

Board of Commissioners
Austin County Emergency Services District #1

Management is responsible for the accompanying financial statements of the general fund of Austin County Emergency Services District #1, which comprise the balance sheet as of September 30, 2025, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's General Fund's assets, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Seidel Schroeder

Brenham, Texas
January 5, 2026

Austin County Emergency Services District #1
 Governmental Funds Balance Sheet
 September 30, 2025

	<u>General Fund</u>
ASSETS	
Cash	\$ 194,088
Receivables, tax	8,078
Total Assets	<u>\$ 202,166</u>
LIABILITIES	
Total Liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue	7,345
Total deferred inflows of resources	<u>7,345</u>
FUND BALANCE	
Fund Balance:	
Unassigned	194,821
	<u>194,821</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 202,166</u>

See accountant's compilation report.

Austin County Emergency Services District #1
 Governmental Fund Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended September 30, 2025

	<u>General Fund</u>
Revenues:	
Property taxes	\$ 183,051
Interest income	6,843
Total revenues	<u>189,894</u>
Expenditures:	
Administrative:	
Appraisal District fees	13,224
Professional fees	1,565
Training expense	5,677
Memberships	275
Insurance expense	2,138
Advertising	1,678
Office supplies	2,338
Miscellaneous	32
Department:	
San Felipe/Frydek Volunteer Fire Department	
Operations	123,908
Mileage	12,240
Total expenditures	<u>163,075</u>
Change in fund balance	26,819
Fund balance	
Beginning of the year	<u>168,002</u>
End of the year	<u><u>\$ 194,821</u></u>

See accountant's compilation report.