



HARRIS COUNTY EMERGENCY SERVICES DISTRICT #1

BOARD OF COMMISSIONERS REGULAR MEETING

Meeting Date: Tuesday, April 29, 2025 Location: 2800 Aldine Bender Road
Meeting Time: 10:00 a.m. Houston, Texas 77032
Posting Date: Tuesday, April 22, 2025

AGENDA

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 2024 Audit
13. Discuss and possibly approve changes to ESD 1 property/liability insurance policy
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
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



**HARRIS COUNTY EMERGENCY SERVICES DISTRICT #1
BOARD OF COMMISSIONERS
REGULAR MEETING
MINUTES – March 25, 2025**

1. **Call to Order:** Cathy Sunday 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: President Cathy Sunday (arrival at 10:07 am). Vice President Shirley Reed, Treasurer Fred Scibuola, Secretary Virginia Bazan and Melissa Morton of Morton Accounting Services along with Legal Counsel Caryn Papantonakis. Also present were Harris County Emergency Corps (HCEC) personnel: President Jeremy Hyde, Vice President of Operations Heath White, and Vice President of Administration Keir Vernon, and Executive Assistant Michelle Sterling. Asst. Treasurer Pete Serna is not present.
4. **Adoption of Agenda:** Fred Scibuola 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 Virginia Bazan. Motion carried.
8. **Report from Building Committee:** Jeremy Hyde gave the report as follows: Station 93 is complete and are beginning to move furniture in. Station 96 pond work is continuing.
9. **Possible action on Building Committee report:** None.
10. **Discuss and possibly approve MUD fees for connection of water at future station 96:** Jeremy Hyde has asked MUD to waive the fees but need approval today in the event that they do not waive it so that work is not delayed. The total MUD fees for water connection are \$123,418.75. Fee will not be paid until confirmed that the amount is not waived. If amount is not waived, the fees will be paid with no further discussion in accordance to approval today. Motion to approve MUD fees for connection of water at Station 96 was made by Fred Scibuola. Motion carried.
11. **Discuss and possibly approve payment of retainage fees to Construction Masters for Station 93:** Jeremy Hyde states that this is the closeout payment in the amount of \$159,380. There is a conditional waiver and release in place until payment is received by Construction Masters. Motion to approve payment of retainage fees to Construction Masters for Station 93 as the building is deemed complete was made by Fred Scibuola. Motion carried.
12. **Discuss and possibly approve The Morton Accounting Services' monthly report and authorize payment of bills:** Melissa Morton gave the report as follows: At the beginning of February, the Harris County Emergency Services District No 1 (HCESD No 1) beginning Operating Fund Balance was \$21,082,826. During the month, HCESD No 1 received \$7,163,112 in revenue – the majority of which came from tax revenue. HCESD No 1 processed \$1,857,486 in disbursements during the month. 94% of this balance is payments to

Construction Masters for Building improvements (\$127,662), to HCEC (\$1,578,268) for monthly services, and Donalson CJR (\$62,494) for Vehicle Purchases. The ending balance as of February 28, 2025 is \$26,388,453. During February, the opening balance for the Texas Class Prime Investment account was \$15,203,562. We received in interest \$40,280 from the Prime General Texas Class account and \$23,312 from the Gov HCESD#1 account. The ending interest rate 4.4943% for Texas Class Prime and 4.2735% for Texas Class Gov. The ending balance for February was \$25,267,155. The invoices pending board approval total \$1,512,864 which include payment for the 2 new Chevy Tahoe's that were already received. HCEC is not selling the old vehicles and will be keeping them as reserves for now. Mrs. Morton stated that she has been working with arbitrage diligently to get caught up. They have hired Hilltop Securities to do an analysis through 2023 and there was no liability found. In addition, there was a preliminary review of 2024 and she does not believe there will be any liability found there either. The 2023 report was completed. There is no action needed and no report due to the IRS. She will send over formal 2024 report later this month. Equitax has completed the annual true-up for tax liabilities. There are 180 new tax rolls added to HCAD for 2024. Mrs. Morton is still waiting for audit selection sample requests and therefore no action needed yet. The asset list has grown along with new lease calculations so the audit takes time. Motion to approve The Morton Accounting Services' monthly report and payment of bills was made by Fred Scibuola. Motion carried.

13. **Possible action on The Morton Accounting Services' monthly report:** None.

14. **Discuss and possibly approve purchase of Stryker stretcher and mount for new ambulance builds:** Jeremy Hyde, Cooper Lumsden, and Thomas (Willie) Sanders have discussed this purchase and have decided that instead of doing remounts, they will purchase and keep for 10 years and sell at the end. The remounts have gotten just as expensive as a new unit. In order to complete the 2 ambulances, they both need Stryker power load assemblies and stretchers. They will both have the 10-year warranty. Total cost is \$231,044.88 including power loads, stretchers, and warranties along with all preventative maintenance. The first step is to get these items ordered so no payment will be made until received. Motion to approve order of Stryker stretcher and mount for two new ambulance builds with payment being made at time of delivery was made by Fred Scibuola. Motion carried.

15. **Harris County Emergency Corps Report and Tour of EMS Station 93:** HCEC report was given by Mr. Hyde as follows:

- HCEC responded to 2131 911 calls this month, compared to 2271 in the previous month. Response time is 8:55.
- HCEC held Trimester CE last month to train all of our credentialed staff.
- Members of the Finance Division attended an EMS coding class to help with our compliance.
- HCEC has a plan to replace the antenna damaged by the hurricane. At the same time, we will upgrade our internal radio infrastructure.
- We are working to furnish the newly completed Station 93.
- Telecommunicator Week is April 13-19.
- Vehicle Accidents last month: 1 (minor)
- Vehicle Maintenance Reports last month: 33

Cathy Sunday mentioned what a great job Comm does and would like to do Recognition during Telecommunicators week. The ESD board members will hold a proclamation. Mrs. Sunday will work with Virginia Bazan to organize this. The board members will arrive at 1745 in order to present to the day shift and night shift. Keir Vernon will communicate with Ms. Bazan to coordinate.

16. **Possible action on Harris County Emergency Corps Report:** None.

17. **Adjourn to closed session:** Cathy Sunday called for closed session at 10:37 am.

18. **Possible action on closed session:** None.
19. **Announce next Board meeting:** The Regular Board of Commissioners meeting will be held on Tuesday, April 29, 2025 at 10:00 am.
20. **Adjourn:** Fred Scibuola made a motion to adjourn. Motion carried. Meeting adjourned at 10:47 am.



**HARRIS COUNTY EMERGENCY SERVICES DISTRICT #1
BOARD OF COMMISSIONERS
SPECIAL MEETING
MINUTES – April 7, 2025**

1. **Call to Order:** Cathy Sunday called the meeting to order at 1:30 pm.
2. **Moment of Silence and Pledge of Allegiance:** Cathy Sunday called for the pledge of allegiance and a moment of silence at 10:02 am.
3. **Roll Call of Commissioners:** Present at the call to order were HCESD-1 Commissioners: President Cathy Sunday, Vice President Shirley Reed, Treasurer Fred Scibuola, and Asst. Treasurer Pete Serna. Secretary Virginia Bazan was absent. Also present were Harris County Emergency Corps (HCEC) personnel: President Jeremy Hyde, Vice Grainger from AGCM, Dennis Busby from Construction Masters, and Ray Saravara from UES (Alpha Consulting).
4. **Adoption of Agenda:** Fred Scibuola made a motion to adopt the agenda as presented. Motion carried.
5. **Open Forum:** None.
6. **Discuss and Possibly Approve Change Order for Future Station 93:** Dennis Busby made the recommendation to excavate an additional 3 feet near the area where they are rebuilding the wall plus 10 feet behind the wall where the drainage fabric and wall is. They will excavate and add additional rock as a sub-base to hold the wall in place. Geotech liners will still be present. This sinking wall problem occurred when we added additional square footage to the building and the County made us dig the pond deeper than originally planned.

Although no guarantees were made that this proposed solution will work, the contractor stated that work will immediately stop if it becomes apparent that the solution would fail in order to save money on possible future redesigns.

This proposal replaces the original CPR6 dated 11/11/24 for the amount of \$107,922,21.

Mr. Serna also pointed out that we passed our arbitrage and have some extra tax-exempt interest money to help pay for this. The Board advised Construction Masters to stop work and report back to the Board if they begin to see a problem with this proposed pond solution. The motion was made by Pete Serna to approve CPR 06R2 with the total of \$190,524.64 and for Construction Masters to begin work on the pond according to this proposal. Motion Carried.

7. **Adjourn to closed session:** None.
8. **Adjourn:** Pete Serna made a motion to adjourn. Motion carried. Meeting adjourned at 2:02pm.



HCESD No 1 Monthly Financial Report Summary
April Board Meeting
Tuesday, April 29, 2025

At the beginning of March, the Harris County Emergency Services District No 1 (HCESD No 1) beginning Operating Fund Balance was \$26,388,453. During the month, HCESD No 1 received \$684,023 in revenue – the majority of which came from tax revenue. HCESD No 1 processed \$1,512,864 in disbursements during the month. 95% of this balance is payments to Caldwell Country Chevrolet for vehicle purchases (\$105,400), and to HCEC (\$1,338,160) for monthly services. The ending balance as of March 31, 2025 is \$25,559,612.

During March, the opening balance for the Texas Class Prime Investment account was \$25,267,155. We received in interest \$44,197 from the Prime General Texas Class account and \$49,091 from the Gov HCESD#1 account. The ending interest rate was 4.4379% for Texas Class Prime and 4.2542% for Texas Class Gov. The ending balance for March was \$25,360,442. See page 3 for the “Investment” Report.

The invoices pending board approval total \$1,831,739. See page 4 for “Unpaid Bills Detail” report.

**Harris County ESD No 1
General Operating Fund
As of March 31, 2025**

General Operating Fund

BEGINNING BALANCE: 26,388,453.02

REVENUE

Deposits	587,785.51	Tax and Receivable Revenue	
Interest	2,950.10	Savings Interest	
Interest	44,196.54	Texpool Interest	
Interest	49,090.75	Texpool Interest - Gov HCESD#1	
Total Revenue			<u>684,022.90</u>

DISBURSEMENTS

ACH	Caldwell Country Chevrolet	105,400.00	Vehicle Purchases
ACH	Construction Masters	54,091.75	Building Improvements
ACH	Caryn Papantonakis	6,000.00	Legal
ACH	HCEC	1,338,160.39	Monthly Payment
ACH	Oak Interactive, LLC	450.00	Website Maintenance
ACH	The Morton Accounting Services	6,123.96	CPA
ACH	Pete Serna	1,638.00	Commissioner Reimbursement
ACH	Fred Scibuola	1,000.00	Commissioner Reimbursement

Total Disbursements 1,512,864.10

ENDING BALANCE: 25,559,611.82

-

3/31/2025

Balance

LOCATION OF ASSETS

Prosperity Operating	8,751.16
Prosperity Money Mkt	190,418.52
Texas Class - Prime	11,749,329.25
Texas Class - Gov HCESD#1	13,611,112.89

Total Account Balance 25,559,611.82

Harris County Emergency Services District #1
Quarterly Investment Report
Monthly Fiscal Year 2025
March 31, 2025

Trans Date		Capital Project	PRIME	HCESD#1	Capital Project	TOTAL
		Texas Class	Texas Class	Texas Class GOV	Texas Class GOV	
3/1/2025	Beg. Balance	\$ (0.00)	\$ 11,705,132.71	\$ 13,562,022.14	\$ 0.00	\$ 25,267,154.85
			-		-	-
3/31/2025	Withdrawal		-		-	-
3/31/2025	Deposit		-		-	-
3/31/2025	Class 4.4379%	-	44,196.54		-	44,196.54
3/31/2025	Gov 4.2542%			49,090.75	-	49,090.75
3/31/2025	End Balance	\$ (0.00)	\$ 11,749,329.25	\$ 13,611,112.89	\$ 0.00	\$ 25,360,442.14

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:  Page 3

Harris County ESD No. 1 - GOF
Unpaid Bills Detail
As of April 24, 2025

Type	Date	Num	Memo	Due Date	Open Balance
Carr Riggs & Ingram					
Bill	04/01/2025	113718779	Progress Billing For Audit Ending December 31, 2024	04/11/2025	16,000.00
Total Carr Riggs & Ingram					16,000.00
Caryn Papantonakis					
Bill	04/11/2025		Legal Fees	04/21/2025	6,000.00
Total Caryn Papantonakis					6,000.00
Equitax Inc.					
Bill	03/31/2025	63251	2024 Annual Tax True Up	04/10/2025	3,200.00
Total Equitax Inc.					3,200.00
Fred A Scibuola					
Bill	04/22/2025	MAR & APR 25 Re...	MARCH/APRIL 2025 Reimbursement	05/02/2025	2,000.00
Total Fred A Scibuola					2,000.00
HCEC					
Bill	03/31/2025	03161	March 2025	04/10/2025	1,664,955.68
Total HCEC					1,664,955.68
Hilltop Securities Asset Management, LLC					
Bill	04/01/2025	R20546	Fee Incurred In Connection With The Arbitrage Calcula...	04/11/2025	5,705.00
Total Hilltop Securities Asset Management, LLC					5,705.00
Mount Houston Road MUD					
Bill	04/21/2025	Meters	2 Inch Domestic Meter and 6 Inch Fire Rated Meter to ...	05/01/2025	123,418.75
Total Mount Houston Road MUD					123,418.75
Oak Interactive, LLC					
Bill	03/31/2025	14319	Monthly Website Maintenance - March 2025	04/10/2025	450.00
Total Oak Interactive, LLC					450.00
Pete Serna					
Bill	03/31/2025	MAR 2025 Mtg Rei...	Commissioner Reimbursement - March 2025	04/10/2025	1,000.00
Total Pete Serna					1,000.00
The Morton Accounting Services					
Bill	03/31/2025	2699	March 2025 CPA Services	04/10/2025	5,809.76
Total The Morton Accounting Services					5,809.76
Virginia Bazan					
Bill	04/17/2025	2025 Jan -Apr Time	Reimbursement Jan-Apr 2025	04/27/2025	3,200.00
Total Virginia Bazan					3,200.00
TOTAL					1,831,739.19

