WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6

AUDITED FINANCIAL STATEMENTS

AND SUPPLEMENTAL SCHEDULES

AND INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6

TABLE OF CONTENTS

Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-10
Statement of Net Position	11
Statement of Activities	12
Balance Sheet – Governmental Funds	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17- 25
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) General Fund	27
Notes to Required Supplementary Information	28
Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	29-30

The Accounting Firm
of
Donald L. Allman, CPA

Independent Auditor's Report

To the Board of Directors
Williamson County Emergency Services District No. 6

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Williamson County Emergency Services District No. 6 as of and for the year ended September 30, 2025 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 opinions 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 from 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 opinions.

Opinions

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 the Williamson County ESD No. 6 as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance 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, budgetary comparison information, on pages 3 – 10 and 27-28 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report date, March 28, 2026 on our consideration of the Williamson County ESD # 6's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Williamson County ESD # 6's internal control over financial reporting and compliance

Donald L. Allman, CPA

Georgetown, Texas
March 28, 2026

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Our discussion and analysis of the Williamson County Emergency Services District No. 6's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please review it in conjunction with the transmittal letter and the District's basic financial statements, which begin on page 11.

FINANCIAL HIGHLIGHTS

Total net position increased $208,800 which represents a net gain from 2024.

The District had $1,252,194 in expenses related to governmental activities with $1,460,994 in program revenues to cover the cost of these programs. The excess revenues were kept to increase the cash balance and unrestricted net position.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 11-12) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 13. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most financially significant funds.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities
Our analysis of the District as a whole begins on page 11. One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer that question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position, the difference between assets, what the District owns, and liabilities, what the District owes, as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's jurisdiction, the availability of capital projects, and continuing local governmental support to assess the overall health of the District.

Reporting the District's Most Significant Funds Major Funds

Fund Financial Statements -General

Our analysis of the District's major funds begins on page 13. The Fund financial statements begin on page 13 and provide detailed information about the most significant funds-not the District as a whole. Some funds are required to be established by State law. The District only has governmental funds.

Governmental Funds: The District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information 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. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation beside the fund financial statements, if applicable.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 17-25 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents budget to actual statements and schedules which can be found on page 27 of this report.

THE DISTRICT AS A WHOLE

The District's total net position changed from a year ago, increasing from $1,200,513 to $1,409,313. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1
Summary of Net Position

	2025	2024	$ Change	% Change
Cash and Current Assets	$ 1,187,601	$ 969,579	$ 218,022	22.5%
Property Taxes Rec.	122,309	131,510	$ (9,201)	-7.0%
Capital Assets	1,136,277	1,154,644	(18,367)	-1.6%
Total Assets	$ 2,446,187	$ 2,255,733	$ 190,454	8.4%
Current Liabilities	$ 263,045	$ 138,637	$ 124,408	89.7%
Long-Term Obligations	773,829	916,583	(142,754)	-15.6%
Total Liabilities	$ 1,036,874	$ 1,055,220	$ (18,346)	-1.7%
Net Position:				
Net Investment in Capital Assets	$ 219,694	$ 267,843	$ (48,149)	-18.0%
Restricted	190,758	190,758	-	0.0%
Unrestricted	998,861	741,912	256,949	34.6%
Total Net Assets	$ 1,409,313	$ 1,200,513	$ 208,800	17.4%

Net position of the District's activities increased 17.4% or $208,800. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased from $741,912 to $998,861 by the end of fiscal year 2025.
Table 2 compares the 2025 change in net position to the 2024 change in net position.

