
HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

REPORT ON FINANCIAL STATEMENTS
(With Supplemental Material)

FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT AUDITORS' REPORT

July 27, 2020

Board of Commissioners
Harris County Emergency Services District No. 13
Harris County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harris County Emergency Services District No. 13, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 Harris County Emergency Services District No. 13, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

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 on pages 3 through 6 and 21 through 24 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Harris County Emergency Service District No. 13's financial statements as a whole. The Supplementary Information on pages 25 to 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Supplementary Information was the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Brechner & Co., P.C.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

MANAGEMENT'S DISCUSSION & ANALYSIS DECEMBER 31, 2019

Our discussion and analysis of the financial performance of Harris County Emergency Services District No. 13 (the "District") provides an overview of the District's financial activities for the year ended December 31, 2019. 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 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.

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 statement 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.

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 \$24,956,885 as of December 31, 2019.

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.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

MANAGEMENT'S DISCUSSION & ANALYSIS

DECEMBER 31, 2019

(Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Summary of Net Position

	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 12 508 912	\$ 10 979 045
Capital assets	<u>13 169 363</u>	<u>13 626 831</u>
Total assets	<u>\$ 25 678 275</u>	<u>\$ 24 605 876</u>
Deferred outflows of resources	<u>\$ 230 900</u>	<u>\$ 173 049</u>
Current liabilities	\$ 167 705	\$ 169 407
Long term liabilities	<u>778 442</u>	<u>873 252</u>
Total liabilities	<u>\$ 946 147</u>	<u>\$ 1 042 659</u>
Deferred inflows of resources	<u>\$ 6 143</u>	<u>\$ 5 490</u>
Net Position:		
Net investment in capital assets	\$ 12 296 111	\$ 12 658 769
Unrestricted	<u>12 660 774</u>	<u>11 072 007</u>
Total net position	<u>\$ 24 956 885</u>	<u>\$ 23 730 776</u>

The following table provides a summary of the District's operations for the year ended December 31, 2019. The District increased its net position by \$1,226,109.

Summary of Changes in Net Position

	<u>2019</u>	<u>2018</u>
Revenues:		
Property taxes	\$ 7 768 929	\$ 7 422 488
Other revenues	<u>439 132</u>	<u>602 152</u>
Total revenues	8 208 061	8 024 640
Expenses	<u>6 981 952</u>	<u>6 566 886</u>
Change in net position	1 226 109	1 457 754
Net position, beginning of year	23 730 776	22 201 905
Adjustment to correct capital assets	<u>-</u>	<u>71 117</u>
Net position, end of year	<u>\$ 24 956 885</u>	<u>\$ 23 730 776</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's fund balances as of December 31, 2019 and 2018 were \$8,488,378 and \$6,811,969, respectively, an increase of \$1,676,409.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

MANAGEMENT'S DISCUSSION & ANALYSIS

DECEMBER 31, 2019

(Continued)

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, sales 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.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the fiscal year. Actual excess of revenues over expenditures was \$2,049,821 more than the budgeted excess of revenues over expenditures because (1) revenues were budgeted on collections at 100% with no change in property values, (2) unbudgeted sales tax revenue was received, and (3) the actual operating and capital expenditures for the District were less than expected.

CAPITAL ASSETS AND RELATED DEBT

Capital Assets

Capital assets held by the District at the end of the current and previous fiscal years are summarized below.

Capital Assets (Net of Accumulated Depreciation)

	<u>2019</u>	<u>2018</u>
Land	\$ 3 232 938	\$ 3 232 938
Property and equipment	<u>9 936 425</u>	<u>10 393 893</u>
Total capital assets	<u>\$ 13 169 363</u>	<u>\$ 13 626 831</u>

Debt

The changes in the debt position of the District during the fiscal year ended December 31, 2019 are summarized as follows:

Long term debt, beginning of year	\$ 968 062
Debt proceeds	-
Retirements of principal	<u>(94 810)</u>
Long term debt, end of year	<u>\$ 873 252</u>

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

MANAGEMENT'S DISCUSSION & ANALYSIS

DECEMBER 31, 2019

(Continued)

