HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100

HARRIS AND FORT BEND COUNTIES, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2025

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Harris-Fort Bend Emergency
Services District No. 100
Harris and Fort Bend Counties, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Harris-Fort Bend Emergency Services District No. 100 (the "District") as of and for the year ended December 31, 2025, 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, 2025, 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.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the District's financial statements as of and for the year ended December 31, 2024, have been restated to account for a correction of beginning balances. Our opinions are not modified with respect to these matters.

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, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of District Contributions 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

October 6, 2026

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Management's discussion and analysis of Harris-Fort Bend Emergency Services District No. 100's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2025. Please read it in conjunction with the District's financial statements.

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 Funds 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 like 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 all 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 as a whole 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, dispatch service revenue, district services and general expenditures.

FUND FINANCIAL STATEMENTS (Continued)

Governmental funds are reported in each of the financial statements. The focus in the fund financial statements provides a distinctive view of the District's governmental funds. 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 Funds 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. The notes to the financial statements can be found in this report.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. The 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 and deferred outflows exceeded liabilities and deferred inflows of resources by $85,449,344 as of December 31, 2025.

A portion of the District's net position reflects its net investment in capital assets (land, buildings, vehicles and equipment less any debt used to acquire those assets that is still outstanding). The District uses these assets to provide for firefighting and emergency services.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following is a comparative analysis of government-wide changes in net position:

	Summary of Changes in the Statement of Net Position		
	2025	(Restated) 2024	Change Positive (Negative)
Current and Other Assets	$ 101,452,840	$ 56,859,135	$ 44,593,705
Capital Assets (Net of Accumulated Depreciation)	61,341,587	61,695,432	(353,845)
Total Assets	$ 162,794,427	$ 118,554,567	$ 44,239,860
Deferred Outflows of Resources	$ 246,947	$ 221,130	$ 25,817
Total Liabilities	$ 65,497,016	$ 30,386,973	$ (63,941,525)
Deferred Inflows of Resources	$ 12,095,014	$ 10,060,231	$ (2,034,783)
Net Position:			
Net Investment in Capital Assets	$ 26,341,587	$ 61,695,432	$ (35,353,845)
Restricted	32,611,440		32,611,440
Unrestricted	26,496,317	16,633,061	9,863,256
Total Net Position	$ 85,449,344	$ 78,328,493	$ 7,120,851

The following table provides comparative analysis of the District's operations for the years ended December 31, 2025, and December 31, 2024.

	Summary of Changes in the Statement of Activities		
	2025	(Restated) 2024	Change Positive (Negative)
Revenues:			
Property Taxes	$ 9,848,637	$ 9,140,151	$ 708,486
Sales Tax Receipts	11,057,741	10,692,464	365,277
Other Revenues	7,354,990	6,422,522	932,468
Total Revenues	$ 28,261,368	$ 26,255,137	$ 2,006,231
Expenses for Services	28,558,865	22,549,537	(6,009,328)
Change in Net Position	$ (297,497)	$ 3,705,600	$ (4,003,097)
Net Position, Beginning of Year	85,746,841	82,041,241	3,705,600
Net Position, End of Year	$ 85,449,344	$ 85,746,841	$ (297,497)

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUND

The District's General Fund fund balance as of December 31, 2025, was $82,876,596, an increase of $36,415,420 from the prior year. The increase was primarily due to the collection of property taxes, sales tax receipts, and loan proceeds exceeding service operations and capital outlay.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the fiscal. Actual revenues were $3,367,405 more than budgeted revenues, due to higher than anticipated sales tax, EMS collections, and investment revenues. Actual expenditures were $88,930 less than budgeted expenditures, and loan proceeds of $35,000,000 were not budgeted.

CAPITAL ASSETS

Capital assets as of December 31, 2025, total $61,341,587 (net of accumulated depreciation) and include land, buildings, vehicles and equipment. Capital asset events during the current fiscal year included the purchase or completion of the following:

- Swiftwater Facility - $2,268,984
- 2-2024 Ford F-550 EMS Vehicles - $543,353
- Ford F-350 EMS Vehicle - $274,370
- Ford F-250 Logistics Truck - $66,778
- Bellaire Logistics Facility - $1,250,406
- Community Fire Station Renovations - $121,779

Capital Assets At Year-End, Net of Accumulated Depreciation

	2025	2024	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	$ 17,424,696	$ 16,174,290	$ 1,250,406
Construction in Progress	3,632,776	4,124,324	(491,548)
Capital Assets, Net of Accumulated Depreciation:			
Buildings and Improvements	35,043,490	35,488,783	(445,293)
Vehicles	4,341,694	4,619,036	(277,342)
Equipment	898,931	1,288,999	(390,068)
Total Net Capital Assets	$ 61,341,587	$ 61,695,432	$ (353,845)

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Harris-Fort Bend Emergency Services District No. 100, c/o Coveler & Peeler, P.C., 820 Gessner, Suite 1710, Houston, TX 77024.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	$ 459,965	$	$ 459,965
Investments	81,116,290		81,116,290
Cash with Other Governments	1,659,213		1,659,213
Receivables:			
Property Taxes	9,077,759		9,077,759
Penalty and Interest on Delinquent Taxes		79,012	79,012
Sales Tax Receipts	2,266,961		2,266,961
Dispatch Services	567,060		567,060
Other	1,670		1,670
Prepaid Costs	39,730		39,730
Due from Fort Bend County		6,185,180	6,185,180
Land		17,424,696	17,424,696
Construction in Progress		3,632,776	3,632,776
Capital Assets (Net of Accumulated Depreciation)		40,284,115	40,284,115
TOTAL ASSETS	$ 95,188,648	$ 67,605,779	$ 162,794,427
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - Pensions	$ - 0 -	$ 246,947	$ 246,947
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 95,188,648	$ 67,852,726	$ 163,041,374
LIABILITIES			
Accounts Payable	$ 45,098	$	$ 45,098
Net Pension Liability		37,934	37,934
Accrued Interest Payable		740,590	740,590
Sales Tax Payable:			
Due After One Year		29,673,394	29,673,394
Loan Payable:			
Due Within One Year		1,107,510	1,107,510
Due After One Year		33,892,490	33,892,490
TOTAL LIABILITIES	$ 45,098	$ 65,451,918	$ 65,497,016
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	$ 12,266,954	$ (198,386)	$ 12,068,568
Deferred Inflows - Pensions		26,446	26,446
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 12,266,954	$ (171,940)	$ 12,095,014
FUND BALANCE			
Nonspendable:			
Prepaid Costs	$ 39,730	$ (39,730)	$
Restricted for Construction	32,611,440	(32,611,440)	
Unassigned	50,225,426	(50,225,426)	
TOTAL FUND BALANCE	$ 82,876,596	$ (82,876,596)	$ - 0 -
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 95,188,648		
NET POSITION			
Net Investment in Capital Assets		$ 26,341,587	$ 26,341,587
Restricted for Construction		32,611,440	32,611,440
Unrestricted		26,496,317	26,496,317
TOTAL NET POSITION		$ 85,449,344	$ 85,449,344

