



**COMAL COUNTY  
EMERGENCY SERVICES DISTRICT NO. 6**

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED  
DECEMBER 31, 2024**



COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED DECEMBER 31, 2024

DISTRICT OFFICIALS

|                     |                                         |
|---------------------|-----------------------------------------|
| PRESIDENT           | HERBERT A. COLEY                        |
| VICE-PRESIDENT      | JIM SOLOMON                             |
| SECRETARY           | RANDY MASCHEK                           |
| TREASURER           | KACHINA B. SMITH                        |
| ASSISTANT TREASURER | WALTER BROWN                            |
| ATTORNEY            | BURNS, ANDERSON, JURY & BRENNER, L.L.P. |



COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024

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Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

District Commissioners  
Comal County Emergency Services District No. 6

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund information of Comal County Emergency Services District No. 6 as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Comal County Emergency Services District No. 6'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 the major fund information of Comal County Emergency Services District No. 6, as of December 31, 2024, 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 Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Comal County Emergency Services District No. 6 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 obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

The Comal County Emergency Services District No. 6's 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, 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 Comal County Emergency Services District No. 6's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement 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 Comal County Emergency Services District No. 6'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Comal County Emergency Services District No. 6's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents 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 inquires 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 Comal County Emergency Services District No. 6's financial statements. The comparative financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund comparative financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

May 12, 2025

## MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Comal County Emergency Services District No. 6 annual financial report presents our discussion and analysis of the District’s financial performance during the fiscal year ended December 31, 2024. Please read it in conjunction with the District’s financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The District’s total net position was \$6.0 million at December 31, 2024.
- During the year, the District’s expenses were \$722 thousand less than the \$3.7 million generated in taxes and other revenues from governmental activities.
- The general fund reported a fund balance this year of \$3.7 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-1, Required Components of the District’s Annual Financial Report

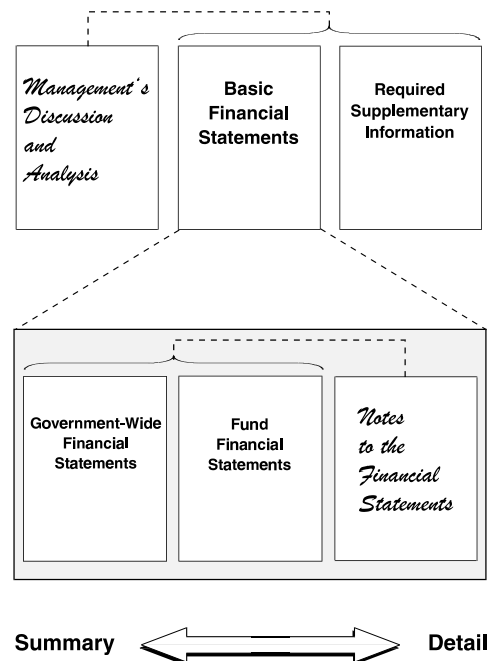


Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

| <b>Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements</b> |                                                                                                                  |                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                   | <b>Fund Statement</b>                                                                                            |                                                                                                                                                                                            |
| <i>Type of Statements</i>                                                                         | Government-wide                                                                                                  | Governmental Funds                                                                                                                                                                         |
| <i>Scope</i>                                                                                      | Entire District's government (except fiduciary funds)                                                            | The activities of the District that are not proprietary or fiduciary                                                                                                                       |
| <i>Required financial statements</i>                                                              | <ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul> | <ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>                                            |
| <i>Accounting basis and measurement focus</i>                                                     | Accrual accounting and economic resources focus                                                                  | Modified accrual accounting and current financial resources focus                                                                                                                          |
| <i>Type of asset/liability information</i>                                                        | All assets and liabilities, both financial and capital, short-term and long-term                                 | Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included                                                            |
| <i>Type of inflow/outflow information</i>                                                         | All revenues and expenses during year, regardless of when cash is received or paid                               | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter |

### Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net Position—the difference between the District's assets and liabilities—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

The government-wide financial statements of the District include the *Governmental activities*. Most of the District's basic services are included here, such as emergency services and general administration. Property taxes and sales tax finance most of these activities.

## Fund Financial Statements

The District has the following kinds of funds:

- *Governmental funds*—All of the District’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District’s combined net position was \$6.0 million at December 31, 2024. (See Table A-1).

