

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20

HARRIS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2024

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

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McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Harris County Emergency Services District No. 20
Harris County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Harris County Emergency Services District No. 20 (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 the District 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 the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information required by Harris County and the Other Supplementary Information are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide any assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McCall Gibson Swedlund Barfoot Ellis PLLC

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
Houston, Texas

June 25, 2025

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Management’s discussion and analysis of Harris County Emergency Services District No. 20’s (the “District”) financial performance provides an overview of the District’s financial activities for the fiscal year ended December 31, 2024.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include: (1) fund financial statements and government-wide financial statements and (2) notes to the financial statements. The fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Fund Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District’s annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the District’s overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position includes the District’s assets, liabilities and, if applicable, deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District’s net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. 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. The District has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, property tax and sales tax revenues, costs of assessing and collecting taxes and general expenditures.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FUND FINANCIAL STATEMENTS (Continued)

Governmental funds are reported in each of the financial statements. The focus in the fund statements provides a distinctive view of the District's governmental fund. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. A budgetary comparison schedule is included as RSI for the General Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities and deferred inflows of resources by \$29,163,484 as of December 31, 2024.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following is a comparative analysis of the Statement of Net Position as of December 31, 2024, and December 31, 2023:

	Summary of Changes in the Statement of Net Position		
	2024	2023	Change Positive (Negative)
Current and Other Assets	\$ 20,834,113	\$ 20,587,987	\$ 246,126
Capital Assets (Net of Accumulated Depreciation)	16,874,999	12,481,442	4,393,557
Total Assets	\$ 37,709,112	\$ 33,069,429	\$ 4,639,683
Other Liabilities	\$ 662,888	\$ 27,005	\$ (635,883)
Deferred Inflows of Resources	\$ 7,882,740	\$ 7,392,093	\$ (490,647)
Net Position:			
Net Investment in Capital Assets	\$ 16,874,999	\$ 12,481,442	\$ 4,393,557
Unrestricted	12,288,485	13,168,889	(880,404)
Total Net Position	\$ 29,163,484	\$ 25,650,331	\$ 3,513,153

The following table provides a summary of the District's operations for the years ended December 31, 2024, and December 31, 2023.

	Summary of Changes in the Statement of Activities		
	2024	2023	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 7,219,101	\$ 6,440,220	\$ 778,881
Sales Tax Revenues	5,736,874	5,153,363	583,511
Other Revenues	689,647	556,602	133,045
Total Revenues	\$ 13,645,622	\$ 12,150,185	\$ 1,495,437
Expenses for Services	10,132,469	9,877,113	(255,356)
Change in Net Position	\$ 3,513,153	\$ 2,273,072	\$ 1,240,081
Net Position, Beginning of Year	25,650,331	23,377,259	2,273,072
Net Position, End of Year	\$ 29,163,484	\$ 25,650,331	\$ 3,513,153

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's General Fund fund balance as of the fiscal year ended December 31, 2024, was \$11,646,433, a decrease of \$957,101 from the prior year balance. The decrease was primarily due to operating expenditures and capital outlay exceeding revenues.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the current fiscal year. Actual revenues were \$13,568,925 the District didn't budget revenues. Actual expenditures were \$2,702,158 less than budgeted.

CAPITAL ASSETS

Capital assets as of December 31, 2024, total \$16,874,999 (net of accumulated depreciation) and include land, buildings, equipment, apparatus and vehicles.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2024	2023	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 1,509,717	\$ 1,509,717	\$
Construction in Progress	5,232,562	1,248,309	3,984,253
Capital Assets, Net of Accumulated			
Buildings and Improvements	8,153,203	8,407,751	(254,548)
Building Equipment and Furniture	131,614	84,569	47,045
Apparatus	1,566,212	841,928	724,284
Vehicles	281,691	389,168	(107,477)
Total Net Capital Assets	\$ 16,874,999	\$ 12,481,442	\$ 4,393,557

CONTACTING THE DISTRICT'S MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Harris County Emergency Services District No. 20, c/o Treasurer, 7706 Fallbrook Drive, Houston, Texas 77086.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET
DECEMBER 31, 2024

