
FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

REPORT ON FINANCIAL STATEMENTS
(With Supplemental Material)

FOR THE YEAR ENDED DECEMBER 31, 2023

BREEDLOVE & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

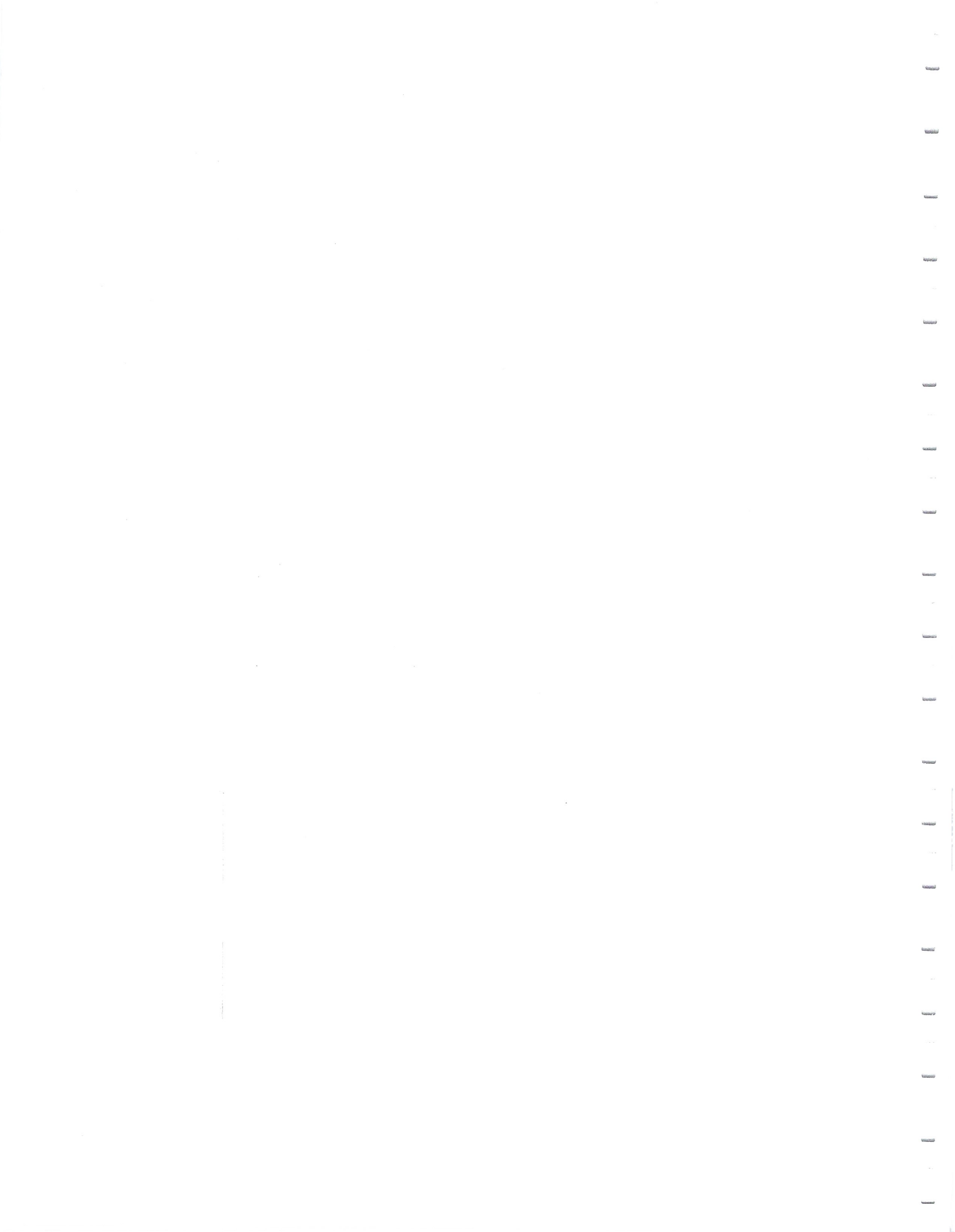


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FINANCIAL STATEMENTS

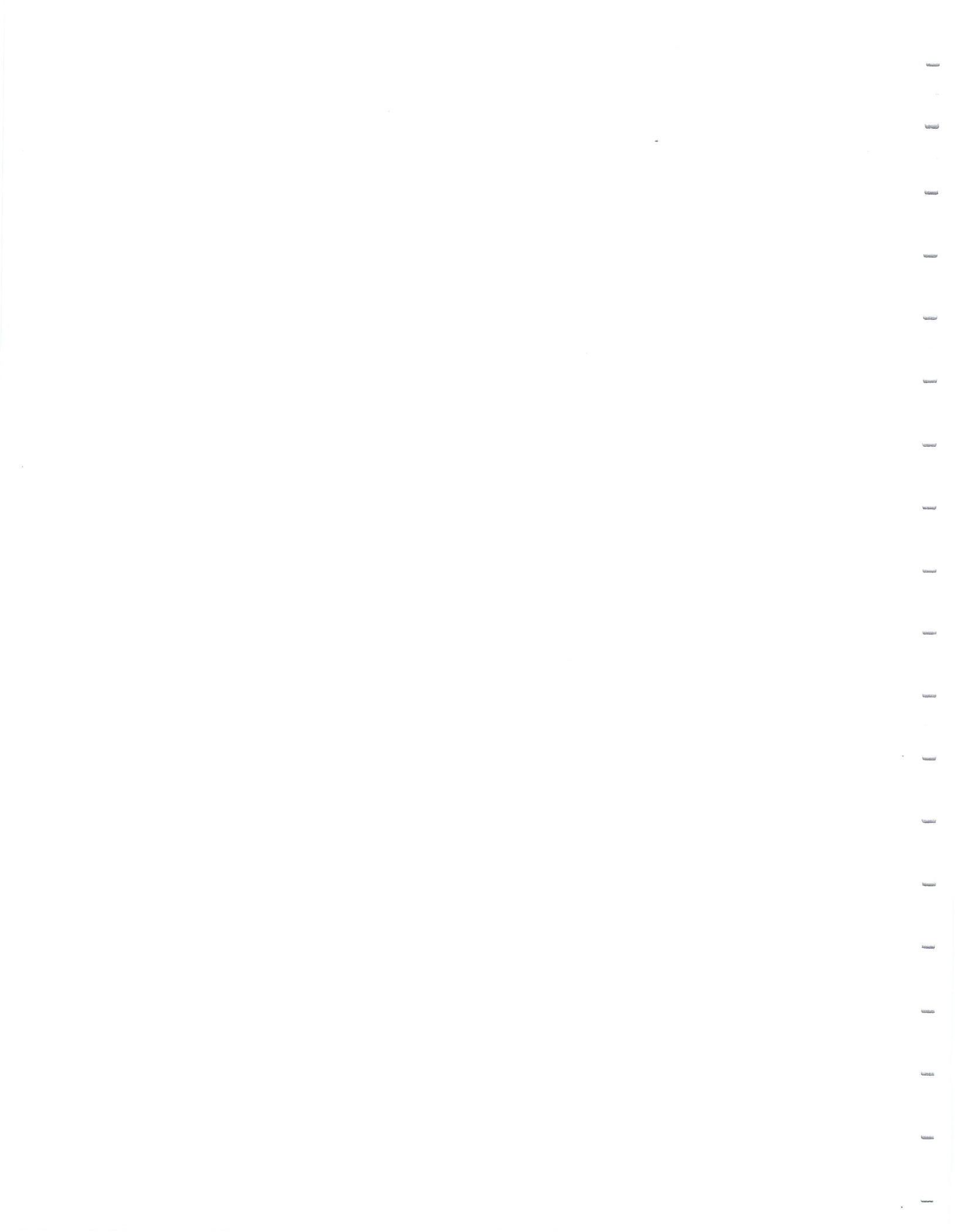
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BREEDLOVE & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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JILL A. HENZE, CPA
President

NICOLE BREEDLOVE HUNT, CPA
CEO

INDEPENDENT AUDITORS' REPORT

June 19, 2024

Board of Commissioners
Fort Bend County Emergency Services District No. 9
Fort Bend County, Texas

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fort Bend County Emergency Services District No. 9, as of and for the year ended December 31, 2023 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, each major fund, and the aggregate remaining fund information of Fort Bend County Emergency Services District No. 9, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fort Bend County Emergency Services District No. 9, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Fort Bend County Emergency Services District No. 9's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fort Bend County Emergency Services District No. 9'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 Fort Bend County Emergency Services District No. 9's ability to continue as a going concern for a reasonable period of time.
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