**Table A-1**  
Comal County Emergency Services District No. 6 Net Position

|                                            | Governmental<br>Activities |                           | Total<br>Percentage<br>Change |
|--------------------------------------------|----------------------------|---------------------------|-------------------------------|
|                                            | 2024                       | 2023                      | 2024-2023                     |
| <b>Current Assets:</b>                     |                            |                           |                               |
| Cash and Investments                       | \$ 2,618,232               | \$2,249,864               | 16.4%                         |
| Property Tax Receivable                    | 2,906,044                  | 2,470,246                 | 17.6%                         |
| Sales Tax Receivable                       | 164,838                    | 150,026                   | 9.9%                          |
| Accounts Receivable                        | 108,409                    | 160,398                   | -32.4%                        |
| Prepaid Items                              | 671,075                    | 108,688                   | 517.4%                        |
| <b>Noncurrent Assets:</b>                  |                            |                           |                               |
| Land                                       | 256,117                    | 256,117                   | 0.0%                          |
| Buildings & Improvements                   | 2,047,383                  | 2,028,453                 | 0.9%                          |
| Vehicles                                   | 1,644,830                  | 1,644,830                 | 0.0%                          |
| Equipment                                  | 188,517                    | 147,226                   | 28.0%                         |
| Accumulated Depreciation                   | (1,881,017)                | (1,652,053)               | 13.9%                         |
| <b>Total Assets</b>                        | <u>\$ 8,724,428</u>        | <u>\$7,563,795</u>        | 15.3%                         |
| <b>Liabilities:</b>                        |                            |                           |                               |
| Accounts Payable                           | \$ -                       | \$ -                      | 0.0%                          |
| <b>Total Liabilities</b>                   | <u>-</u>                   | <u>-</u>                  | 0.0%                          |
| <b>Deferred Inflows of Resources:</b>      |                            |                           |                               |
| Property Taxes Levied for Future Periods   | <u>2,707,668</u>           | <u>2,269,464</u>          | 19.3%                         |
| <b>Total Deferred Inflows of Resources</b> | <u>2,707,668</u>           | <u>2,269,464</u>          | 19.3%                         |
| <b>Net Position:</b>                       |                            |                           |                               |
| Net Investment in Capital Assets           | 2,255,830                  | 2,424,573                 | -7.0%                         |
| Unrestricted                               | <u>3,760,930</u>           | <u>2,869,758</u>          | 31.1%                         |
| <b>Total Net Position</b>                  | <u><u>\$ 6,016,760</u></u> | <u><u>\$5,294,331</u></u> | 13.6%                         |

## Changes in Net Position.

The District's total revenues were \$3.7 million, of which 92.41% of the District's revenue came from taxes compared to 93.70% in the prior year. 2.95% of the District's revenue came from reimbursements of funding to Bracken VFD, 4.56% came from investment income and less than 1% came from other revenues.

The total cost of all programs and services was \$3.0 million.

## Governmental Activities

- Property tax rates decreased from \$0.084678 to \$0.080586 per \$100 valuation. Property tax revenue increased in the current year due to higher appraisal valuations.

**Table A-2**  
Changes in District's Net Position

|                               | Governmental<br>Activities |                           | Total<br>Percentage<br>Change |
|-------------------------------|----------------------------|---------------------------|-------------------------------|
|                               | 2024                       | 2023                      | 2024-2023                     |
| <b>Revenues:</b>              |                            |                           |                               |
| Program Revenues              |                            |                           |                               |
| Capital Grant Contribution    | \$ -                       | \$ -                      | 0.0%                          |
| General Revenues              |                            |                           |                               |
| Property Taxes                | 2,449,605                  | 2,382,914                 | 2.8%                          |
| Sales Taxes                   | 948,464                    | 835,687                   | 13.5%                         |
| Refund from Bracken VFD       | 108,409                    | 160,398                   | -32.4%                        |
| Investment Income             | 167,722                    | 52,535                    | 219.3%                        |
| Other Income                  | 2,878                      | 3,299                     | -12.8%                        |
| Total Revenues                | <u>3,677,078</u>           | <u>3,434,833</u>          | 7.1%                          |
| <b>Expenses:</b>              |                            |                           |                               |
| Emergency Services            | 2,912,424                  | 2,716,809                 | 7.2%                          |
| General Administration        | <u>42,225</u>              | <u>45,951</u>             | -8.1%                         |
| Total Expenses                | <u>2,954,649</u>           | <u>2,762,760</u>          | 6.9%                          |
| <b>CHANGE IN NET POSITION</b> | 722,429                    | 672,073                   |                               |
| <b>BEGINNING NET POSITION</b> | <u>5,294,331</u>           | <u>4,622,258</u>          | 14.5%                         |
| <b>ENDING NET POSITION</b>    | <u><u>\$6,016,760</u></u>  | <u><u>\$5,294,331</u></u> | 13.6%                         |

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled \$3.7 million, an increase of 7.1%. The increase in revenue is a result of an increased investment income and tax revenues. Investment income increased by \$115 thousand, Property taxes increased \$63 thousand, and sales taxes increased \$113 thousand from the 2023 fiscal year.