Harris County ESD No. 1 - GOF

Profit & Loss Budget vs. Actual

January through March 2025

Accrual Basis

	Jan - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Service Revenue				
41100 · HCEC Ambulance Lease Revenue	21,000.00	84,000.00	-63,000.00	25.0%
41200 · HCEC Property Lease Revenue	136,659.00	546,636.00	-409,977.00	25.0%
Total 41000 · Service Revenue	157,659.00	630,636.00	-472,977.00	25.0%
42000 · Tax Revenues				
42100 · Penalty & Interest	81,783.88	200,000.00	-118,216.12	40.9%
42300 · Tax Revenue	7,080,444.51	24,546,633.58	-17,466,189.07	28.8%
Total 42000 · Tax Revenues	7,162,228.39	24,746,633.58	-17,584,405.19	28.9%
43000 · Other Income				
43100 · Miscellaneous Income	21,019.66	50,000.00	-28,980.34	42.0%
43200 · Donations & Contributions	4,114.65	13,000.00	-8,885.35	31.7%
43550 · Interest Earned on Checking	36,189.94	30,000.00	6,189.94	120.6%
43700 · Interest Earned on Temp. Invest	194,697.44	300,000.00	-105,302.56	64.9%
Total 43000 · Other Income	256,021.69	393,000.00	-136,978.31	65.1%
Total Income	7,575,909.08	25,770,269.58	-18,194,360.50	29.4%
Gross Profit	7,575,909.08	25,770,269.58	-18,194,360.50	29.4%
Expense				
143502 · Commissions Paid from Levy	19,892.86	100,000.00	-80,107.14	19.9%
162800 · Facilities & Equipment (DNU)				
162805 · Furniture/Equip - Non-Asset	0.00	20,000.00	-20,000.00	0.0%
162840 · Equip Rental & Maintenance	45,739.98	25,000.00	20,739.98	183.0%
Total 162800 · Facilities & Equipment (DNU)	45,739.98	45,000.00	739.98	101.6%
170000 · Capital Purchases				
17001 · Vehicles	0.00	1,040,000.00	-1,040,000.00	0.0%
17002 · Buildings	0.00	500,000.00	-500,000.00	0.0%
17003 · Medical Equipment	0.00	500,000.00	-500,000.00	0.0%
Total 170000 · Capital Purchases	0.00	2,040,000.00	-2,040,000.00	0.0%
50000 · Commissioner Salaries and Wages				
50250 · Commissioner Reimbursement	6,938.00	36,000.00	-29,062.00	19.3%
Total 50000 · Commissioner Salaries and Wages	6,938.00	36,000.00	-29,062.00	19.3%
51000 · HCEC Program Expense				
51100 · HCEC Contract Expense	4,739,043.52	23,756,768.24	-19,017,724.72	19.9%
Total 51000 · HCEC Program Expense	4,739,043.52	23,756,768.24	-19,017,724.72	19.9%
52000 · Contract Services (DNU)				
52100 · Accounting Fees	17,051.83	63,000.00	-45,948.17	27.1%
52200 · Audit Fees	0.00	24,000.00	-24,000.00	0.0%
52300 · Legal Fees	18,000.00	72,000.00	-54,000.00	25.0%
52350 · Outside Contract Services	5,392.00	140,000.00	-134,608.00	3.9%
52550 · Election Expense	357.50	20,000.00	-19,642.50	1.8%
Total 52000 · Contract Services (DNU)	40,801.33	319,000.00	-278,198.67	12.8%
53000 · Operations (DNU)				
53150 · Dues & Subscriptions	1,350.00	14,000.00	-12,650.00	9.6%
53200 · Postage	59.50	300.00	-240.50	19.8%
53250 · Computer/Software Support	0.00	1,000.00	-1,000.00	0.0%
53300 · Printing & Copying	33.25	250.00	-216.75	13.3%
53350 · Legal Notices & Filing Fees	0.00	13,000.00	-13,000.00	0.0%
53400 · Office Supplies	0.00	1,000.00	-1,000.00	0.0%
Total 53000 · Operations (DNU)	1,442.75	29,550.00	-28,107.25	4.9%
54000 · General and Admin Expenses				

No assurance is provided on these financial statements

Harris County ESD No. 1 - GOF Profit & Loss Budget vs. Actual

Accrual Basis

January through March 2025

	Jan - Mar 25	Budget	\$ Over Budget	% of Budget
54150 · Insurance - Gen Liab-Err & Omis	106,972.00	110,000.00	-3,028.00	97.2%
54200 · Insurance - Treasurer's Bond	0.00	2,000.00	-2,000.00	0.0%
54300 · Other Costs (Contengency Funds)	0.00	5,000.00	-5,000.00	0.0%
54400 · HCAD Qtr Expenses	47,001.00	200,000.00	-152,999.00	23.5%
54450 · Depreciation Expense	0.00	2,900,000.00	-2,900,000.00	0.0%
54600 · Travel & Meetings	47.52	10,000.00	-9,952.48	0.5%
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%
Total 54000 · General and Admin Expenses	154,020.52	3,253,000.00	-3,098,979.48	4.7%
60000 · Interest Expense	0.00	155,000.00	-155,000.00	0.0%
61000 · Loan Costs	0.00	1,040,000.00	-1,040,000.00	0.0%
Total Expense	5,007,878.96	30,774,318.24	-25,766,439.28	16.3%
Net Ordinary Income	2,568,030.12	-5,004,048.66	7,572,078.78	-51.3%
Other Income/Expense				
Other Income				
71000 · Gain/Loss on Sale of Asset	0.00	5,000.00	-5,000.00	0.0%
Total Other Income	0.00	5,000.00	-5,000.00	0.0%
Net Other Income	0.00	5,000.00	-5,000.00	0.0%
Net Income	2,568,030.12	-4,999,048.66	7,567,078.78	-51.4%

Harris County ESD No. 1 - GOF Balance Sheet Prev Year Comparison

Accrual Basis

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
11000 · Prosperity Operating Account	8,751.16	9,818.01	-1,066.85	-10.9%
11050 · Prosperity Money Mkt	190,418.52	91,130.96	99,287.56	109.0%
11350 · Texas Class Investment	11,749,329.25	14,223,454.45	-2,474,125.20	-17.4%
11351 · Texas Class Capital Projects	0.00	1,740,643.85	-1,740,643.85	-100.0%
11352 · Texas Class Gov HCESD#1	13,611,112.89	10,263,504.45	3,347,608.44	32.6%
11353 · TexasClass Gov Capital Projects	0.00	1,764,131.83	-1,764,131.83	-100.0%
Total Checking/Savings	25,559,611.82	28,092,683.55	-2,533,071.73	-9.0%
Accounts Receivable	90,426.02	11.57	90,414.45	781,455.9%
Other Current Assets				
11500 · Accounts Receivable	9,183,913.93	5,990,780.60	3,193,133.33	53.3%
11600 · Fees for Services Receivable	0.00	0.00	0.00	0.0%
11800 · Prepaid Expense	89,755.23	106,067.09	-16,311.86	-15.4%
11900 · Lease Receivable	1,842,292.30	2,432,248.45	-589,956.15	-24.3%
Total Other Current Assets	11,115,961.46	8,529,096.14	2,586,865.32	30.3%
Total Current Assets	36,765,999.30	36,621,791.26	144,208.04	0.4%
Fixed Assets				
15000 · Vehicle Assets				
15010 · Vehicles	3,496,110.14	3,281,548.92	214,561.22	6.5%
15020 · Vehicles on Order	457,182.76	266,719.26	190,463.50	71.4%
Total 15000 · Vehicle Assets	3,953,292.90	3,548,268.18	405,024.72	11.4%
16000 · Land				
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	1,060,779.93	0.00	0.0%
Total 16000 · Land	1,754,583.33	1,754,583.33	0.00	0.0%
17000 · Furniture and Equipment				
17010 · Off. & Maint Equipment	1,461,681.84	1,502,065.10	-40,383.26	-2.7%
17020 · Medical Equipment	3,917,869.36	3,879,620.69	38,248.67	1.0%
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%
Total 17000 · Furniture and Equipment	6,185,958.78	6,188,093.37	-2,134.59	0.0%
18000 · Building and Improvements				
18010 · 1620 Isom Admin Bldg	179,519.50	488,507.62	-308,988.12	-63.3%
18020 · 2800 Aldine Bender Bldg	5,810,117.91	5,810,117.91	0.00	0.0%
18030 · 7710 Fallbrook Station	0.00	476,537.75	-476,537.75	-100.0%
18040 · 10512 Airline Station	0.00	238,339.00	-238,339.00	-100.0%
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%
18061 · Station #93	3,094,356.96	1,848,483.21	1,245,873.75	67.4%
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%
18090 · Station #96	4,450,748.03	1,845,091.54	2,605,656.49	141.2%
18000 · Building and Improvements - Other	520,417.08	418,616.00	101,801.08	24.3%
Total 18000 · Building and Improvements	23,186,312.15	20,256,845.70	2,929,466.45	14.5%
19000 · Accumulated Depreciation	-15,594,321.20	-14,865,691.77	-728,629.43	-4.9%

No assurance is provided on these financial statements

Harris County ESD No. 1 - GOF Balance Sheet Prev Year Comparison

Accrual Basis

As of March 31, 2025

	Mar 31, 25	Mar 31, 24	\$ Change	% Change
Total Fixed Assets	19,485,825.96	16,882,098.81	2,603,727.15	15.4%
Other Assets	800,000.00	800,000.00	0.00	0.0%
TOTAL ASSETS	57,051,825.26	54,303,890.07	2,747,935.19	5.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	1,697,746.84	3,728,335.60	-2,030,588.76	-54.5%
20050 · Unclaimed Property	354.35	354.35	0.00	0.0%
Total Accounts Payable	1,698,101.19	3,728,689.95	-2,030,588.76	-54.5%
Other Current Liabilities				
22000 · Accrued Expenses				
22200 · Interest Payable	16,818.39	18,881.84	-2,063.45	-10.9%
22450 · Retainage Payable	340,342.43	0.00	340,342.43	100.0%
22000 · Accrued Expenses - Other	14,425.00	0.00	14,425.00	100.0%
Total 22000 · Accrued Expenses	371,585.82	18,881.84	352,703.98	1,868.0%
22500 · Deferred inflow of res - Leases	1,808,048.90	2,410,731.95	-602,683.05	-25.0%
23000 · Other Payables				
23020 · Deferred Taxes	24,664,464.96	23,289,026.47	1,375,438.49	5.9%
Total 23000 · Other Payables	24,664,464.96	23,289,026.47	1,375,438.49	5.9%
24000 · Current Notes Payable				
24050 · Government Capital Debt	470,312.96	463,797.07	6,515.89	1.4%
24055 · Government Capital Debt 2021	582,918.57	572,330.45	10,588.12	1.9%
Total 24000 · Current Notes Payable	1,053,231.53	1,036,127.52	17,104.01	1.7%
Total Other Current Liabilities	27,897,331.21	26,754,767.78	1,142,563.43	4.3%
Total Current Liabilities	29,595,432.40	30,483,457.73	-888,025.33	-2.9%
Long Term Liabilities				
25000 · Long Term Debt				
25050 · Note Payable - Government Cap	3,744,495.22	4,214,808.18	-470,312.96	-11.2%
25055 · Note Payable - Govern Cap 2021	3,731,088.57	4,314,007.15	-582,918.58	-13.5%
Total 25000 · Long Term Debt	7,475,583.79	8,528,815.33	-1,053,231.54	-12.4%
Total Long Term Liabilities	7,475,583.79	8,528,815.33	-1,053,231.54	-12.4%
Total Liabilities	37,071,016.19	39,012,273.06	-1,941,256.87	-5.0%
Equity				
30000 · Opening Bal Equity	5,996,412.00	5,996,412.00	0.00	0.0%
30100 · Unassigned Fund Balance	10,001,366.92	7,851,679.15	2,149,687.77	27.4%
30400 · Unrestricted Net Assets	1,415,000.03	1,415,000.03	0.00	0.0%
Net Income	2,568,030.12	28,525.83	2,539,504.29	8,902.5%
Total Equity	19,980,809.07	15,291,617.01	4,689,192.06	30.7%
TOTAL LIABILITIES & EQUITY	57,051,825.26	54,303,890.07	2,747,935.19	5.1%

Harris County ESD No. 1 - GOF

Profit & Loss Detail

January through March 2025

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
41000 · Service Revenue					
41100 · HCEC Ambulance Lease Revenue					
Bill	01/31/2025	03122	HCEC	Master Lease for Vehicles	7,000.00
Bill	02/28/2025	03146	HCEC	Master Lease for Vehicles	7,000.00
Bill	03/31/2025	03161	HCEC	Master Lease for Vehicles	7,000.00
Total 41100 · HCEC Ambulance Lease Revenue					21,000.00
41200 · HCEC Property Lease Revenue					
Bill	01/31/2025	03122	HCEC	Original Agreement	45,553.00
Bill	02/28/2025	03146	HCEC	Original Agreement	45,553.00
Bill	03/31/2025	03161	HCEC	Original Agreement	45,553.00
Total 41200 · HCEC Property Lease Revenue					136,659.00
Total 41000 · Service Revenue					157,659.00
42000 · Tax Revenues					
42100 · Penalty & Interest					
Dep...	01/09/2025		Harris County Tax ...	Deliquent P&I	1,200.33
Dep...	01/14/2025		Harris County Tax ...	Deliquent P&I	3,203.12
Dep...	01/24/2025		Harris County Tax ...	Deliquent P&I	1,365.17
Dep...	01/28/2025		Harris County Tax ...	Deliquent P&I	1,430.83
Dep...	01/29/2025		Harris County Tax ...	Deliquent P&I	1,115.74
Dep...	01/31/2025		Harris County Tax ...	Deliquent P&I	1,782.22
Dep...	02/04/2025		Harris County Tax ...	P&I	0.00
Dep...	02/04/2025		Harris County Tax ...	Deliquent P&I	2,315.63
Dep...	02/05/2025		Harris County Tax ...	P&I	0.00
Dep...	02/05/2025		Harris County Tax ...	Deliquent P&I	1,069.77
Dep...	02/06/2025		Harris County Tax ...	P&I	0.00
Dep...	02/06/2025		Harris County Tax ...	Deliquent P&I	159.37
Dep...	02/10/2025		Harris County Tax ...	P&I	2,624.55
Dep...	02/10/2025		Harris County Tax ...	Deliquent P&I	4,433.66
Dep...	02/13/2025		Harris County Tax ...	P&I	1,668.70
Dep...	02/13/2025		Harris County Tax ...	Deliquent P&I	883.30
Dep...	02/18/2025		Harris County Tax ...	P&I	6,948.76
Dep...	02/18/2025		Harris County Tax ...	Deliquent P&I	1,537.12
Dep...	02/25/2025		Harris County Tax ...	P&I	1,753.58
Dep...	02/25/2025		Harris County Tax ...	Deliquent P&I	494.44
Dep...	02/26/2025		Harris County Tax ...	P&I	3,494.58
Dep...	02/26/2025		Harris County Tax ...	Deliquent P&I	1,712.75
Dep...	03/06/2025		Harris County Tax ...	P&I	9,622.12
Dep...	03/06/2025		Harris County Tax ...	Deliquent P&I	2,496.53
Dep...	03/06/2025		Harris County Tax ...	P&I	43.63
Dep...	03/06/2025		Harris County Tax ...	Deliquent P&I	122.86
Dep...	03/13/2025		Harris County Tax ...	P&I	10,738.11
Dep...	03/13/2025		Harris County Tax ...	Deliquent P&I	3,024.53
Dep...	03/19/2025		Harris County Tax ...	P&I	5,064.21
Dep...	03/19/2025		Harris County Tax ...	Deliquent P&I	2,424.61
Dep...	03/26/2025		Harris County Tax ...	P&I	7,254.37
Dep...	03/26/2025		Harris County Tax ...	Deliquent P&I	1,799.29
Total 42100 · Penalty & Interest					81,783.88
42300 · Tax Revenue					
Dep...	01/09/2025		Harris County Tax ...	Current Levy	588,788.83
Dep...	01/09/2025		Harris County Tax ...	Deliquent Levy	3,908.90
Dep...	01/14/2025		Harris County Tax ...	Current Levy	964,493.72
Dep...	01/14/2025		Harris County Tax ...	Deliquent Levy	12,716.77
Dep...	01/24/2025		Harris County Tax ...	Current Levy	1,331,680.29
Dep...	01/24/2025		Harris County Tax ...	Deliquent Levy	-5,563.04
Dep...	01/28/2025		Harris County Tax ...	Current Levy	1,062,803.07
Dep...	01/28/2025		Harris County Tax ...	Deliquent Levy	5,027.73
Dep...	01/29/2025		Harris County Tax ...	Current Levy	1,736,788.71
Dep...	01/29/2025		Harris County Tax ...	Deliquent Levy	4,180.76
Dep...	01/30/2025		Harris County Tax ...	Current Levy	44,174.44
Dep...	01/31/2025		Harris County Tax ...	Current Levy	1,324,288.30