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	\$ 12,187,026	\$	\$ 12,187,026
Cash with Harris County	2,311,755		2,311,755
Receivables:			
Property Taxes	4,998,751		4,998,751
Penalty and Interest on Delinquent Taxes		226,067	226,067
Sales Tax Receivable	1,110,514		1,110,514
Land		1,509,717	1,509,717
Construction in Progress		5,232,562	5,232,562
Capital Assets (Net of Accumulated Depreciation)		<u>10,132,720</u>	<u>10,132,720</u>
TOTAL ASSETS	<u>\$ 20,608,046</u>	<u>\$ 17,101,066</u>	<u>\$ 37,709,112</u>
LIABILITIES			
Accounts Payable	<u>\$ 662,888</u>	<u>\$ - 0 -</u>	<u>\$ 662,888</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows:			
Property Taxes - 2024 Levy	\$ 7,882,740	\$	\$ 7,882,740
Property Taxes - Prior Levies	<u>415,985</u>	<u>(415,985)</u>	<u></u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 8,298,725</u>	<u>\$ (415,985)</u>	<u>\$ 7,882,740</u>
FUND BALANCE/NET POSITION			
FUND BALANCE			
Committed for Construction	\$ 2,327,902	\$ (2,327,902)	\$
Assigned	539,903	(539,903)	
Unassigned	<u>8,778,628</u>	<u>(8,778,628)</u>	<u></u>
TOTAL FUND BALANCE	<u>\$ 11,646,433</u>	<u>\$ (11,646,433)</u>	<u>\$ - 0 -</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 20,608,046</u>		
NET POSITION			
Net Investment in Capital Assets		\$ 16,874,999	\$ 16,874,999
Unrestricted		<u>12,288,485</u>	<u>12,288,485</u>
TOTAL NET POSITION		<u>\$ 29,163,484</u>	<u>\$ 29,163,484</u>

The accompanying notes to the financial statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024**

Total Fund Balance - Governmental Fund	\$ 11,646,433
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.	16,874,999
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Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2023 and prior tax levies became part of recognized revenue in the governmental activities of the District.	642,052
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Total Net Position - Governmental Activities	\$ <u>29,163,484</u>
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The accompanying notes to the financial statements are an integral part of this report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	\$ 7,205,555	\$ 13,546	\$ 7,219,101
Sales Tax Revenues	5,736,874		5,736,874
Penalty and Interest	148,602	63,151	211,753
Miscellaneous Revenues	477,894		477,894
TOTAL REVENUES	\$ 13,568,925	\$ 76,697	\$ 13,645,622
EXPENDITURES/EXPENSES			
Service Operations:			
District Services-Northwest Volunteer Fire			
Department	\$ 8,604,217	\$	\$ 8,604,217
Accounting and Auditing	11,500		11,500
Appraisal District Fees	64,058		64,058
Legal Fees-General	32,339		32,339
Legal Fees-Delinquent Tax Collection	37,140		37,140
Tax Collector Fees	43,058		43,058
Sales Tax Monitoring	6,779		6,779
Depreciation		946,310	946,310
Office	4,954		4,954
Utilities	75,893		75,893
Insurance	74,992		74,992
Other	99,191		99,191
Capital Outlay	5,471,905	(5,339,867)	132,038
TOTAL EXPENDITURES/EXPENSES	\$ 14,526,026	\$ (4,393,557)	\$ 10,132,469
NET CHANGE IN FUND BALANCE	\$ (957,101)	\$ 957,101	\$
CHANGE IN NET POSITION		3,513,153	3,513,153
FUND BALANCE/NET POSITION - JANUARY 1, 2024	12,603,534	13,046,797	25,650,331
FUND BALANCE/NET POSITION - DECEMBER 31, 2024	\$ 11,646,433	\$ 17,517,051	\$ 29,163,484

The accompanying notes to the financial statements are an integral part of this report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024**