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 Scott Johnson, Secretary/Treasurer of the District, Harris County ESD No. 13, 11900 Cypress North Houston Road, Cypress, Texas 77429-5948.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 6 152 112	\$ -	\$ 6 152 112
Property taxes receivable	4 182 636	-	4 182 636
Due from tax assessor	2 153 419	-	2 153 419
Deposit	525	-	525
Net pension asset	20 220	-	20 220
Capital assets			
Land	-	3 232 938	3 232 938
Property and equipment (net of accumulated depreciation of \$6,934,259)	-	<u>9 936 425</u>	<u>9 936 425</u>
Total Assets	<u>12 508 912</u>	<u>13 169 363</u>	<u>25 678 275</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows of resources	<u>230 900</u>	-	<u>230 900</u>
Total Deferred Outflows of Resources	<u>230 900</u>	-	<u>230 900</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12 739 812</u>	<u>\$ 13 169 363</u>	<u>\$ 25 909 175</u>
<u>LIABILITIES</u>			
Accounts payable and accrued liabilities	\$ 62 655	\$ 10 240	\$ 72 895
Long term liabilities			
Due within one year	-	94 810	94 810
Due after one year	-	<u>778 442</u>	<u>778 442</u>
Total Liabilities	<u>62 655</u>	<u>883 492</u>	<u>946 147</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources	6 143	-	6 143
Unavailable tax revenues	<u>4 182 636</u>	<u>(4 182 636)</u>	-
Total Deferred Inflows of Resources	<u>4 188 779</u>	<u>(4 182 636)</u>	<u>6 143</u>
<u>FUND BALANCE/NET POSITION</u>			
Unassigned fund balance	<u>8 488 378</u>	<u>(8 488 378)</u>	-
Total Fund Balance	<u>8 488 378</u>	<u>(8 488 378)</u>	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 12 739 812</u>		
Net position			
Net investment in capital assets		12 296 111	12 296 111
Unrestricted		<u>12 660 774</u>	<u>12 660 774</u>
Total Net Position		<u>24 956 885</u>	<u>24 956 885</u>
Total Liabilities, Deferred Inflows of Resources and Net Position		<u>\$ 13 169 363</u>	<u>\$ 25 909 175</u>

See the accompanying Independent Auditors' Report and Notes to Financial Statements.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

STATEMENT OF ACTIVITIES AND GOVERNMENTAL REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues			
Property taxes	\$ 7 857 682	\$ (88 753)	\$ 7 768 929
Sales taxes	179 737	-	179 737
Penalties and interest on taxes	63 838	-	63 838
Interest income on temporary investments	83 527	-	83 527
Contract income	67 349	-	67 349
Grant income	6 475	-	6 475
Miscellaneous	38 206	-	38 206
Total Revenues	<u>8 296 814</u>	<u>(88 753)</u>	<u>8 208 061</u>
Expenditures/Expenses			
Service Operations			
Administration	1 791 863	-	1 791 863
Appraisal district	58 788	-	58 788
Dispatching	21 188	-	21 188
Equipment maintenance	547 909	-	547 909
Firefighter appreciation	27 522	-	27 522
Firefighter payroll	2 887 297	-	2 887 297
Firefighting supplies and equipment	146 526	-	146 526
Fuel	39 354	-	39 354
Insurance	237 423	-	237 423
Office	60 273	-	60 273
Professional fees	200 953	-	200 953
Tax assessor	37 644	-	37 644
Training	72 919	-	72 919
Utilities	103 752	-	103 752
Capital Outlay	261 942	(261 942)	-
Debt Service			
Principal	94 810	(94 810)	-
Interest	30 242	(1 111)	29 131
Depreciation	-	719 410	719 410
Total Expenditures/Expenses	<u>6 620 405</u>	<u>361 547</u>	<u>6 981 952</u>
Excess (Deficiency) of Revenues Over Expenditures	1 676 409	(450 300)	
Change in Net Position			1 226 109
Fund Balance/Net Position			
Beginning of Year	<u>6 811 969</u>	<u>16 918 807</u>	<u>23 730 776</u>
End of Year	<u>\$ 8 488 378</u>	<u>\$ 16 468 507</u>	<u>\$ 24 956 885</u>

See the accompanying Independent Auditors' Report and Notes to Financial Statements.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE (1) CREATION OF DISTRICT

Harris County Rural Fire Prevention District No. 13 (the District) was created in 1984 under the provisions of Section 48-d of Article III of the Texas Constitution. The Board of Commissioners held its first meeting February 15, 1984. The District, which lies in the extraterritorial jurisdiction of the City of Houston, was established to provide operating funds for the contracting of fire protection services to residents of the District.