No assurance is provided on these financial statements

Harris County ESD No. 1 - GOF

Profit & Loss Detail

January through March 2025

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Dep...	01/31/2025		Harris County Tax ...	Deliquent Levy	7,156.03
Total 42300 · Tax Revenue					7,080,444.51
Total 42000 · Tax Revenues					7,162,228.39
43000 · Other Income					
43100 · Miscellaneous Income					
Dep...	01/13/2025		Harris County Tax ...	Misc Income	7,275.60
Dep...	02/14/2025		Harris County Tax ...	Adj/Fees	8,650.98
Dep...	03/07/2025		Harris County Tax ...	Misc Income	5,093.08
Total 43100 · Miscellaneous Income					21,019.66
43200 · Donations & Contributions					
Dep...	02/18/2025	16555	Harris County Utility...	Monthly Collection (2 Months)	1,658.00
Dep...	02/18/2025	16593	Harris County Utility...	Monthly Collections	814.23
Dep...	03/03/2025	16423	Harris County Utility...	Deposit	818.00
Dep...	03/03/2025	16476	Harris County Utility...	Deposit	824.42
Total 43200 · Donations & Contributions					4,114.65
43550 · Interest Earned on Checking					
Dep...	01/31/2025			Interest	19,013.83
Dep...	02/28/2025			Interest	17,176.11
Dep...	03/31/2025			Interest	2,950.10
Total 43550 · Interest Earned on Checking					39,140.04
43700 · Interest Earned on Temp. Invest					
Dep...	01/31/2025			Interest	22,024.61
Dep...	01/31/2025			Interest	12,843.00
Dep...	02/28/2025			Interest	40,280.37
Dep...	02/28/2025			Interest	23,312.07
Dep...	03/31/2025			Interest	44,196.54
Dep...	03/31/2025			Interest	49,090.75
Total 43700 · Interest Earned on Temp. Invest					191,747.34
Total 43000 · Other Income					256,021.69
Total Income					7,575,909.08
Gross Profit					7,575,909.08
Expense					
143502 · Commissions Paid from Levy					
Dep...	01/09/2025		Harris County Tax ...	Adj/Fees	5,938.97
Dep...	01/14/2025		Harris County Tax ...	Adj/Fees	9,804.08
Dep...	01/24/2025		Harris County Tax ...	Adj/Fees	4,149.81
Total 143502 · Commissions Paid from Levy					19,892.86
162800 · Facilities & Equipment (DNU)					
162840 · Equip Rental & Maintenance					
Bill	02/10/2025	9208...	Stryker Medical Corp	ProCare Service Contract 02.09.2025 - 02.08.2026	45,739.98
Total 162840 · Equip Rental & Maintenance					45,739.98
Total 162800 · Facilities & Equipment (DNU)					45,739.98
50000 · Commissioner Salaries and Wages					
50250 · Commissioner Reimbursement					
Bill	01/25/2025	JAN 2...	Fred A Scibuola	JANUARY 2025 Reimbursement	750.00
Bill	01/28/2025	Reim...	Shirley Reed	Reimbursement Request January 1 - January 24, 2025	1,000.00
Gen...	02/01/2025	CPA ...	Shirley Reed	Reverse of GJE CPA 24-2 -- Refund due from S. Reed	400.00
Bill	02/18/2025	JAN ...	Fred A Scibuola	JANUARY/FEBRUARY 2025 Reimbursement	750.00
Bill	02/18/2025	Reim...	Shirley Reed	Reimbursement Request January 24 - February 14, 2025	800.00
Bill	02/18/2025	Reim...	Shirley Reed	Reduction for 2024 Overage	-400.00
Bill	03/01/2025	JAN ...	Pete Serna	Commissioner Reimbursement - January & February 2025	1,400.00
Bill	03/01/2025	JAN ...	Pete Serna	Mileage	238.00
Bill	03/19/2025	FEB ...	Fred A Scibuola	FEBRUARY/MARCH 2025 Reimbursement	1,000.00

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Harris County ESD No. 1 - GOF

Profit & Loss Detail

January through March 2025

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill	03/31/2025	MAR ...	Pete Serna	Shopping Insurance	800.00
Bill	03/31/2025	MAR ...	Pete Serna	Lunch with Shannon Stryk discussing Insurance Renewal	200.00
Total 50250 · Commissioner Reimbursement					6,938.00
Total 50000 · Commissioner Salaries and Wages					6,938.00
51000 · HCEC Program Expense					
51100 · HCEC Contract Expense					
Bill	01/31/2025	03122	HCEC	Rate \$984.21 @2271Trips less (\$604,319.46)	1,630,821.45
Bill	02/28/2025	03146	HCEC	Rate \$984.21 @2131Trips less (\$706,638.12)	1,390,713.39
Bill	03/31/2025	03161	HCEC	Rate \$984.21 @2392Trips less (\$636,721.64)	1,717,508.68
Total 51100 · HCEC Contract Expense					4,739,043.52
Total 51000 · HCEC Program Expense					4,739,043.52
52000 · Contract Services (DNU)					
52100 · Accounting Fees					
Bill	01/31/2025	2675	The Morton Accoun...	January 2025 CPA Services	5,147.16
Bill	02/28/2025	2692	The Morton Accoun...	February 2025 CPA Services	4,675.00
Bill	02/28/2025	2692	The Morton Accoun...	Additional Hours	1,432.16
Bill	03/31/2025	2699	The Morton Accoun...	March 2025 CPA Services	4,675.00
Bill	03/31/2025	2699	The Morton Accoun...	Additional Hours	1,122.51
Total 52100 · Accounting Fees					17,051.83
52300 · Legal Fees					
Bill	01/11/2025		Caryn Papantonakis	Legal Fees	6,000.00
Bill	02/11/2025		Caryn Papantonakis	Legal Fees	6,000.00
Bill	03/11/2025		Caryn Papantonakis	Legal Fees	6,000.00
Total 52300 · Legal Fees					18,000.00
52350 · Outside Contract Services					
Bill	01/31/2025	12232	AG CM Inc.	Project Management Support #93 & 96 -January 2025	2,192.00
Bill	03/31/2025	63251	Equitax Inc.	2024 Annual Tax True Up	3,200.00
Total 52350 · Outside Contract Services					5,392.00
52550 · Election Expense					
Bill	01/31/2025	219507	Radcliffe Bobbitt Ad...	Legal - Elections - JAN 2025	357.50
Total 52550 · Election Expense					357.50
Total 52000 · Contract Services (DNU)					40,801.33
53000 · Operations (DNU)					
53150 · Dues & Subscriptions					
Bill	01/31/2025	14254	Oak Interactive, LLC	Monthly Website Maintenance - January 2025	450.00
Bill	02/28/2025	14288	Oak Interactive, LLC	Monthly Website Maintenance - February 2025	450.00
Bill	03/31/2025	14319	Oak Interactive, LLC	Monthly Website Maintenance - March 2025	450.00
Total 53150 · Dues & Subscriptions					1,350.00
53200 · Postage					
Bill	01/31/2025	2675	The Morton Accoun...	2024 NEC and MISC 1099 Forms Electronically Filed and M...	59.50
Total 53200 · Postage					59.50
53300 · Printing & Copying					
Bill	01/31/2025	2675	The Morton Accoun...	Copies	4.20
Bill	02/28/2025	2692	The Morton Accoun...	Copies	16.80
Bill	03/31/2025	2699	The Morton Accoun...	Copies	12.25
Total 53300 · Printing & Copying					33.25
Total 53000 · Operations (DNU)					1,442.75
54000 · General and Admin Expenses					
54150 · Insurance - Gen Liab-Err & Omis					

No assurance is provided on these financial statements

Harris County ESD No. 1 - GOF

Profit & Loss Detail

January through March 2025

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill	01/23/2025	2025-...	VFIS of Texas	HARC0-1 Insurance Coverage - 1/1/25 to 1/1/26	106,972.00
Total 54150 · Insurance - Gen Liab-Err & Omis					106,972.00
54400 · HCAD Qtr Expenses					
Bill	02/12/2025	CI-00...	Harris Central Appr...	2nd Qtr Quarterly 2025 Assessment	47,001.00
Total 54400 · HCAD Qtr Expenses					47,001.00
54600 · Travel & Meetings					
Bill	01/21/2025	Jan 2...	Chase Card Services	Meals	47.52
Total 54600 · Travel & Meetings					47.52
Total 54000 · General and Admin Expenses					154,020.52
Total Expense					5,007,878.96
Net Ordinary Income					2,568,030.12
Net Income					2,568,030.12



Harris County Emergency Services District No. 1

Commissioner

Name: Virginia Bazan
Position: Commissioner

Pay Period
From: 1/1/2024
To: 1/2/2024

Date	Description	Commissioner Fees	Lodging	Meals	Other	TOTAL
Jan. 14	EAST ALDINE PUBLIC SAFETY					200.00
Jan.15	EAST ALDINE CDC- COMMUNITY DEVELOPMENT COMMITTEE					200.00
Jan. 21	EMERGENCY SERVICE DISTRICT REVIEW BOARD DOCUMENTS MEETING					200.00
JAN.28	EMERGENCY SERVICE DISTRICT BOARD MEETING					200.00
FEB.5	NHA BOARD MEETING AT ESD					200.00
FEB. 10	EAST ALDINE WATER AND SWER MEETING					200.00
FEB. 11	EAST ALDINE PUBLIC SAFETY					200.00
FEB. 23	NHA PARADE DETAILS					200.00
FEB.24	REVIEW BOARD DOCUMENTS					200
MARCH.17	NHA DETAILS FOR PARADE					200.00
MARCH.18	EMAIL REVIEW DRAFT BOARD DOCUMENTS					200.00
MARCH.22	NHA PARADE UNIT ESCORT					200.00
MARCH.24	EMERGENCY SERVICE DISTRICT FINALIZE BOARD DOCUMENTS					200.00
MARCH. 25	EMERGENCY SERVICE DISTRICT BOARD MEETING					200.00
APRIL. 11	EMERGENCY SERVICE DISTRICT EMAIL PROCLAMATION COMPLETE					200.00
APRIL. 17	PROCLAMATION PRESENTATION					200.00
						-
						-
						-
						-
						-
						-
						-

Sub Total: -

Mileage Detail: 3,200.00

TOTAL: -

3,200.00

Mileage Detail

IRS Standard Rate \$ 0.67

Date	Purpose	Start Location	End Location	Miles	Amount
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-

Total: -

My name is Virginia Bazan and I am a Commissioner of Harris County Emergency Services District No. 1. I am executing this declaration as part of my assigned duties and responsibilities. I declare under penalty of perjury that the foregoing is true and correct.

Executed in Harris County, Tate of Texas on the 17 day of April, 2025.

Declarant's Signature



**Two Riverway, 15th Floor
Houston, TX 77056-1949
713-621-8090**

*Harris County EMS District I
2800 Aldine Bender Road
Houston, TX 77032*

*Invoice No. 113718779 (include on check)
Date 03/20/2025
Client No. 94-02081.001AX*

Professional services rendered as follows:

Progress billing for the financial statement audit of
Harris County EMS District I for the year
ended December 31, 2024.

Current Amount Due \$ 16,000.00

Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.
Tax, business consulting, and all other services provided by CRI Advisors, LLC

"CRI" is the brand name under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors, LLC ("Advisors") and its subsidiary entities provide professional services. CPA Firm and Advisors (and its subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services to its clients, and Advisors and its subsidiary entities provide tax and business consulting services to their clients. Advisors and its subsidiary entities are not licensed CPA firms.

Invoice payable upon receipt. Please include invoice number with payment.
To pay by ACH or credit card, please visit <https://criadv.com/client-resources/> or scan QR code below.
Credit card payments are subject to a 3.5% surcharge.
CRI reserves the right to assess finance charges on past due balances up to the maximum amount allowed under state law.



Equi-Tax Inc.

Suite 200
17111 Rolling Creek Drive
Houston Texas 77090
281-444-4866

Invoice

DATE	INVOICE #
3/20/2025	63251

BILL TO
Harris County Emergency Services District No. 1 2800 Aldine Bender Rd Houston TX 77032

DESCRIPTION	AMOUNT
Annual Fee - 2024 True-Up Roll verified in March 2025	3,200.00
Invoice emailed to: Melissa Morton at melissacpa@themortonassociates.com Ginger at ginger@themortonassociates.com	

Total	\$3,200.00
-------	------------

Invoice



Page 1/1
Invoice 03161
Date 3/31/2025

Harris County Emergency Corps
2800 Aldine Bender Road
Houston TX 77032

Bill To: Harris County ESD#1

Ship To: Harris County ESD#1
Melissa Morton

		Customer ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
		H0001		Due on Receipt	3/31/2025	3,141
Ordered	Item Number	Description	Discount	Unit Price	Ext. Price	
2,392.00	911 SERVICES	911 Services under ESD1 contract	\$0.00	\$984.21	\$2,354,230.32	
1.00	INTERMEDI COLLECTED	Intermedix Net Collections	\$0.00	-\$636,721.64	-\$636,721.64	
1.00	LEASE AMBULANCES	Lease Payments ESD1 Ambulances	\$0.00	-\$7,000.00	-\$7,000.00	
1.00	LEASE PAYMENTS	Lease payments to ESD1 Bldg/Eq	\$0.00	-\$45,553.00	-\$45,553.00	

Thank you for your business!

Subtotal	\$1,664,955.68
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
Total	\$1,664,955.68

INVOICE

**Hilltop Securities Asset Management, LLC
Arbitrage Rebate Compliance Services**

Harris County Emergency Services District No. 1
12645 Memorial Drive
Suite F1 #478
Houston, TX 77024-

Ms. Caryn Papantonakis, Managing Attorney

Invoice Date: 03/24/2025

Invoice Number: R20546

Computational fee incurred in connection with the arbitrage calculations prepared for the attached detailed bond issue(s):

Total Amount Due:	\$5,705.00
--------------------------	-------------------

Please remit payment to:

Via Mail:
Hilltop Securities Asset Management, LLC
Attention: Arbitrage Rebate Department
717 N. Harwood Street, Suite 3400
Dallas, TX 75201

If paying by Wire or ACH, please contact
Ms. Ly-Minh Pham to receive complete filing
instructions sent via encrypted e-mail.