Net Change in Fund Balance - Governmental Fund	\$ (957,101)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report tax revenues when collected. However, in the Statement of Activities, revenue is recorded in the accounting period for which the taxes are levied.	13,546
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Governmental funds report penalty and interest revenue on property taxes when collected. However, in the Statement of Activities, revenue is recorded when penalties and interest are assessed.	63,151
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Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.	(946,310)
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Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.	<u>5,339,867</u>
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Change in Net Position - Governmental Activities	<u>\$ 3,513,153</u>
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The accompanying notes to the financial statements are an integral part of this report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1. CREATION OF DISTRICT

Harris County Rural Fire Prevention District No. 20 was created by the Commissioners' Court of the County of Harris on December 13, 1983, in accordance with Article III, Section 48-d, of the Texas Constitution. Activity began in April 1984. Effective September 1, 2003, Texas Legislature Senate Bill 1021 converted all rural fire prevention districts to emergency services districts and mandated a name change to Harris County Emergency Services District No. 20 (the "District"). The District operates under Chapter 775 of the Health and Safety Code. The District was established to provide operating funds for the contracting of fire prevention within the boundaries of the District.

The District has entered in a contract with the Northwest Volunteer Fire Department to provide the service of fire suppression and extinguishment within the boundaries of the District. See Note 5.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board ("GASB").

The District is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District's financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting ("GASB Codification").

The GASB Codification set forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

- 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 the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense in the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

The District has one major governmental fund.

General Fund - To account for resources not required to be accounted for in another fund, property tax and sales tax revenues, costs of assessing and collecting taxes and general expenditures.

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectable within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and included in revenue include 2023 tax levy collections during the period October 1, 2023, to December 31, 2024, and taxes collected from January 1, 2024, to December 31, 2024, for all prior tax levies. The 2024 tax levy has been fully deferred to meet the District’s planned expenditures in the 2025 fiscal year.

Cash and Cash Equivalents

Cash and cash equivalents include all amounts in checking accounts, money market accounts, savings accounts, external investment pools, certificates of deposit and cash with Harris County. All accounts are reflected at cost which the District considers to be fair value.

Capital Assets

Capital assets, which include land, buildings, equipment, apparatus and vehicles, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset. Engineering fees and certain other costs are capitalized as part of the asset.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

Capital assets are capitalized if they have an original cost of \$5,000 or more and a useful life of at least two years. Depreciation is calculated on each class of depreciable property using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Buildings	25-40
Equipment	2-15
Apparatus	7-10
Vehicles	5-15

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District’s Board of Commissioners. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Commissioners are considered wages subject to federal income tax withholding for payroll purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds using the following hierarchy:

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus (Continued)

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The District does not have any nonspendable fund balances.

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District does not have any restricted fund balances.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District has committed \$2,327,902 to complete the construction of Station No. 42.

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District has assigned \$539,903 to cover the December 31, 2025 budget.

Unassigned: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3. TAX LEVY

Voters of the District have approved a maximum tax rate of \$0.10 per \$100 of assessed valuation. During the year ended December 31, 2024, the District levied an ad valorem tax at the rate of \$0.10 per \$100 of assessed valuation for the 2024 tax year. This resulted in a tax levy of \$7,882,740 on the adjusted taxable valuation of \$7,873,287,068 for the 2024 tax year.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

NOTE 4. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year end, the carrying amount of the District's deposits was \$12,187,026 and the bank balance was \$12,205,940. The District was not exposed to custodial credit risk at year-end.

The carrying values of the deposits are included in the Governmental Fund Balance Sheet and the Statement of Net Position at December 31, 2024, as listed below:

	<u>Cash</u>
GENERAL FUND	<u>\$ 12,187,026</u>

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District's financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District's investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." No person may invest District funds without express written authority from the Board of Commissioners.

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District's investment policy may be more restrictive than the Public Funds Investment Act.

During the current year, the District had no investments as described above.