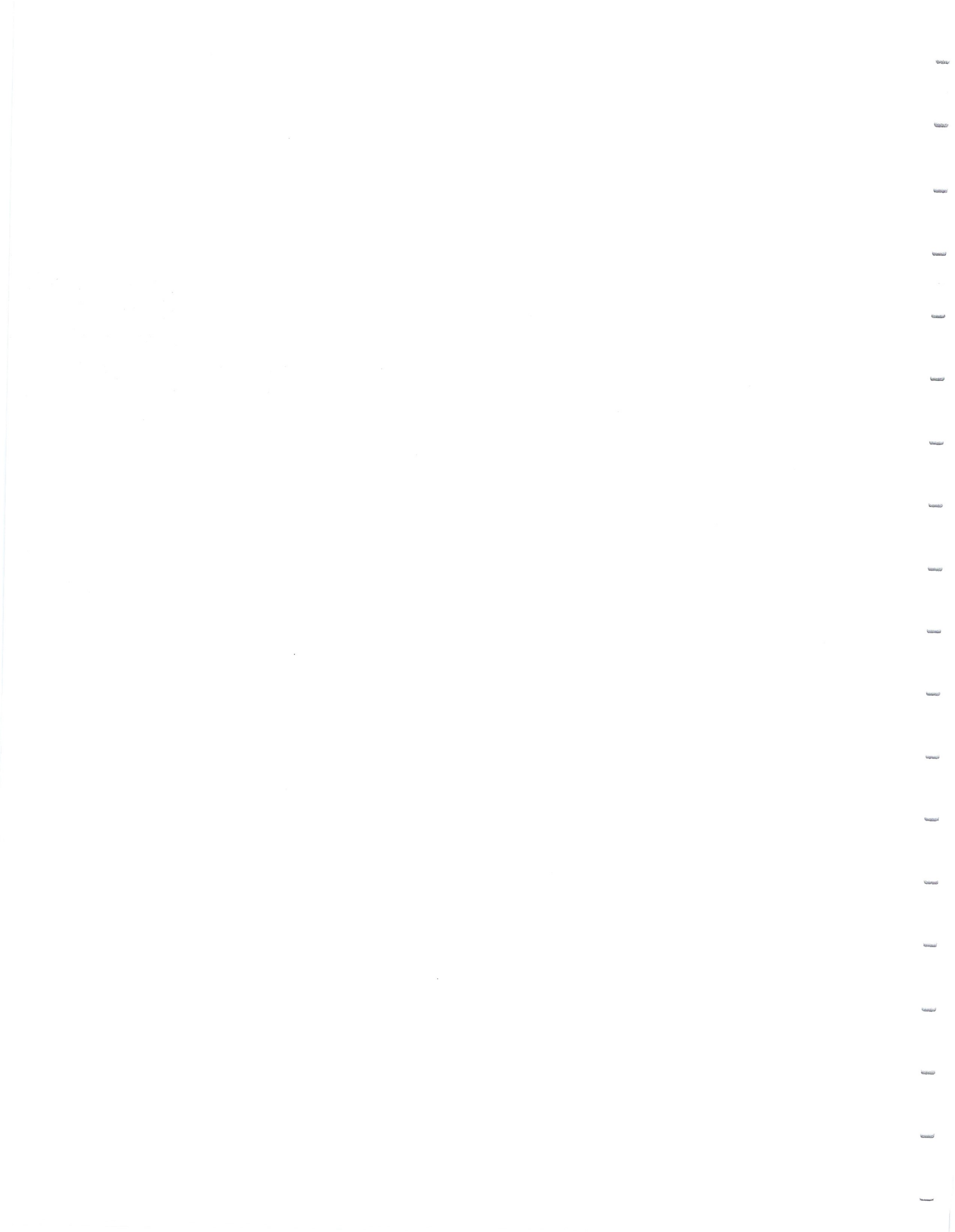
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison, on pages 5 through 8 and 19 be presented to supplement the basic financial statements. Such information, 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 Fort Bend County Emergency Services District No. 9's basic financial statements. The supplementary information is presented for purposes of additional analysis and are 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 information 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Brechner & Co., P.C.



FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

MANAGEMENT DISCUSSION & ANALYSIS

DECEMBER 31, 2023

Our discussion and analysis of the financial performance of Fort Bend County Emergency Services District No. 9 (the "District") provides an overview of the District's financial activities for the year ended December 31, 2023. Please read it in conjunction with the District's financial statements, included in this annual report.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include (1) combined fund financial statements and government-wide financial statements, and (2) notes to the financial statements. The combined fund financial statements and government-wide financial statements combine (1) the Statement of Net Position and Governmental Funds Balance Sheet, and (2) the Statement of Activities and Governmental Revenues, Expenditures and Changes in Fund Balance. This report also includes other supplemental information in addition to these 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 portion of these statements provides 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 first of the government-wide financial statements is the Statement of Net Position. This statement is the District-wide statement of its financial position presenting information that includes all of the District's assets and liabilities, 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 government-wide portion of the Statement of Activities reports how the District's net position changed during the current fiscal year. All current revenues and expenses are included regardless of when cash is received or paid.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

MANAGEMENT DISCUSSION & ANALYSIS

DECEMBER 31, 2023

(Continued)

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 by \$2,105,138 as of December 31, 2023.

With the implementation of Government Accounting Standards Board (GASB) Statement No. 34, the District is presenting comparable prior-year columns in the various comparisons and analyses.