214-953-8852
ly.pham@hilltopsecurities.com

Par Amount	Issue Description	Period		Number of Years	Annual Fee	Current Fee
		From	To			
\$7,000,000	Promissory Note & Sec Agmt No. 8203	05/30/18	05/15/20	1.96	\$1,400.00	\$2,745.00
Notes:	Final Maturity Calculation Catchup					
\$6,000,000	Promissory Note & Sec Agmt No. 9719	11/19/21	12/31/23	2.12	\$1,400.00	\$2,960.00
Notes:	Annual Calculation Catchup					
					Total:	\$5,705.00



M. Marlon Ivy & Associates Inc.

Utilities Operation & Management

**Mount Houston Rd MUD
P.O. Box 9
Spring, Texas 77383
281-651-1618**

February 28, 2025

EMS 96
Vince Grainger
832-829-3432
vgrainger@agcm.com

The following is the estimate for the installation of the 2" inch domestic meter and 6" inch fire rated meter you requested to serve 2947 Washington Ave.

2" Domestic Meter and Tap	\$	3,900.00
6" Fire Meter and Tap	\$	37,045.00
District Tap Fee	\$	81,890.00
Pre-Inspection	\$	111.25
Post-Inspection	\$	111.25
Sanitary Sewer Inspection	\$	111.25
Customer Service Inspection	\$	135.00
Grease/Sand Trap Inspection	\$	115.00
Grant Total Tap Fee	\$	123,418.75

Payment of the fees is considered as the tap order. Please provide construction staking of water meters prior to the water taps being made. ***Four to six weeks is required for scheduling. General Contractor and/or owner is required to pull Harris County ROW notification, TXDOT permits and any other permits or bonds if applicable on this project. The owner's engineer will be responsible for providing any as built certifications required by the permit. MUD district or its operator will not be responsible for any permits or notifications.***

RPZ Backflow prevention device will need to be installed by the owner and annual inspection completed and sent into operator.

If additional information is required, please contact Josh Maas at 281-651-1618. This price does not include any restoration to landscaping or concrete if area is landscaped/concreted before meters are installed.

Remit Payment to:
Mount Houston Rd MUD
P.O. Box 9
Spring, Texas 77383



INVOICE

OAK Interactive, LLC

1819 Blue Water Bay Dr., Katy, TX 77494,

UNITED STATES

info@oakinteractive.com; Website:

www.oakinteractive.com

Invoice No#: 14319

Invoice Date: Mar 31, 2025

Reference: Creative Services

Due Date: Apr 30, 2025

\$450.00 USD

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	1	\$450.00	\$450.00
Subtotal				\$450.00
TOTAL				\$450.00 USD

NOTES TO CUSTOMER

March, 2025 - 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

#UNKNOWN!

Pay Period
From: 3/1/2025
To: #####

Date	Description	Commissioner Fees	Lodging	Meals	Other	TOTAL
3/4/2025	Shopping Insurance	200.00				200.00
3/6/2025	Shopping Insurance	200.00				200.00
3/12/2025	Shopping Insurance	200.00				200.00
3/19/2025	Shopping Insurance	200.00				200.00
3/20/2025	Lunch with Shannon Stryk discussing Insurance renewal	200.00				200.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Sub Total:						1,000.00
Mileage Detail:						-
TOTAL:						1,000.00

IRS Standard Rate \$ 0.70

[illegible]

Executed in Harris County, State of Texas on the 20th day of March, 2025.

Pete M. Serna
Declarant's Signature



Invoice

Date	Invoice #
3/31/2025	2699

Bill To

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

Terms

Due Date

Net 30

4/30/2025

Serviced	Description	Time	Rate	Amount
3/31/2025	March CPA Services		4,675.00	4,675.00
3/31/2025	Additional Hours (Coordinating with board members on batch approvals and fixing access to system, Work to get arbitrage report finalized for 2023)	7.01571	160.00	1,122.51
3/31/2025	Copies	35	0.35	12.25



Harris County Emergency Services District #1

REQUIRED COMMUNICATIONS

December 31, 2024

DRAFT

April XX, 2025

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

We are pleased to present the results of our audit of the 2024 financial statements of the governmental activities and major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements 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 2024 financial statements. We considered the District's current and emerging business needs, along with an assessment of risks that could materially affect the basic 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@criadv.com

Very truly yours,

Alyssa Hill
Partner



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, 2024;
- 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, 2024 and have issued our report thereon dated April XX, 2025. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Auditor's responsibility under Generally Accepted Auditing Standards	<p>As stated in our engagement letter dated February 25, 2025, 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 relieve 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>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Client's responsibility	<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>
Planned scope and timing of the audit	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
Management judgments and accounting estimates <i>The process used by the District in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i>	<p>Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality."</p>
Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the District and how they are disclosed.</i>	<p>No such risks or exposures were noted other than those disclosed in the notes to the financial statements.</p>
Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i>	<p>We encountered no significant difficulties in dealing with consultants and others in performing and completing our audit.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</p>	<p>The District is responsible for the selection and use of appropriate accounting policies. The significant accounting policies are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024.</p> <p>We noted no transactions entered into by the District during the year which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</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"> The disclosure of activity with Harris County Emergency Corps in Note 5, which highlights activities and balances between the District and Harris County Emergency Corps, is sensitive due to the relationship between the parties. <p>The financial statement disclosures are neutral, consistent, and clear.</p>
<p>Disagreements with management <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 auditor's 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>Other findings or issues <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>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, governance <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
Corrected and uncorrected misstatements <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>
Major issues discussed with governance prior to retention <i>Any major accounting, auditing or reporting issues discussed with governance 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>
Consultations with other accountants <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 except those consultations performed in the normal course of business with the District's outside accountant.</p>
Written representations <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>
Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i>	<p>Please see the section titled "Internal Control Findings".</p>
Fraud and illegal acts <i>Fraud involving 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 auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i>	<p>We are unaware of any fraud or illegal acts involving District personnel or causing material misstatement of the financial statements.</p>
Other information in documents containing audited financial statements <i>The external auditor's responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i>	<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"> Such information is materially inconsistent with the financial statements; and We believe such information represents a material misstatement of fact. <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>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Significant unusual accounting transactions <i>Auditor communication with governance to include auditor's views on policies and practices management used, as well as the auditor's understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>
<p>Required Supplementary Information <i>The auditor's 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	AUDITOR'S 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 Section 1400: <i>Reporting on Capital Assets</i> , of the GASB Codification.	The District's policies are in accordance with all applicable accounting guidelines.

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



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S 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.	The District's policies are in accordance with all applicable accounting guidelines.

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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 entries were provided by the outside accountant during the course of the audit. There were no additional adjustments identified during the course of the audit.

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
PBC - Entry to update capital assets from PY audit adjusting entry			
15010	Vehicles	181,704.00	
30100	Unassigned Fund Balance		181,704.00
Total		181,704.00	181,704.00
Adjusting Journal Entries JE # 2			
PBC - record current year depreciation.			
54450	Depreciation Expense	1,796,761.00	
19000	Accumulated Depreciation		1,796,761.00
Total		1,796,761.00	1,796,761.00
Adjusting Journal Entries JE # 3			
PBC - Record 2024 disposals.			
19000	Accumulated Depreciation	40,383.00	
19000	Accumulated Depreciation	72,543.00	
19000	Accumulated Depreciation	955,206.00	
71000	Gain/Loss on Sale of Asset	68,659.00	
15010	Vehicles		72,543.00
17010	Off. & Maint Equipment		40,383.00
18010	1620 Isom Admin Bldg		308,988.00
18030	7710 Fallbrook Station		476,538.00
18040	10512 Airline Station		238,339.00
Total		1,136,791.00	1,136,791.00
Adjusting Journal Entries JE # 4			
PBC - Corrected year-end tax reconciliation entry			
11510	Current Taxes Receivables	803,586.00	
42300	Tax Revenue		803,586.00
Total		803,586.00	803,586.00

Summary of Audit Adjustments



The following uncorrected (passed) adjustment was determined to be, individually and in the aggregate, immaterial to the fund financial statements and government-wide financial statements.

Account	Description	Debit	Credit
Proposed JE #			
99			
True up estimate for allowance for uncollectible taxes.			
11590	Allowance Doubtful Accts-Tax	40,000.00	
11520	Delinquent Taxes Receivable		40,000.00
Total		40,000.00	40,000.00

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.



To be inserted upon signature

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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, 2024, 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
April XX, 2025



Harris County Emergency Services District #1

FINANCIAL STATEMENTS

December 31, 2024



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INDEPENDENT AUDITOR'S 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, 2024, 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, 2024, 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 Auditor's 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.

Auditor's 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 auditor's 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 schedule of revenues, expenditures and changes in fund balance – budget to actual – general 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

April XX, 2025

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

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, 2024. It includes comparative data for the year ended December 31, 2023 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 2024:

- 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 \$20,000,000 in connection with this agreement for services provided in 2024.
- The District tax rate was set at \$0.09120 per \$100 for fiscal year 2023 (tax year 2022). The tax rate was set at \$0.082838 per \$100 for fiscal year 2024 (tax year 2023).
- 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. There were two new ambulances purchased in 2024, however they were not placed in service due to timing delays due to the availability of resources to complete ambulances.
- The District worked on the construction phase of Stations 93 and 96 during fiscal year 2024. Construction and related costs for these stations is expected to total approximately \$8 million. The District obtained a loan in 2021 to fund the construction. The construction has an anticipated completion date in 2025. Station 93 was substantially complete at the end of 2024 with Station 96 projected to be complete in second quarter of 2025.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's 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. The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are accounted for in this statement, 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. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The District has one governmental fund.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with the similar information presented for governmental activities in the government-wide financial statements. Adjustments are provided to reconcile the government-wide statements to the fund statements. Explanations for the reconciling items are provided as part of the basic financial 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.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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>	2024	2023	Increase (Decrease)
Assets:			
Cash and cash equivalents	\$ 2,776,000	\$ 3,204,000	\$ (428,000)
Investments	7,169,000	12,709,000	(5,540,000)
Property taxes receivable, net	22,385,000	20,418,000	1,967,000
Lease receivable	1,842,000	2,432,000	(590,000)
Prepaid expenses and other receivables	197,000	123,000	74,000
Capital assets, net	19,098,000	14,840,000	4,258,000
Other assets	800,000	800,000	-
Total assets	54,267,000	54,526,000	(259,000)
Liabilities:			
Accounts payable	\$ 1,883,000	\$ 3,723,000	\$ (1,840,000)
Retainage payable	340,000	75,000	265,000
Interest payable	17,000	19,000	(2,000)
Long-term debt - due within one year	1,053,000	1,036,000	17,000
Long-term debt - due in more than one year	7,475,000	8,528,000	(1,053,000)
Total liabilities	10,768,000	13,381,000	(2,613,000)
Deferred inflows of resources	26,473,000	24,755,000	1,718,000
Net position			
Net investment in capital assets	10,569,000	8,329,000	2,240,000
Restricted	1,293,000	1,291,000	2,000
Unrestricted	5,164,000	5,825,000	(661,000)
Total net position	\$ 17,026,000	\$ 15,445,000	\$ 1,581,000

The District's cash and cash equivalents are held in demand and money market funds. Excess funds are invested in Texas CLASS, a public funds investment pool, and a money market account to earn better interest. The decrease in investments relates to payments for the ongoing construction of Stations 93 and 96 during 2024. The increase in property tax receivables is driven by the timing of remittance of payments to the District and the increasing appraised value of properties within the District. In addition, the District increased its allowance for doubtful property taxes in 2024 to \$1,903,000 to reflect the increase in the property tax base and increases in delinquent receivables.

During 2024, the District's capital asset activity included additions of approximately \$6.1 million. This increase was offset by annual depreciation expense totaling \$1.8 million.

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

At December 31, 2024, the District owed HCEC approximately \$1.6 million primarily for ambulances services as compared to approximately \$2.7 million at December 31, 2023. In addition, at December 31, 2024, liabilities included approximately \$350,000 for construction services and retainage payable as compared to \$1 million at December 31, 2023. During 2024, the District paid down total debts by \$1,036,127, leaving an outstanding balance of \$8,528,816 at December 31, 2024. 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. Payments were received during 2023 and 2024 in accordance with the agreements.

Deferred property tax revenue increased by approximately \$1,375,000 due to increased valuations of properties in North Harris County by the Harris County Tax Assessor's office. The District's tax rate also increased to \$0.084477 per \$100 in 2024 from \$0.082838 per \$100 rate in 2023 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, 2024, the District had an unrestricted net position of \$5,164,159. The District's restricted net position totaling \$1,292,631 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>	2024	2023	Increase (Decrease)
Revenues:			
Property taxes, net	\$ 22,648,000	\$ 21,706,000	\$ 942,000
Lease revenue	643,000	654,000	(11,000)
Other general revenues	1,067,000	1,215,000	(148,000)
Total revenues	24,358,000	23,575,000	783,000
Expenditures:			
Program	22,625,000	21,752,000	873,000
Interest	152,000	169,000	(17,000)
Total expenditures	22,777,000	21,921,000	856,000
Change in net position	1,581,000	1,654,000	(73,000)
Net position, beginning of year	15,445,000	13,791,000	1,654,000
Net position, end of year	\$ 17,026,000	\$ 15,445,000	\$ 1,581,000

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

In 2024, net property tax revenue increased approximately \$940,000 compared to 2023, due to the increase in property valuations offset by the decrease in tax rate. During 2024 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 \$1,032,000 and \$1,080,000 for the years ended December 31, 2024 and 2023, respectively.

The District's major expenditures continue to be payments to HCEC for emergency medical services, which increased approximately \$830,000 over 2023 and totaled approximately \$19.9 million and depreciation expense which totaled approximately \$1.7 million for the year ended December 31, 2024.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUND

At the end of the current fiscal year, the District's governmental fund (general fund) reported an ending fund position of approximately \$5.3 million, which is a decrease of approximately \$3.8 million from the prior fiscal year due to the ongoing construction of stations 93 and 96. A portion of these funds are considered restricted for debt service (approximately \$1.3 million) with all of the remaining assets in the general fund, approximately \$4 million, 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>	2024	2023
Capital assets		
Land	\$ 1,755,000	\$ 1,755,000
Construction in progress	7,911,000	1,973,000
Buildings and improvements	15,120,000	16,145,000
Ambulances and other vehicles	3,720,000	3,645,000
Furniture, fixtures and equipment	6,186,000	6,188,000
 Total gross capital assets	 34,692,000	 29,706,000
 Less accumulated depreciation	 (15,594,000)	 (14,866,000)
 Total net capital assets	 \$ 19,098,000	 \$ 14,840,000

Capital assets, net increased during 2024 primarily as a result of construction in progress exceeding annual depreciation expense.

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

LONG-TERM DEBT

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

<i>December 31,</i>	2024	2023
Debt		
Chase Bank note payable	\$ 4,214,000	\$ 4,678,000
Government Capital note payable	4,314,000	4,886,000
Total debt	\$ 8,528,000	\$ 9,564,000

The District's debt relates to the construction of three new EMS facilities and equipment financing. During 2024 and 2023, the District did not enter into any new debt.