The Texas legislature passed S.B. 1021 converting all rural fire prevention districts to emergency service districts effective September 1, 2003. On October 21, 2003, Harris County Commissioners Court approved the name change.

On January 1, 2019, the District began to provide fire protection and rescue services within.

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 elected to a four year term on a specific staggered basis.

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 elected 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.

The District uses the following fund types:

a. Governmental Funds

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

b. Fund Balances

Beginning with fiscal year 2011, 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 place on a government's fund balances more transparent.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019 (Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

b. Fund Balances

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 directors or by an official or body to which the board of directors 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.

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 adopted GASB 34, "*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.*" In compliance with GASB 34, the District has presented a Statement of Net Position and Statement of Activities for the year ended December 31, 2019. 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 tax revenues adjusted to reflect an accrual basis rather than a modified accrual basis of accounting. All fund balances are adjusted to reflect net position.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGET

The District annually adopts a budget for the General Fund in accordance with the accounting principles applicable to this fund. The Board of Commissioner's 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.

F. CAPITAL ASSETS

Acquisitions of capital assets are recorded at cost and depreciated on a straight-line basis. During the year ended December 31, 2019, the District recorded \$719,410 as depreciation expense related to capital assets. Buildings are depreciated using a useful life of 39-40 years. Improvements are depreciated using a useful life of 10-20 years. Furniture and fixtures are depreciated using a useful life of 6-10 years. Land is not a depreciable asset.

G. 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.

H. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

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

I. 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, 2019	<u>\$ 8 488 378</u>
Capital assets used in governmental activities are not financial and are not reported in the funds	13 169 363
Conversion of property tax assessments to full accrual basis	4 182 636
Unpaid interest on debt adjusted to accrual basis	(10 240)
Long-term debt obligations are not reported in the funds	<u>(873 252)</u>
Adjustment to fund balance to arrive at net position	<u>16 468 507</u>
Total Net Position at December 31, 2019	<u><u>\$ 24 956 885</u></u>

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

NOTE (2) SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

Change in fund balance	\$ 1 676 409
Governmental funds report capital outlays as expenditures. However, for government-wide financials statements, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(457 468)
Unpaid interest on debt adjusted to accrual basis	1 111
Principal payments on debt are reported as expenditures in the funds. However, they do not affect net position.	94 810
Conversion of property tax assessments to full accrual basis	<u>(88 753)</u>
Change in net position of governmental activities	<u>\$ 1 226 109</u>

NOTE (3) AD VALOREM TAX

During the year ended December 31, 2019, the District levied an ad valorem tax at the rate of \$.10 per \$100 of assessed valuation, which resulted in a tax levy of \$7,901,259 for 2019, on the taxable valuation of \$7,901,258,500 for the 2019 tax year. The ad valorem tax was due upon receipt and was considered delinquent if not paid by February 1 of the subsequent year, at which time penalties and interest were assessed. The levy date of the tax was September 1 of the year prior to the delinquent date, or as soon after September 1 as it took to set the tax rate. The lien date was January 1 of the subsequent year.

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, 2019, include collections during the current period or within 60 days of year-end related to the 2019 and prior years' tax levies.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

NOTE (4) DEPOSITS AND INVESTMENTS

Deposits were with various contracted depository banks in checking accounts, money market accounts, and certificates of deposit during the year. The deposits were secured by FDIC coverage of \$250,000, and when necessary, additional securities were pledged. The funds were properly secured throughout the year.

The contracted depository bank used by the District was Trustmark Bank. The largest cash, savings, and time deposit combined balance during the year ended December 31, 2019 was \$10,129,525 and occurred in February 2019. The bank internally pledged funds to secure deposits in excess of FDIC coverage. During the year, amounts were adequately collateralized with securities maintained by the bank.

Statutes authorize the District to invest in savings accounts or certificates of deposit of state or national banks or savings associations within the state. The District did not have any temporary investments other than a money market account during the year ended December 31, 2019.

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 the year ended December 31, 2019.