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

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total Fund Balance - Governmental Fund		$ 82,876,596
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Amounts due from Fort Bend County for sales tax reimbursement are not current financial resources and, therefore, are not report as an asset in the governmental funds.		6,185,180
Portions of the change in net pension liability that are not immediately recognized as pension expense are recorded as deferred outflows and inflows of resources.		220,501
Land, construction in progress and capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		61,341,587
Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2024 and prior tax levies became part of recognized revenues in the governmental activities of the District.		277,398
Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year end consist of:		
Accrued Interest Payable	$ (740,590)	
Net Pension Liability	(37,934)	
Sales Tax Payable After One Year	(29,673,394)	
Loan Payable Within One Year	(1,107,510)	
Loan Payable After One Year	(33,892,490)	(65,451,918)
Total Net Position - Governmental Activities		$ 85,449,344

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

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	$ 9,825,248	$ 23,389	$ 9,848,637
Sales Tax Receipts	11,057,741		11,057,741
EMS Collections	3,000,000		3,000,000
Lease Revenues	25,955		25,955
Penalty and Interest	85,910	15,971	101,881
Investment Revenues	2,298,417		2,298,417
Gain on Investments	109,319		109,319
Dispatch Services	1,418,957		1,418,957
Miscellaneous Revenues	400,461		400,461
TOTAL REVENUES	$ 28,222,008	$ 39,360	$ 28,261,368
EXPENDITURES/EXPENSES			
Service Operations:			
District Services - Community Protection Agency, Inc.	$ 16,500,000	$	$ 16,500,000
Accounting and Auditing	69,580		69,580
Appraisal District Fees	90,167		90,167
Commissioner Fees	53,167		53,167
Communications Center	3,821,546	(99,268)	3,722,278
Legal Fees - General	208,879		208,879
Legal Fees - Delinquent Tax Collections	23,394		23,394
Sales Tax Consultant	39,507		39,507
Tax Assessor/Collector Fees	28,720		28,720
Depreciation		3,880,741	3,880,741
Other	519,806		519,806
Fort Bend County	273,760	757,110	1,030,870
Capital Outlay	5,178,062	(3,871,014)	1,307,048
Loss on Disposal of Assets		344,118	344,118
Debt Service:			
Note Interest		740,590	740,590
TOTAL EXPENDITURES/EXPENSES	$ 26,806,588	$ 1,752,277	$ 28,558,865
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES/EXPENSES	$ 1,415,420	$ (1,712,917)	$ (297,497)
OTHER FINANCING SOURCES (USES)			
Loan Proceeds	$ 35,000,000	$ (35,000,000)	$ - 0 -
NET CHANGE IN FUND BALANCE	$ 36,415,420	$ (36,415,420)	$
CHANGE IN NET POSITION		(297,497)	(297,497)
FUND BALANCE/NET POSITION -			
JANUARY 1, 2025, AS PREVIOUSLY REPORTED	45,985,118	62,016,769	108,001,887
CORRECTION OF AN ERROR	476,058	(22,731,104)	(22,255,046)
JANUARY 1, 2025, RESTATED	46,461,176	39,285,665	85,746,841
FUND BALANCE/NET POSITION - DECEMBER 31, 2025	$ 82,876,596	$ 2,572,748	$ 85,449,344

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

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
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, 2025

Net Change in Fund Balance - Governmental Fund	$	36,415,420
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report tax revenues when collected. However, in the government-wide financial statements, revenues are recorded in the accounting period for which the taxes are levied.		23,389
Governmental funds report penalty and interest revenues on property taxes when collected. However, in the government-wide financial statements, revenues are recorded when the penalty and interest are assessed.		15,971
Changes in deferred outflows and inflows of resources for pension are recorded as pension expense in the government-wide financial statements.		99,268
Governmental funds do not account for depreciation. However, in the government-wide financial statements, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.		(3,880,741)
Governmental funds record capital asset costs as expenditures in the period purchased. However, in the government-wide financial statements, capital assets are increased by new purchases that meet the District's threshold for capitalization, and are owned and maintained by the District. All other capital asset purchases are expensed in the Statement of Activities.		3,871,014
Governmental funds do not record the loss from the sale or disposal of assets. However, in the Statement of Net Assets the assets are removed and a loss is recorded in the Statement of Activities.		(344,118)
Amount withheld to Fort Bend County are applied to amounts due from Fort Bend County and reduce the long-term receivable in the Statement of Net Position.		(757,110)
Governmental funds report interest expenditures on long-term debt as expenditures in the year paid. However, in the Statement of Net Position, interest is accrued on the long-term debt through fiscal year-end.		(740,590)
Governmental funds report loan proceeds as other financing sources. Loan proceeds increase long-term liabilities in the Statement of Net Position.		(35,000,000)
Change in Net Position - Governmental Activities	$	(297,497)

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

NOTE 1. CREATION OF DISTRICT

Harris-Fort Bend Emergency Services District No. 100 (the "District") was created on August 8, 1997, in accordance with Article III, Section 48-e, of the Texas Constitution. 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 and emergency medical services within the boundaries of the District.

