

BOWDEN & TANNER, LLC
CERTIFIED PUBLIC ACCOUNTANT
1202 SOUTH MORGAN
GRANBURY, TX 76048

ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of
Pecan Plantation Volunteer Fire Department and Emergency Medical Services, Inc.
Granbury, Texas

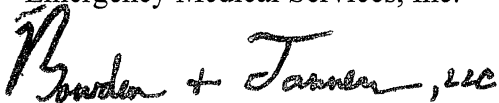
Management is responsible for the accompanying financial statements of Pecan Plantation Volunteer Fire Department and Emergency Medical Services, Inc. (a nonprofit organization), which comprise the **statement of financial position- income tax basis** as of October 31, 2025 and the related **statement of financial activities- income tax basis** for the three months and twelve months then ended in accordance with the income tax-basis of accounting, and for determining that the income tax-basis of accounting is an acceptable financial reporting framework. 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 completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the income tax-basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Foundation's financial position, and results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Supplementary Schedule – Public Support Received is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Pecan Plantation Volunteer Fire Department and Emergency Medical Services, Inc.



Bowden & Tanner, LLC
Granbury, Texas
March 19, 2026

**Pecan Plantation Volunteer Fire Department
and Emergency Medical Service, Inc.**

Statement of Financial Position

Income Tax Basis

As of October 31, 2025

ASSETS

Current Assets

ARPA CDARS	\$ 389,980.24
Building Expansion - In Progress	134,870.97
Fidelity Investment	2,377,274.60
First National Bank	73,807.92
Hood County ARPA	1,072.47
Hood County Subsidy	56,646.28
Hood County Subsidy CDARS	110,505.38
Johnson County Subsidy	9,219.27
Money Market	163,102.32
Operating Account	104,751.73
Payroll Advances	1,223.44
Plains Lockbox	259,583.98
Plains Capital Operating	93,298.66
Plains Capital-CD Secure CC	40,000.00
Intuit Tax Holding Account	<u>11,703.24</u>

Total Current Assets \$ 3,827,040.50

Fixed Assets - Property & Equipment

Ambulance & Fire Trucks	\$ 1,907,435.28
Building & Improvements	326,483.19
EMS Building	232,197.77
Equipment EMS	375,875.64
Equipment VFD	373,750.54
Furniture & Fixtures	3,140.45
Office Equipment	7,843.64
Training Equipment	878.95
Accumulated Depreciation	<u>(2,225,848.45)</u>

Total Fixed Assets \$ 1,001,757.01

Intangible Assets

Lifepak 35 ProCare Service - 7 yr contract	\$ 53,984.00
Accumulated Amortization	<u>(1,928.00)</u>

Total Intangible Assets \$ 52,056.00

TOTAL ASSETS

\$ 4,880,853.51

**Pecan Plantation Volunteer Fire Department
and Emergency Medical Service, Inc.**

Statement of Financial Position

Income Tax Basis

As of October 31, 2025

LIABILITIES AND NET ASSETS

Current Liabilities		
Credit Cards	\$ 8,582.81	
Current Portion Long Term Debt	72,677.88	
Payroll Liabilities	<u>51,950.76</u>	
Total Current Liabilities		\$ 133,211.45
 Long-term Liabilities		
NP Stryker Flex Financial	\$ 228,834.97	
Less Current Portion Long Term Debt	<u>(72,677.88)</u>	
Total Long-term Liabilities		<u>\$ 156,157.09</u>
 Total Liabilities		 \$ 289,368.54
 Net Assets		
Without Donor Restrictions	<u>\$ 4,591,484.97</u>	
Total Net Assets		\$ 4,591,484.97
 TOTAL LIABILITIES AND NET ASSETS		 <u><u>\$ 4,880,853.51</u></u>