NOTE (5) CHANGES IN CAPITAL ASSETS

The changes in capital assets for the year are as follows:

	Beginning of Year	Additions (Disposals)	Depreciation Expense	End of Year
Land	\$ 3 232 938	\$ -	\$ -	\$ 3 232 938
Buildings	9 489 846	31 041	-	9 520 887
Improvements	340 280	-	-	340 280
Furniture, fixtures and equipment	529 780	230 901	-	760 681
Trucks and Vehicles	6 248 836	-	-	6 248 836
Less: Accumulated depreciation	<u>(6 214 849)</u>	<u>-</u>	<u>(719 410)</u>	<u>(6 934 259)</u>
	<u>10 393 893</u>	<u>261 942</u>	<u>(719 410)</u>	<u>9 936 425</u>
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals, net	<u>\$ 13 626 831</u>	<u>\$ 261 942</u>	<u>\$ (719 410)</u>	<u>\$ 13 169 363</u>

During the year ended December 31, 2019, total book value of capital assets was \$13,169,363, total accumulated depreciation was \$6,934,259.

NOTE (6) LONG-TERM DEBT

On August 17, 2017, the District entered a loan agreement with Capital One Public Funding, LLC for the construction of fire station no. 21 for \$1,060,000 with an annual interest rate of 3.124%. The station project served as collateral for the note. Ten principal and interest payments of \$125,052 are due annually beginning August 17, 2018. During the year ended December 31, 2019, the District made interest and principal payments in the amount of \$30,242 and \$94,810 respectively. The balance due at December 31, 2019 was \$873,252.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

NOTE (6) LONG-TERM DEBT (Continued)

Further maturities of the balances outstanding are as follows:

<u>Year Ending</u>	<u>Amount</u>
December 31, 2020	\$ 97 772
December 31, 2021	100 826
December 31, 2022	103 976
December 31, 2023	107 224
December 31, 2024	110 574
Thereafter	<u>352 880</u>
Total Amount	<u>\$ 873 252</u>

NOTE (7) OPERATING LEASE

In June of 2014, the District signed a copier lease for \$176 per month plus print charges for a 60-month period. Future minimum lease payments are \$2,112 per year until 2019. For the year ended December 31, 2019, the District paid \$4,291 for lease payments. Once the lease expired, the District went to a month-to-month fee until 2020 when the lease was renewed.

NOTE (8) RETIREMENT PLAN

Plan Description

The District contributes to the Texas County & District Retirement System (TCDRS) which is a statewide, agent multiple-employer, public employee retirement system. All full- and part-time non-temporary employees participate in the Plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Note that retirement plan information disclosed in this audit report was based on the GASB 68 Report for TCERS furnished by Milliman to the District for the year ended December 31, 2018. This is due to the delayed issuance of Milliman annual evaluation.

Employee membership data related to the Plan, as of December 31, 2018 was as follows:

Inactive employees entitled to but not yet receiving benefits	5
Active plan members	<u>66</u>
	<u>71</u>

Any participant over 65 years old, with 5 or more years of continuous employment, or any participant with 20 or more years of continuous employment, or any participant whose years of continuous employment, when added to the participant's age equals or exceeds 75, may retire without a reduction in the monthly benefit.

By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(Continued)

NOTE (8) RETIREMENT PLAN (Continued)

Plan Description (Continued)

Plan provisions include death benefits for the surviving spouse if the employee had 4 or more years of service. The Plan provides a monthly income for disabled participants who have 5 or more years of service. Benefits vest at 100% after five years of service.

Generally, plan participants earn TCDRS service time for every month a deposit is made into a TCDRS account. The plan also allows to earn service time for military service performed at any time before working for the District. There are no automatic cost-of-living adjustments (COLAs). Each year, the District may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation. Benefit terms are established under the TCDRS Act. They may be amended as of January 1 each year, but must remain in conformity with the Act.

For the year ended December 31, 2018, the District's total payroll for all employees was \$2,813,014. Total covered payroll was \$2,811,686. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan and was calculated by the actuary based on contributions as reported to the Plan.

Contributions

Employees of the District are required to contribute 7% of covered compensation to the Plan. The contributions are deducted from the employee's wages or salary and remitted by the District to the Plan on a monthly basis. The District's contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The District's contractually required contribution rate for the year ended December 31, 2018, was 9.42% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District's contributions to the Plan for the year ended December 31, 2018 were \$264,861.

Pension Assets, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the District reported an asset of \$20,220 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the District's proportion was (0.72%).