Summary of Net Position

	2023	2022
Current and other assets	\$ 2 111 951	\$ 1 098 683
Total assets	\$ 2 111 951	\$ 1 098 683
Current liabilities	\$ 6 813	\$ 106 305
Total liabilities	\$ 6 813	\$ 106 305
Net position:		
Unrestricted	\$ 2 105 138	\$ 992 378
Total net position	\$ 2 105 138	\$ 992 378

The following table provides a summary of the District's operations for the year ended December 31, 2023. The District increased its net position by \$1,112,760.

Summary of Changes in Net Position

	2023	2022
Revenues:		
Property taxes	\$ 1 557 161	\$ 1 028 160
Other revenues	25 901	1
Total revenues	1 583 062	1 028 161
Interest expense	1 167	-
Operating expenses	469 135	35 783
Total expenses	470 302	35 783
Change in net position	1 112 760	992 378
Net position, beginning of period	992 378	-
Net position, end of period	\$ 2 105 138	\$ 992 378

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

MANAGEMENT DISCUSSION & ANALYSIS

DECEMBER 31, 2023

(Continued)

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's fund balance as of December 31, 2023 was \$663,674.

The General Fund balance increased by \$480,091.

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 property tax revenues, costs, general expenditures, and resources not accounted for in another fund.

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 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 adjustment column and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance 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 basic financial statements provide information essential to a full understanding of government-wide and fund financial statements. The notes to the financial statements follow the financial statements in this annual report.

OTHER INFORMATION

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the fiscal year. The change in fund balance was \$41,064 more than budgeted due to an increase in property tax revenue and an increase in interest earned on temporary investments.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

MANAGEMENT DISCUSSION & ANALYSIS

DECEMBER 31, 2023

(Continued)

DEBT

The changes in the debt position of the District during the fiscal year ended December 31, 2023 are summarized as follows:

Note payable, beginning of year	\$	100 000
Proceeds from long term debt		-
Retirements of principal		<u>(100 000)</u>
Noted payable, end of year	\$	<u><u>-</u></u>

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for anyone with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to RJ Reiser, District president, P.O. Box 1329, Needville, Texas 77461; email: president@fbesd9.org.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

**STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2023**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 579 070	\$ -	\$ 579 070
Taxes Receivable	1 441 464	-	1 441 464
Due from Tax Assessor	91 417	-	91 417
Total Assets	\$ 2 111 951	\$ -	\$ 2 111 951
<u>LIABILITIES</u>			
Liabilities			
Accounts Payable	\$ 6 813	\$ -	\$ 6 813
Total Liabilities	6 813	-	6 813
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Tax Revenue	1 441 464	(1 441 464)	-
Total Deferred Inflows of Resources	1 441 464	(1 441 464)	-
<u>FUND BALANCE/NET POSITION</u>			
Fund Balances			
Unassigned	663 674	(663 674)	-
Total Fund Balance	663 674	(663 674)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2 111 951		
Net Position			
Unrestricted		2 105 138	2 105 138
Total Net Position		2 105 138	2 105 138
Total Liabilities, Deferred Inflows of Resources, and Net Position		\$ -	\$ 2 111 951

See the Independent Auditors' Report and the Accompanying Notes to Financial Statements

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues			
Property Taxes	\$ 1 024 492	\$ 532 669	\$ 1 557 161
Penalty and Interest on Property Taxes	13 116	-	13 116
Interest Earned on Temporary Investments	12 785	-	12 785
Total Revenues	<u>1 050 393</u>	<u>532 669</u>	<u>1 583 062</u>
Expenditures/Expenses			
Accounting	15 087	-	15 087
Administration	337	-	337
Auditing Fees	3 000	-	3 000
Consulting fees	12 291	-	12 291
Collection Fees	3 007	-	3 007
Dues and Subscriptions	3 865	-	3 865
Emergency Services	342 483	-	342 483
Information Technology	2 001	-	2 001
Insurance	1 832	-	1 832
Office	1 732	-	1 732
Payroll and Related Expense	10 605	-	10 605
Professional Services	66 647	-	66 647
Travel	6 248	-	6 248
Debt Service			
Note Principal	100 000	(100 000)	-
Note Interest	1 167	-	1 167
Total Expenditures/Expenses	<u>570 302</u>	<u>(100 000)</u>	<u>470 302</u>
Changes in Fund Balance/Net Position	480 091	632 669	1 112 760
Fund Balance/Net Position			
Beginning of Year	<u>183 583</u>	<u>808 795</u>	<u>992 378</u>
End of Year	<u>\$ 663 674</u>	<u>\$ 1 441 464</u>	<u>\$ 2 105 138</u>

See the Independent Auditors' Report and the Accompanying Notes to Financial Statements

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE (1) CREATION OF DISTRICT

Fort Bend County Emergency Services District No. 9 (“District”) is a political subdivision of the State of Texas created by election on May 7, 2022. The District operates under the direction of five commissioners and will provide emergency services to the District as defined in Health & Safety Code of Texas Statutes Chapter 775, Emergency Services District, Subchapter C, Organization, Powers and Duties Sec. 775.031 District Powers.