Table 2
Summary of Changes in Net Position for 2025
Compared With 2024 Activity

	2025	2024	$ Change	% Change
Program Revenues:				
Property Taxes	$ 779,753	$ 430,640	$ 349,113	81.1%
Sales Tax	608,972	174,560	434,412	248.9%
Wilco Revenues	13,917	11,943	1,974	16.5%
Wilco Grant	-	26,834	(26,834)	-100.0%
Other Income	12,451	42,838	(30,387)	-70.9%
Capital gain on sale of equipment	-	81,501	(81,501)	-100.0%
Interest & Investment Income	45,901	29,834	16,067	53.9%
Total Revenues	$ 1,460,994	$ 798,150	$ 662,844	83.0%
Program Expenses:				
General Government	$ 1,252,194	$ 767,923	$ (484,271)	63.1%
Other (Income)/Expense	-	-	-	
Total Expenses	$ 1,252,194	$ 767,923	$ (484,271)	63.1%
Net Position Increase / (Decrease)	$ 208,800	$ 30,227	$ 178,573	590.8%

Table 3 presents the cost of each of the District's programs as well as each program's net cost (total cost less revenues generated by activities). The net cost shows the financial burden that was placed on the District by each of these functions.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
General Government	$ 1,252,194	$ 767,923	$ 1,252,194	$ 767,923
Other Expense	-	-	-	-
Total Expenses	$ 1,252,194	$ 767,923	$ 1,252,194	$ 767,923

THE DISTRICT'S FUND'S

Table 4
Change In Year End Fund Balance

	2025	2024	$ Change	% Change
Net Investment in Capital Assets	$ 219,694	$ 267,843	$ (48,149)	-18.0%
Restricted	190,758	190,758	-	0.0%
Unrestricted	998,861	741,912	256,949	34.6%
Total Governmental Balances	$ 1,409,313	$ 1,200,513	$ 208,800	17.4%

The 18% decrease in Net Investment in Capital Assets balance is due to depreciation. Restricted net position did not change.

The 34.6% increase in the Unrestricted fund balance can be attributed to more income.

Table 5 presents a summary of governmental fund revenues for the 2025 fiscal year and the amounts and percentages of increases and decreases in relation to the prior year.

Table 5
Total Governmental Fund Revenues

	2025	% of Total	Increase or (Decrease) Over 2024	% Increase / (Decrease)
Revenue Source				
Property taxes	779,753	53.4%	349,113	81.1%
Sales taxes	608,972	41.7%	434,412	248.9%
Grant income	-	0.00%	(26,834)	100.0%
Wilco Income	13,917	1.0%	1,974	16.5%
Other Income	12,451	0.9%	(111,888)	-417.0%
Investment Income	45,901	3.1%	16,067	53.9%
Total	$ 1,460,994	100.0%	$ 662,844	83.0%

Table 6 presents the General Fund budget and the difference between the original budget and final budget for fiscal year 2025 Table 7 discusses the variance between the final budget and the actual results for the year.

Table 6
Original and Final Budget

	Budgeted Amounts	
	Original	**Final**
Revenues:		
Property Taxes	$ 780,000	$ 780,000
Sales Taxes	460,000	460,000
Wilco Income	20,000	20,000
Interest Income	-	-
Grant income	-	-
Total Revenues	**$ 1,260,000**	**$ 1,260,000**
Expenditures:		
Debt Service	209,977	209,977
Emergency Equipment/Supplies	34,035	34,035
Insurance	66,580	67,330
Utilities	24,250	24,250
Fleet	33,455	34,600
Communications	20,000	20,000
Computer expenses	21,000	23,000
Equipment	2,000	182,000
Office expenses	13,150	13,150
Facilities	184,500	184,500
Salaries and payroll	419,297	385,297
Clothing	38,500	38,500
Audit & Legal fees	96,700	96,700
Repairs & Maintenance	36,510	36,510
Tax Collection fees	9,500	9,500
Miscellaneous	5,250	5,250
Training & other expenses	45,130	45,130
Total Expenditures	**1,259,834**	**1,409,729**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ 166**	**$ (149,729)**

Original versus Final Budget
There were no material differences between original and final budgeted amounts for 2025.