For the year ended December 31, 2018, the District recognized pension expense of \$271,511. At December 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual results	\$ 927	\$ 161 615
Changes of assumptions	5 216	-
Net difference between projected and actual earnings	-	69 285
Contributions subsequent to the measurement date	N/A	Employer determined
Total	<u>\$ 6 143</u>	<u>\$ 230 900</u>

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

NOTE (8) RETIREMENT PLAN (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2019	\$ 26 208
2020	26 209
2021	24 545
2022	25 063
2023	8 185
Thereafter	114 547

Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.

In the 2018 actuarial valuation, assumed life expectancies were adjusted as a result of adopting 130% of the RP-2014 Healthy Annuitant Mortality Table of males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2013-December 31, 2016. As a result of the 2012 actuarial experience study, the expectation of life after disability was adjusted in the December 31, 2017 actuarial valuation to more closely reflect actual experience.

The long-term expected rate of return on pension plan investments was determined by adding expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by the Plan's investment consultant, Cliffwater, LLC. The numbers shown are based on January 2018 information for a 10 year time horizon.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(Continued)

NOTE (8) RETIREMENT PLAN (Continued)

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment - Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	<u>13.00%</u>	3.90%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active, inactive, and retired employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(Continued)

NOTE (8) RETIREMENT PLAN (Continued)

Changes in District's Net Pension Liability/(Asset)

Changes in the District's net pension liability/(asset) for the year ended December 31, 2018 was as follows:

	Increase/(Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2017	\$ 636 176	\$ 709 554	\$ (73 378)
Changes for the year:			
Service cost	433 951	-	433 951
Interest on total pension liability	86 680	-	86 680
Effect of Plan changes	-	-	-
Effect of economic/demographic gains or losses	(976)	-	(976)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	-	-	-
Benefit payments	-	-	-
Administrative expenses	-	(945)	945
Member contributions	-	196 818	(196 818)
Net investment income	-	(8 062)	8 062
Employer contributions	-	264 861	(264 861)
Other	-	13 825	(13 825)
Balances as of December 31, 2018	\$ 1 155 831	\$ 1 176 051	\$ (20 220)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's net pension liability calculated using the discount rate of 8.10%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate:

	Discount Rate	Net Pension Liability/(Asset)
1% Decrease	7.10%	\$ 213 252
Current Discount Rate	8.10%	\$ (20 220)
1% Increase	9.10%	\$ (209 113)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Plan financial report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(Continued)

NOTE (8) RETIREMENT PLAN (Continued)

Payable to the Plan

At December 31, 2019, the District reported a payable of \$39,989 for the outstanding amount of contributions due to the Plan for the year.

NOTE (9) AGREEMENT WITH CITY OF HOUSTON

The City of Houston, Texas (“City”), a municipal corporation, has an agreement with the Cypress Creek Volunteer Fire Department (“Contractor”), a non-profit corporation doing business in Texas, to provide supplemental fire fighting and fire protection services within the Fire Protection Area. The original agreement was effective on January 1, 2012 and was in effect for three years. The City and Contractor extended the term of the original agreement by adding five successive one-year renewal terms. Upon expiration of the initial term, the agreement is renewed for seven successive one-year terms upon the same terms and conditions. The City shall pay Contractor each year for the three year term of this agreement an amount of compensation determined annually based upon a rate of \$0.1 per \$100 of assessed valuation of all taxable property within the Fire Protection Area as certified by the Harris County Appraisal District for the immediately preceding tax year. The first calculation was made by December 31, 2012, and the last calculation will be made by December 31, 2021. Such calculation of compensation shall be made by December 31st of each tax year within the term of the agreement. Such compensation shall be paid to Contractor on or before every January 31st, beginning January 31, 2013 and extending through January 31, 2022. For the year ended December 31, 2019, the District received contract income in the amount of \$67,349 from the City.

NOTE (10) SALES TAX REVENUES

On May 4, 2019, the residents of the District authorized the District to impose a 1% sales tax where eligible within the District. During the year end December 31, 2019, the District earned \$179,737 in sales tax revenue.

NOTE (11) GRANTS

In May 2019, the District received a grant from Department of Public Safety in the amount of \$6,475 for labor, repairs and maintenance reimbursements due to Hurricane Harvey.