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The more significant accounting policies of the District are described below.

A. REPORTING ENTITY

The District is an Emergency Services District with a five-member board of commissioners, who are appointed to serve two-year terms by the Fort Bend County Commissioners Court.

The District follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39; *Determining Whether Certain Organizations are Component Units*, to define the reporting entity. The financial statements include all operations over which the District is financially accountable. The District is not a participant in any joint venture and has not identified any entities which would be components units of the District.

The District is a special-purpose government that is governed by a separately appointed governing body. It is legally separate and fiscally independent of other state and local governments. The accompanying financial statements present the activities of the District.

B. BASIS OF PRESENTATION

The financial transactions of the District are recorded in an individual fund. The funds are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures. The funds are reported by generic classification within the financial statements.

a. Fund Types:

General Fund - To account for all revenues and expenditures not required to be accounted for in other funds.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

b. Fund Balances

The District implemented GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned fund balance - amounts the District intends to use for a specific purpose. Intent can be expressed by the board of commissioners or by an official or body to which the board of commissioners delegates the authority.
- Unassigned fund balance - amounts that are available for any purpose.

The District uses the following classifications for net position:

Net Investment in Capital Assets - To indicate the value of capital invested in capital assets less accumulated depreciation, net of associated debt.

Restricted - To indicate the funds restricted within the General Fund for the purposes of contingencies or emergencies. The board must approve any change in the restriction of this fund balance.

Unrestricted - To indicate net position that is available for use in future period.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023
(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

All Governmental Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become available and measurable. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the period in which the fund liability is incurred, if measurable. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

The District has implemented GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. In compliance with GASB Statement No. 34, the District has presented a Statement of Net Position and Statement of Activities for the year ended December 31, 2023. These statements are presented on an accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded in the period they are earned, and expenses are recorded in the period they are incurred. The "Adjustments" column on these statements represents accounts adjusted to reflect an accrual basis rather than a modified accrual basis of accounting. All fund balances are adjusted to reflect net position. As this is the inception year of the District, no Management's Discussion and Analysis is presented.

D. BUDGET

The District annually adopted a budget for the General Fund beginning in 2023 in accordance with the accounting principles applicable to this fund. The Board of Commissioners' approval is required for revisions that alter the total expenditures. Reported budgeted amounts are as final adopted. Budgeted amounts lapse annually.

E. CASH EQUIVALENTS

The District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. However, certificates of deposit are considered cash equivalents, regardless of maturity date.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts 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 expenses during the reporting period. Actual results could differ from those estimates.

G. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Management considers accounts receivable to be fully collectible at year-end; accordingly, no allowance for doubtful accounts is required.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023
(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for governmental activities in the statement of net position and governmental funds balance sheet are different because:

Total Fund Balance at December 31, 2023	\$	<u>663 674</u>
Conversion of property tax assessments to full accrual basis		<u>1 441 464</u>
Adjustment to fund balance to arrive at net position		<u>1 441 464</u>
Total Net Position at December 31, 2023	\$	<u><u>2 105 138</u></u>

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

Change in fund balance	\$	480 091
Conversion of property tax assessments to full accrual basis		532 669
Principal payments on debt are reported as expenditures. None of the transactions, however, have any effect on net position.		<u>100 000</u>
Change in net position of governmental activities	\$	<u><u>1 112 760</u></u>

NOTE (3) AD VALOREM TAX

During the year ended December 31, 2023, the District levied an ad valorem tax at the rate of \$.094 per \$100 of assessed valuation, which resulted in a tax levy of \$1,540,008 for 2023, on the taxable valuation of \$1,638,306,038 for the 2023 tax year. The ad valorem tax was due upon receipt and will be considered delinquent if not paid by February 1, at which time penalties and interest will be assessed. The levy date of the tax was September 1 prior to the delinquent date, or as soon after September 1 as it took to set the tax rate. The lien date is January 1 subsequent to the delinquent date.

In the governmental funds, property taxes are initially recorded as receivables and unearned revenue at the time the tax levy is billed. Revenues recognized during the fiscal year ended December 31, 2023 include collections during the current period or within 60 days of year-end related to the 2023 and prior years' tax levies.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023
(Continued)**

NOTE (4) DEPOSITS AND INVESTMENTS

During the year ended December 31, 2023, the contracted depository bank used by the District was NewFirst Bank. The largest cash, savings and time deposit combined balance in the bank during the year ended December 31, 2023 was \$941,780 in February 2023. During the year the deposits were secured by FDIC coverage.

Statutes authorize the District to invest in direct or indirect obligations of the United States, the state, or any county, school district, or other political subdivision of the state. Funds of the District may also be placed in certificates of deposit of state or national banks or savings associations within the state.