Table 7
Original and Final Budget

	Budgeted Amounts Final	Actual
Revenues:		
Property Taxes	$ 780,000	$ 788,954
Sales Taxes	460,000	608,972
Wilco Income	20,000	13,917
Interest Income	-	45,901
Grant & Other income	-	12,451
Total Revenues	**$ 1,260,000**	**$ 1,470,195**
Expenditures:		
Facilities	184,500	178,266
EMS Supplies	$ 34,035	$ 45,090
Insurance	67,330	70,046
Utilities	24,250	18,844
Debt Service	209,977	190,758
Computer expenses	23,000	20,534
Communications	20,000	11,577
Clothing	38,500	40,954
Fleet Fuel & vehicles	34,600	37,657
Equipment	182,000	6,386
Office expenses	13,150	5,670
Repairs & maintenance	36,510	52,364
Salaries and payroll	385,297	414,209
County Tax Assessor Collector	9,500	5,768
Audit & Legal fees	96,700	84,464
Miscellaneous	5,250	9,407
Training & other expenses	45,130	41,001
Capital Outlay	-	139,469
Total Expenditures	**1,409,729**	**1,372,464**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ (149,729)**	**$ 97,731**
Loan Proceeds		-
Net Change in Fund Balance		97,731

Final Budget versus Actual Results

The variance in **Property Tax** revenues is due to the District increasing its overall property value due to growth and new construction.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At year-end, the District had $2,032,389 invested in equipment, trucks and computers. The net amount is $1,136,277 and represents a $18,367 net decrease over the last year, which is due to depreciation.

Debt Administration

At fiscal year-end, the District had $916,583 in notes payable for equipment, vehicles and improvements. This amount represents a net decrease of $138,503 due to principal payments.

ECONOMIC FACTORS

The District operates solely in Williamson County and has since its inception. About 95% of the District's revenue comes from property taxes and sales taxes. The District's budget is heavily dependent on the local economy and must continue to balance the growing need for resources with the economic and population growth in the area.

It is important that the District is able to succeed in carrying out its day-to-day operations and continue to be able to meet its financial obligations as well. The additional apparatus and equipment are vital to providing the best fire protection and EMT services to the citizens of the District.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Treasurer, P.O. Box 53, Weir, TX 78674.

Mike Keller, Treasurer
Williamson County Emergency Services District # 6

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT # 6
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Assets:		
Current Assets:		
Cash and Cash Equivalents	$	1,187,601
Property Taxes Receivable		122,309
Total Current Assets	$	1,309,910
Non-Current Assets:		
Capital Assets:		
Building, Equipment &	$	1,136,277
Total Non-Current Assets	$	1,136,277
Total Assets	**$**	**2,446,187**
Liabilities:		
Current Liabilities:		
Accounts Payable	$	107,021
Unearned Revenue-Property Taxes		-
Payroll Taxes, Insurance & Retirement Payabl		13,270
Current Portion of Long-Term Debt		142,754
Total Current Liabilities	$	263,045
Non-Current Liabilities:		
Notes & Leases Payable	$	773,829
Total Liabilities	**$**	**1,036,874**
Net Position:		
Net Investment in Capital	$	219,694
Restricted for Debt Service,		190,758
Unrestricted		998,861
Total Net Position	**$**	**1,409,313**

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues	Net Revenue and Change in Net Position Primary Governmental Activities
Governmental Activities:			
General Government	1,252,194	$ 1,388,725	$ 136,531
Other Income/Expense	-	12,451	12,451
Total Governmental Activities	$ 1,252,194	$ 1,401,176	$ 148,982

General Revenues:		
Unrestricted Interest Earnings	$	45,901
Wilco Revenues		13,917
Total General Revenues	$	59,818
Change in Net Position	$	208,800
Net Position - Beginning		1,200,513
		-
Net Position - Ending	$	1,409,313