For the fiscal year December 31, 2024, the fund balance of the District's general fund increased by \$884 thousand. The unassigned fund balance was \$609 thousand which represents 2.62 months of operating expenditures.

## General Fund Budgetary Highlights

Revenues were \$317 thousand more than the final budgeted amounts. Revenues in every category exceeded the budget. The refund from Bracken VFD is not budgeted each year as it is dependent on actual VFD expenditures for the current fiscal year. Total expenditures were \$567 thousand under budget. The District budgeted a \$598 thousand for reserve expenditures for which actual expenditures in the current fiscal year were \$0. The District is building its reserve fund balance for future Equipment and facility purchases.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2024, the District had invested a total of \$2.3 million, net of accumulated depreciation, in a broad range of capital assets, including land, buildings and improvements, vehicles, and equipment.

**Table A-3**  
Comal County Emergency Services District No. 6 Capital Assets

|                               | Governmental<br>Activities |                     | Total<br>Percentage<br>Change |
|-------------------------------|----------------------------|---------------------|-------------------------------|
|                               | 2024                       | 2023                | 2023-2022                     |
| Land                          | \$ 256,117                 | \$ 256,117          | 0.0%                          |
| Buildings & Improvements      | 2,047,383                  | 2,028,453           | 0.9%                          |
| Vehicles                      | 1,644,830                  | 1,644,830           | 0.0%                          |
| Equipment                     | 188,517                    | 147,226             | 28.0%                         |
| Less Accumulated Depreciation | (1,881,017)                | (1,652,053)         | 13.9%                         |
| Net Capital Assets            | <u>\$ 2,255,830</u>        | <u>\$ 2,424,573</u> | -7.0%                         |

### Long Term Debt

At year end, the District had no outstanding long-term debt.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The property tax rate for the 2025 budget preparations increased to \$0.086149 per \$100 valuation. The projected revenues for the 2025 budget preparation were \$3.4 million.
- General operating fund spending increased in the 2025 budget to \$3.3 million or an increase of 16.3% from 2024 actual expenditures. The increase is primarily due to budgeted reserve facility and equipment purchases.

If these estimates are realized, the District's budgetary general fund balance is expected to increase by \$100 thousand.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide Comal County Emergency Services District No. 6 citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Administrator by phone at 210-688-0665.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
ANNUAL FINANCIAL REPORT  
FOR YEAR ENDED DECEMBER 31, 2024

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board (GASB). The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
  - Governmental funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
STATEMENT OF NET POSITION  
DECEMBER 31, 2024

|                                            | Governmental<br>Activities |
|--------------------------------------------|----------------------------|
| <b>ASSETS</b>                              |                            |
| <i>Current Assets:</i>                     |                            |
| Cash and Cash Equivalents                  | \$ 57,046                  |
| Investments                                | 2,561,186                  |
| Property Tax Receivable                    | 2,906,044                  |
| Accounts Receivable                        | 108,409                    |
| Sales Tax Receivable                       | 164,838                    |
| Prepaid Items                              | 671,075                    |
| <i>Total Current Assets</i>                | <u>6,468,598</u>           |
| <i>Capital Assets:</i>                     |                            |
| Land                                       | 256,117                    |
| Buldings & Improvements                    | 2,047,383                  |
| Vehicles                                   | 1,644,830                  |
| Equipment                                  | 188,517                    |
| Less:                                      |                            |
| Accumulated Depreciation                   | <u>(1,881,017)</u>         |
| <i>Total Capital Assets</i>                | <u>2,255,830</u>           |
| <b>TOTAL ASSETS</b>                        | <u>\$ 8,724,428</u>        |
| <b>LIABILITIES</b>                         |                            |
| Accounts Payable                           | <u>\$ -</u>                |
| <b>TOTAL LIABILITIES</b>                   | <u>-</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                            |
| Property Taxes Levied for Future Periods   | <u>2,707,668</u>           |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b> | <u>2,707,668</u>           |
| <b>NET POSITION</b>                        |                            |
| Net Investment in Capital Assets           | 2,255,830                  |
| Unrestricted                               | <u>3,760,930</u>           |
| <b>NET POSITION</b>                        | <u>\$ 6,016,760</u>        |

The accompanying notes are an integral part of these statements.



COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
STATEMENT OF ACTIVITIES  
FOR YEAR ENDED DECEMBER 31, 2024

| <u>Functions and Programs</u>     | <u>Expenses</u>     | <u>Program Revenues</u>         |                                                 | <u>Net (Expenses),<br/>Revenues and<br/>Changes in<br/>Net Position</u> |
|-----------------------------------|---------------------|---------------------------------|-------------------------------------------------|-------------------------------------------------------------------------|
|                                   |                     | <u>Charges for<br/>Services</u> | <u>Capital<br/>Grants and<br/>Contributions</u> |                                                                         |
| <b>Primary Government:</b>        |                     |                                 |                                                 |                                                                         |
| Governmental Activities:          |                     |                                 |                                                 |                                                                         |
| Emergency Services                | \$ 2,912,424        | \$ -                            | \$ -                                            | \$ (2,912,424)                                                          |
| General Administration            | 42,225              | -                               | -                                               | (42,225)                                                                |
| Total Governmental Activities     | <u>2,954,649</u>    | <u>-</u>                        | <u>-</u>                                        | <u>(2,954,649)</u>                                                      |
| <b>Total Primary Government</b>   | <u>\$ 2,954,649</u> | <u>\$ -</u>                     | <u>\$ -</u>                                     | <u>(2,954,649)</u>                                                      |
| <b>General Revenues:</b>          |                     |                                 |                                                 |                                                                         |
| General Property Taxes            |                     |                                 |                                                 | 2,449,605                                                               |
| General Sales Taxes               |                     |                                 |                                                 | 948,464                                                                 |
| Refund from Bracken VFD           |                     |                                 |                                                 | 108,409                                                                 |
| Investment Income                 |                     |                                 |                                                 | 167,722                                                                 |
| Other Income                      |                     |                                 |                                                 | <u>2,878</u>                                                            |
| <b>Total General Revenues</b>     |                     |                                 |                                                 | <u>3,677,078</u>                                                        |
| Change in Net Position            |                     |                                 |                                                 | 722,429                                                                 |
| Net Position at Beginning of Year |                     |                                 |                                                 | <u>5,294,331</u>                                                        |
| Net Position at End of Year       |                     |                                 |                                                 | <u>\$ 6,016,760</u>                                                     |

The accompanying notes are an integral part of these statements.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2024

|                                                                              | General<br>Fund     |
|------------------------------------------------------------------------------|---------------------|
| <b>ASSETS</b>                                                                |                     |
| Cash and Cash Equivalents                                                    | \$ 57,046           |
| Investments                                                                  | 2,561,186           |
| Property Tax Receivable                                                      | 2,906,044           |
| Sales Tax Receivable                                                         | 164,838             |
| Accounts Receivable                                                          | 108,409             |
| Prepaid Items                                                                | 671,075             |
| <b>TOTAL ASSETS</b>                                                          | <b>\$ 6,468,598</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCE</b>       |                     |
| <i>Liabilities</i>                                                           |                     |
| Accounts Payable                                                             | \$ -                |
| <i>Total Liabilities</i>                                                     | -                   |
| <i>Deferred Inflows of Resources:</i>                                        |                     |
| Property Taxes Levied for Future Periods                                     | 2,707,668           |
| Unavailable Property Tax Revenue                                             | 29,845              |
| <i>Total Deferred Inflows of Resources</i>                                   | 2,737,513           |
| <i>Fund Balance:</i>                                                         |                     |
| Nonspendable Fund Balance:                                                   |                     |
| Prepaid Items & Inventory                                                    | 671,075             |
| Committed Fund Balance:                                                      |                     |
| Committed for Emergency Services                                             | 998,212             |
| Committed for Facilities and Equipment                                       | 1,452,429           |
| Unassigned                                                                   | 609,369             |
| <i>Total Fund Balance</i>                                                    | 3,731,085           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCE</b> | <b>\$ 6,468,598</b> |

The accompanying notes are an integral part of these statements.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2024

|                                               |                     |
|-----------------------------------------------|---------------------|
| <b>TOTAL FUND BALANCE - GOVERNMENTAL FUND</b> | <b>\$ 3,731,085</b> |
|-----------------------------------------------|---------------------|