The District continued to make scheduled payments in accordance with the debt agreements. During 2024, the District made principal payments totaling \$1,036,127 and interest payments totaling \$154,280.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's Board of Commissioners approves the annual budget of the District. The District's budget was not amended during 2024.

The District budgets conservatively. Revenues are budgeted based on historic trends and the adopted levy. General Fund revenues were overall lower than budget as property tax revenue was lower than budget somewhat offset by interest income exceeding budget. Overall expenditures were also lower than budget as less amounts were reimbursed to HCEC.

CURRENTLY KNOWN FACTS, DECISIONS AND CONDITIONS

The District completed design and permitting in fiscal year 2022 on two additional EMS facilities, Stations 93 and 96. Construction began in 2023 and is expected to be completed in 2025.

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

Statement of Net Position

<i>December 31, 2024</i>	<u>Primary Government</u> Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,466,269
Investments	7,168,695
Restricted assets - cash and cash equivalents	1,309,448
Property taxes receivable, net	22,385,275
Other receivables	107,952
Lease receivable	1,842,292
Prepaid expenses	89,755
Capital assets, net	19,097,703
Other assets	800,000
Total assets	54,267,389
Liabilities	
Accounts payable	1,883,223
Retainage payable	340,342
Interest payable	16,817
Long-term debt - due in one year	1,053,232
Long-term debt - due in more than one year	7,475,584
Total liabilities	10,769,198
Deferred inflows of resources	
Deferred property tax revenue	24,664,465
Lease revenue	1,808,049
Total deferred inflows of resources	26,472,514
Net Position	
Net investment in capital assets	10,568,887
Restricted for debt service	1,292,631
Unrestricted	5,164,159
Total net position	\$ 17,025,677

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

Harris County Emergency Services District #1

Statement of Activities

		Net (Expense) Revenue and Changes in Net Position	
<i>For the year ended December 31, 2024</i>		Program Revenues	Primary Government
Functions/Programs	Expenses	Charges for Services	Governmental Activities
Primary Government			
Governmental activities	\$ 22,777,563	\$ -	\$ (22,777,563)
Total primary government	22,777,563	-	(22,777,563)
General revenues			
Property taxes, levied for general purposes			22,647,816
Lease revenues			643,363
Interest			1,032,107
Contributions and other income			35,188
Total general revenues			24,358,474
Change in net position			1,580,911
Net position, beginning of year			15,444,766
Net position, end of year		\$	17,025,677

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

Harris County Emergency Services District #1

Balance Sheet – Governmental Fund

<i>December 31, 2024</i>	General Fund
Assets	
Cash and cash equivalents	\$ 1,466,269
Investments	7,168,695
Restricted assets - cash and cash equivalents	1,309,448
Property taxes receivable, net	22,385,275
Other receivables	107,952
Lease receivable	1,842,292
Prepaid expenses	89,755
Total assets	\$ 34,369,686
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Liabilities	
Accounts payable	\$ 1,883,223
Retainage payable	340,342
Total liabilities	2,223,565
Deferred Inflows of Resources	
Deferred property tax revenue	25,006,777
Lease revenue	1,808,049
Total deferred inflows of resources	26,814,826
Fund balance	
Restricted	1,309,448
Unassigned	4,021,847
Total fund balance	5,331,295
Total liabilities, deferred inflows of resources, and fund balance	\$ 34,369,686

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

Harris County Emergency Services District #1

Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position

December 31, 2024

Total fund balance - governmental fund	\$	5,331,295
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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
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Capital assets used in governmental activities are not resources and therefore are not reported in governmental funds

Capital assets not being depreciated - land		1,754,584
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Capital assets not being depreciated - construction in progress		7,910,768
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Capital assets being depreciated - buildings and improvements, vehicles, and equipment		25,026,672
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Less accumulated depreciation		(15,594,321)
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Some revenues will not be collected within 60 days after the close of the District's fiscal year end and are not considered "available" revenue in the governmental fund and, therefore, are reported as deferred inflows of resources. In the statement of net position, which is on the full accrual basis, the revenue is fully recognized in the statement of activities.

		342,312
--	--	---------

Debt payable and interest payable are not due and payable in the current period and therefore not reported in the general fund

		(8,545,633)
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Net position of governmental activities	\$	17,025,677
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The accompanying notes are an integral part of these basic financial statements.

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

<i>For the year ended December 31, 2024</i>	General Fund
Revenues	
Property taxes revenue, net	\$ 22,384,642
Lease revenues	643,363
Property taxes penalties and interest	244,022
Interest income	1,032,107
Contributions and other income	103,846
Total revenues	24,407,980
Expenditures	
Current:	
Program expense	19,966,540
Collection fees	109,343
Professional fees	347,964
Appraisal fees	188,235
General and administrative expenses	216,504
Capital outlay	6,123,210
Debt service:	
Principal payment	1,036,127
Interest expense	154,280
Total expenditures	28,142,203
Net change in fund balance	(3,734,223)
Fund balance, beginning of year	9,065,518
Fund balance, end of year	\$ 5,331,295

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

Harris County Emergency Services District #1

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund to the Statement of Activities

For the year ended December 31, 2024

Net change in fund balance - general fund	\$ (3,734,223)
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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	6,123,210
Depreciation expense	(1,796,761)
Loss on disposal	(68,658)

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.

1,036,127

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 government fund

2,064

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	19,152
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Change in net position of governmental activities	\$ 1,580,911
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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: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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.

The District has no employees. The governing board is responsible for managing the day to day financial and operational functions of the District.

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

The accounting policies of the District conform to generally accepted accounting principles (GAAP) as applied to government entities. The more significant accounting policies used by the District are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any component units or business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Property taxes and interest earnings are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements. The District only has one governmental fund: the general fund. The District does not have any proprietary or fiduciary funds.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a 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).

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are 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 current fiscal year end. Expenditures are generally recorded when the 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 and acquisitions under capital leases are reported as other financing sources.

Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The District reports the following major governmental fund:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government which are used to implement the District's adopted budget.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget and Budgetary Accounting

Prior to the start of each fiscal year, the District's Board of Commissioners adopts an annual unappropriated budget for the General Fund. The budget is prepared using the same method of accounting in accordance with accounting principles generally accepted in the United States of America. Any revisions to the budget have to be approved. The original General Fund budget for the current year was not amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current year.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, and demand and time deposits held in banks with original maturities of three months or less from the date of acquisition.

Investments

Investments of the District consist of Texas Cooperative Liquid Assets Securities System (Texas CLASS), a local government investment pool created to meet the cash management and short-term investment needs of Texas governmental entities. Portfolio assets aim to comply with the Public Funds Investment Act, Texas Government Code (PFIA). Texas CLASS is administered by Public Trust Advisors, LLC and Wells Fargo Bank serves as the Custodian.

Investments for the District meet all of the specified criteria in GASBC Section 150: *Investments* to qualify to elect to measure their investments at amortized cost. Accordingly, the value of the District's position of its pools is the same as the fair value of the pool shares.

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.

Restricted Assets

Certain amounts of cash and cash equivalents are classified as restricted cash and cash equivalents because their use is limited by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors, grantors, contributors or laws or regulations of other governments. Restricted assets are set aside for the repayment of the annual debt service on the District's notes payable.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Receivables

Tax receivables – Amounts due from tax collector are recorded in the general fund for annual assessments levied during the current and prior tax rolls not collected before year-end.

Allowance for delinquent accounts - Tax receivables have been reported net of the allowance for delinquent accounts. Tax receivables in excess of one year are subject to being considered uncollectible.

Lease receivables - The District's lease receivables are measured at the present value of lease payments expected to be received during the least term.

Patient services receivables – Amounts due from providing emergency medical services to individuals prior to contracting with HCEC, a non-profit corporation, to provide such services. Patient service receivables have been fully reserved.

Other receivables – Revenue earned at year-end and not yet remitted primarily related to expense reimbursements and services provided.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditure/expenses when consumed rather than when purchased.

Capital Assets

Capital assets are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Land and construction in progress are not depreciated. The other property, plant, equipment, of the District are depreciated using the straight line method over the following estimated useful lives: 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.

In the fund financial statements, capital assets used in the governmental fund are accounted for as capital outlay expenditures upon acquisition.

Long-term debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities.

In the governmental fund financial statements, debt proceeds are reported as other financing sources. The payments of principal and interest are reported as expenditures.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District had no deferred outflows as of December 31, 2024.

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.

Leases

Lease contracts that provide HCEC 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, 2024 the balance on the lease receivable and deferred inflow of resources totaled \$1,842,292 and \$1,808,049, respectively.

Categories and Classification of Net Position and Fund Balance

Net position flow assumptions - In the government-wide financial statements, the difference between the District's total assets and total liabilities and deferred inflows represents net position. Net position is classified into three 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 consists 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 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (Continued)

Categories and Classification of Net Position and Fund Balance (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 balance flow assumptions - In the governmental fund financial statements, fund balance is classified based on 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.

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 as they are needed.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. All taxes, including those dedicated for specific purposes, interest earnings, lease revenues, and other internally designated resources are reported as general revenues rather than as program revenues.

The District's property tax is levied each October 1st 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, 2024. The Harris County Tax Assessor and Collector is the collecting agency and remits collections to the District, net of a collection fee.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures/Expenses (Continued)

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 with an option to extend the agreement through December 31, 2027.

Federal Income Tax

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the allowance for delinquent accounts.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, April XX, 2025 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.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

In December 2023, the GASB issued GASB Statement No 102, Certain Risk Disclosures. This Statement established financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. The requirements of this Statement apply to the financial statements of all state and local governments, and is effective for fiscal years beginning after June 15, 2024.

In April 2024, the GASB issued GASB Statement No. 103, *Financial Reporting Model Improvements*. This Statement is to improve key components of the financial reporting model, such as 1) presentation of certain information in the management's discussion and analysis (MD&A) and its quality of the analysis, 2) requires a separate presentation of unusual or infrequent items, 3) requires the presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position to include a subtotal for operating income (loss) and noncapital subsidies before reporting other nonoperating revenues and expenses, 4) requires presentation of each major component unit financial information separately, and 5) requires budgetary comparison information (RSI) be presented as required supplementary information and also present (a) variances between original and final budget amounts and (b) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

In September 2024, the GASB issued GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale, such as (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

The District is evaluating the requirements of these statements and impact on reporting.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 2: DETAILED NOTES ON THE GENERAL FUND

Deposits and Investments

As of December 31, 2024, the carrying amount of the District's deposits with financial institutions totaled \$2,775,717 and the bank balances totaled \$2,775,717. The amount in excess of federal deposit insurance of \$2,525,717 was fully collateralized by securities held by the pledging financial institution. Custodial credit risk for deposits with financial institutions is the risk that in the event of the failure of a depository financial institution the District may not be able to recover deposits. The District's investment policy requires pledging of collateral for all bank balances in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Certain amounts of cash and cash equivalents are restricted by loan agreements. The debt agreements require the next twelve months of debt service, at 110%, be set aside for all debt in which future Ad Valorem taxes serve as collateral and totaled \$1,309,448 as of December 31, 2024.

Investments that are obligations of or guaranteed by the U.S. Government do not require disclosure of credit quality. The District's investment in the Texas CLASS, local government investment pool created under the Interlocal Cooperation Act, 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. As of December 31, 2024, the District held \$7,168,695 in Texas CLASS.

Texas CLASS is specifically tailored to meet Texas state and local government investment objectives of preservation of principal, daily liquidity and competitive yield. The program seeks to maintain a constant dollar objective and fulfills all requirements of the Texas Public Funds Investment Act for local government investment pools.

Under GASBC Section 150: *Investments*, if a participant has an investment in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost it should disclose the presence of any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates) in notes to the financial statements. As of December 31, 2024, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit the District's access to 100 percent of their account value in the external investment pool.

Credit risk – Credit risk is the possibility that the issuer of a security will fail to make timely payments of interest or principal. To minimize credit risk, Texas CLASS investment policies restrict investments of the portfolio into designated investments only. Market risk is the potential for a decline in market value generally due to, but not limited exclusively to, rising interest rates.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 2: DETAILED NOTES ON THE GENERAL FUND (Continued)

Deposits and Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The District's investment policy 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 - 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.

Receivables

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

<i>December 31,</i>	<i>2024</i>
Patient services receivable	\$ 63,984,735
Less allowance for doubtful accounts	(63,984,735)
Patient services receivable, net	\$ -
Property taxes receivable	\$ 24,288,295
Less allowance for doubtful accounts	(1,903,020)
Property taxes receivable, net	\$ 22,385,275

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 4).

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 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.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 2: DETAILED NOTES ON THE GENERAL FUND (Continued)

Capital Assets

Capital assets activities for the year ended December 31, 2024 were as follows:

<i>December 31,</i>	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024
Capital assets, not being depreciated				
Land	\$ 1,754,584	\$ -	\$ -	\$ 1,754,584
Construction in progress	1,973,315	5,937,453	-	7,910,768
Capital assets, not being depreciated	3,727,899	5,937,453	-	9,665,352
Capital assets, being depreciated				
Buildings and improvements	16,144,655	-	(1,023,863)	15,120,792
Ambulances and other vehicles	3,644,955	147,508	(72,543)	3,719,920
Furniture and equipment	6,188,094	38,249	(40,383)	6,185,960
Capital assets, being depreciated	25,977,704	185,757	(1,136,789)	25,026,672
Less accumulated depreciation for				
Buildings and improvements	(7,238,204)	(737,584)	955,205	(7,020,583)
Ambulances and other vehicles	(2,759,088)	(345,702)	72,543	(3,032,247)
Furniture and equipment	(4,868,399)	(713,475)	40,383	(5,541,491)
Total accumulated depreciation	(14,865,691)	(1,796,761)	1,068,131	(15,594,321)
Total capital assets being depreciated, net	11,112,013	(1,611,004)	(68,658)	9,432,351
Government Activities - capital assets, net	\$ 14,839,912	\$ 4,326,449	\$ (68,658)	\$ 19,097,703

Depreciation expense for the year ended December 31, 2024 totaled \$1,796,761.

Long-Term Debt

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.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 2: DETAILED NOTES ON THE GENERAL FUND (Continued)

Long-Term Debt (Continued)

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, 2024 were as follows:

	Balance January 1, 2024	Increase	Decrease	Balance December 31, 2024	Current Portion
Notes payable					
Chase Bank	\$ 4,678,606	\$ -	\$ (463,798)	\$ 4,214,808	\$ 470,313
Government Capital	4,886,337	-	(572,329)	4,314,008	582,919
Total notes payable	\$ 9,564,943	\$ -	\$ (1,036,127)	\$ 8,528,816	\$ 1,053,232

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

Years ending December 31,	Notes Payable		Total
	Principal	Interest	
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	1,106,288	84,120	1,190,408
2029	1,124,571	65,836	1,190,407
2030-2033	3,085,795	86,540	3,172,335
Total future payments	\$ 8,528,816	\$ 595,558	\$ 9,124,374

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 3: LEASE REVENUE

The District leases properties and vehicles under non-cancellable arrangements to HCEC expiring December 31, 2024 with an option to renew the arrangement through December 31, 2027. The District is reasonably certain that HCEC will exercise this renewal option. Property and equipment under leases consist of substantially all capital assets held by the District. 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. For the year ended December 31, 2024, the District recognized \$602,683 in lease revenue and \$40,680 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
2025	\$ 600,963	\$ 29,673	\$ 630,636
2026	612,176	18,460	630,636
2027	629,153	1,483	630,636
Total minimum lease payments	\$ 1,842,292	\$ 49,616	\$ 1,891,908

Note 4: PROPERTY TAXES

For the 2024 tax year (fiscal year 2025), the District levied an assessment of \$0.084477 per \$100 of assessed valuation, resulting in an adjusted assessment of \$24,664,465 on the assessment valuation of approximately \$29,196,662,000. As of December 31, 2024, \$8,735,858 of the 2024 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 2024 assessment has been fully deferred to 2025 the fiscal year in which the funds are levied (intended to finance).