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6

BALANCE SHEET – GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	General	Total Governmental Funds
Assets:		
Cash and Cash Equivalents	$ 1,187,601	$ 1,187,601
PropertyTaxes Receivable	122,309	$ 122,309
Total Assets	**$ 1,309,910**	**$ 1,309,910**
Liabilities and Fund Balances		
Liabilities:		
Accounts Payable	$ 107,021	$ 107,021
Unearned Revenue Property Tax	122,309	122,309
Payroll Taxes, Insurance & Retirement Payable	13,270	13,270
Total Liabilities	**$ 242,600**	**$ 242,600**
Fund Balances		
Nonspendable	$ -	$ -
Restricted		
Unassigned	1,067,310	1,067,310
Total Fund Balances	**$ 1,067,310**	**$ 1,067,310**
Total Liabilities and Fund Balances	**$ 1,309,910**	**$ 1,309,910**

See accompanying notes to financial statements.

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITITON OF GOVERNMENTAL ACTIVITIES
SEPTEMBER 30, 2025

Total fund balance – total governmental funds	$	1,067,310
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds.	$	1,136,277
The current portion of property taxes receivable is not included in governmental activities due to receivables not being included in governmental activities.	$	122,309
Unearned Revenues are not reported in governmental funds	$	134
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	$	(916,717)
Net position of governmental activities	$	1,409,313

See accompanying notes to financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

	General	Total Governmental Funds
Revenues:		
Property Taxes	$ 788,954	$ 788,954
Sales Taxes	608,972	608,972
Wilco Revenues	13,917	13,917
Grant income	-	-
Other Income	12,451	12,451
Interest Earnings	45,901	45,901
Total Revenues	**$ 1,470,195**	**$ 1,470,195**
Expenditures:		
Current:		
General Government	$ 1,094,492	$ 1,094,492
Capital Outlay	139,469	139,469
Debt Service:		
Principal	138,503	138,503
Interest	-	-
Total Expenditures	**$ 1,372,464**	**$ 1,372,464**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ 97,731**	**$ 97,731**
Loan Proceeds	$ -	$ -
Other Inflows/(Outflows)	**$ -**	**$ -**
Net Changes in Fund Balances	**$ 97,731**	**$ 97,731**
Fund Balances - Beginning	**$ 969,579**	**$ 969,579**
Fund Balances - Ending	**$ 1,067,310**	**$ 1,067,310**

See accompanying notes to the financial statements.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balance - total governmental funds	$	97,731
Amounts reported for governmental activities in the statement of net assets 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 useful lives as depreciation expense. This is the amount by which depreciation (157,836,) was moe than capital outlays (139,469) in the current period.	$	(18,367)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes not collected	$	122,309
Less: Prior year		131,510
Balance	$	(9,201)
Debt proceeds are not included in government wide funds	$	-
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	$	138,503
Deferred tax revenues not included in governmental funds	$	134
Changes in net position of governmental activities	$	208,800

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Williamson County Emergency Services District No. 6 (the District) is a governmental unit of the State of Texas that was formed in September of 2002. The entity is responsible for providing fire and emergency services in Williamson County, Texas. The District provides fire and emergency medical services to a certain geographic portion of Williamson County including Weir, Texas, an unincorporated area located in Williamson County. The District was created and operates under Article III, Section 48-3, of the Texas Constitution for the protection of human life and health as provided by that Act. The District's operations are governed by the Texas Health and Safety Code, Chapter 775 Emergency Services Districts.

The accompanying statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues primarily consist of Ad Valorem taxes received from the County's appraisal district.

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 the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 31 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within thirty-one days of fiscal year-end. Under the modified accrual basis, only interest is considered to be both measurable and available at fiscal year-end. Non-exchange transactions, in which the District receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

C. Cash and Cash Equivalents

Cash and equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. During 2025, cash and cash equivalents accounts were limited to the First Texas Bank checking account, a First Texas Bank savings account, and Texpool.