Amounts reported for governmental activities in the Statement of  
Net Position are different because:

|                                                                                                                              |           |
|------------------------------------------------------------------------------------------------------------------------------|-----------|
| Capital Assets used in governmental activities are not financial resources<br>and, therefore, are not reported in the funds. | 2,255,830 |
|------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                        |               |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Property taxes receivable are not available to pay current period<br>expenditures and, therefore, are deferred in the fund statements. | <u>29,845</u> |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------|

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| <b>TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES</b> | <b><u>\$ 6,016,760</u></b> |
|-----------------------------------------------------|----------------------------|

The accompanying notes are an integral part of these statements.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

|                                          | <u>General<br/>Fund</u> |
|------------------------------------------|-------------------------|
| <b>REVENUES</b>                          |                         |
| Property Taxes                           | \$ 2,442,807            |
| Sales Taxes                              | 948,464                 |
| Refund from Bracken VFD                  | 108,409                 |
| Investment Income                        | 167,722                 |
| Other Income                             | <u>2,878</u>            |
| <b>TOTAL REVENUES</b>                    | <u>3,670,280</u>        |
| <b>EXPENDITURES</b>                      |                         |
| Current:                                 |                         |
| Emergency Services                       | 2,683,461               |
| General Administrative                   | 42,224                  |
| Capital Outlay                           | <u>60,221</u>           |
| <b>TOTAL EXPENDITURES</b>                | <u>2,785,906</u>        |
| <b>Net Change in Fund Balance</b>        | 884,374                 |
| <b>Fund Balance at Beginning of Year</b> | <u>2,846,711</u>        |
| <b>Fund Balance at End of Year</b>       | <u>\$ 3,731,085</u>     |

The accompanying notes are an integral part of these statements.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF THE  
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND** \$ 884,374

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

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

|                             |                  |           |
|-----------------------------|------------------|-----------|
| Additions to Capital Outlay | 60,221           |           |
| Depreciation                | <u>(228,964)</u> | (168,743) |

Revenues in the Statement of Activities that do not provide current  
financial resources are not reported as revenues in the funds. The  
change of property tax receivable reported in the statement of activities  
does not provide current financial resources and, therefore, is not  
reported as revenue in the governmental fund.

6,798

**CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES** \$ 722,429



## NOTES TO BASIC FINANCIAL STATEMENTS

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Comal County Emergency Services District No. 6 (a component unit of Comal County) is a political subdivision of the State of Texas and was created by the Comal County Commissioners' Court after a Public Election in 2003. The District was created to provide emergency services and promote public safety, welfare, health and convenience of persons residing in the District.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

**A. THE FINANCIAL REPORTING ENTITY**

In evaluating how to define the government for financial purposes, management has considered all potential component units. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there were no component units identified that would require inclusion in this report.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District. Governmental activities are supported mainly by property taxes.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds. The General Fund meets the criteria of a **major governmental fund**. The District has no other governmental funds.



COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Property taxes are recognized in the year for which they are levied. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

**Governmental fund level financial statements** are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to December 31, 2023, and became due January 1, 2024 have been assessed to finance the budget of the fiscal year beginning January 1, 2024.

Expenditures generally are recorded when an expense is incurred.

The government reports the following major governmental fund:

**The General Fund** is the general operating fund of the District and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes; sales taxes; and investment of idle funds. Primary expenditures are for general administration, and emergency services.

The District has no other major governmental funds.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the District.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**E. INVESTMENTS**

State statutes authorize the District to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d); or, (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The District has all its monies in interest bearing checking accounts, savings accounts, pooled accounts or certificates of deposit. Earnings from these investments are added to each account monthly or quarterly.

Investments are stated at net asset value except for investments in TexPool which are stated at fair value. Likewise, certificates of deposit are stated at amortized cost.

The District reports investments at fair value based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**F. ACCOUNTS RECEIVABLE**

Property taxes are levied based on taxable value at January 1 and become due October 1 and past due after the following January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property taxes receivable for prior year's levy is shown net of the allowance for doubtful accounts.

Sales taxes are reported based on sales and use transactions occurring within the borders of the District. Sales taxes are reported and payments are submitted monthly to the Texas Comptroller of Public Accounts, who releases the District's portion of revenues collected. Sales taxes receivable are reflected on the government-wide statement based on the full accrual method of accounting.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**G. CAPITAL ASSETS**

Capital assets, which include land, buildings and improvements, equipment and fire trucks, are reported in the government-wide financial statements. Capital assets (such as equipment) are defined as assets with a cost of \$1,000 or more. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| ASSETS                   | YEARS |
|--------------------------|-------|
| Buildings & Improvements | 20    |
| Vehicles                 | 6     |
| Equipment                | 4 - 6 |

**H. UNAVAILABLE REVENUE**

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenues not expected to be available for the current period are reflected as unavailable revenue (a deferred inflow of resources).