The \$1,903,020 allowance for uncollectible taxes is based upon historical experience in collecting property taxes.

NOTE 5: TRANSACTION WITH HARRIS COUNTY EMERGENCY CORPS

Under the terms of the Ambulance and Emergency Service Agreement, during the year ended December 31, 2024, the District recorded program expenses totaling \$19,966,540 consisting of payment to HCEC for services provided, of which \$1,621,996 is due to HCEC as of December 31, 2024, and is included in accounts payable on the accompanying financial statements.

Harris County Emergency Services District #1

Notes to Financial Statements

NOTE 5: TRANSACTION WITH HARRIS COUNTY EMERGENCY CORPS (Continued)

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 2024, the District received rental income for the property and capital assets totaling \$643,363. (See Note 3).

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 2024, there were no collected receivables donated to HCEC.

NOTE 6: TRANSACTIONS WITH COMMISSIONERS

Commissioners are reimbursed a maximum of \$7,200 annually for their service. Reimbursements totaled \$32,400 for the year ended December 31, 2024, and are included in general and administrative expenses on the accompanying financial statements.

NOTE 7: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District provides insurance coverage for each of those risks of loss through its general liability, umbrella, and directors and officers policies. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

NOTE 8: CONSTRUCTION COMMITMENTS

In June 2023, the District entered into a construction contract totaling \$6,919,000 for the construction of two new EMS facilities. As of December 31, 2024, amounts remaining under this contract, including retainage, totaled \$600,000. The District expects construction to be completed during 2025.

REQUIRED SUPPLEMENTARY INFORMATION

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

<i>For the year ended December 31, 2024</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property taxes revenue, net	\$ 23,259,521	\$ 23,259,521	\$ 22,384,642	\$ (874,879)
Lease revenues	630,636	630,636	643,363	12,727
Property taxes penalties and interest	200,000	200,000	244,022	44,022
Interest income	796,800	796,800	1,032,107	235,307
Contributions	12,000	12,000	10,037	(1,963)
Other income	9,000	9,000	93,809	84,809
 Total available revenues	 24,907,957	 24,907,957	 24,407,980	 (499,977)
Expenditures				
Program expense	22,521,140	22,521,140	19,966,540	2,554,600
Collection fees	75,000	75,000	109,343	(34,343)
Professional fees	260,000	260,000	347,964	(87,964)
Appraisal fees	160,000	160,000	188,235	(28,235)
General and administrative expenses	182,550	182,550	216,504	(33,954)
Capital outlay	7,110,000	7,110,000	6,123,210	986,790
Depreciation expense	2,750,000	2,750,000	-	2,750,000
Debt service				
Principal payments	1,037,000	1,037,000	1,036,127	873
Interest expense	154,280	154,280	154,280	-
 Total expenditures	 34,249,970	 34,249,970	 28,142,203	 6,107,767
 Excess of revenues over expenditures	 \$ (9,342,013)	 \$ (9,342,013)	 \$ (3,734,223)	 \$ 5,607,790



Harris County Emergency Services District 1

2800 Aldine Bender
Houston, Texas 77032
Board of Commissioners

April 29, 2025

Carr, Riggs & Ingram, LLC
Two Riverway, 15th 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, 2024, 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 to be 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 February 25, 2025, 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 primary government 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 primary government 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.
- 5) 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.

Office: (281) 449-3131
Fax: (281) 227-3335



Harris County Emergency Services District 1

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Houston, Texas 77032
Board of Commissioners

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) 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.
- 8) The effects of the uncorrected misstatement to increase the allowance for doubtful property taxes by \$40,000 is immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) 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 and its consultants 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.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) 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.
- 14) 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.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by consultants, former consultants, Harris County Emergency Corps, regulators, or others.



Harris County Emergency Services District 1

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Board of Commissioners

- 16) 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.
- 17) 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.
- 18) 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

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) 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.
- 21) There are no investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) 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.
- 23) 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.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#).
- 25) 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.
- 26) 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.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. 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



Harris County Emergency Services District 1

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Board of Commissioners

have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- 28) 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.
- 29) 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.
- 30) There are no component units, majority equity interests in legally separate organizations or joint ventures with an equity interest, or any other joint ventures with other related organizations that are required to be included and disclosed in the financial statements.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 33) 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.
- 34) 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.
- 35) Investments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) 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.
- 38) 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.
- 39) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) 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.



Harris County Emergency Services District 1

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Board of Commissioners

- 42) We are following *GASB Statement No. 54, paragraph 18*, to determine the fund balance classifications for financial reporting purposes.
- 43) 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: _____

Signature: _____

Title: _____

Title: _____

Jeremy Hyde

From: Pete Serna <peteserna01@gmail.com>
Sent: Tuesday, April 22, 2025 7:53 PM
To: Jeremy Hyde
Subject: Fwd: Harris County ESD#1 Property Deductible Options
Attachments: VFIS P&C Policy Enhancements 2023.pdf

Pete M. Serna
281-772-0906

Begin forwarded message:

From: Stephanie Dew <sdew@vfistx.com>
Date: April 22, 2025 at 6:19:39 PM CDT
To: Pete.Serna@hcesd-1.org, peteserna01@gmail.com
Cc: Shannon Stryk <SStryk@vfistx.com>, Leah Rex <lrex@vfistx.com>
Subject: Harris County ESD#1 Property Deductible Options

Pete,

It was nice speaking with you yesterday. When the program enhancements were filed in 2023, there was a large oversight within the property coverage. The deductible options went up to \$5,000 and then switched to a percentage deductible. The company is working on a new filing to correct this to include more deductible options (\$10K, \$25K, \$50K, \$100K and \$250K), but unfortunately, we are limited to what is currently approved with the Texas DOI.

The estimated annual **return** premium for amending the Property coverage with Flood deductible of 3% Named Storms/\$1,000 All Other and with Wind/Hail deductible of 1% All Wind/Hail would be **\$2,928.00** which was applied to Premises 1 – 5.

The estimated annual **return** premium for amending the Property coverage with Flood deductible of 5% Named Storms/\$1,000 All Other and with Wind/Hail deductible of 3% All Wind/Hail would be **\$10,248.00** which was applied to Premises 1 -5.

I've attached the property dec to include the property limits. Although Harris Co ESD #1 has had no losses the last 5 years, the potential of having to bear a 3% or 5% deductible on a \$10M building doesn't justify the savings in my opinion. Regardless, we should have provided this to you when you asked for alternative options. I hopeful we will have better options available when the account renews. Please feel free to call me anytime with questions.

Sincerely,
Steph



President's Report – HCEC

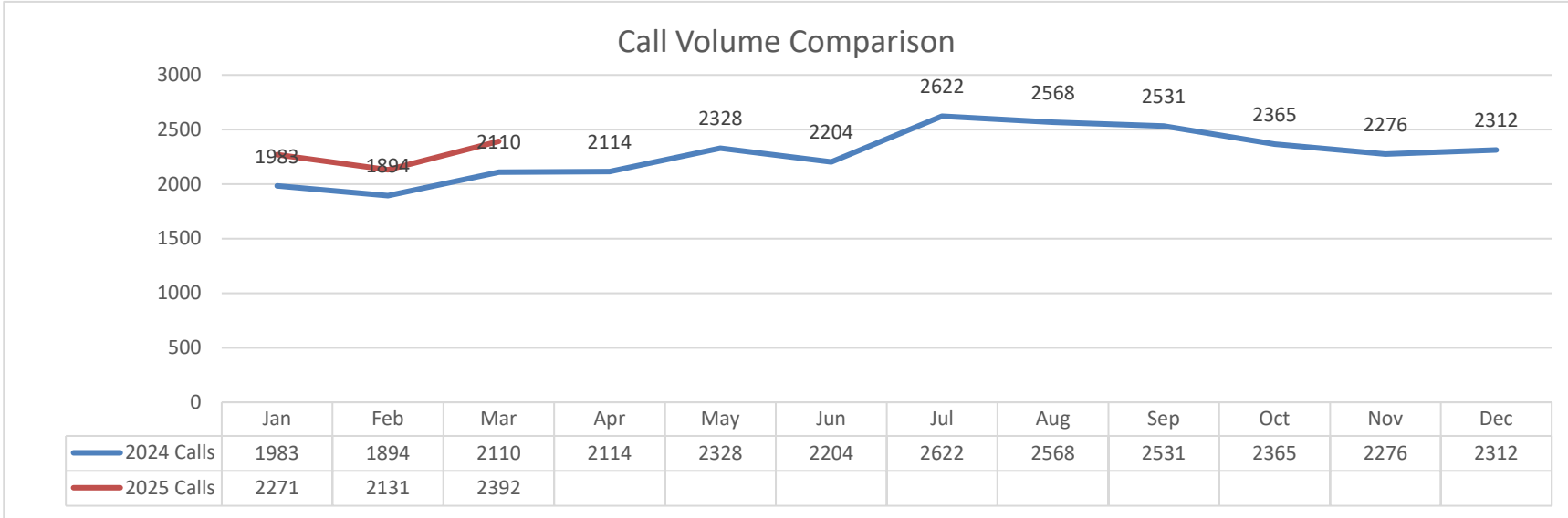
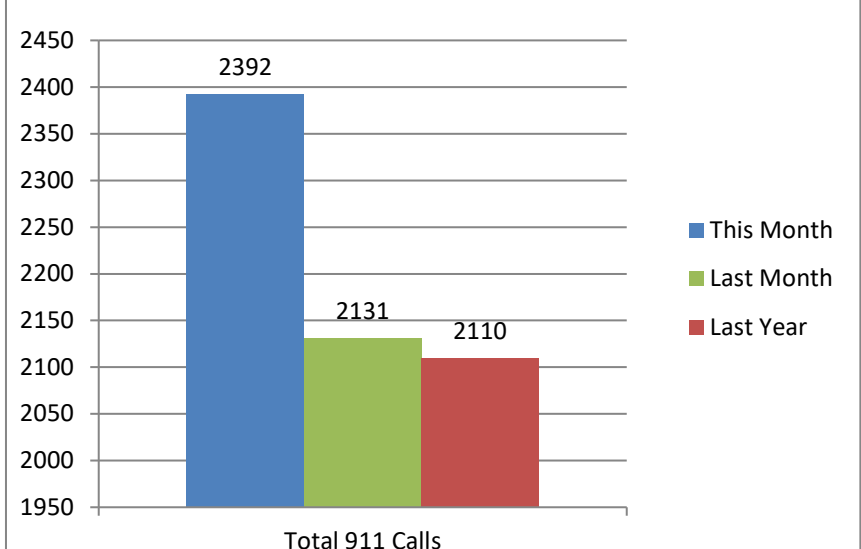
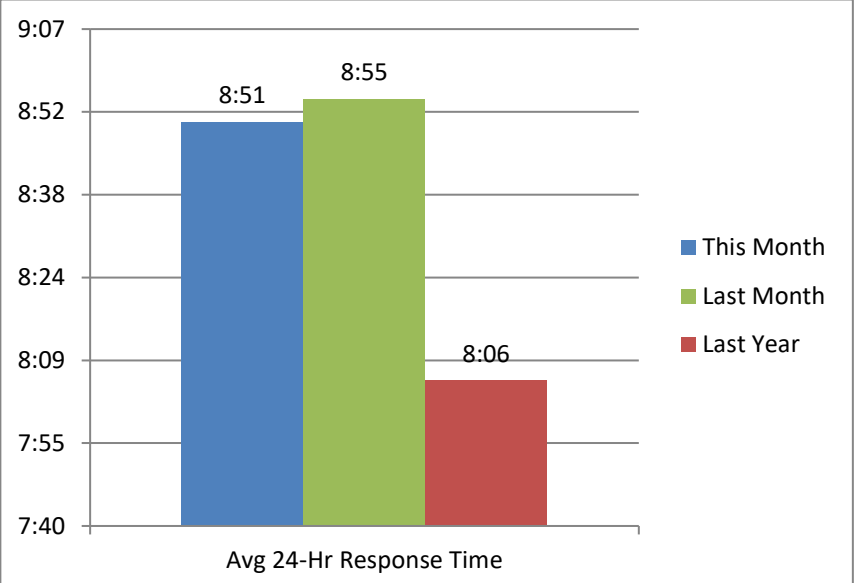
April 2025

- HCEC responded to 2392 911 calls this month, compared to 2131 in the previous month. Our response time is 8:51.
- HCEC attended the Texas Ambulance Association meeting and got a compliance update.
- Please welcome Lindsey Nanninga into the new role of Community Health Paramedic. Corey Naranjo still assists part-time after accepting a Nurse Practitioner job.
- HCEC celebrated National Public Safety Emergency Telecommunicators Week with fun activities all week. The ESD also made the Communications Center a nice Proclamation.
- We plan to occupy the new Station 93 at the end of April / early May.
- EMS Week will occur the week of May 19. Please join in the festivities including our banquet on May 22.