Local governments are subject to the Public Funds Investment Act as amended during the 1995 legislative session. The Act directs local governments to adopt a written investment policy that primarily emphasizes safety of principal and liquidity. Also addressed under the Act are the areas of investment diversification, yield, maturity, and quality of investment management, The District has complied with the Act's provisions during its fiscal year ended December 31, 2023.

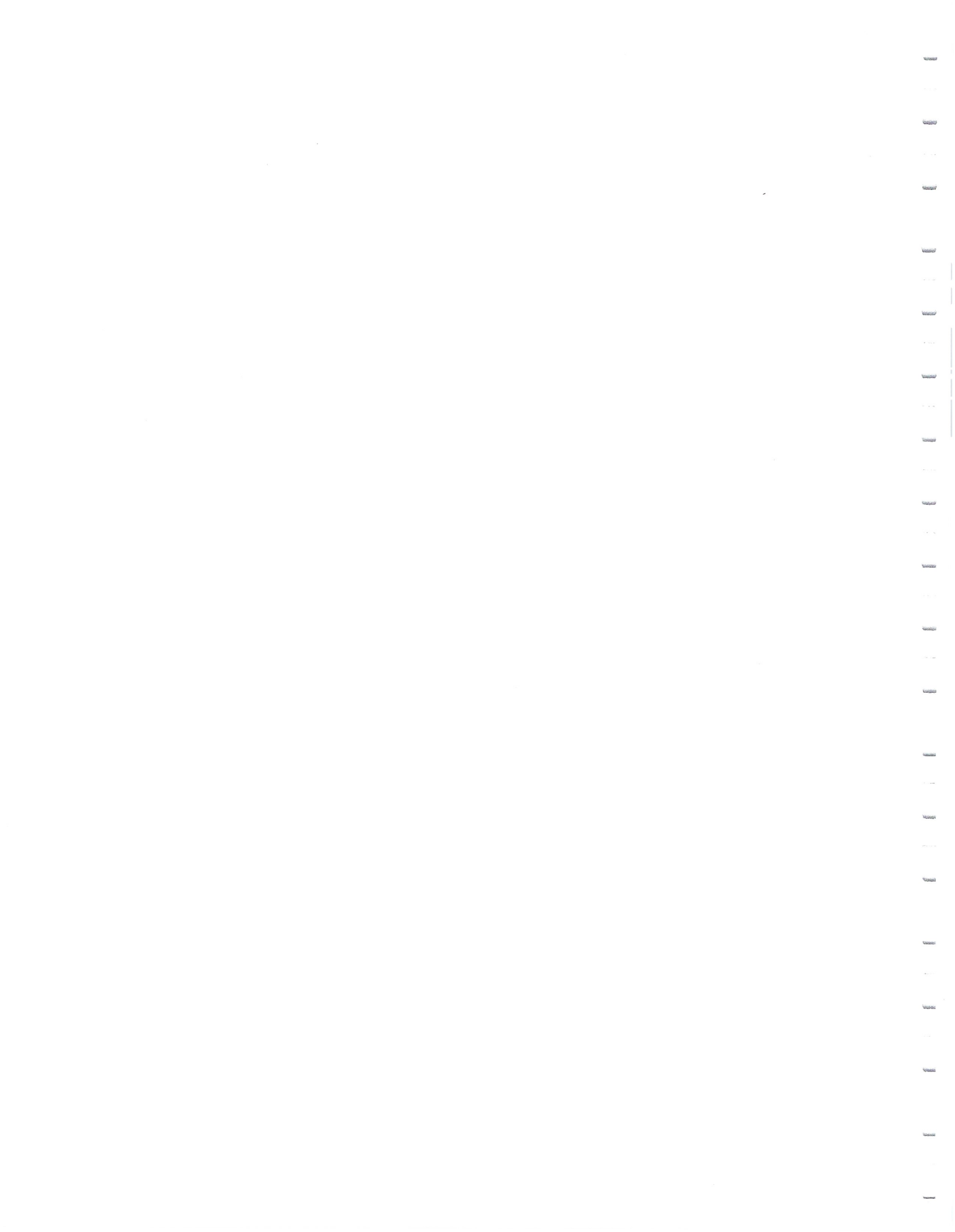
NOTE (5) NOTE PAYABLE

On November 28, 2022, the District entered into loan agreement with NewFirst National Bank (the "Lender") for \$100,000. Interest is calculated on the outstanding principal at 6% calculated on the per annum basis of a 360 day-year. The proceeds were used to fund the initial operations of the District and were secured by ad valorem taxes. During the year ended December 31, 2023, the District paid \$100,000 in principal and \$1,167 in interest. The balance on the note was \$0 at December 31, 2023.