NOTE 5. CONTRACT FOR FIRE PREVENTION AND FIREFIGHTING SERVICES

On January 1, 2003, the District executed a contract for providing fire protection and rescue services with the Northwest Volunteer Fire Department (the "Department"). The term of the contract is January 1, 2003, to December 31, 2007. The contract was extended to December 31, 2009. On October 15, 2009, the District executed a contract with a term of January 1, 2010, to December 31, 2015. The contract was amended July 23, 2020 extending the contract for three years effective January 1, 2020, and continue on a year to year basis as an evergreen contract. The contract renewals from year to year are subject to the adoption and District approval each year of the Department's operating and capital budgets. Under the terms of the contract, the Department agrees to provide fire prevention and firefighting services to all the residents and commercial interests in the service area.

The District agreed to provide periodic payments to the Department based on the approved budgets. Titles to land, buildings, equipment and vehicles/apparatus purchased with District funds remain in the District name and are leased to the Department.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 5. CONTRACT FOR FIRE PREVENTION AND FIREFIGHTING SERVICES (Continued)

The Department insures vehicles, buildings and personnel by which fire prevention and firefighting services are provided. The Department purchases a fidelity bond on persons with access to Department checking accounts.

For the fiscal year ended December 31, 2024, based upon the approved budget, the District paid the Department \$8,604,217.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and error and omissions for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three fiscal years.

NOTE 7. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2024:

	January 1, 2024	Increases	Decreases	December 31, 2024
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 1,509,717	\$	\$	\$ 1,509,717
Construction in Progress	<u>1,248,309</u>	<u>5,339,867</u>	<u>1,355,614</u>	<u>5,232,562</u>
Total Capital Assets Not Being Depreciated	<u>\$ 2,758,026</u>	<u>\$ 5,339,867</u>	<u>\$ 1,355,614</u>	<u>\$ 6,742,279</u>
Capital Assets Subject to Depreciation				
Buildings and Improvements	\$ 9,963,193	\$	\$	\$ 9,963,193
Building Equipment and Furniture	254,268	61,089		315,357
Apparatus	3,587,332	777,662		4,364,994
Vehicles	<u>4,922,534</u>	<u>516,863</u>		<u>5,439,397</u>
Total Capital Assets Subject to Depreciation	<u>\$ 18,727,327</u>	<u>\$ 1,355,614</u>	<u>\$ - 0 -</u>	<u>\$ 20,082,941</u>
Less Accumulated Depreciation				
Buildings and Improvements	\$ 1,555,442	\$ 254,548	\$	\$ 1,809,990
Building Equipment and Furniture	169,699	14,044		183,743
Apparatus	2,745,404	53,378		2,798,782
Vehicles	<u>4,533,366</u>	<u>624,340</u>		<u>5,157,706</u>
Total Accumulated Depreciation	<u>\$ 9,003,911</u>	<u>\$ 946,310</u>	<u>\$ - 0 -</u>	<u>\$ 9,950,221</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 9,723,416</u>	<u>\$ 409,304</u>	<u>\$ - 0 -</u>	<u>\$ 10,132,720</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 12,481,442</u>	<u>\$ 5,749,171</u>	<u>\$ 1,355,614</u>	<u>\$ 16,874,999</u>

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 8. SALES AND USE TAX

In accordance with Chapter 775 of the Health and Safety Code, the District is authorized to adopt and impose a sales and use tax if authorized by a majority of the qualified voters of the District. The election to adopt a sales and use tax is governed by the provisions of Subchapter E, Chapter 323 of the Tax Code.