D. Restricted Assets

Williamson County ESD # 6 has restricted funds of $190,758 for debt service in the next fiscal year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. **Capital Assets**

General capital assets generally result from expenditures in the governmental funds. These assets are reported on the government-wide statement of net position and in the General Fund. All capital assets are recorded at cost and updated for additions and retirements during the year. The District does possess building infrastructure. Other Capital assets consist of computers, trucks and fire trucks. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

F. **Reservations of Fund Balance**

The District currently does not have any reservations of fund balance amounts.

G. **Net Position**

Net position present the difference between assets and liabilities in the statement of net position. Net Investment in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net assets are reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Accrued Liabilities

The District reports accrued liabilities on the statement of net position. The District reports accounts payable of $107,021 during 2025.

NOTE 2 – TAX REVENUES

The District's tax revenue is collected by County of Williamson, Texas, (the County) under the provisions of a tax collection agreement signed September, 2002. Under the agreement, the County is responsible for making the calculations necessary for the District to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code and collecting the appropriate tax. The County periodically remits the collected taxes to the District. The agreement may be terminated by either party on written notice, but neither party has expressed an interest in terminating the agreement. The County provides the District with written reports necessary to keep the District advised of all financial information affecting the District. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year. The District pays the County for its tax collection activity in four quarterly payments, which totaled $5,768 USD for 2025. The amount is determined by the County based on an amount per each parcel of taxable property, or account taxable by the District. The tax rate for WCESD # 6 for 2025 is $.103597per $100 valuation of property. The total adjusted original tax roll was $779,753 on $752,679,132 valuation. Property taxes receivable at 9/30/25 total $122,309 with $11,743 current and $110,566 deferred.

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash resources of several individual funds are combined to form a pool of cash and investments. In addition, investments are separately held by a number of individual funds. Statutes require the classification of funds held by the District into three categories.

Category 1 consists of "active" funds – those funds required to be kept in "cash" or "near cash" status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds – those funds not needed for immediate use, but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States Treasury notes, bills, bonds or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States.
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities

A. Deposits

At year-end the carrying amount of the District's deposits was $1,187,601 and the bank balance was $1,187,601. $49,987 was with First Texas Bank and $1,137,614 with Texpool. Federal depository insurance coverage totals $500,000. The deposits were fully covered by FDIC insurance and collateralization.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 6
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 4 - GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended September 30, 2025:

Property & Equipment	At 9/30/25
Land	75,000
Squad 61	184,783
Tender 61	544,410
Chief 61	79,264
District 61	40,286
Fire Truck	476,914
Pumper Tank	158,400
Trucks	129,171
Computers	20,694
Equipment	319,567
Fence	3,900
Accumulated Depreciation	(896,112)
Net Property & Equipment	1,136,277

Depreciation expense for the year ended 9/30/25 was $157,836.

NOTE 5 – GENERAL LONG-TERM DEBT

Williamon County ESD # 6 had long-term debt as of September 30, 2025 of $916,583, payable to Cadence Equipment Finance, Central Texas Tax Exempt, and Government Capital Corporation in the amount of annual payments of $190,758, for 5 to 7 years with variable interest rates

Description	Beginning	Additions	Retirements	Ending	Current
Cadence	155,716		36,049	119,667	37,904
Central Texas Tax Exempt	362,370	-	43,545	318,825	46,782
Government Capital Corp	537,000	-	58,909	478,091	58,068
Totals	1,055,086	-	138,503	916,583	142,754

Due Year Ending September 30	Principal	Interest	Total
2026	37,904	6,160	44,064
2027	39,856	4,209	44,065
2028	41,907	2,157	44,064
Total	119,667	12,526	132,193

Due Year Ending September 30	Principal	Interest	Total
2026	58,068	25,655	83,723
2027	61,184	22,539	83,723
2028	64,467	19,256	83,723
2029	67,927	15,796	83,723
2030	71,572	12,151	83,723
Thereafter	154,873	12,575	167,448
Total	478,091	107,972	586,063