NOTE (12) SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 27, 2020 (the date the financial statements were available to be issued), and noted that the coronavirus pandemic occurred subsequent to year end. The economic effects of this pandemic on the District are unknown at the date of this report. No other subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

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HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Original Budget	Final Budget	Variance Positive (Negative)
Revenues:				
Property taxes	\$ 7 857 682	\$ 7 378 937	\$ 7 378 937	\$ 478 745
Sales taxes	179 737	-	-	179 737
Penalties and interest on taxes	63 838	-	-	63 838
Interest income	83 527	12 043	12 043	71 484
Contract income	67 349	70 000	70 000	(2 651)
Grant Income	6 475	-	-	6 475
Miscellaneous	38 206	-	-	38 206
	<u>8 296 814</u>	<u>7 460 980</u>	<u>7 460 980</u>	<u>835 834</u>
Expenditures/expenses:				
Service Operations				
Administration	1 791 863	4 455 640	4 027 317	2 235 454
Appraisal district	58 788	56 500	66 500	7 712
Dispatching	21 188	28 000	28 000	6 812
Equipment maintenance	547 909	748 152	672 925	125 016
Firefighter appreciation	27 522	12 000	52 000	24 478
Firefighter payroll	2 887 297	1 795 762	1 889 882	(997 415)
Firefighting supplies and equipment	146 526	35 000	135 900	(10 626)
Fuel	39 354	36 000	39 600	246
Insurance	237 423	204 500	104 000	(133 423)
Office	60 273	57 000	4 800	(55 473)
Professional fees	200 953	77 888	61 863	(139 090)
Tax assessor	37 644	35 000	35 000	(2 644)
Training	72 919	92 844	87 000	14 081
Utilities	103 752	57 000	82 728	(21 024)
Capital Outlay	261 942	323 352	546 877	284 935
Debt Service				
Principal	94 810	-	-	(94 810)
Interest	30 242	-	-	(30 242)
	<u>6 620 405</u>	<u>8 014 638</u>	<u>7 834 392</u>	<u>1 213 987</u>
Excess (Deficiency) of Revenues over Expenditures	1 676 409	(553 658)	(373 412)	2 049 821
Fund Balance/Net Position:				
Beginning of the Period	<u>6 811 969</u>	<u>6 811 969</u>	<u>6 811 969</u>	<u>-</u>
End of the Period	<u>\$ 8 488 378</u>	<u>\$ 5 704 653</u>	<u>\$ 6 438 557</u>	<u>\$ 2 049 821</u>

See Independent Auditors' Report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS

	<u>Year Ended December 31</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability			
Service cost	\$ 433 951	\$ 232 108	\$ 189 466
Interest on total pension liability	86 680	34 748	7 524
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	-	(5 764)	-
Effect of economic/demographic (gains) or losses	(976)	178 476	163
Benefit payments/refunds of contributions	-	(545)	-
Net change in total pension liability	<u>\$ 519 655</u>	<u>439 023</u>	<u>197 153</u>
Total pension liability, beginning	<u>636 176</u>	<u>197 153</u>	<u>-</u>
Total pension liability, ending	<u>1 155 831</u>	<u>636 176</u>	<u>197 153</u>
 Fiduciary Net Position			
Employer contributions	264 861	278 844	125 664
Member contributions	196 818	178 534	80 407
Investment income net of investment expenses	(8 062)	37 883	-
Benefit payments/refunds of contributions	-	(545)	-
Administrative expenses	(945)	(472)	-
Other	13 825	6 118	3 121
Net change in fiduciary net position	<u>466 497</u>	<u>500 362</u>	<u>209 192</u>
Fiduciary net position, beginning	<u>709 554</u>	<u>209 192</u>	<u>-</u>
Fiduciary net position, ending	<u>1 176 051</u>	<u>709 554</u>	<u>209 192</u>
 Net pension liability/(asset), ending	<u>\$ (20 220)</u>	<u>\$ (73 378)</u>	<u>\$ (12 039)</u>
 Fiduciary net position as a % of total pension liability/(asset)	101.75%	111.53%	106.11%
 Pensionable covered payroll	\$ 2 811 686	\$ 2 550 482	\$ 1 148 670
 Net pension liability/(asset) as a % of covered payroll	-0.72%	-2.88%	-1.05%