Vehicle Accidents last month: 3 minor

Maintenance Requests last month: 15

HCEC Activity March 2025



911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

INCIDENT TOTALS																																* Medic units that went enroute in district, NO mutual aid responses				
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	31	Total				
ALS Response	74	63	78	50	49	61	57	52	60	41	43	73	58	50	62	66	79	59	47	59	70	67	66	74	57	60	73	60	68	63	63	1,902				
BLS Response	23	15	16	14	15	14	26	20	13	15	17	18	24	19	13	16	24	15	29	20	18	15	28	24	21	18	21	17	18	24	14	584				
Totals	97	78	94	64	64	75	83	72	73	56	60	91	82	69	75	82	103	74	76	79	88	82	94	98	78	78	94	77	86	87	77	2,486				

INCIDENT TOTALS BY SHIFT																																	* Medic units that went enroute in district, NO mutual aid responses				
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	31	Total					
- Shift																		1						1								2					
A - Shift			80	12	58	13					50	11	74	19					65	16	76	14					78	11	73	20		670					
B - Shift				52	6	62	7					80	8	50	15					63	12	68	27					66	13	67	15	611					
C - Shift	78	20					76	12	61	13					60	14	90	13					67	13	71	6					62	656					
D - Shift	19	58	14					60	12	43	10					68	13	60	11					84	7	72	16						547				
Totals	97	78	94	64	64	75	83	72	73	56	60	91	82	69	75	82	103	74	76	79	88	82	94	98	78	78	94	77	86	87	77	2,486					

INCIDENT PRIORITY LEVEL SUMMARY								* Medic units that went enroute in district, NO mutual aid responses
RESPONSE TYPE	Alpha	Bravo	Charlie	Delta	Echo	Unspecified	Total	
ALS Response	193	305	408	650	48	298	1,902	
BLS Response	344	37				203	584	
Totals	537	342	408	650	48	501	2,486	

LEVEL OF SERVICE STATUS CHANGES BY DAY												
LEVEL OF SERVICE Day-}	6	4	5	7	9	38	44	48	26	27	30	Total
Level 0	4					2	3	2	2			13
Level 1	2	4	1	1	1	1	2	3		2	1	18
Totals	6	4	1	1	1	3	5	5	2	2	1	31

OUT OF THE CHUTE RESPONSE AVERAGES AND STATISTICS							* Incidents with units that enroute in district, NO mutual aid responses
RESPONSE TYPE	ASSIGNED TO ENROUTE	ASSIGNED TO ONSCENE	ENROUTE TO ONSCENE	HOSPITAL TO IN-SERVICE	AVERAGE ONSCENE TIME	AVERAGE INCIDENT TIME	
ALS Response	00:01:04	00:09:24	00:08:19	00:25:05	00:16:42	00:54:39	
BLS Response	00:01:04	00:10:50	00:09:45	00:25:54	00:16:48	00:51:48	

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

HH:MM:SS		AVERAGE RESPONSE TIMES BY UNIT - IN DISTRICT					* All units assigned to a response in district that went enroute
UNIT	ASSIGNED TO ENROUTE	ASSIGNED TO ONSCENE	ENROUTE TO ONSCENE	HOSPITAL TO IN-SERVICE	AVERAGE ONSCENE TIME	AVERAGE INCIDENT TIME	
EMS910	00:00:59	00:10:10	00:09:10	00:20:50	00:16:48	00:55:15	
EMS930	00:01:51	00:13:54	00:12:02	00:33:46	00:12:19	00:50:54	
EMS940	00:01:09	00:12:38	00:11:29	00:20:13	00:15:03	00:44:36	
EMS980	00:01:19	00:12:05	00:10:42	00:17:26	00:15:44	00:48:46	
M91	00:00:55	00:09:00	00:08:01	00:28:02	00:17:28	00:57:08	
M910	00:00:56	00:08:52	00:08:01	00:23:06	00:17:54	00:50:54	
M92	00:01:04	00:08:33	00:07:27	00:22:30	00:14:39	00:48:03	
M920	00:00:59	00:08:52	00:07:52	00:33:12	00:15:22	01:00:16	
M921	00:02:03	00:11:05	00:08:35	00:13:41	00:12:45	00:43:51	
M93	00:01:23	00:07:45	00:06:21	00:32:36	00:18:21	00:58:13	
M930	00:01:27	00:07:47	00:06:18	00:33:07	00:15:45	00:56:18	
M94	00:01:07	00:07:44	00:06:36	00:30:17	00:16:52	00:54:17	
M940	00:00:50	00:05:48	00:04:57	00:25:25	00:16:13	00:42:48	
M941	00:01:03	00:07:55	00:06:52	00:26:27	00:19:52	00:48:52	
M95	00:01:05	00:08:34	00:07:29	00:30:50	00:17:20	00:57:26	
M950	00:01:37	00:16:56	00:15:19	00:44:45	00:13:58	01:35:19	
M96	00:01:11	00:08:00	00:06:50	00:35:08	00:18:50	01:03:44	
M97	00:01:01	00:08:40	00:07:39	00:32:59	00:13:41	00:58:49	
M980	00:01:09	00:09:47	00:08:37	00:41:22	00:16:48	01:16:17	

MM:SS		AVERAGE ASSIGNED TO ON SCENE TIME - ALL CALLS		* Incidents with units that enroute in district	
AVERAGE ASSIGNED TO ONSCENE					
00:08:51					

INCIDENT RESPONSE TOTALS BY SHIFT																																	* All units assigned to a response that went enroute
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	31	Total	
A - Shift			88	12	59	14					56	11	78	21					70	19	85	15					84	12	79	19		722	
B - Shift				61	7	65	9					90	7	59	21					69	14	75	27					69	13	72	14	672	
C - Shift	86	22					79	16	68	15					65	16	94	15					66	13	76	6					65	702	
D - Shift	20	65	14					62	11	46	9					72	16	68	11						95	8	78	17					592
Totals	106	87	102	73	66	79	88	78	79	61	65	101	85	80	86	88	110	83	81	88	99	90	93	108	84	84	101	81	92	91	79	2,688	

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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	31	Total					
9910														1																		1					
9912			1	2																							1	1				5					
CHP1				1																	1				1	2		2				7					
D90	5	6	4	4	2	5	3	5	5	3	6	9	1	9	9	4	3	12	2	11	12	6	4	10	3	5	5	7	3	5	5	173					
D901	5	3	4	4	2	1	5	5	3	3	2	3	3	1	3	6	7		4	2	5	5	3	3	5	3	5	2	6	5	1	109					
EMS910	8		4	2	3	5			2		5	4	4	5				3	4	7	6	4			5	4	7	5	6	5	2	100					
EMS930																						2	4									6					
EMS940		3	4		2	5			6	3	3	6	3	4	8	6	5	4	5	2	4		3	5	4	3	2				2	92					
EMS980			5	3	3		9		1	3		6	4	2		5	8	4	4	7	7		3	6	3	5	2	6	7		3	106					
HCMD1			1																													1					
M91	11	6	9	8	6	7	7	6	8	2	2	9	7	10	6	10	12	6	8	3	7	10	8	9	6	11	6	8	6	8	6	228					
M910		5					3			2							5						2	6								23					
M92	9	7	12	7	8	8	5	7	9	6	9	9	9	7	6	7	11	8	6	6	7	11	12	13	10	7	10	5	6	5	7	249					
M920	10	7	8	7	8	5	6	7	9	5	10	7	6	5	6	8	9	6	6	6	6	9	11	11	9	4	8	6	5	9	8	227					
M921																				5								5	2			12					
M93	9	5	7	4	3	3	4	9	4	4	6	9	6	5	6	5	8	5	7	4	6	4	6	7	6	3	9	5	7	7	6	179					
M930	10	9	5	5	5	2	9	6	7	6	2	5	5	4	7	9	8	8	3	7	6	4	7	8	6	6	8	5	5	6	10	193					
M94	7	12	12	9	8	10	10	8	8	8	8	12	7	6	13	11	12	7	12	7	10	10	11	9	9	11	9	3	12	8	6	285					
M940	5						7	5														6						3	4	4		34					
M941	2																			5	1						5	6	3	5		27					
M95	5	7	9	6	5	10	7	5	5	5	3	7	11	4	3	9	6	9	7	4	9	9	6	7	6	4	9	8	7	5	7	204					
M950	2																															2					
M96	9	11	5	7	7	6	9	8	4	4	3	8	12	10	8	5	7	5	5	5	7	6	7	10	7	6	9	2	6	7	8	213					
M97	5	6	12	4	4	7	4	3	8	7	6	7	7	7	7	3	9	6	8	7	5	4	6	4	4	10	6	2	7	12	8	195					
M980	4					5		4							4																	17					
Totals	106	87	102	73	66	79	88	78	79	61	65	101	85	80	86	88	110	83	81	88	99	90	93	108	84	84	101	81	92	91	79	2,688					

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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	31	Total	
EMS910	3		1		2	2					2							2	1		2	1			1	1			3	2	2	25	
EMS930																							1									1	
EMS940		1			1	2			3		2	1	3		5	1		1	1	1				2	1						2	27	
EMS980			1		1		4		1	1		2	1	1		1	4	2		1	3			4		3					1	31	
M91	1		1	3	4	2	4	1				1	3	2	1	2	2		1	1		3	3	1	2	3	1	1				43	
M910		2															2						1	1								6	
M92	2	2	3	1		5	1	2	3		5		2	1	2	3	1	2	1	1		1	2	2	1	1	2	3		2		51	
M920	3	1	2	1	2	1			2	2	2	4	1		1	2	1		2			2		1	4	1			1		3	39	
M921																				1									1			2	
M93		1	3			2	1	4	1		2		1	2	3		1			2		2		2	3		1	2	3	1	2	39	
M930	2	1		1			1	1	1	1		4	2	1	1	2		3	1		3	3	1	2		1					3	35	
M94	1	2	1		2	1	3		1	4	2	1		1	2	2	1	3	5		2	2	5	2	2	2	2					49	
M940	2						2	2														1						2	2			11	
M941	1																			2								3		1		7	
M95			1	1	4	2	3	1					3	1		1		1	1		2	2	2		1	3	4	3	5		2	43	
M96	3	2	1				2		1			3	2	3	2			2			2		2	1	2	1				2	1	32	
M97	1	1	3	3		1	1					1			1		1			2	2		1		1		2	1	2	2		26	
M980								2																								2	
Totals	19	13	17	10	16	18	22	13	13	8	15	17	18	12	18	14	13	16	13	11	16	17	18	18	18	16	12	15	17	10	16	469	

INCIDENT REFUSAL REASON BY SHIFT					
REFUSAL REASON	A - Shift	B - Shift	C - Shift	D - Shift	Total
Refusal AMA	131	97	113	98	439
Refusal Parental	6	7	8	9	30
Total	137	104	121	107	469

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

NATURE SUMMARY BY UNIT																				
NATURE	EMS910	EMS930	EMS940	EMS980	M91	M910	M92	M920	M921	M93	M930	M94	M940	M941	M95	M950	M96	M97	M980	Total
ABDOMINAL PAIN			1																	1
ALLERGIC REACTION	1						1	1		1	1	1						1		9
ANIMAL BITE/ATTACK			1															1		2
APARTMENT FIRE												1								1
ASSAULT	1	1	1	1	1	1	1	1		1	1	1	1	1	1		1	1		103
AUTO-PEDESTRIAN					1		1			1										7
BACK PAIN							1				1	1								4
CARDIAC			1		1	1	1	1	1	1	1	1	1	1	1		1	1	1	208
CHOKING					1		1	1			1	1					1			10
CITIZEN ASSIST							1			1		1								3
COMMERCIAL BUILDING FIRE							1	1			1									3
COMMERCIAL FIRE							1													1
CONVULSIONS/SEIZURES			1								1	1			1		1	1		10
CVA ABNORMAL BREATHING										1	1	1		1	1		1	1		9
CVA NOT ALERT					1		1			1	1				1		1			8
CVA PARALYSIS							1													1
CVA SEVERE HEADACHE															1			1		2
CVA SPEECH PROBLEM					1		1	1			1	1	1				1			11
CVA VISION PROBLEMS							1	1				1						1		4
CVA WEAKNESS									1	1	1				1		1	1		11
DIABETIC	1		1		1		1	1			1	1			1		1	1		24
DIABETIC PROBLEMS																	1			1
ELECTRICAL HAZARD																		1		1
ELEVATOR/ESCALATOR RESCUE											1									1
EXPLOSION																	1			1
EXT/ENTRAP INVESTIGATION								1												1
EXTING RESIDENTIAL FIRE															1					1
EXTINGUISHED VEH FIRE												1								1
EYE PROBLEMS/INJURY										1										1
FALLS	1		1	1	1		1			1	1	1		1	1		1	1		23
FLEET ACCDNT EMS - NO INJURIES					1															1
FLEET ACCDNT FD WITH INJURIES											1									1
FULL ARREST					1	1	1	1		1	1	1		1	1		1	1	1	31
HEADACHE			1	1			1	1		1					1		1	1	1	15
HEMORRHAGE/LACERATIONS	1			1	1		1			1										5
INJ. PARTY FROM A FALL	1	1	1	1	1		1	1	1	1	1	1	1	1	1		1	1	1	158
INJURED PARTY	1	1	1	1	1		1	1		1	1	1		1	1		1	1	1	64
MAN DOWN							1	1							1					3
MED CALL							1				1		1							3
MEDICAL ALARM					1			1				1			1					9

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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NATURE	EMS910	EMS930	EMS940	EMS980	M91	M910	M92	M920	M921	M93	M930	M94	M940	M941	M95	M950	M96	M97	M980	Total
MEDICAL CALL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	485
MOBILE HOME							1	1				1								5
MOTOR VEHICLE ACCIDENT	1		1	1	1	1	1	1	1	1	1	1	1	1	1		1	1	1	204
MVA ARREST										1		1								2
MVA AUTO PED							1	1		1	1				1		1	1		7
MVA BIKE MOTORCYCLE					1			1			1		1							4
MVA EJECTION								1												1
MVA ENTRAPMENT									1	1			1				1			4
MVA HIGH VELOCITY					1		1	1		1	1	1	1		1		1			18
MVA INVOLVING ATV																		1		1
MVA INVOLVING BUILDING											1	1			1					3
MVA INVOLVING BUS					1						1									2
MVA NOT ALERT															1					2
MVA NOT ALERT AB RESP	1							1										1		4
MVA ROLL OVER					1		1			1	1				1			1		9
MVA UNCONSCIOUS								1			1	1			1					4
MVA WITH ENTRAPMENT			1												1					2
MVA WITH ROLLOVER			1		1		1	1				1			1			1		12
O.B.					1		1			1		1			1				1	12
OVERDOSE					1			1		1	1	1	1		1		1	1		33
OVERDOSE/POISONING					1	1	1				1	1					1	1		12
POSSIBLE D.O.A.					1		1	1		1	1	1			1		1	1		12
POSSIBLE DOA								1							1					2
PSYCHIATRIC	1		1	1	1		1	1		1	1	1	1	1	1		1	1		85
RESIDENTIAL FIRE					1		1	1	1			1			1		1	1		15
RESIDENTIAL FIRE MULT										1		1								2
RESIDENTIAL FIRE MULTI										1		1						1		7
RESPIRATORY					1		1	1	1	1	1	1		1	1		1	1	1	239
RESPIRATORY ARREST										1										1
SEIZURES					1	1	1	1		1	1	1			1		1	1	1	75
SHOOTING								1			1									3
SML NON DWELLING FIRE							1					1								2
STABBING				1			1													2
STABBING SHOOTING	1		1		1	1	1	1		1	1	1	1		1		1	1		17
STROKE/CVA								1										1		2
STRUCTURE FIRE							1			1										2
STRUCTURE FIRE HIGH LIFE					1												1			2
TACTICAL MEDICAL RESPONSE							1													1
TRANS/INTERFAC/PALLIATIVE CARE							1													1
TRAUMATIC INJURIES (SPECIFIC)								1			1	1						1		4
UNCONSCIOUS PARTY					1	1	1	1		1	1	1	1	1	1		1	1	1	144

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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NATURE	EMS910	EMS930	EMS940	EMS980	M91	M910	M92	M920	M921	M93	M930	M94	M940	M941	M95	M950	M96	M97	M980	Total
UNKNOWN PROBLEM					1		1	1	1	1	1	1		1	1		1	1	1	79
VEHICLE FIRE		1																		1
Totals	94	6	86	100	212	20	235	215	11	174	193	271	30	27	194	2	203	187	17	2,277