On May 11, 2013, the voters of the District approved the establishment and adoption of a sales and use tax of up to a maximum of one percent. On May 16, 2013, the Board set a local sales and use tax of one percent on all applicable sales and uses within the boundaries of the District. During the current year, the District recorded \$5,736,874 in sales tax receipts, of which \$1,110,514 was due from the State Comptroller at December 31, 2024.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Amended Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Taxes	\$	\$	\$ 7,205,555	\$ 7,205,555
Sales Tax Revenues			5,736,874	5,736,874
Penalty and Interest			148,602	148,602
Miscellaneous Revenues			477,894	477,894
TOTAL REVENUES	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 13,568,925</u>	<u>\$ 13,568,925</u>
EXPENDITURES				
Services Operations:				
District Services-Northwest Volunteer				
Fire Department	\$ 8,710,404	\$ 8,710,404	\$ 8,604,217	\$ 106,187
Accounting and Auditing	11,000	11,000	11,500	(500)
Appraisal District Fees	6,000	60,000	64,058	(4,058)
Legal Fees-General	50,000	50,000	32,339	17,661
Legal Fees-Delinquent Tax Collection			37,140	(37,140)
Tax Collector Fees			43,058	(43,058)
Sales Tax Monitoring			6,779	(6,779)
Office	8,600	9,080	4,954	4,126
Utilities	114,480	114,480	75,893	38,587
Insurance	70,000	70,000	74,992	(4,992)
Other	193,700	139,220	99,191	40,029
Capital Outlay	<u>7,914,000</u>	<u>8,064,000</u>	<u>5,471,905</u>	<u>2,592,095</u>
TOTAL EXPENDITURES	<u>\$ 17,078,184</u>	<u>\$ 17,228,184</u>	<u>\$ 14,526,026</u>	<u>\$ 2,702,158</u>
NET CHANGE IN FUND BALANCE	\$ (17,078,184)	\$ (17,228,184)	\$ (957,101)	\$ 16,271,083
FUND BALANCE - JANUARY 1, 2024	<u>12,603,534</u>	<u>12,603,534</u>	<u>12,603,534</u>	
FUND BALANCE - DECEMBER 31, 2024	<u>\$ (4,474,650)</u>	<u>\$ (4,624,650)</u>	<u>\$ 11,646,433</u>	<u>\$ 16,271,083</u>

See accompanying independent auditor's report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20

SUPPLEMENTARY INFORMATION

REQUIRED BY HARRIS COUNTY

DECEMBER 31, 2024

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
LISTING OF THE NUMBER OF EMERGENCY
RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT -
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)

Number of Emergency Responses made Within the District	3,226
Number of Emergency Responses made Outside of the District	<u>222</u>
Total Emergency Responses	<u><u>3,448</u></u>

See accompanying independent auditor's report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
SCHEDULE OF INSURANCE AND BONDING COVERAGE
DECEMBER 31, 2024

Type of Coverage	From To	Amount of Coverage	Insurer/Name
GENERAL LIABILITY General Aggregate Per Occurrence	07/09/24 07/09/25	\$ 3,000,000 1,000,000	National Union Fire Insurance Company
MANAGEMENT LIABILITY General Aggregate Per Occurrence	07/09/24 07/09/25	\$ 3,000,000 1,000,000	National Union Fire Insurance Company
EXCESS LIABILITY General Aggregate Per Occurrence	07/09/24 07/09/25	\$ 10,000,000 5,000,000	National Union Fire Insurance Company
PUBLIC OFFICIAL BOND- TREASURER	10/21/24 10/21/26	\$ 100,000	Hartford Casualty Insurance Company
POSITION SCHEDULE BOND	07/09/24 07/09/25	\$ 100,000	National Union Fire Insurance Company
HIRED AND NON-OWNED AUTOMOBILE LIABILITY Combined Single Limit Per Accident	07/09/24 07/09/25	\$ 1,000,000	National Union Fire Insurance Company
PROPERTY Buildings Contents	07/09/24 07/09/25	\$ 13,425,577 493,064	National Union Fire Insurance Company
PUBLIC EMPLOYEE BLANKET BOND	07/09/24 07/09/25	\$ 100,000	National Union Fire Insurance Company
WORKER'S COMPENSATION Bodily Injury Each Accident Policy Limit (Disease) Each Employee (Disease)	07/09/24 07/09/25	\$ 100,000 500,000 100,000	Texas Mutual Insurance Company

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
STATEMENT OF ACTIVITIES -
NORTHWEST VOLUNTEER FIRE DEPARTMENT
FOR THE YEAR ENDED DECEMBER 31, 2024
(UNAUDITED)**