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 sets 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:

* 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.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

* 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 revenues and expenses of 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 Governmental Funds Balance Sheet and a Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

The District has one governmental fund; therefore, it is a major 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, dispatch service revenues, district services 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 revenues 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 recorded as revenue include the 2024 tax levy collections during the period October 1, 2024, to December 31, 2025, and taxes collected from January 1, 2025, to December 31, 2025 for all prior tax levies. The 2025 tax levy has been fully deferred to meet the District's planned expenditures in the 2026 fiscal year.

Capital Assets

Capital assets, which include land, buildings, vehicles and equipment, 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 an expenditure 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. Installation costs, professional fees and certain other costs are capitalized as part of the asset.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

Assets are capitalized if they have an original cost of $25,000 or more (including installation costs and professional fees) and a useful life of at least one year. 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	40
All Other Equipment	2-30

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 Budget Comparison Schedule – General Fund – presents the original budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District makes payments into the social security system for the employees. The Internal Revenue Service has determined that fees of office received by Commissioners are wages subject to federal income tax for payroll tax purposes only. See Note 11 for more information on the District's pension plan.

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, liabilities, and deferred inflows and outflows of resources 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 Governmental Funds 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 are classified using the following hierarchy:

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 Commissioners. 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 does not have any committed fund balances.

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 and does not have any assigned fund balances.

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.

NOTE 3. TAX LEVY

Voters of the District have approved the levy and collection of an ad valorem tax not to exceed $0.10 per $100 of assessed valuation on taxable property within the District. During the year ended December 31, 2025, the District levied an ad valorem tax at the rate of $0.10 ($0.07768 for maintenance and $0.02232 for debt service) per $100 of assessed valuation, which resulted in a tax levy of $12,068,568 on the adjusted taxable valuation of $12,066,233,780 for the 2025 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 bank deposits was $708,116 and the bank balance was $783,399. The District was not exposed to custodial credit risk.

The carrying values of the deposits are included in the Governmental Funds Balance Sheet and the Statement of Net Position at December 31, 2025, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	$ 459,965	$ 248,151	$ 708,116

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Investments

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.

The District invests in Texas Cooperative Liquid Assets Securities System Trust ("Texas CLASS"), an external public funds investment pool that is not SEC-registered. Public Trust Advisors, LLC serves as the pool's administrator and investment advisor. The pool is subject to the general supervision of the Board of Trustees and its Advisory Board. UMB Bank, N.A. serves as custodian for the pool. Investments held by Texas CLASS are priced to market on a weekly basis. The investments are considered to be Level I investments because their fair value is measured by quoted prices in active markets. The fair value of the District's position in the pool is the same as the value of the pool shares. There are no limitations or restrictions on withdrawals from Texas CLASS.

The District's investments in U.S. government treasury notes are reported at fair value in the Statement of Net Position. Governmental accounting standards establish the following hierarchy of inputs used to measure fair value: Level 1 inputs are based on quoted prices in active markets, Level 2 inputs are based on significant other observable inputs, and Level 3 inputs are base don significant observable inputs. Fair value measurements of the District's investments in U.S. government treasury notes as of December 31, 2025 are valued at $32,611,440 based on quoted market prices (level 1 inputs).

Certificates of Deposit are valued at acquisition costs at the date of purchase.

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

As of December 31, 2025, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities in Years: Less Than 1	1-5	6-10	More Than 10
GENERAL FUND					
Texas CLASS	$ 38,686,666	$ 38,686,666			
Money Market Public Funds	9,570,033	9,570,033			
US Government Treasury Notes	32,611,440	32,611,440			
Certificates of Deposit	248,151	248,151			
TOTAL INVESTMENTS	$ 81,116,290	$ 81,116,290	$ - 0 -	$ - 0 -	$ - 0 -

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2025, the District's investments in Texas CLASS were rated "AAAm" by Standard and Poor's. The District also manages credit risk by investing in certificates of deposit with balances covered in accordance with Texas statutes.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investments in Texas CLASS to have a maturity of less than one year due to the fact the share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value. The District also manages interest rate risk by investing in certificates of deposit with maturities of approximately one year or less.

NOTE 5. FIRE PROTECTION SERVICES

The District has contracted with the Community Protection Agency, Inc. (the "Department") to provide fire fighting and suppression services and emergency medical and rescue services to the residents of the District. The term of the current contract is for a period of one-year effective January 1, 2018 and will renew automatically for consecutive one-year terms commencing on January 1st of each successive year. The automatic renewal can be canceled by sending a written notice on or before August 1st of the then current calendar year to either party. Under the terms of the contract, the Department agrees to provide fire fighting and suppression services and emergency medical and rescue services to all the residents and commercial interests within the geographic area of the District and those requesting mutual aid. The contract may be terminated by either party due to the other party committing a material breach of contract. Once notice has been given of a contract breach, the breaching party will have 90 days from the date of the notice to cure the breach or show to the satisfaction of the non-breaching party that no breach has occurred.

NOTE 5. FIRE PROTECTION SERVICES (Continued)

The Department agrees to submit annually, due each September, both an operating budget and a capital budget for approval by the District. The District agrees to pay to the Department monthly amounts as invoiced, which agree to the Department's approved budget. At each regular board meeting, the Department shall provide a financial report setting forth the Department's revenue and expenditures for the prior month. Expenditures which are made within the approved budget, shall be fully reimbursed to the Department in an amount expended by the Department in the previous month.

It is the agreement and intent of the District and the Department that the District be a lien holder (subordinate to a bona fide first lien holder) on those assets of the Department purchased in whole or in part with District funds or where title to any such asset is not otherwise in the District's name. The purpose of such lien holder status is to provide that in the event any such asset is sold, traded, assigned or conveyed to another person or entity for any reason or is damaged or subject to other casualty, the District will be reimbursed for its monetary contribution of District funds. If such asset was purchased wholly with District funds, the District's interest in the asset proceeds shall be for the entire amount. If such asset was purchased in part with District funds, the District's interest in the asset proceeds shall be based upon the pro-rata portion of the purchase price paid for with District funds. The Department transfers emergency service billing revenues to the District on a monthly basis as they are received less the amount that the Department needs to maintain a $10,000 reserve to cover refunds and adjustments. During the current fiscal year, the District received $3,000,000 from current year collections.