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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	31	Total	
EMS910	3		3	2	1	2			1		2	10	4	6				1	2	6	2	3			6	3	4	2	2	3	0	68	
EMS930																					2	1									3		
EMS940		3	3		1	1			3	3	2	6	1	4	1	4	4	3	3	1	6		3	3	2	3	2				0	62	
EMS980			5	3	1		4		0	2		5	2	1		5	4	1	6	5	2		3	1	3	0	1	4	4		0	62	
M91	10	6	8	5	2	4	5	4	6	2	2	8	5	6	3	2	8	5	8	1	5	6	16	3	4	7	3	7	4	4	5	164	
M910		2					3			1							2						1	4								13	
M92	7	3	7	5	9	5	3	6	6	3	2	7	5	4	1	2	7	2	9	4	9	5	14	7	7	4	5	3	4	3	5	163	
M920	8	7	5	6	6	3	6	10	8	4	8	3	5	5	3	8	5	4	5	7	9	5	11	8	3	2	8	4	4	8	2	180	
M921																				4								5	0			9	
M93	6	4	3	4	3	0	3	4	2	4	3	8	5	3	1	4	5	3	5	2	7	1	6	4	4	4	5	6	4	3	4	120	
M930	4	7	4	4	6	2	5	4	4	5	2	2	1	2	6	5	5	4	2	4	2	1	6	7	8	4	9	4	2	5	4	130	
M94	6	9	9	6	5	7	4	8	5	2	5	13	4	5	9	5	6	4	6	7	4	7	5	6	4	8	7	3	8	3	5	185	
M940	1						6	4														2						3	1	3		20	
M941	1																			3	1						7	1	3	2		18	
M95	5	5	7	3	3	5	2	3	5	5	2	7	5	3	3	7	4	4	9	4	10	5	8	8	5	2	3	4	2	4	4	146	
M950	2																															2	
M96	5	7	3	5	6	4	5	7	2	4	3	4	8	7	5	5	6	3	6	4	3	4	3	10	2	3	9	1	6	4	7	151	
M97	3	4	5	2	4	6	3	5	7	6	6	5	2	6	8	3	9	4	9	5	2	4	5	4	2	6	4	1	6	7	7	150	
M980	3					5		2							4																	14	
Totals	64	57	62	45	47	44	49	57	49	41	37	78	47	52	44	50	65	38	70	57	62	45	82	65	50	46	67	48	50	49	43	1,660	

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

TRANSPORT DESTINATION SUMMARY BY UNIT

TRANSPORT DESTINATION	EMS910	EMS930	EMS940	EMS980	M91	M910	M92	M920	M921	M93	M930	M94	M940	M941	M95	M950	M96	M97	M980
.HCA HOUSTON HEALTHCARE NORTHWEST	1																		
IHCA ER 247 FALLCREEK							1												
BEN TAUB HOSPITAL					1							1						1	
CHI ST LUKE'S VINTAGE	9		1	7	18		2	3		25	26	1			1		23	1	
CHI ST LUKE'S WOODLANDS										1			1						
CHI ST. LUKE'S HEALTH					1														
CYPRESS CREEK HOSPITAL										1									
HCA ER 247 FALLBROOK	4			1	5	1	3		1	2	3				4		10		
HCA ER 247 FALLCREEK			2		2		11	4				11			2			9	1
HCA HOUSTON HEALTHCARE NORTHWEST	19	1	9	16	64	6	26	30	1	18	32	10			69	1	24	1	7
HCA KINGWOOD MEDICAL CENTER	10		18	14	5		39	46	3	1	3	42	13	8	8		1	40	1
KINGWOOD MEDICAL CENTER	2		3				4					9	1	1				14	
LYNDON B JOHNSON GENERAL HOSPITAL	4		3	6	7	1	6	21		4	5	13	1				3	2	1
MEMORIAL HERMAN PHYSICAL THERAPY					1														
MEMORIAL HERMANN GREATER HEIGHTS	1		1							1							1		
MEMORIAL HERMANN HEALTH CENTER										1									
MEMORIAL HERMANN HOSPITAL			1		18	1	8	6			1	5		1	9		2		
MEMORIAL HERMANN NORTHEAST	5		19	7	14	1	61	62	4			78	3	8	20			75	1
MEMORIAL HERMANN NORTHWEST																		2	
MEMORIAL HERMANN SUMMER CREEK CCC			1									2						1	
MEMORIAL HERMANN THE WOODLANDS	1			2	8					2	1	2	1		11				
METHODIST HOSPITAL												1							
METHODIST WILLOWBROOK	10	2	2	8	15	3		4		54	56	4			6		80	1	2
METHODIST WOODLANDS HOSPITAL					1		1			1		2			12				
TEXAS CHILDRENS HOSPITAL							1	2				2					4	2	
TEXAS CHILDRENS THE WOODLANDS CAMPUS	1		2		4			2		9	2				4	1	3		1
THE WOMAN'S HOSPITAL OF TEXAS																		1	
VETERANS AFFAIRS MEDICAL CENTER	1			1							1	2							
Totals	68	3	62	62	164	13	163	180	9	120	130	185	20	18	146	2	151	150	14

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

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TRANSPORT DESTINATION	Total
.HCA HOUSTON HEALTHCARE NORTHWEST	1
WHCA ER 247 FALLCREEK	1
BEN TAUB HOSPITAL	3
CHI ST LUKE'S VINTAGE	117
CHI ST LUKE'S WOODLANDS	2
CHI ST. LUKE'S HEALTH	1
CYPRESS CREEK HOSPITAL	1
HCA ER 247 FALLBROOK	34
HCA ER 247 FALLCREEK	42
HCA HOUSTON HEALTHCARE NORTHWEST	334
HCA KINGWOOD MEDICAL CENTER	252
KINGWOOD MEDICAL CENTER	34
LYNDON B JOHNSON GENERAL HOSPITAL	77
MEMORIAL HERMAN PHYSICAL THERAPY	1
MEMORIAL HERMANN GREATER HEIGHTS	4
MEMORIAL HERMANN HEALTH CENTER	1
MEMORIAL HERMANN HOSPITAL	52
MEMORIAL HERMANN NORTHEAST	358
MEMORIAL HERMANN NORTHWEST	2
MEMORIAL HERMANN SUMMER CREEK CCC	4
MEMORIAL HERMANN THE WOODLANDS	28
METHODIST HOSPITAL	1
METHODIST WILLOWBROOK	247
METHODIST WOODLANDS HOSPITAL	17
TEXAS CHILDRENS HOSPITAL	11
TEXAS CHILDRENS THE WOODLANDS CAMPUS	29
THE WOMAN'S HOSPITAL OF TEXAS	1
VETERANS AFFAIRS MEDICAL CENTER	5
Totals	1,660

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

D:HH:MM:SS		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	
.HCA HOUSTON HEALTHCARE NORTHWEST	1	0:00:43:05	0:00:43:05	0:00:43:05	
WHCA ER 247 FALLCREEK	1	0:00:10:06	0:00:10:06	0:00:10:06	
BEN TAUB HOSPITAL	3	0:00:34:38	0:00:40:45	0:01:43:55	
CHI ST LUKE'S VINTAGE	117	0:00:38:51	0:01:38:04	3:03:45:27	
CHI ST LUKE'S WOODLANDS	2	0:00:32:36	0:00:40:40	0:01:05:13	
CHI ST. LUKE'S HEALTH	1	0:00:47:30	0:00:47:30	0:00:47:30	
CYPRESS CREEK HOSPITAL	1	0:00:10:31	0:00:10:31	0:00:10:31	
HCA ER 247 FALLBROOK	34	0:00:18:31	0:00:53:31	0:10:29:42	
HCA ER 247 FALLCREEK	42	0:00:16:32	0:00:47:12	0:11:34:54	
HCA HOUSTON HEALTHCARE NORTHWEST	334	0:00:36:22	0:02:29:17	8:10:28:10	
HCA KINGWOOD MEDICAL CENTER	252	0:00:40:34	0:02:27:36	7:02:23:00	
KINGWOOD MEDICAL CENTER	34	0:00:41:41	0:01:42:38	0:23:37:39	
LYNDON B JOHNSON GENERAL HOSPITAL	77	0:00:29:50	0:01:11:06	1:14:17:35	
MEMORIAL HERMAN PHYSICAL THERAPY	1	0:00:36:52	0:00:36:52	0:00:36:52	
MEMORIAL HERMANN GREATER HEIGHTS	6	0:00:29:58	0:00:40:24	0:02:59:52	
MEMORIAL HERMANN HEALTH CENTER	1	0:00:29:25	0:00:29:25	0:00:29:25	
MEMORIAL HERMANN HOSPITAL	52	0:00:43:13	0:01:00:58	1:13:27:17	
MEMORIAL HERMANN NORTHEAST	358	0:00:37:11	0:02:46:34	9:05:52:08	
MEMORIAL HERMANN SUMMER CREEK CCC	4	0:00:21:10	0:00:27:03	0:01:24:40	
MEMORIAL HERMANN THE WOODLANDS	28	0:00:34:05	0:00:53:54	0:15:54:27	
METHODIST HOSPITAL	1	0:00:29:36	0:00:29:36	0:00:29:36	
METHODIST WILLOWBROOK	247	0:00:38:17	0:02:13:37	6:13:37:41	
METHODIST WOODLANDS HOSPITAL	17	0:00:33:58	0:01:12:18	0:09:37:39	
TEXAS CHILDRENS HOSPITAL	11	0:00:30:39	0:00:43:21	0:05:37:15	
TEXAS CHILDRENS THE WOODLANDS CAMPUS	29	0:00:28:31	0:00:52:20	0:13:47:06	
THE WOMAN'S HOSPITAL OF TEXAS	1	0:00:22:04	0:00:22:04	0:00:22:04	
VETERANS AFFAIRS MEDICAL CENTER	5	0:00:27:06	0:00:32:32	0:02:15:31	
Totals	1,660				

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

NO TRANSPORT DISPOSITION SUMMARY BY UNIT																			
NO TRANSPORT DISPOSITION	EMS910	EMS930	EMS940	EMS980	M91	M910	M92	M920	M921	M93	M930	M94	M940	M941	M95	M96	M97	M980	Total
*Call ReAssigned				5	12		8	12		3	2	4			6				52
Accidental Activation					2		1	1		1		4			1	1	1		12
Accidental Activation,Call Com												2							2
Alternative Disposition	1																		1
Call Cancelled				1	3		1			1					1		2		9
Call Complete	4		1	2	4		6	2		2	4	11	2		5	2	2		47
Call Out of Territory							1					1							2
Call Reassigned			6		4	2	5	5		4	1	13	2		2	4	4		52
Call Referred	1			6	6	1	11	8	2	4	8	8	3	2	1	4	10		75
Call Unfounded	1		1		1		1	3		1		3			2	1	1		15
Death on Scene					1	1	6	3		3	1	3			3	5	1		27
Disregard	11		3	4	16		15	8	1	9	19	15	3	3	8	11	4		130
Disregard by Alarm Co															2	1			3
Fire - Call Complete										2						1			3
No Medical	1						3				2	1				1			8
No Patient Contact		2	3	2	5		2	1			1	4			3	2	2	1	28
Patient Gone on Arrival							2										2		4
Public Assist Only	1	1		2								1		1	4				10
Refusal AMA	25	1	22	31	39	4	49	34	2	35	35	48	10	7	39	29	25	1	436
Refusal Parental			4		2	2	2	5		4		1	1		4	3	1	1	30
Unspecified	4		5	8	22	6	28	23	1	11	17	31	3	1	6	14	12		192
Totals	49	4	45	61	117	16	141	105	6	80	90	150	24	14	87	79	67	3	1,138

911 STATISTICS REPORT FOR PERIOD 03-01-25 to 03-31-25

MUTUAL AID PROVIDED BY YOUR DISTRICT

Incident ID	Date	Time	Shift	Unit	Problem	Provided To	Map	Call Disposition
25-03-10822	03/01/2025	08:19:29	C	M97	17A01 INJ. PARTY FROM A FALL	Atascocita FD	376M	REFUSAL AMA
25-03-11309	03/03/2025	17:30:08	A	M97	MOTOR VEHICLE ACCIDENT	HC-Agency Unknown	NOT FOUND	REFUSAL AMA
25-03-11369	03/03/2025	22:13:57	A	M94	FALLS	Atascocita FD	337S	CALL COMPLETE
25-03-12124	03/07/2025	23:24:04	C	M95	10D1 CARDIAC	CC-Cypress Creek EMS	331R	CALL COMPLETE
25-03-12544	03/10/2025	08:11:36	D	M95	12D2 SEIZURES	CC-Cypress Creek EMS	334F	CALL COMPLETE
25-03-12572	03/10/2025	12:26:08	D	M97	6D02A RESPIRATORY	Atascocita FD	377J	CALL COMPLETE
25-03-12623	03/10/2025	16:25:14	D	M97	28C07X CVA VISION PROBLEMS	Atascocita FD	377F	REFUSAL AMA
25-03-12656	03/10/2025	20:35:50	D	M97	12A03 SEIZURES	Atascocita FD	376K	CALL COMPLETE
25-03-12953	03/12/2025	14:29:25	B	M95	MOTOR VEHICLE ACCIDENT	CC-Cypress Creek EMS	333K	CALL COMPLETE
25-03-13408	03/14/2025	17:05:26	B	M95	HEMORRHAGE/LACERATIONS	CC-Cypress Creek EMS	332K	CALL COMPLETE
25-03-13711	03/16/2025	12:13:16	D	M97	6D02E RESPIRATORY	HC-Agency Unknown	NOT FOUND	CALL COMPLETE
25-03-14174	03/18/2025	18:31:08	D	M95	32D1 UNKNOWN PROBLEM	CC-Cypress Creek EMS	333K	CALL COMPLETE
25-03-14268	03/19/2025	08:26:41	A	M92	26A03 MEDICAL CALL	HC-Agency Unknown	NOT FOUND	CALL COMPLETE
25-03-14410	03/19/2025	23:01:37	A	M97	10C03 CARDIAC	Atascocita FD	377J	CALL COMPLETE
25-03-14505	03/20/2025	12:05:13	B	M97	1C04 MEDICAL CALL	Atascocita FD	376M	REFUSAL PARENTAL
25-03-14714	03/21/2025	13:13:32	A	M97	21B02M MEDICAL CALL	Atascocita FD	377K	REFUSAL AMA
25-03-15120	03/23/2025	16:50:01	C	M97	28C04J CVA WEAKNESS	Atascocita FD	376G	CALL COMPLETE
25-03-15707	03/26/2025	16:03:32	D	M97	17B01P INJ. PARTY FROM A FALL	Atascocita FD	376M	CALL COMPLETE
25-03-16206	03/29/2025	14:32:05	A	M95	MVA WITH ROLLOVER	CC-Cypress Creek EMS	292X	CALL COMPLETE
25-03-16577	03/31/2025	13:23:02	C	M97	26A03 MEDICAL CALL	Atascocita FD	377E	CALL COMPLETE
25-03-16601	03/31/2025	15:41:53	C	M97	31A3 UNCONSCIOUS PARTY	Atascocita FD	376M	CALL COMPLETE

Total Mutal Aid Responses Provided By Your District: 21