NOTE (6) SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 19, 2024 (the date the financial statements were available to be issued) and noted no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

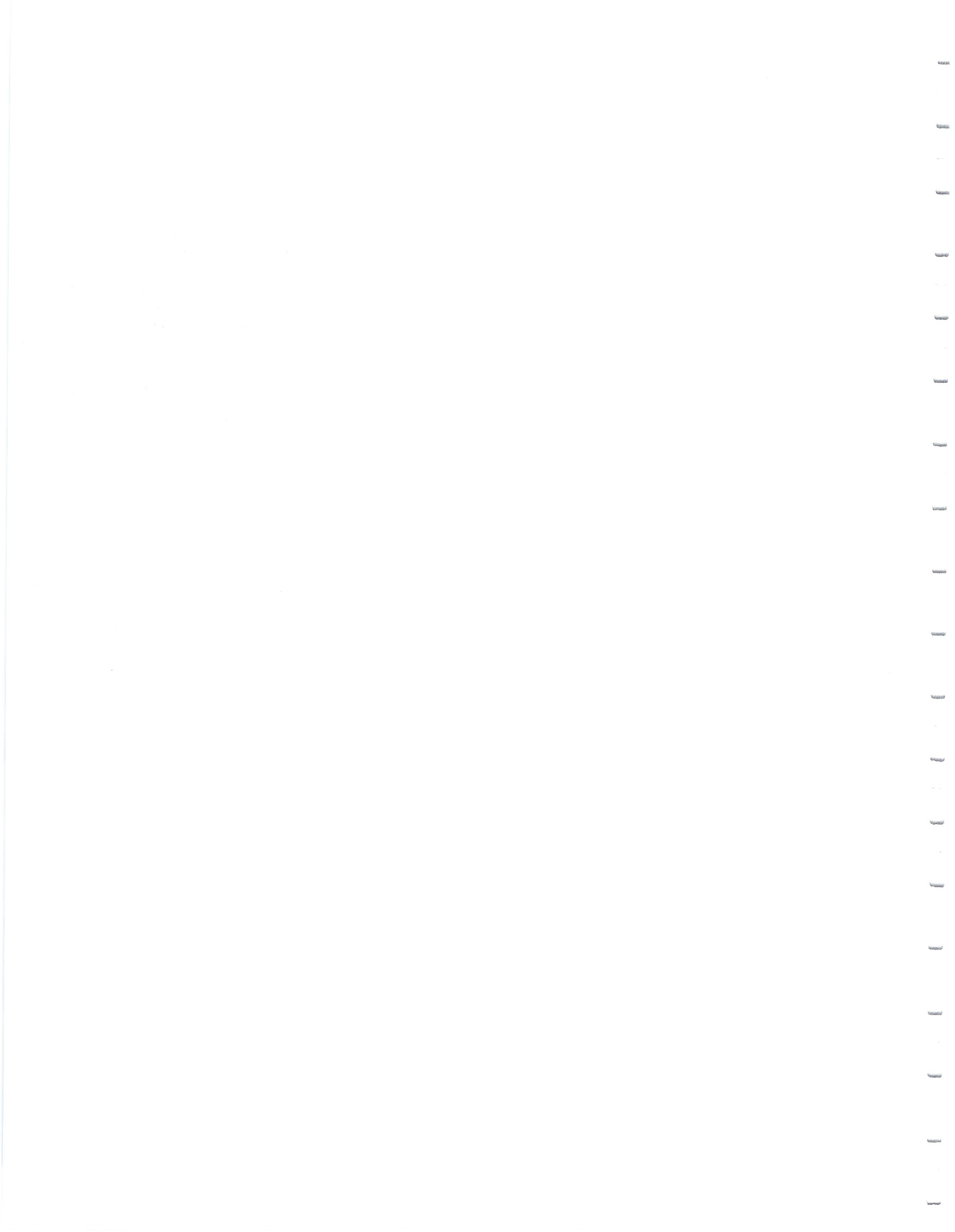
**REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual	Original Budget	Final Budget	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 1 024 492	\$ 976 752	\$ 976 752	\$ 47 740
Penalty and Interest on Property Taxes	13 116	15 000	15 000	(1 884)
Interest Earned on Temporary Investments	12 785	5 000	5 000	7 785
Total Revenues	<u>1 050 393</u>	<u>996 752</u>	<u>996 752</u>	<u>53 641</u>
Expenditures/Expenses				
Accounting	15 087	15 000	15 000	(87)
Administration	337	3 000	3 000	2 663
Appraisal District Fees	-	9 000	9 000	9 000
Auditing Fees	3 000	6 000	6 000	3 000
Consulting Fees	12 291	-	18 736	6 445
Collection Fees	3 007	4 500	4 500	1 493
Dues and Subscriptions	3 865	15 000	4 000	135
Emergency Services	342 483	-	442 209	99 726
Election Expenses	-	2 000	2 000	2 000
Information Technology	2 001	-	2 480	479
Insurance	1 832	3 000	3 000	1 168
Office	1 732	-	1 800	68
Payroll and Related Expense	10 605	10 000	10 000	(605)
Professional Services	66 647	25 000	25 000	(41 647)
Travel	6 248	-	11 000	4 752
Debt Service				
Note Principal	100 000	-	-	(100 000)
Note Interest	1 167	-	-	(1 167)
Total Expenditures/Expenses	<u>570 302</u>	<u>92 500</u>	<u>557 725</u>	<u>(12 577)</u>
Changes in Fund Balance	480 091	904 252	439 027	41 064
Fund Balance				
Beginning of the Year	183 583	183 583	183 583	-
End of the Year	<u>\$ 663 674</u>	<u>\$ 1 087 835</u>	<u>\$ 622 610</u>	<u>\$ 41 064</u>