NOTE 6. TOWER LEASE AGREEMENTS

On February 8, 2010, the District entered into an agreement with Clear Wire, LLC ("Clearwire") for the lease of one of the District's telecommunication towers at a rental rate of $1,500 per month. The initial term of the lease is 18 months with the option to extend the term for five successive five-year periods unless Clearwire notifies the District of its intention not to renew at least 30 days prior to commencement of any renewal term. The rent for each renewal term shall be increased by 10% of the rent paid over the preceding term. In February 2015, the rental rate increased to $1,650 per month. This agreement was terminated during a prior year.

NOTE 7. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2025:

	January 1, 2025	Increases	Decreases	December 31, 2025
Capital Assets Not Being Depreciated				
Land and Land Improvements	$ 16,174,290	$ 1,250,406	$	$ 17,424,696
Construction in Progress	4,124,324	4,695,132	5,186,680	3,632,776
Total Capital Assets Not Being Depreciated	$ 20,298,614	$ 5,945,538	$ 5,186,680	$ 21,057,472
Capital Assets Subject to Depreciation				
Buildings and Improvements	$ 43,252,781	$ 2,056,881	$	$ 45,309,662
Vehicles	17,644,786	1,008,161	364,491	18,288,456
Equipment	5,078,443	47,115		5,125,558
Total Capital Assets Subject to Depreciation	$ 65,976,010	$ 3,112,157	$ 364,491	$ 68,723,676
Less Accumulated Depreciation				
Buildings and Improvements	$ 7,763,998	$ 2,502,174	$	$ 10,266,172
Vehicles	13,025,750	941,384	20,372	13,946,762
Equipment	3,789,444	437,183		4,226,627
Total Accumulated Depreciation	$ 24,579,192	$ 3,880,741	$ 20,372	$ 28,439,561
Total Depreciable Capital Assets, Net of Accumulated Depreciation	$ 41,396,818	$ (768,584)	$ 344,119	$ 40,284,115
Total Capital Assets, Net of Accumulated Depreciation	$ 61,695,432	$ 5,176,954	$ 5,530,799	$ 61,341,587

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and errors and omissions for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 9. SALES AND USE TAX

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

On November 6, 2007, 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 November 19, 2007, the Board set a local sales and use tax of one percent on all applicable sales and uses within the boundaries of

NOTE 9. SALES AND USE TAX (Continued)

the District, excluding any territory in the District where sales and use tax is currently two percent, effective April 1, 2008. During the current fiscal year, the District recorded $11,057,741 in sales tax receipts, of which $2,266,961 was due from the State Comptroller at December 31, 2025.

NOTE 10. INTERLOCAL AGREEMENT FOR FORT BEND COUNTY MOBILITY ENHANCEMENT

On December 13, 2011, the District executed the Interlocal Agreement for Fort Bend County Mobility Enhancement with Fort Bend County, Texas. The District agrees to allocate 25% of the District's local sales and use tax revenue generated in the area described as the portion of the District located in Fort Bend County and west of FM 1464. The District agrees to make quarterly payments to Fort Bend County. During the current fiscal year, the District recorded total payments of $273,760 to Fort Bend County in relation to this agreement. The term of this agreement is 15 years. Per the payback agreement related to the overcollection of local sales and use taxes (See Note 15), $7,418,348 is calculated as due from Fort Bend County. Of this amount $1,233,168 has been applied to the amount due from Fort Bend County and $6,185,180 has been recorded as a receivable in the Statement of Net Assets as of December 31, 2025.

NOTE 11. PENSION PLAN

Plan Description

The District provides retirement, disability, and death benefits for all of its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting non-traditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

Benefits Provided

The plan provisions are adopted by the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 5 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the District.

NOTE 11. PENSION PLANS (Continued)

Benefits Provided (Continued)

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the District within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

At December 31, 2024 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled but not yet receiving benefits	8
Active employees	33

Contributions

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 10.06% for the 2025 accounting year. The deposit rate payable by the employee members for calendar year 2025 is 7.00% as adopted by the governing body of the District. The employee deposit rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

For the District's accounting year ended December 31, 2025, the annual pension cost for the TCDRS plan for its employees was $222,173; the actual contributions were $222,173. The employees contributed $155,142 to the plan for the 2025 fiscal year.

NOTE 11. PENSION PLANS (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumption:

Actuarial valuation date	12/31/24
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining Amortization period	15.9 years
Asset Valuation Method	5-year smoothed market
Actuarial Assumptions:	
Investment return [1]	7.50%
Projected salary increases [1]	4.70%
Inflation	2.50%
Cost-of-living adjustments	0.00%

[1] Includes inflation at the stated rate

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2024. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Mortality rates were based on the following:

Depositing members – 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Service retirees, beneficiaries and non-depositing members – 135% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Disabled retirees - 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

NOTE 11. PENSION PLANS (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.6%, the same as the previous year.

To determine the discount rate to be used, the actuary used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act:

1) TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.

2) Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.

3) The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.

4) Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses. Therefore, the actuary has used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2025 information for a 10-year time horizon.