Property taxes levied in October are used to finance the following calendar year and are also reflected as property taxes levied for future periods.

**I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category.

*Deferred inflows of resources* represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax receivables are deferred and recognized as an inflow of resource, the unavailable revenue will be recorded as a property tax revenue in the period the amounts become available.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**J. FUND EQUITY**

Fund balances in governmental funds are classified as follows:

**Non-spendable** – Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

**Restricted** – Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed** – Represents amounts that can only be used for a specific purpose determined by a formal action of the government's highest level of decision-making authority. The District Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

**Assigned** – Represents amounts which the District intends to use for a specific purpose but do not meet the criteria of restricted or committed. The District Commissioners may make assignments through formal documentation in the minutes. The District Commissioners are the only entities that may make assignments at this time.

**Unassigned** – Represents the residual balance that may be spent on any other purpose of the District.

When an expenditure is incurred for a purpose in which multiple classifications are available, the District considers restricted balances spent first, committed second, assigned third, and unassigned fourth.

**K. NET POSITION**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles 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.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**M. PREPAIDS**

Prepaid Items of governmental funds are recorded as expenditures when consumed rather than when purchased.

**NOTE 2 -- CASH AND INVESTMENTS**

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledge securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

**1. Cash**

At December 31, 2024, the District's cash was fully collateralized.

**2. Investments**

The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The District's investments are as follows:

| <u>Investment Type</u> | <u>Net Asset<br/>Value</u> | <u>Days to<br/>Maturity</u> |
|------------------------|----------------------------|-----------------------------|
| TexPool                | \$ 2,561,186               | 36                          |
| Total                  | <u>\$ 2,561,186</u>        | <u>36</u>                   |

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 2 -- CASH AND INVESTMENTS (CONT.)**

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

The risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to a concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year-end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 3 -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024, was as follows:

| Governmental Activities          | Balance<br>1/1/24   | Additions           | Transfers<br>and<br>Disposals | Balance<br>12/31/24 |
|----------------------------------|---------------------|---------------------|-------------------------------|---------------------|
| Land                             | \$ 256,117          | \$ -                | \$ -                          | \$ 256,117          |
| Buildings & Improvements         | 2,028,453           | 41,291              | -                             | 2,069,744           |
| Vehicles                         | 1,644,830           | -                   | -                             | 1,644,830           |
| Equipment                        | 147,226             | 18,930              | -                             | 166,156             |
| Less Accumulated Depreciation    | <u>(1,652,053)</u>  | <u>(228,964)</u>    | -                             | <u>(1,881,017)</u>  |
| Governmental Capital Assets, Net | <u>\$ 2,424,573</u> | <u>\$ (168,743)</u> | <u>\$ -</u>                   | <u>\$ 2,255,830</u> |

Land is not depreciated.

Depreciation expense was charged to the governmental functions as follows:

|                    |                   |
|--------------------|-------------------|
| Emergency Services | <u>\$ 228,964</u> |
|--------------------|-------------------|

**NOTE 4 -- RECEIVABLES**

Receivables consist of the following as of December 31, 2024:

|                                       | <u>Governmental Funds</u> |
|---------------------------------------|---------------------------|
|                                       | <u>General</u>            |
| <i>Receivables:</i>                   |                           |
| Property Taxes                        | \$ 2,906,044              |
| Sales Taxes                           | 164,838                   |
| Bracken Volunteer Fire Department     | <u>108,409</u>            |
| Gross Receivables                     | 3,179,291                 |
| Less: Allowance for<br>Uncollectibles | <u>-</u>                  |
| Net Total Receivables                 | <u>\$ 3,179,291</u>       |

The \$108,409 of receivables are from Bracken Volunteer Fire Department which is the reimbursement the District receives every year for any funds Bracken Volunteer fire Department received from Comal County Emergency Services District No. 6 that are over \$100,000.