See the Accompanying Independent Auditors' Report



SUPPLEMENTARY INFORMATION



FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

SUPPLEMENTARY INFORMATION
ANALYSIS OF TAXES RECEIVABLE
DECEMBER 31, 2023

Taxes Receivable - Beginning of Year	\$ 908 795
2023 Tax Roll	1 540 008
Adjustment to prior year taxes	<u>17 153</u>
Total to be Accounted for	2 465 956
Tax Collections Received from Tax Collector	<u>(1 024 492)</u>
Taxes Receivable - End of Year	<u><u>\$ 1 441 464</u></u>

Taxes Receivable - By Years	
2023	\$ 1 422 934
2022	<u>18 530</u>
Taxes Receivable - End of Year	<u><u>\$ 1 441 464</u></u>

Assessed Valuation Summary

	<u>2023</u>	<u>2022</u>
Property Valuations		
Real Property	\$ 1 148 762 050	\$ 1 028 159 931
Personal Property	<u>489 543 988</u>	<u>-</u>
Total Property Valuations	<u><u>\$ 1 638 306 038</u></u>	<u><u>\$ 1 028 159 931</u></u>
Total Tax Rater per \$100 Valuation	<u><u>\$ 0.094000</u></u>	<u><u>\$ 0.100000</u></u>
Tax Rolls	<u><u>\$ 1 540 008</u></u>	<u><u>\$ 1 028 160</u></u>
Percent of Taxes Collected to Taxes Levied	<u><u>7.6%</u></u>	<u><u>98.2%</u></u>

See the Accompanying Independent Auditors' Report

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

SUPPLEMENTARY INFORMATION
 BOARD MEMBERS AND CONSULTANTS
 DECEMBER 31, 2023

District Mailing Address: Fort Bend County Emergency Services District No. 9
 PO Box 1329
 Needville Texas, 77461

District Telephone Number: 713-858-8893

<u>Names</u>	<u>Term of office (Appointed) or Date Hired</u>	<u>Fees of Office Paid* FYE 12/31/23</u>	<u>Expense Reimburse- ments FYE 12/31/23</u>	<u>Title at Year End</u>
Board Members:				
RJ Reiser	(Appointed) 01/01/23 - 12/31/24	\$ 1 950	\$ 1 362	President
K Thumann	(Appointed) 01/01/23 - 12/31/23	\$ 1 800	\$ 1 024	Vice President
J Norwood	(Appointed) 01/01/23 - 12/31/24	\$ 1 500	\$ 1 197	Treasurer
B Smolik	(Appointed) 01/01/23 - 12/31/24	\$ 1 650	\$ 1 028	Secretary
R Havron	(Appointed) 01/01/23 - 12/31/23	\$ 1 650	\$ 1 450	Assistant Treasurer / Secretary

* Fees of Office are the amounts actually paid to a commssioner during the District's fiscal year.

FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 9

SUPPLEMENTARY INFORMATION
BOARD MEMBERS AND CONSULTANTS
DECEMBER 31, 2023

<u>Names</u>	<u>Term of office (Appointed) or Date Hired</u>	<u>Office Paid* FYE 12/31/23</u>	<u>Title at Year End</u>
Consultants:			
Breedlove & Co., P.C.	2022	\$ 3 000	Auditor
Howard L. Katz	2022	\$ 55 119	Attorney
Hanzen & LaPorte	2023	\$ 4 283	Attorney
Carmen P. Turner, MPA	2022	\$ 3 007	Tax Assessor Collector
Fort Bend County Appraisal District	2022	\$ -	Appraisal District
Artesian Financial Services, LLC	2022	\$ 15 869	Bookkeeper
Michael S. Montgomery, LLC	2023	\$ 12 291	Strategic Planning

* Fees of Office are the amounts actually paid to a consultant during the District's fiscal year.