NOTE 11. PENSION PLANS (Continued)

Long-Term Expected Rate of Return (Continued)

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Target Allocation	Geometric Real Rate of Return
US Equities	13.00 %	5.35 %
Global Equities	4.00	5.15
International Equities-Developed Markets	6.00	4.75
International Equities-Emerging Markets	0.00	4.75
Investment-Grade Bonds	3.00	2.55
Strategic Credit	9.00	3.70
Direct Lending	16.00	6.85
Distressed Debt	4.00	6.80
REIT Equities	2.00	3.95
Master Limited Partnerships (MLPs)	2.00	4.95
Commodities	2.00	1.00
Private Real Estate Partnerships	6.00	5.75
Private Equity	25.00	8.15
Hedge Funds	6.00	3.60
Cash Equivalents	2.00	1.10
	100.00 %	

NOTE 11. PENSION PLANS (Continued)

Changes in Net Pension Liability/(Asset) for the measurement year ended December 31, 2024 are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balances of December 31, 2023	$ 590,747	$ 464,366	$ 126,381
Changes for the year:			
Service Costs	227,101		227,101
Interest on the Total Pension Liability	60,095		60,095
Effect of Economic/Demographic Gains or Losses	(17,655)		(17,655)
Refund of contributions	(55,259)	(55,259)	
Administrative Expenses		(418)	418
Member Contributions		121,433	(121,433)
Net investment income		52,367	(52,367)
Employer Contributions		171,393	(171,393)
Other		13,213	(13,213)
Balances of December 31, 2024	$ 805,029	$ 767,095	$ 37,934

Sensitivity Analysis - The following presents the net pension liability/(asset) of the District, calculated using the discount rate of 7.60%, as well as what the District net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total Pension Liability	$ 1,001,294	$ 805,029	$ 651,346
Fiduciary Net Position	767,095	767,095	767,095
Net Pension Liability/(Asset)	$ 234,199	$ 37,934	$ (115,749)

NOTE 11. PENSION PLANS (Continued)

The current year deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 26,111	$ 21,436
Changes in assumptions	335	
Net difference between projected and actual earnings		3,338
Contributions paid to TCDRS subsequent to the measurement date		222,173
	$ 26,446	$ 246,947

$222,173 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2025	$ 3,005
2026	3,677
2027	(1,736)
2028	(1,528)
2029	20
Thereafter	(5,110)

NOTE 12. GROUP TERM LIFE INSURANCE

The District participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' ACFR may also be obtained by writing to the Texas County & District Retirement System; P.O. Box 2034, Austin, TX 78768-2034, or by calling 800~823-7782.

Funding Policy: Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The District's contribution to the GTLF for the years ending September 30, 2025, 2024, and 2023 were $866, $571, and $467, respectively, which equaled the contractually required contribution.

NOTE 13. DISPATCH SERVICES

The District has entered into agreements with other emergency service districts, fire departments and the City of Stafford ("Provider or Providers") to provide emergency communication services through their Emergency Communications Center ("WestCom Center"). The WestCom Center will receive emergency and non-emergency communications directed to the Providers and will dispatch the Provider's personnel and equipment by appropriate means, within the Provider's geographic area in response to such communications. The Provider will pay a Dispatch Service Fee of Forty Dollars ($40.00) for each fire, rescue, EMS and other calls for service which are dispatched by the District for the Provider. The initial invoice included the period September 1, 2021, through December 31, 2022, and was billed January 1, 2022. Charges for Dispatch Service Fees will be billed quarterly thereafter. In addition to the per call fee above, beginning January 1, 2023, Providers will be billed an annual technology base fee in the amount of $76,037.54 (the "Technology Base Fee"). This agreement automatically renews for successive one year periods. During the current fiscal year, the District billed $1,418,957 for dispatch services, of which $567,060 was recorded as a receivable at year end.

NOTE 14. LOANS PAYABLE

On July 15, 2025, the District entered into a $35,000,000 Promissory Note with Webster Bank to finance the purchase of S.T.O.R.M. (swift water operation and rescue mission) training facility project. Annual installments of $2,707,010 are due each July 15, beginning July 15, 2026, and ending July 15, 2045. The interest rate is 4.57%.

The following is a summary of transactions regarding the loan payable for the year ended December 31, 2025:

Loans Payable, January 1, 2025	$ - 0 -
Add: Loan Proceeds	35,000,000
Loans Payable, December 31, 2025	$ 35,000,000

Loans Payable:	
Due Within One Year	$ 1,107,510
Due After One Year	33,892,490
Loans Payable, December 31, 2025	$ 35,000,000

NOTE 14. LOANS PAYABLE (Continued)

As of December 31, 2025, debt service requirements on the note are as follows:

Fiscal Year	Principal	Interest	Total
2026	$ 1,107,510	$ 1,599,500	$ 2,707,010
2027	1,158,123	1,548,887	2,707,010
2028	1,211,050	1,495,961	2,707,011
2029	1,266,395	1,440,616	2,707,011
2030	1,324,269	1,382,741	2,707,010
2031-2035	7,586,377	5,948,675	13,535,052
2036-2040	9,485,710	4,049,340	13,535,050
2041-2045	11,860,566	1,674,484	13,535,050
	$ 35,000,000	$ 19,140,204	$ 54,140,204

NOTE 15. SALES TAX PAYABLE AGREEMENT

On March 3, 2026, the District entered into a payback agreement related to the overcollection of local sales and use taxes in the amount of $29,673,394 in previous years. Beginning in January 2028, the terms of the agreement allow for a 144-month payback period where a monthly deduction of $206,065 will be deducted for 143 months with a final deduction of $206,099 from the monthly sales and use tax allocation. Additionally, one-time payments may be applied toward the repayment amount to reduce the length of the payback. See Note 16 for additional information.

