>	<b>83</b>	<b>72</b>	<b>70</b>	<b>95</b>	<b>82</b>	<b>94</b>	<b>83</b>	<b>75</b>	<b>100</b>	<b>71</b>	<b>2,442</b>	



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 4 of 11

INCIDENT REFUSAL TOTALS BY UNIT																																
UNIT	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total	
EMSR30	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	18
EMSR80	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15	
M91	4	3	2	3	1	1	3	2	2	4	2	2	1	3	3	1	4	2	1	1	2	2	2	1	4	2	1	1	1	1	53	
M92	3	1	3	1	1	4	1	1	1	1	1	2	2	2	2	1	1	1	1	1	2	3	2	1	1	1	1	3	2	2	38	
M920	2	3	1	1	1	2	2	2	2	1	2	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1	2	4	4	2	38	
M93	1	1	1	2	4	1	1	1	1	1	3	1	1	1	4	1	1	1	2	1	1	1	3	3	2	1	1	2	2	34		
M930							1											1												5		
M931	2																				2	4									9	
M94	5	2	1	1	1	1	1	1	1	2	5	1	1	5	2	1	1	1	1	4	2	3	1	1	1	3	1	3	3	1	51	
M940	1	1	2	1	2	1	1	1	2	1	1	2	1	2	1	2	3	1	1	1	1	2	1	2	1	2	2	2	2	2	33	
M95	3	2	2	4	2	3			2	1	1	2	1	2	1	2	1	2	2	1	3			2	2	1	4	2	3	43		
M96	1	1	1	1	1	1	3	2	2	2	2	2	2	5	2	2	2	1	1	1	1	1	1	5	1	3	1	1	1	40		
M97	1	1	1	1	1	1	1	1	2	2	1	2	3	2	3	2	3	2	1	1	1	2	1	2	1	1	1	1	1	34		
M980	3																														20	
Totals	17	18	15	17	12	17	6	12	17	16	13	16	10	22	26	12	11	9	14	14	16	11	11	19	6	15	12	17	17	14	432	

INCIDENT REFUSAL REASON BY SHIFT						
REFUSAL REASON	A - Shift	B - Shift	C - Shift	D - Shift	Total	
Refusal AMA	84	99	94	114	391	
Refusal Parental	15	6	7	13	41	
Total	99	105	101	127	432	





Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 6 of 11

NATURE	EMS930	EMS980	M91	M92	M920	M921	M93	M930	M931	M94	M940	M941	M95	M96	M97	M980	Total
MOTOR VEHICLE ACCIDENT	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	194
MVA ARREST			1														1
MVA AUTO PED			1				1						1	1	1		7
MVA BIKE MOTORCYCLE				1				1					1				5
MVA EJECTION				1													2
MVA ENTRAPMENT								1					1	1			3
MVA HIGH VELOCITY				1						1			1	1	1		5
MVA INVOLVING BUILDING															1		1
MVA INVOLVING BUS				1			1										2
MVA NOT ALERT										1							1
MVA OVER BRIDGE													1				1
MVA ROLL OVER			1	1	1		1			1	1		1	1			16
MVA SINKING VEHICLE																1	1
MVA UNCONSCIOUS											1			1			2
MVA WITH ENTRAPMENT				1							1			1			6
MVA WITH ROLLOVER			1	1									1				3
O.B.			1	1			1			1	1	1	1	1	1		18
OBSTETRICS CALL																	1
OVERDOSE			1	1	1		1			1	1		1	1	1	1	40
OVERDOSE/POISONING			1	1	1		1			1	1		1	1	1		15
POSSIBLE D.O.A.				1						1			1				6
POSSIBLE DOA				1													1
PSYCHIATRIC	1	1	1	1	1		1	1	1	1	1		1	1	1	1	87
RESIDENTIAL FIRE			1					1	1	1	1		1	1	1		11
RESIDENTIAL FIRE MULT											1						1
RESPIRATORY			1	1	1		1		1	1	1		1	1	1	1	210
RESPIRATORY ARREST				1													2
SEIZURES			1	1	1		1			1	1		1	1	1		71
SHOOTING													1				1
SML NON DWELLING FIRE																	1
STABBING			1														2
STABBING SHOOTING			1	1	1		1			1	1		1	1	1	1	13
STROKE/CVA			1							1							2
STRUCTURE FIRE							1										1
SUSPICIOUS PACKAGE										1							1
TRAUMATIC INJURIES (SPECIFIC)				1	1					1							5
UNCONSCIOUS PARTY			1	1	1		1	1	1	1	1		1	1	1	1	141
UNKNOWN PROBLEM			1	1	1		1	1	1	1	1	1	1	1	1	1	74
<b>Totals</b>	<b>55</b>	<b>44</b>	<b>267</b>	<b>225</b>	<b>208</b>	<b>4</b>	<b>220</b>	<b>22</b>	<b>25</b>	<b>194</b>	<b>188</b>	<b>11</b>	<b>193</b>	<b>233</b>	<b>145</b>	<b>55</b>	<b>2,095</b>