REVENUES	
Contract Services	\$ <u>8,605,270</u>
EXPENSES	
Salaries and Benefits	\$ 7,374,493
Communications	55,451
Equipment & Uniforms	256,522
Incentives	30,043
Insurance	259,149
Office Expense	63,004
Phone Expense	19,453
Professional Fees	15,500
Safety Expenses	144,460
Station Expenses	190,396
Training	116,733
Vehicle Operations	<u>408,371</u>
TOTAL EXPENSES	\$ <u>8,933,575</u>
INCREASE IN UNRESTRICTED NET ASSETS	\$ (328,305)
UNRESTRICTED NET ASSETS - JANUARY 1, 2024	<u>707,935</u>
UNRESTRICTED NET ASSETS - DECEMBER 31, 2024	\$ <u>379,630</u>

See accompanying independent auditor's report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20

OTHER SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Maintenance Taxes	
TAXES RECEIVABLE -		
JANUARY 1, 2024	\$ 4,803,481	
Adjustments to Beginning		
Balance	(172,992)	\$ 4,630,489
Original 2024 Tax Levy	\$ 7,789,412	
Adjustment to 2024 Tax Levy	93,328	7,882,740
TOTAL TO BE		
ACCOUNTED FOR		\$ 12,513,229
 TAX COLLECTIONS:		
Prior Years	\$ 4,214,504	
Current Year	3,299,974	7,514,478
 TAXES RECEIVABLE -		
DECEMBER 31, 2024		\$ 4,998,751
 TAXES RECEIVABLE BY		
YEAR:		
2024		\$ 4,582,766
2023		150,957
2022		80,032
2021		45,109
2020		30,905
2019		20,999
2018		14,084
2017		14,471
2016		12,632
2015 and prior		46,796
TOTAL		\$ 4,998,751

See accompanying independent auditor's reports.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 7,873,287,068</u>	<u>\$ 7,432,731,568</u>	<u>\$ 6,452,822,964</u>	<u>\$ 5,735,835,534</u>
TAX RATE PER \$100 VALUATION	<u>\$ 0.10</u>	<u>\$ 0.10</u>	<u>\$ 0.10</u>	<u>\$ 0.10</u>
ADJUSTED TAX LEVY*	<u>\$ 7,882,740</u>	<u>\$ 7,392,093</u>	<u>\$ 6,453,289</u>	<u>\$ 5,736,308</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>41.86 %</u>	<u>97.96 %</u>	<u>98.76 %</u>	<u>99.21 %</u>

* Based on the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

See accompanying independent auditor's reports.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND – FIVE YEARS

	Amounts		
	2024	2023	2022
REVENUES			
Property Taxes	\$ 7,205,555	\$ 6,375,350	\$ 5,622,388
Sales Tax Revenues	5,736,874	5,153,363	4,777,250
Penalty and Interest	148,602	147,732	96,717
Miscellaneous Revenues	477,894	399,674	103,149
TOTAL REVENUES	\$ 13,568,925	\$ 12,076,119	\$ 10,599,504
EXPENDITURES			
District Services-Northwest Volunteer Fire Department	\$ 8,604,217	\$ 8,709,400	\$ 7,432,766
Accounting and Auditing	11,500	11,000	10,500
Appraisal District Fees	64,058	50,398	43,378
Legal Fees-General	32,339	39,466	43,280
Legal Fees-Delinquent Tax Collection	37,140	31,771	26,353
Tax Collector Fees	43,058	34,224	29,702
Sales Tax Monitoring	6,779	10,692	8,392
Office	4,954	5,335	4,572
Utilities	75,893	79,845	91,910
Insurance	74,992	65,709	62,321
Other	99,191	9,256	101,060
Capital Outlay	5,471,905	1,246,152	94,475
TOTAL EXPENDITURES	\$ 14,526,026	\$ 10,293,248	\$ 7,948,709
NET CHANGE IN FUND BALANCE	\$ (957,101)	\$ 1,782,871	\$ 2,650,795
PRIOR PERIOD ADJUSTMENT			
BEGINNING FUND BALANCE	12,603,534	10,820,663	8,169,868
ENDING FUND BALANCE	\$ 11,646,433	\$ 12,603,534	\$ 10,820,663

See accompanying independent auditor's reports.