The following is a summary of transactions regarding the sales tax payable for the year ended December 31, 2025:

Sales Tax Payable, January 1, 2025	$ 29,673,394
Less: Principal Paid	- 0 -
Sales Tax Payable, December 31, 2025	$ 29,673,394
Sales Tax Payable:	
Due Within One Year	$ - 0 -
Due After One Year	29,673,394
Sales Tax Payable, December 31, 2025	$ 29,673,394

NOTE 15. SALES TAX PAYABLE AGREEMENT (Continued)

As of December 31, 2025, payment amounts due are as follows:

Fiscal Year	Payment Amount
2026	$
2027	
2028	2,472,780
2029	2,472,780
2030	2,472,780
2031-2035	12,363,900
2036-2039	9,891,154
Total	$ 29,673,394

NOTE 16. CORRECTION OF AN ERROR

During the current fiscal year, it was determined that the District was overpaid $29,673,394 in local sales and use taxes in previous fiscal years (See Note 15). In addition, $7,418,348 was overpaid to Fort Bend County for their 25% share per their interlocal agreement (See Note 10). The District restated its beginning net position as of January 1, 2025 to reflect the amounts due as stated in the payback agreement and amounts due from Fort Bend County. The effect of this correction was a decrease in net position of $22,255,046.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Amended Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Taxes	$ 9,940,104	$ 9,940,104	$ 9,825,248	$ (114,856)
Sales Tax Receipts	9,950,000	9,970,000	11,057,741	1,087,741
EMS Collections	2,200,000	2,200,000	3,000,000	800,000
Lease Revenues	22,000	22,000	25,955	3,955
Penalty and Interest	67,000	67,000	85,910	18,910
Investment Revenues	1,350,000	1,350,000	2,298,417	948,417
Gain on Investments			109,319	109,319
Dispatch Services	1,305,499	1,305,499	1,418,957	113,458
Miscellaneous Revenues			400,461	400,461
TOTAL REVENUES	$ 24,834,603	$ 24,854,603	$ 28,222,008	$ 3,367,405
EXPENDITURES				
Service Operations:				
District Services - Community Protection Agency, Inc.	$ 16,669,535	$ 16,669,535	$ 16,500,000	$ 169,535
Accounting and Auditing	75,000	75,000	69,580	5,420
Appraisal District Fees	40,000	105,000	90,167	14,833
Commissioner Fees	70,000	70,000	53,167	16,833
Communications Center	3,862,912	3,991,619	3,821,546	170,073
Legal Fees	160,000	184,000	232,273	(48,273)
Sales Tax Consultant	80,000	31,400	39,507	(8,107)
Tax Assessor/Collector Fees	50,000	50,000	28,720	21,280
Other	421,050	469,550	519,806	(50,256)
Fort Bend County	1,000,000	1,000,000	273,760	726,240
Capital Outlay	4,199,637	4,249,414	5,178,062	(928,648)
TOTAL EXPENDITURES	$ 26,628,134	$ 26,895,518	$ 26,806,588	$ 88,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (1,793,531)	$ (2,040,915)	$ 1,415,420	$ 3,456,335
OTHER FINANCING SOURCES(USES)				
Loan Proceeds	$ -0-	$ -0-	$ 35,000,000	$ 35,000,000
NET CHANGE IN FUND BALANCE	$ (1,793,531)	$ (2,040,915)	$ 36,415,420	$ 38,456,335
FUND BALANCE - JANUARY 1, 2025	46,461,176	46,461,176	46,461,176	
FUND BALANCE - DECEMBER 31, 2025	$ 44,667,645	$ 44,420,261	$ 82,876,596	$ 38,456,335

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
SCHEDULE OF CHANGES IN NET PENSION ASSET AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Year Ended December 31, 2024	Year Ended December 31, 2023	Year Ended December 31, 2022	Year Ended December 31, 2021
Total Pension Liability				
Service Cost	$ 227,101	$ 207,354	$ 135,370	$ 49,011
Interest (on the Total Pension Liability)	60,095	36,920	14,076	3,725
Effect on plan changes		80,433	52,520	
Changes of benefit terms	(55,259)	(629)	(4,909)	
Changes of assumptions				(527)
Effect of economic/demographic gains or losses	(17,655)	(12,073)	29,439	37
Net change in total pension liability	$ 214,282	$ 312,005	$ 226,496	$ 52,246
Total pension liability, beginning	590,747	278,742	52,246	
Total pension liability, ending (a)	$ 805,029	$ 590,747	$ 278,742	$ 52,246
Plan Fiduciary Net Position				
Contributions - employer	$ 171,393	$ 104,821	$ 57,391	$ 15,332
Contributions - employee	121,433	109,026	106,561	28,468
Net investment income	52,367	25,728	(16,497)	5,034
Benefit payments, including refunds of employee contributions	(55,259)	(629)	(4,909)	
Administrative Expense	(418)	(242)	(126)	(27)
Other	13,213	10,760	22,434	1,241
Net Change in plan fiduciary net position	$ 302,729	$ 249,464	$ 164,854	$ 50,048
Plan Fiduciary net position, beginning	464,366	214,902	50,048	
Plan Fiduciary net position, ending (b)	$ 767,095	$ 464,366	$ 214,902	$ 50,048
Net Pension Liability/(Asset), Ending = (a) - (b)	$ 37,934	$ 126,381	$ 63,840	$ 2,198
Plan fiduciary net position as a percentage of the total pension liability	95.29%	78.61%	77.10%	95.79%
Covered-employee payroll	$ 1,734,751	$ 1,557,518	$ 1,522,297	$ 406,685
Net pension liability as a percentage of covered employee payroll	2.19%	8.11%	4.19%	0.54%

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE PERIOD ENDED DECEMBER 31, 2025

Fiscal Year Ending December 31	Actuarially Determined Contribution(1)	Actual Employer Contribution(1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2021	$ 15,332	$ 15,332	$ -0-	$ 406,685	3.8%
2022	$ 57,391	$ 57,391	$ -0-	$ 1,522,297	3.8%
2023	$ 104,821	$ 104,821	$ -0-	$ 1,557,514	6.7%
2024	$ 171,393	$ 171,393	$ -0-	$ 1,734,731	9.9%
2025	$ 222,173	$ 222,173	$ -0-	$ 2,216,309	10.0%

(1) *TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.*

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE PERIOD ENDED DECEMBER 31, 2025

NOTE 1. PENSION PLAN - TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

Assumptions

The following methods and assumptions were used to determine contribution rates:

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15.9 years (based on contribution rate calculated in 12/31/24 valuation)
Asset Valuation Method	5-year, smoothed market
Inflation	2.50%
Salary Increases	4.7%, average over career including inflation, varies by age and service
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New Inflation, mortality and other assumptions were reflected 2022 New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015-2020: Not applicable, prior to TCDRS participation 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: Employer contributions reflect that the current service matching rate was increased to 150% for future benefits. 2024: Employer contributions reflect that the current service matching rate was increased to 200% for future benefits.

**Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100

SUPPLEMENTARY INFORMATION

REQUIRED BY HARRIS COUNTY

DECEMBER 31, 2025

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
LISTING OF THE NUMBER OF EMERGENCY RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

Number of emergency responses made within the District	11,923
Number of emergency responses made outside of the District	441
Total emergency responses	12,364

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
SCHEDULE OF INSURANCE AND BONDING COVERAGE
DECEMBER 31, 2025

Type of Coverage	From To	Amount of Coverage	Insurer/Name
PUBLIC EMPLOYEE DISHONESTY BLANKET BOND	12/01/25 12/01/26	$ 100,000	National Union Fire
POSITION SCHEDULE BOND Treasurer	12/01/25 12/01/26	$ 100,000	National Union Fire
PUBLIC OFFICIAL BOND	10/19/25 10/19/26	$ 100,000	Western Surety Company
GENERAL LIABILITY General Aggregate Per Occurrence	12/01/25 12/01/26	 $ 3,000,000 1,000,000	National Union Fire
MANAGEMENT LIABILITY Aggregate Each Occurrence	12/01/25 12/01/26	 $ 3,000,000 1,000,000	National Union Fire
EXCESS LIABILITY General Aggregate Each Occurrence	12/01/25 12/01/26	 $ 6,000,000 3,000,000	National Union Fire
HIRED AND NON-OWNED AUTOMOBILE LIABILITY Combined Single Limit	12/01/25 12/01/26	 $ 1,000,000	National Union Fire
PROPERTY LIABILITY Buildings Contents	12/01/25 12/01/26	 $ 43,515,931 5,508,263	National Union Fire
WORKERS COMPENSATION Bodily Injury by Accident Disease Policy Limit Bodily Injury by Disease	11/17/25 11/17/26	 $ 1,000,000 1,000,000 1,000,000	Texas Mutual Insurance Company

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
STATEMENT OF ACTIVITIES
COMMUNITY PROTECTION AGENCY, INC.
FOR THE YEAR ENDED DECEMBER 31, 2025
(UNAUDITED)

REVENUES AND OTHER SUPPORT	
Harris-Fort Bend ESD No. 100	$ 16,500,000
EMS Billing Revenue	3,018,923
Miscellaneous Receipts	68,074
TOTAL REVENUES AND OTHER SUPPORT	$ 19,586,997
EXPENSES	
OPERATING EXPENSES:	
Administrative	$ 5,563,826
Emergency Medical Service Operations	627,908
Vehicle Expenses	1,460,279
Salaries and Payroll Taxes	9,871,364
Station Expenses	945,763
Suppression and Rescue Equipment	674,991
Training	285,751
Personnel Support Expense	353,575
TOTAL OPERATING EXPENSES	$ 19,783,457
DECREASE IN NET ASSETS	$ (196,460)
NET ASSETS - JANUARY 1, 2025	1,053,368
NET ASSETS - DECEMBER 31, 2025	$ 856,908

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100

OTHER SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2025

	Property Taxes	
TAXES RECEIVABLE - JANUARY 1, 2025	$ 5,199,827	
Adjustments to Beginning Balance	(200,144)	$ 4,999,683
Original 2025 Tax Levy	$ 12,116,686	
Adjustment to 2025 Tax Levy	(48,118)	12,068,568
TOTAL TO BE ACCOUNTED FOR		$ 17,068,251
TAX COLLECTIONS:		
Prior Years	$ 4,801,298	
Current Year	3,189,194	7,990,492
TAXES RECEIVABLE - DECEMBER 31, 2025		$ 9,077,759
TAXES RECEIVABLE BY YEAR:		
2025		$ 8,879,374
2024		70,587
2023		34,895
2022		21,126
2021		13,241
2020		17,518
2019		16,130
2018		9,446
2017		5,283
2016 and prior		10,159
TOTAL		$ 9,077,759

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024	2023	2022
HARRIS COUNTY				
TOTAL PROPERTY VALUATIONS**	$ 4,339,284,839	$ 4,187,059,909	$ 4,065,525,529	$ 3,565,479,966
TAX RATES PER $100 VALUATION:				
Debt Service	$ 0.02232	$ 0.000000	$ 0.000000	$ 0.000000
Maintenance	0.07768	0.086134	0.085336	0.081082
TOTAL TAX RATES PER $100 VALUATION	$ 0.10000	$ 0.086134	$ 0.085336	$ 0.081082
ADJUSTED TAX LEVY*	$ 4,339,292	$ 3,605,196	$ 3,464,370	$ 2,890,962
FORT BEND COUNTY				
TOTAL PROPERTY VALUATIONS**	$ 7,726,948,941	$ 7,479,107,503	$ 6,966,752,816	$ 6,090,713,234
TAX RATES PER $100 VALUATION:				
Debt Service	$ 0.02232	$ 0.000000	$ 0.000000	$ 0.000000
Maintenance	0.07768	0.086134	0.085336	0.081082
TOTAL TAX RATES PER $100 VALUATION	$ 0.100000	$ 0.086134	$ 0.085336	$ 0.081082
ADJUSTED TAX LEVY*	$ 7,729,276	$ 6,443,585	$ 5,946,411	$ 4,940,683
TOTAL TAX LEVY*	$ 12,068,568	$ 10,048,781	$ 9,410,781	$ 7,831,646
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	26.43 %	99.30 %	99.63 %	99.73 %

* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax as levied.
** Includes Exemptions