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 5 -- AD VALOREM (PROPERTY) TAXES**

The District's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Comal County Appraisal District. Assessed values are reduced by lawful exemptions to arrive at taxable values. The District uses the October 1 levy to fund the operations of the District for the following calendar year. Since the District has an enforceable legal claim to the property taxes, the receivable is recognized in the year of the levy but the revenue is recognized in the fiscal year for which it is budgeted. Thus, property tax revenue recognized on these 2024 financials is from collections on the 2023 and prior levies. For the fund financial statements the District accrues property tax collections received within 60 days of year end as this is considered available financial resources to fund current operations. The District has contracted with the Comal County Tax Assessor-Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

For fiscal year 2024, the assessed tax rate for the District was \$0.080586 per \$100 on an assessed valuation of \$2,924,849,383. Legally, the District may assess up to \$0.10 per hundred on assessed valuations. Total tax levy for fiscal year 2024 was \$2,707,668. As of December 31, 2024, the delinquent current taxes as of the 2023 levy were \$29,845. An allowance for uncollectible property taxes has not been established as of December 31, 2024, as management considers all amounts to be collectible.

**NOTE 6 -- LITIGATION**

The District is not aware of any pending or threatened litigation.

**NOTE 7 -- CONCENTRATION OF EXPENDITURES**

For fiscal year 2024, the District paid the City of Schertz, EMS \$159,297, Bracken Volunteer Fire Department \$2,212,800, and Comal Emergency Services District No. 3 \$275,454 for providing emergency services to the District, which combined was approximately 95% of the total expenditures of the District.

**NOTE 8 -- SERVICE PROVIDER AGREEMENT**

The District is currently engaged with the City of Schertz, Schertz EMS, to provide certain emergency medical services and emergency medical transport within the boundaries of the District. The District shall provide a quarterly payment to the City equal to one-quarter of the annual fee of \$15.79 per citizen located within the District's boundaries. The relationship between the City and the District is renewed annually, and may be terminated by either party during the annual renewal process.

The District is currently engaged with Bracken Volunteer Fire Department (a nonprofit fire department) designating the Department as the District's agent for providing fire suppression and extinguishment within the boundaries of the District. The District provides quarterly reimbursement of qualified expenditures to the Department based on expenditures and budgets approved by the District Commissioners. Title and ownership of all assets purchased with funds provided by the District are to remain with the Department until dissolution of the relationship between the Department and the District. Upon dissolution of the relationship between the Department and the District, title and ownership of all assets purchased with District funds will be transferred to the District or an entity determined by the District.



COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2024

**NOTE 9 -- RISK MANAGEMENT**

The Comal County Emergency Services District No. 6 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. To cover this risk the District contracts with the Volunteer Firemen's Insurance Services (VFIS) of Texas to provide insurance coverage for Property/Casualty. Contributions are set annually by VFIS. Liability by the District is generally limited to the contributed amounts.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

|                                         | Budget Amounts             |                           |                                   | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------------|----------------------------|---------------------------|-----------------------------------|----------------------------------------|
|                                         | Original                   | Final                     | Actual                            |                                        |
| <b>REVENUES</b>                         |                            |                           |                                   |                                        |
| Property Taxes                          | \$ 2,356,032               | \$2,356,032               | <b>\$ 2,442,807</b>               | \$ 86,775                              |
| Sales Taxes                             | 882,120                    | 882,120                   | <b>948,464</b>                    | 66,344                                 |
| Refund from Bracken VFD                 | -                          | -                         | <b>108,409</b>                    | 108,409                                |
| Investment Income                       | 115,000                    | 115,000                   | <b>167,722</b>                    | 52,722                                 |
| Other Income                            | -                          | -                         | <b>2,878</b>                      | 2,878                                  |
| <b>TOTAL REVENUES</b>                   | <u>3,353,152</u>           | <u>3,353,152</u>          | <u><b>3,670,280</b></u>           | <u>317,128</u>                         |
| <b>EXPENDITURES</b>                     |                            |                           |                                   |                                        |
| Current:                                |                            |                           |                                   |                                        |
| Emergency Services                      | 3,312,859                  | 3,252,638                 | <b>2,683,461</b>                  | 569,177                                |
| Administrative                          | 40,293                     | 40,293                    | <b>42,224</b>                     | (1,931)                                |
| Capital Outlay                          | -                          | 60,221                    | <b>60,221</b>                     | -                                      |
| <b>TOTAL EXPENDITURES</b>               | <u>3,353,152</u>           | <u>3,353,152</u>          | <u><b>2,785,906</b></u>           | <u>567,246</u>                         |
| <b>Net Change in Fund Balance</b>       | -                          | -                         | <b>884,374</b>                    | 884,374                                |
| <b>Fund Balance - Beginning of Year</b> | <u>2,846,711</u>           | <u>2,846,711</u>          | <u><b>2,846,711</b></u>           | -                                      |
| <b>Fund Balance - End of Year</b>       | <u><u>\$ 2,846,711</u></u> | <u><u>\$2,846,711</u></u> | <u><u><b>\$ 3,731,085</b></u></u> | <u><u>\$ 884,374</u></u>               |

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
DECEMBER 31, 2024

**Budgetary Information** – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The District maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's Board and as such is a good management control device.