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 7 of 11

## PATIENT TRANSPORTS BY UNIT

UNIT	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total
EMS930			0	1	1	2			1	2	4	1	1		1					2		2	4	4	4	2		0	1		29
EMS980		2	2	1					1				2	3						2	2			3		6					28
M91	4	2	8	7	3	4	5	5	4	5	7	8	5	5	5	6	5	2	5	6	7	4	6	6	8	5	4	6	6	5	158
M92	5	5	3	6	6	2	5	6	4	8	6	7	7	5	3	4	5	7	6	6	6	1	6	5	6	6	7	5	7	3	158
M920	5	4	6	6	6	3	5	6	3	7	6	7	5	4	3	5	5	6	5	3	3	5	5	5	5	7	5	4	2	4	143
M921																				1							3				4
M93	4	7	5	6	1	4	6	5	2	7	7	9	8	6	3	6	3	3	6	5	6	6	4	3	6	5	5	3	6	3	149
M930							3	2										1								4		3			13
M931	4	1																		4	0						2	0			11
M94	4	5	3	5	4	6	3	5	6	4	6	3	4	3	3	3	3	3	3	2	2	3	4	4	6	1	6	1	5	3	113
M940	3	6	5	5	3	4	3	5	5	6	5	4	7	6	4	3	3	5	3	3	4	4	4	5	4	3	7	3	3	3	128
M941																					4						4				8
M95	3	3	6	2	6	1	3	3	2	4	5	6	3	5	4	5	5	5	2	4	3	2	1	4	6	4	3	6	7	4	117
M96	7	5	7	7	8	5	6	1	2	6	6	7	6	3	6	8	5	4	5	8	6	6	4	4	6	5	6	6	9	5	169
M97	1	1	2	2	2	2	3	3	4	7	4	4	3	3	4	2	2	4	3	1	2	2	4	5	3	5	4	5	5	4	96
M980	2				2	1	2	1	3		3				2	2	4		3			1			2	2	3				31
Totals	42	41	47	48	42	34	44	42	36	57	59	56	51	43	38	44	40	40	43	44	40	41	41	49	46	46	61	40	53	37	1,355



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 8 of 11

## TRANSPORT DESTINATION SUMMARY BY UNIT

TRANSPORT DESTINATION	EMS980	EMS980	M91	M92	M920	M921	M93	M930	M931	M94	M940	M941	M95	M96	M97	M980	Total
CHI ST LUKE'S VINTAGE	4	2	7	3	1		31	2	3				1	37		1	92
CHI ST LUKE'S WOODLANDS			2				1				1					1	5
CYPRESS CREEK HOSPITAL													1				1
HCA ER 247 WILLOWBROOK	2																2
HCA ER FALLCREEK			1	1	2					2	3				7		16
HCA HOUSTON ER 247			1		1								1				3
HCA HOUSTON HEALTHCARE NORTHWEST	8	2	70	22	19		13	3	2	5	8		71	14	2	15	284
HCA KINGWOOD MEDICAL CENTER				5	5				2	2	2				1		15
HCA TOMBALL REGIONAL HOSPITAL							2										2
KINGWOOD EMERGENCY CENTER				1	3					3	1						8
KINGWOOD MEDICAL CENTER			4	39	26	1				21	29	3	3		17	3	149
LYNDON B JOHNSON GENERAL HOSPITAL			7	18	10		4			8	13		3	6	5		77
MED CARE REHAB					1		1										1
MEMORIAL HERMANN GREATER HEIGHTS			3		1								1				10
MEMORIAL HERMANN HOSPITAL			1	1						1	1		3		4	1	14
MEMORIAL HERMANN NORTHEAST			4	57	53	2	1			66	61	5	5	1	52	4	319
MEMORIAL HERMANN NORTHWEST											1						1
MEMORIAL HERMANN SUMMER CREEK EMERGENCY DEPARTMENT					1					1					4		5
MEMORIAL HERMANN THE WOODLANDS			2	1	2	1							10	1		3	20
METHODIST WILLOWBROOK	13	6	45	6	11		88	6	4	3	5		3	97	1	1	289
METHODIST WOODLANDS HOSPITAL			3	1	1								9				14
ST JOSEPH'S HOSPITAL					1					1							1
TEXAS CHILDREN'S HOSPITAL					1		2				1		1	3	2		10
TEXAS CHILDRENS THE WOODLANDS CAMPUS	2		8	3	5		3	1	2	1	1		9	3	1	2	41
TEXAS CHILDREN'S WOMEN'S PAVILION							1										1
VETERANS AFFAIRS MEDICAL CENTER											1						1
<b>Totals</b>	<b>29</b>	<b>28</b>	<b>158</b>	<b>158</b>	<b>143</b>	<b>4</b>	<b>149</b>	<b>13</b>	<b>11</b>	<b>113</b>	<b>128</b>	<b>8</b>	<b>117</b>	<b>169</b>	<b>96</b>	<b>31</b>	<b>1,358</b>





Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:09 AM Page 9 of 11

D:\HRMM\55 AVERAGE HOSPITAL TO IN-SERVICE TIME \* All units assigned to a response that went enroute in district, NO mutual aid responses

Location Name	Transports	Average Duration	Longest Duration	Total Time At Hospital
CHI ST LUKE'S VINTAGE	92	0:00:39:59	0:02:53:24	2:03:57:44
CHI ST LUKE'S WOODLANDS	5	0:00:29:44	0:00:36:45	0:02:28:41
CYPRESS CREEK HOSPITAL	1	0:00:08:04	0:00:08:04	0:00:08:04
HCA ER 247 WILLOWBROOK	2	0:00:06:53	0:00:11:08	0:00:17:46
HCA ER FALLCREEK	16	0:00:12:40	0:00:23:30	0:05:22:41
HCA HOUSTON ER 247	3	0:00:40:17	0:00:48:49	0:02:00:51
HCA HOUSTON HEALTHCARE NORTHWEST	254	0:00:35:18	0:01:34:17	8:05:28:56
HCA KINGWOOD MEDICAL CENTER	15	0:00:38:54	0:01:08:00	0:09:43:48
HCA TORIBALL REGIONAL HOSPITAL	2	0:00:49:06	0:00:57:59	0:01:38:12
KINGWOOD EMERGENCY CENTER	8	0:00:36:55	0:01:04:11	0:04:55:22
KINGWOOD MEDICAL CENTER	149	0:00:33:45	0:01:17:14	3:11:49:13
LYNDON B JOHNSON GENERAL HOSPITAL	77	0:00:32:46	0:01:20:22	1:18:03:44
MED CARE REHAB	1	0:00:23:13	0:00:23:13	0:00:23:13
MEMORIAL HERMANN GREATER HEIGHTS	11	0:00:42:42	0:01:39:18	0:07:49:50
MEMORIAL HERMANN HOSPITAL	14	0:00:36:52	0:01:09:20	0:08:36:08
MEMORIAL HERMANN NORTHEAST	319	0:00:37:56	0:01:46:15	7:07:07:28
MEMORIAL HERMANN SUMMER CREEK EMERGENCY DEPARTMENT	6	0:00:22:07	0:00:42:31	0:02:12:44
MEMORIAL HERMANN THE WOODLANDS	20	0:00:29:31	0:00:48:35	0:09:50:23
METHODIST WILLOWBROOK	289	0:00:37:00	0:01:52:59	7:10:14:10
METHODIST WOODLANDS HOSPITAL	14	0:00:32:14	0:00:50:08	0:07:31:20
ST JOSEPH'S HOSPITAL	1	0:01:31:13	0:01:31:13	0:01:31:13
TEXAS CHILDRENS HOSPITAL	10	0:00:33:32	0:00:56:32	0:05:35:24
TEXAS CHILDRENS THE WOODLANDS CAMPUS	41	0:00:30:42	0:01:31:38	0:20:58:53
TEXAS CHILDRENS WOMEN'S PAVILION	1	0:00:20:26	0:00:20:26	0:00:20:26
Unspecified	9	0:00:28:23	0:00:28:23	0:01:25:09
VETERANS AFFAIRS MEDICAL CENTER	1	0:00:26:26	0:00:26:26	0:00:26:26
<b>Totals</b>	<b>1,355</b>			