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND – FIVE YEARS

	Amounts		
	2025	2024	2023
REVENUES			
Property Taxes	$ 9,825,248	$ 9,107,538	$ 7,628,631
Sales Tax Receipts	11,057,741	10,692,464	12,042,500
EMS Collections	3,000,000	2,600,000	2,500,000
Lease Revenues	25,955	25,955	23,958
Penalty and Interest	85,910	85,785	90,579
Investment Revenues	2,298,417	1,428,701	1,422,056
Dispatch Services	1,418,957	1,378,468	1,045,860
Gain on Investments	109,319	890,315	611,811
Miscellaneous Revenues	400,461	6,169	76,159
TOTAL REVENUES	$ 28,222,008	$ 26,215,395	$ 25,441,554
EXPENDITURES			
District Services - Community Protection Agency, Inc.	$ 16,500,000	$ 14,150,000	$ 12,806,397
Accounting and Auditing	69,580	68,000	67,000
Appraisal District Fees	90,167	74,808	57,830
Commissioner Fees	53,167	32,871	30,290
Communications Center	3,821,546	2,953,043	2,783,257
Legal Fees - General	208,879	214,691	228,720
Legal Fees - Delinquent Tax Collections	23,394	19,576	18,933
Sales Tax Consultant	39,507	23,675	69,938
Tax Assessor/Collector Fees	28,720	23,656	22,694
Other	519,806	446,309	517,452
Fort Bend County	273,760	955,484	2,670,416
Capital Outlay	5,178,062	15,723,592	8,022,692
TOTAL EXPENDITURES	$ 26,806,588	$ 34,685,705	$ 27,295,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 1,415,420	$ (8,470,310)	$ (1,854,065)
OTHER FINANCING SOURCES (USES)			
Loan Proceeds	$ 35,000,000	$ - 0 -	$ - 0 -
NET CHANGE IN FUND BALANCE	$ 36,415,420	$ (8,470,310)	$ (1,854,065)
BEGINNING FUND BALANCE	46,461,176	54,455,428	56,309,493
ENDING FUND BALANCE	$ 82,876,596	$ 45,985,118	$ 54,455,428

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2022	2021	2025	2024	2023	2022	2021
$ 6,910,116	$ 6,415,676	34.8 %	34.8 %	30.0 %	23.1 %	23.9 %
19,258,523	18,558,180	39.3	40.8	47.3	64.1	69.1
1,600,000	1,220,000	10.6	9.9	9.8	5.3	4.5
18,695	29,099	0.1	0.1	0.1	0.1	0.1
66,034	61,188	0.3	0.3	0.4	0.2	0.2
537,499	105,988	8.1	5.4	5.6	1.8	0.4
1,634,440	480,480	5.0	5.3	4.1	5.4	1.8
		0.4	3.4	2.4		
	2,430	1.4		0.3		
$ 30,025,307	$ 26,873,041	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
$ 12,537,661	$ 8,612,659	58.5 %	54.0 %	50.3 %	41.8 %	32.0 %
61,519	33,484	0.2	0.3	0.3	0.2	0.1
46,821	50,431	0.3	0.3	0.2	0.2	0.2
30,190	25,800	0.2	0.1	0.1	0.1	0.1
1,979,962	513,086	13.5	11.3	10.9	6.6	1.9
115,140	233,549	0.7	0.8	0.9	0.4	0.9
16,517	18,526	0.1	0.1	0.1	0.1	0.1
74,470	53,773	0.1	0.1	0.3	0.2	0.2
32,344	36,285	0.1	0.1	0.1	0.1	0.1
609,450	235,967	1.8	1.7	2.0	2.0	0.9
2,464,229	3,199,120	1.0	3.6	10.5	8.2	11.9
12,667,385	6,615,029	18.3	60.0	31.5	42.2	24.6
$ 30,635,688	$ 19,627,709	94.8 %	132.4 %	107.2 %	102.1 %	73.0 %
$ (610,381)	$ 7,245,332	5.2 %	(32.4) %	(7.2) %	(2.1) %	27.0 %
$ - 0 -	$ - 0 -					
$ (610,381)	$ 7,245,332					
56,919,874	49,674,542					
$ 56,309,493	$ 56,919,874					

See accompanying independent auditor's report.

HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
BOARD OF COMMISSIONERS AND CONSULTANTS
DECEMBER 31, 2025

District Mailing Address - Harris-Fort Bend Emergency Services District No. 100
c/o Coveler & Peeler, P.C.
820 Gessner, Suite 1710
Houston, Texas 77024

District Telephone Number - (713) 984-8222

Board Members	Term of Office (Appointed or Elected)	Fees of Office for the year ended December 31, 2025	Expense Reimbursements for the year ended December 31, 2025	Title
Leland D. Terry	06/01/22 05/31/26 (Elected)	$ 7,200	$ 16,300	President
Jeff Jernberg	06/01/24 05/31/28 (Elected)	$ 2,634	$ -0-	Vice President
Ken Arrington	06/01/22 05/31/26 (Elected)	$ 7,072	$ 10,281	Secretary
Mary Blondell	06/01/22 05/31/26 (Elected)	$ 7,200	$ 9,811	Treasurer
Steve Fowler	06/01/24 05/31/28 (Elected)	$ 7,072	$ -0-	Assistant Treasurer/ Assistant Secretary

The limit on fees of office that a Commissioner may receive during a year is set by the Health and Safety Code-Chapter 775. 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-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100
BOARD OF COMMISSIONERS AND CONSULTANTS
DECEMBER 31, 2025

Consultants:	Date Hired	Fees for the year ended December 31, 2025*	Title
Coveler & Peeler, P.C.		$ 300,550	Attorney
McCall Gibson Swedlund Barfoot Ellis PLLC	04/06/04	$ 27,500	Auditor
RIT Financial	11/02/21	$ 42,080	Bookkeeper
Organizology, LLC	12/10/24	$ 44,000	Human Resources Support
Linebarger Goggan Blair & Sampson, LLP		$ 23,394	Delinquent Tax Attorney
Harris County Tax Assessor/Collector	Legislative Action	$ 17,570	Tax Assessor/ Collector
Fort Bend County Tax Assessor/Collector	Legislative Action	$ 28,875	Tax Assessor/ Collector
Sales Tax Assurance, LLC	11/06/12	$ 39,507	Sales Tax Consultant

* Accrual basis

See accompanying independent auditor's report.