Actual expenditures may not legally exceed appropriations. Actual expenditures exceeded appropriations in administrative expenditures for the year ended December 31, 2024.

The District does not use encumbrances.



## SUPPLEMENTARY INFORMATION

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
COMPARATIVE BALANCE SHEET  
GENERAL FUND  
DECEMBER 31, 2024 AND 2023

|                                                                              | <u>2024</u>                | <u>2023</u>                |
|------------------------------------------------------------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                                                                |                            |                            |
| Cash and Cash Equivalents                                                    | \$ 57,046                  | \$ 2,249,864               |
| Investments                                                                  | 2,561,186                  | -                          |
| Property Tax Receivable, Net of Allowance                                    | 2,906,044                  | 2,470,246                  |
| Sales Tax Receivable                                                         | 164,838                    | 150,026                    |
| Accounts Receivable                                                          | 108,409                    | 160,398                    |
| Prepaid Items                                                                | 671,075                    | 108,688                    |
| <b>TOTAL ASSETS</b>                                                          | <u><u>\$ 6,468,598</u></u> | <u><u>\$ 5,139,222</u></u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCE</b>       |                            |                            |
| <i>Liabilities:</i>                                                          |                            |                            |
| Accounts Payable                                                             | \$ -                       | \$ -                       |
| <i>Total Liabilities</i>                                                     | <u>-</u>                   | <u>-</u>                   |
| <i>Deferred Inflows of Resources:</i>                                        |                            |                            |
| Property Taxes Levied for Future Periods                                     | 2,707,668                  | 2,269,464                  |
| Unavailable Property Tax Revenue                                             | 29,845                     | 23,047                     |
| <i>Total Deferred Inflows of Resources</i>                                   | <u>2,737,513</u>           | <u>2,292,511</u>           |
| <i>Fund Balance:</i>                                                         |                            |                            |
| Nonspendable Fund Balance:                                                   |                            |                            |
| Prepaid Items & Inventory                                                    | 671,075                    | 108,688                    |
| Committed Fund Balance:                                                      |                            |                            |
| Committed for Emergency Services                                             | 998,212                    | 860,596                    |
| Committed for Facilities and Equipment                                       | 1,452,429                  | 978,124                    |
| Unassigned                                                                   | 609,369                    | 899,303                    |
| <i>Total Fund Balance</i>                                                    | <u>3,731,085</u>           | <u>2,846,711</u>           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCE</b> | <u><u>\$ 6,468,598</u></u> | <u><u>\$ 5,139,222</u></u> |

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 6  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

|                                              | <u>2024</u>                | <u>2023</u>                |
|----------------------------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>                              |                            |                            |
| Property Taxes                               | \$ 2,442,807               | \$ 2,380,036               |
| Sales Taxes                                  | 948,464                    | 835,687                    |
| Refund from Bracken VFD                      | 108,409                    | 160,398                    |
| Investment Income                            | 167,722                    | 52,535                     |
| Other Income                                 | <u>2,878</u>               | <u>3,299</u>               |
| <b>TOTAL REVENUES</b>                        | <u>3,670,280</u>           | <u>3,431,955</u>           |
| <b>EXPENDITURES</b>                          |                            |                            |
| <i>Current:</i>                              |                            |                            |
| Emergency Services                           | 2,683,461                  | 2,430,415                  |
| General Administrative                       | 42,224                     | 98,336                     |
| Capital Outlay                               | <u>60,221</u>              | <u>84,370</u>              |
| <b>TOTAL EXPENDITURES</b>                    | <u>2,785,906</u>           | <u>2,613,121</u>           |
| <br><b>Net Change in Fund Balance</b>        | <br>884,374                | <br>818,834                |
| <br><b>Fund Balance at Beginning of Year</b> | <br><u>2,846,711</u>       | <br><u>2,027,877</u>       |
| <b>Fund Balance at End of Year</b>           | <u><u>\$ 3,731,085</u></u> | <u><u>\$ 2,846,711</u></u> |