**Pecan Plantation Volunteer Fire Department
and Emergency Medical Service, Inc.**

Statement of Financial Activities

Income Tax Basis

For The Three Months and Twelve Months Ended October 31, 2025

	3 Month Ended October 31, 2025	12 Months Ended October 31, 2025
Revenue and Public Support		
Ambulance Run Income	\$ 212,069.40	\$ 959,225.24
Contributions and Grants	225,784.25	1,708,368.45
Services	54,148.33	407,559.97
Total Revenue and Public Support	\$ 492,001.98	\$ 3,075,153.66
Operating Expenses		
Bank Service Charges	\$ 4,682.85	\$ 7,085.19
Billing Service Expense	8,982.32	27,659.31
Commission Expense	-	5,000.00
Dues & Subscriptions	23,230.33	36,950.64
Entertainment/Awards Expense	-	6,104.40
Equipment Lease	548.97	3,078.96
Fire & EMS Support	515.11	3,564.96
Fuel Expense	11,997.80	42,667.88
Health Insurance Expense	-	12,101.25
Insurance Expense	26,582.02	154,411.24
Licenses & Fees Expense	416.00	1,326.50
Office Expense	2,824.38	14,984.86
Payroll & Taxes Expenses	311,713.48	1,175,212.87
Professional Fees	8,762.72	66,495.96
Public Relations Expense	1,092.61	4,867.76
Repairs and Maintenance Expense	29,372.09	76,119.03
Seminars & Education Expense	783.20	4,937.34
Storage Rental Expense	-	920.00
Supplies Expense	10,829.28	60,202.47
Travel	10.58	10.58
Uniforms Expense	4,745.69	17,818.63
Utilities Expense	8,376.64	26,269.59
Total Operating Expenses	\$ 455,466.07	\$ 1,747,789.42
Other Income/(Expenses)		
Investment Income/(Loss)		
Dividend Income	\$ 13,758.81	\$ 41,251.76
Interest Income	9,194.69	52,053.93
Realized Gains/(Losses)	388.33	29,912.61
Unrealized Gains/(Losses)	109,392.75	145,951.90
Total Investment Income/(Loss)	\$ 132,734.58	\$ 269,170.20

**Pecan Plantation Volunteer Fire Department
and Emergency Medical Service, Inc.**

Statement of Financial Activities

Income Tax Basis

For The Three Months and Twelve Months Ended October 31, 2025

Other Income/(Expenses) - Continued:

Amortization	\$ (1,928.00)	\$ (1,928.00)
Depreciation	(94,139.44)	(233,469.65)
Gain/(Loss) on Sale of Asset	-	170,000.00
Interest Expense	(2,831.03)	(2,831.03)
Other Income/(Expense)	25,300.54	10,968.61
Penalties	-	(107.45)
Prior Period Adjustment	(0.61)	39,476.50
Total Other Income/(Expenses)	\$ 59,136.04	\$ 251,279.18
 INCREASE/(DECREASE) IN NET ASSETS	 \$ 95,671.95	 \$ 1,578,643.42
 Net assets, beginning of period	 \$ 4,495,813.02	 \$ 3,012,841.55
 Net assets, end of period	 \$ 4,591,484.97	 \$ 4,591,484.97

SUPPLEMENTARY SCHEDULE
PUBLIC SUPPORT RECEIVED – INCOME TAX BASIS

See Accountant's Compilation Report

**Pecan Plantation Volunteer Fire Department
and Emergency Medical Service, Inc.**

Schedule I - Public Support Received
Income Tax Basis

For The Three Months and Twelve Months Ended October 31, 2025

	3 Months Ended October 31, 2025	12 Months Ended October 31, 2025
Contributions		
Contributions - Monthly	\$ 220,289.99	\$ 869,710.50
Contributions - Donations	3,827.56	224,706.12
Contributions - Womens Auxiliary	-	26,207.40
Contributions - Schwab Brokerage	-	10,253.61
Grants	1,666.70	577,490.82
	<hr/>	<hr/>
Total Public Contributions	<u><u>\$ 225,784.25</u></u>	<u><u>\$ 1,708,368.45</u></u>
 Services		
Flu Shots	\$ -	\$ 470.00
GRMC	53,315.00	279,590.00
Hood County	-	120,000.00
Johnson County	833.33	7,499.97
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Total Services	<u><u>\$ 54,148.33</u></u>	<u><u>\$ 407,559.97</u></u>