Due Year Ending September 30	Principal	Interest	Total
2026	23,052	7,752	30,804
2027	24,193	6,611	30,804
2028	25,390	5,413	30,803
2029	26,647	4,156	30,803
2030	27,966	2,837	30,803
2031	29,351	1,452	30,803
Total	156,599	28,221	184,820

Due Year Ending September 30	Principal	Interest	Total
2026	23,730	8,436	32,166
2027	24,964	7,202	32,166
2028	26,262	5,904	32,166
2029	27,628	4,538	32,166
2031	29,066	3,101	32,167
2032	30,576	1,589	32,165
Total	162,226	30,770	192,996

NOTE 6 – CONTINGENCIES

As of September 30, 2025, the District did not have any material pending litigation or potential non-disclosed liabilities.

Required Supplementary Information

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 6
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property Taxes	$ 495,000	$ 495,000	$ 788,954	$ 293,954
Sales Taxes	-		608,972	
Other Income	-	-	12,451	12,451
Wilco Income	5,000	5,000	13,917	8,917
Investment Earnings	-	-	45,901	45,901
Total Revenues	**$ 500,000**	**$ 500,000**	**$ 1,470,195**	**$ 361,223**
Expenditures:				
Current:				
General Government	$ 460,808	$ 460,808	$ 1,094,492	$ (633,684)
Capital Outlay	-	-	139,469	(139,469)
Debt Service	100,592	100,592	138,503	(37,911)
Total Expenditures	**$ 561,400**	**$ 561,400**	**$ 1,372,464**	**$ (811,064)**
Debt Proceeds			$ -	
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ (61,400)**	**$ (61,400)**	**$ 97,731**	**$ 159,131**
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	**$ (61,400)**	**$ (61,400)**	**$ 97,731**	
Fund Balances - Beginning	**$ 969,579**	**$ 969,579**	**$ 969,579**	
Fund Balances - Ending	**$ 908,179**	**$ 908,179**	**$ 1,067,310**	

See accompanying notes to the financial statements.

WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT No. 3

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgetary Process

The budgetary process is prescribed by the provisions of the Texas Constitution and entails the preparation of budgetary documents within an established timeline. Legally, the Texas Constitution does not strictly impose a requirement on the District to follow the budgetary process but the District chose to follow the budgetary process. The major documents prepared are an estimated budget with revenues and expenditures. The level of budgetary control is at the object level for the District. The budget is not amended for modifications or changes during the year. All expenditures are approved by the Board beforehand.

1. Estimated Resources

As part of the District's budgetary process, the Board approves the official estimated resources. The official estimated resources state the projected revenue for the District. The estimated revenue is calculated from information from the Williamson County Appraisal District. The budget is not revised or amended for increases or decreases in estimated revenues.

2. Appropriations

Estimated appropriations are prepared for the annual budget. All appropriations, no matter how small or how large, still must be approved by the Board before remittance, whether or not they were included in the budget.

3. Budgetary Basis of Accounting

The District's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budgetary basis and the GAAP basis lie in the manner in which revenues and expenditures are recorded. Under the budgetary process, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures are recorded when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting on the governmental fund statements and on the full accrual basis on the government-wide statements. See page 14 for a reconciliation between governmental funds and GAAP basis net equity fund balance.

The Accounting Firm
of
Donald L. Allman, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Williamson County ESD # 6

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Williamson County ESD # 6 as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Williamson County ESD # 6's basic financial statements, and have issued our report thereon dated March 28, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Williamson County ESD # 6's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County ESD # 6's internal control. Accordingly, we do not express an opinion on the effectiveness of Williamson County ESD # 6's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County ESD #6's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Donald L. Allman, CPA, PC

Georgetown, TX
March 28, 2026