		Percentage of Total Revenues				
2021	2020	2024	2023	2022	2021	2020
\$ 5,334,186	\$ 4,971,002	53.1 %	52.8 %	53.0 %	55.0 %	55.8 %
4,225,848	3,797,534	42.3	42.7	45.1	43.6	42.7
100,602	78,124	1.1	1.2	0.9	1.0	0.9
38,030	50,173	3.5	3.3	1.0	0.4	0.6
<u>\$ 9,698,666</u>	<u>\$ 8,896,833</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 6,333,397	\$ 6,294,126	63.4 %	72.1 %	70.1 %	65.3 %	70.7 %
10,000	11,000	0.1	0.1	0.1	0.1	0.1
39,356	37,839	0.5	0.4	0.4	0.4	0.4
29,355	49,798	0.2	0.3	0.4	0.3	0.6
29,501	22,696	0.3	0.3	0.2	0.3	0.3
46,399	19,870	0.3	0.3	0.3	0.5	0.2
11,375	85,261		0.1	0.1	0.1	1.0
	336					
100,715	95,839	0.6	0.7	0.9	1.0	1.1
56,619	56,400	0.6	0.5	0.6	0.6	0.6
15,341	38,132	0.7	0.1	1.0	0.2	0.4
987,260	344,693	40.3	10.3	0.9	10.2	3.9
<u>\$ 7,659,318</u>	<u>\$ 7,055,990</u>	<u>107.0 %</u>	<u>85.2 %</u>	<u>75.0 %</u>	<u>79.0 %</u>	<u>79.3 %</u>
\$ 2,039,348	\$ 1,840,843	<u>(7.0) %</u>	<u>14.8 %</u>	<u>25.0 %</u>	<u>21.0 %</u>	<u>20.7 %</u>
\$ (707,837)						
<u>6,838,357</u>	<u>4,997,514</u>					
<u>\$ 8,169,868</u>	<u>\$ 6,838,357</u>					

See accompanying independent auditor's reports.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
BOARD OF COMMISSIONERS AND CONSULTANTS
DECEMBER 31, 2024

District Mailing Address - Harris County Emergency Services District No. 20
c/o Treasurer
7706 Fallbrook Drive
Houston, Texas 77086

District Telephone Number - (281) 893-5966

Commissioners	Term of Office (Elected or Appointed)	Fees of Office for the year ended December 31, 2024	Expense Reimbursement for the year ended December 31, 2024	Title
Carmon Smith	01/21 12/24 (Elected)	\$ -0-	\$ -0-	President
Jody Duong Pham-Truong	01/21 12/24 (Elected)	\$ -0-	\$ 1,073	Vice President/ Investment Officer
Johnnie Phoenix Aldridge	01/21 12/24 (Elected)	\$ -0-	\$ -0-	Secretary
Jane Guevara	12/22 12/26 (Elected)	\$ -0-	\$ 774	Treasurer
Vacant	12/22 12/26	\$ -0-	\$ -0-	Commissioner

Effective September 1, 2017, a Commissioner is entitled to receive compensation in the same manner and amount as are provided by Section 49.060 of the Texas Water Code, currently \$7,200 per fiscal year. The above fees of office and expense reimbursements are the amounts paid to a Commissioner during the District's current fiscal year.

See accompanying independent auditor's report.

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 20
BOARD OF COMMISSIONERS AND CONSULTANTS
DECEMBER 31, 2024**

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended December 31, 2024*</u>	<u>Title</u>
Callegari Law Firm, P.C.	12/10/15	\$ 32,339	General Counsel
McCall Gibson Swedlund Barfoot Ellis PLLC	02/12/09	\$ 11,500	Auditor
Harris County Tax Assessor/Collector	Legislative Action	\$ 43,058	Tax Assessor/ Collector
Linebarger Goggan Blair & Sampson, LLP	04/01/03	\$ 37,140	Delinquent Tax Attorney
HdL Companies	02/12/15	\$ 6,779	Sales Tax Monitoring

* Accrual Basis

See accompanying independent auditor's report.