See Independent Auditors' Report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ending	Actuarially	Actual	Contribution	Pensionable	Actual
December	Determined	Employer	Deficiency	Covered	Contribution as
31	Contribution	Contribution	(Excess)	Payroll	a % of
					Covered
					Payroll
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016	\$ 125 664	\$ 125 664	\$ -	\$ 1 148 670	10.94%
2017	\$ 278 844	\$ 278 844	\$ -	\$ 2 550 482	10.94%
2018	\$ 264 861	\$ 264 861	\$ -	\$ 2 811 686	9.42%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE (1) VALUATION DATE

Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

NOTE (2) METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	18.9 years (based on contribution rate calculated in 12/31/18 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table of males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule	2015 and 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule.

See Independent Auditors' Report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

SUPPLEMENTARY INFORMATION

ANALYSIS OF TAXES RECEIVABLE
DECEMBER 31, 2019

Taxes Receivable - Beginning of Year	\$ 4 271 389
2019 Tax Roll	7 901 259
Adjustments	<u>(132 330)</u>
 Total to be Accounted for	 12 040 318
Tax Collections Received from Tax Collector	<u>7 857 682</u>
Taxes Receivable - End of Year	<u>\$ 4 182 636</u>
 Taxes Receivable - By Years	
2019	\$ 4 076 645
2018	42 296
2017	18 266
2016	9 132
2015 and prior	<u>36 297</u>
 Taxes Receivable - End of Year	 <u>\$ 4 182 636</u>

Assessed Valuation Summary

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Property Valuations					
Real Property	\$ 7 250 177 323	\$ 6 761 833 119	\$ 6 778 413 323	\$ 6 224 406 610	\$ 5 765 731 706
Personal Property	<u>651 081 177</u>	<u>656 966 209</u>	<u>596 444 821</u>	<u>702 668 733</u>	<u>689 030 842</u>
 Total Property Valuations	 <u>\$ 7 901 258 500</u>	 <u>\$ 7 418 799 328</u>	 <u>\$ 7 374 858 144</u>	 <u>\$ 6 927 075 343</u>	 <u>\$ 6 454 762 548</u>
 Tax Rate per \$100 Valuations	 <u>\$ 0.10000</u>	 <u>\$ 0.10000</u>	 <u>\$ 0.10000</u>	 <u>\$ 0.09173</u>	 <u>\$ 0.08826</u>
Tax Rolls	<u>\$ 7 901 259</u>	<u>\$ 7 418 799</u>	<u>\$ 7 374 858</u>	<u>\$ 6 354 206</u>	<u>\$ 5 696 973</u>
 Percent of Taxes Collected to Taxes Levied	 <u>48.4%</u>	 <u>99.4%</u>	 <u>99.8%</u>	 <u>99.9%</u>	 <u>99.9%</u>

See Independent Auditors' Report.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 13

SUPPLEMENTARY INFORMATION

BOARD MEMBERS AND CONSULTANTS
DECEMBER 31, 2019

District Mailing Address: Harris County Emergency Services District No. 13
11900 Cypress North Houston
Cypress, Texas 77429-5948

District Telephone Number: (281) 894-0151

<u>Names</u>	<u>Term of office (Elected or Appointed) or Date Hired</u>	<u>Fees Paid* FYE 12/31/19</u>	<u>Expense Reimburse- ments FYE 12/31/19</u>	<u>Title at Year End</u>
Board Members:				
F. B Henderson	(Elected) 6/18 - 6/22	\$ -	\$ -	President
Vincent M. Tobin	(Elected) 6/16 - 6/20	\$ -	\$ -	Vice President
Scott A. Johnson	(Elected) 6/18 - 6/22	\$ -	\$ -	Treasurer
Homer Stevens, II	(Elected) 6/16 - 6/20	\$ -	\$ -	Secretary
JoAnne L. Arosell	(Elected) 6/16 - 6/20	\$ -	\$ -	Asst. Secretary/ Treasurer
Coveler & Peeler, P.C.	1988	\$ 138 749	\$ -	Attorney
Andrews Myers, P.C.	2015	\$ 25 842	\$ -	Attorney
Ann Harris Bennett	2008	\$ 37 644	\$ -	Tax Collector
Breedlove & Co., P.C.	2009	\$ 24 183	\$ -	Auditor
Harris County Appraisal District	2003	\$ 55 238	\$ -	Appraisal District

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