Division 11 Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

## NO TRANSPORT DISPOSITION SUMMARY BY UNIT

NO TRANSPORT DISPOSITION	EMS930	EMS880	M91	M92	M920	M93	M930	M931	M94	M940	M941	M95	M96	M97	M980	Total
Call Cancelled	4		3	2	2				2				1	1		9
Call Complete			3	2	6				3	2		3	5	4	1	33
Call Complete, No Medical												1				1
Call Out of Territory, Disregard														1		1
Call Reassigned	1	3	10	4	7	9			8	4		1	6	2	2	57
Call Referred	4	2	15	9	5	6	1		7	9	1	4	6	4	1	74
Call Unfounded			2	3	1	2		1	1	1	1	4	1			17
Death on Scene			1	5	1	1		1	3	2			1		1	16
Disregard		2	13	5	10	11	1	1	8	10	1	8	5	3	3	81
Disregard by Alarm Co				1					1	1		1				4
Duplicate Call			1											1		2
Fire - Call Complete							1									1
No Medical			1												2	3
No Patient Contact	1		2	3	2	7	1			3		3	4		1	27
Patient Gone on Arrival			2						1				1			4
Public Assist Only			2									4	1			7
Refusal AMA	18	12	48	36	29	31	5	7	48	29		39	88	32	18	390
Refusal Parental		3	5	2	9	3		2	3	4		4	2	2	2	41
Unspecified	2	3	15	8	13	10	1	4	9	10		14	10	4	1	104
<b>Totals</b>	<b>30</b>	<b>25</b>	<b>123</b>	<b>78</b>	<b>85</b>	<b>80</b>	<b>10</b>	<b>16</b>	<b>94</b>	<b>75</b>	<b>3</b>	<b>86</b>	<b>81</b>	<b>54</b>	<b>32</b>	<b>872</b>



Division 11

Harris County Emerg Corps

# 911 STATISTICS REPORT FOR PERIOD 04-01-23 to 04-30-23

5/1/2023 8:50:08 AM Page 11 of 11

## MUTUAL AID PROVIDED BY YOUR DISTRICT

Incident ID	Date	Time	Shift	Unit	Problem	Provided To	Map	Call Disposition
23-04-18047	04/10/2023	14:34:13	B	M940	Back-In Assignment	HC-Agency Unknown	335M	DISREGARD
23-04-18150	04/11/2023	04:52:09	B	M97	6D02 RESPIRATORY	Atascocita FD	377J	REFUSAL AMA
23-04-18209	04/11/2023	11:15:42	C	M97	26C02 MEDICAL CALL	Atascocita FD	337P	CALL COMPLETE
23-04-18297	04/11/2023	19:36:56	C	M97	31D3 UNCONSCIOUS PARTY	Atascocita FD	377J	REFUSAL AMA
23-04-18326	04/11/2023	23:39:46	C	M97	8E01 RESPIRATORY	Atascocita FD	377J	REFUSAL AMA
23-04-18621	04/13/2023	12:46:48	C	M920	31C1 UNCONSCIOUS PARTY	Atascocita FD	377J	CALL COMPLETE
23-04-18626	04/13/2023	12:57:28	C	M97	6D02 RESPIRATORY	Atascocita FD	377K	CALL COMPLETE
23-04-18933	04/17/2023	14:01:18	A	M97	1A01 MEDICAL CALL	Atascocita FD	376M	CALL COMPLETE
23-04-19970	04/21/2023	10:20:32	C	M92	CARDIAC	HC-Agency Unknown	335D	DISREGARD
23-04-20115	04/22/2023	05:15:42	C	M97	26A10 MEDICAL CALL	Atascocita FD	376M	CALL COMPLETE
23-04-20201	04/22/2023	17:29:07	D	M97	26A10 MEDICAL CALL	Atascocita FD	377K	CALL COMPLETE
23-04-20627	04/25/2023	09:24:03	A	M94	RESPIRATORY	HC-Agency Unknown	336A	REFUSAL AMA
23-04-21088	04/27/2023	19:14:09	C	M91	29B65U MOTOR VEHICLE ACCIDENT	HC-Agency Unknown	332Y	CALL COMPLETE
23-04-21585	04/30/2023	14:48:12	D	M96	29A02V MOTOR VEHICLE ACCIDENT	HC-Agency Unknown	NOT FOUND	FIRE - CALL COMPLETE
23-04-21655	04/30/2023	21:15:50	D	M97	12D02E SEIZURES	Atascocita FD	376E	CALL COMPLETE

Total Mutual Aid Responses Provided By Your District: 15