

**NOTICE OF MEETING
FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
OF
FORT BEND COUNTY, TEXAS**

Notice is hereby given that the Board of Supervisors of Fort Bend County Fresh Water Supply District No. 1 will meet in regular session, open to the public, at 6:00 p.m. on Thursday, April 18, 2024, at the Mustang Community Center, 4521 F.M. 521 North, Fresno, Fort Bend County, Texas, 77545, a designated meeting place of the Board inside the boundaries of the District.

Electronic copies of the meeting materials are available at www.fortbendwater1.com at such time as the meeting occurs. At the meeting the following items will be considered:

1. Hear from public solely regarding matters on the agenda (limited to 3 minutes per person).

2. Receive update concerning sanitary sewer easements along Trammel Fresno Road.

3. Review Bookkeeper's Report and consider taking action thereon, including:

- A. Approval of bills submitted to the District for payment.
- B. Review Investment Report and authorize necessary action in connection therewith.
- C. Review Collateral Pledge Report and Investment Policy and authorize necessary action in connection therewith including any amendments or changes thereto.
- D. Discuss depository institutions and take any necessary related actions.

4. Review Tax Assessor/Collector's Report and consider taking action thereon, including:

- A. Approve write-offs as recommended by the Fort Bend County Tax Assessor/Collector.

5. Review Engineer's Report and consider taking action thereon, including:

- A. Report on status of projects including: (i) Water Plant No. 2, (ii) Gateway Acres Subdivision wastewater collection system, (iii) Fresno Ranchos Subdivision lift station and force main, and (iv) Gateway Acres Subdivision wastewater plumbing contract, and take action related thereto, including authorize advertisement of bids, award of contracts, approval of pay estimates and change orders.
- B. Authorize Engineer to prepare plans and specifications for water and wastewater system projects and authorize solicitation/advertisement of bids for construction of water system and wastewater system projects as necessary.
- C. Report on status of project funding, and take necessary action related thereto.
- D. Report on projections for District Water and Wastewater Projects.
- E. Discuss Emergency Preparedness Plan and take any necessary action related thereto.
- F. Update concerning status of non-residential connections.
- G. Discuss and take action on proposed emergency water interconnect with BC MUD 21, including discussion of one-way interconnect.
- H. Update of status of City of Arcola water plant.
- I. Update on status of WWTP expansion.
- J. Update concerning road widening projects within the District.

6. Review Operator's Report and consider taking action thereon, including:

- A. Approval of repairs to water and wastewater systems.
- B. Approval of requests for water taps.
- C. Approval of water termination list.
- D. Discuss requests under Private Easement Policy.

7. Attorney's Report and consider taking action thereon, including:

- A. Approve minutes of meeting held on March 21, 2024.
- B. Discuss and take action on Regional Facilities Contract, including WWTP expansions, capacity requirements and related matters.
- C. Approve Order Evidencing Review of Water Conservation Plan.
- D. Approve Resolution Regarding Annual Review of Identity Theft Policy.

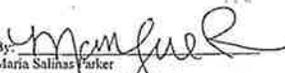
8. Regional Plant Committee Report and consider taking action thereon.

9. Approve audit for fiscal year ended December 31, 2023.

10. Hear from public.

Pursuant to V.T.C.A. Government Code §551, the Board of Supervisors may convene in closed session in relation to any agenda item included in this Notice with such closed session to be held at the date, hour, and place given in this Notice any and all subjects for any and all purposes permitted by V.T.C.A Government Code Chapter 551, including but not limited to, private consultation with the District's Attorney's on any or all matters or subjects authorized by law, pending or contemplated litigation, personnel matters, real estate transactions, security devices, economic development negotiations and/or gifts and donations.

**FORT BEND COUNTY FRESH WATER
SUPPLY DISTRICT NO. 1**

By: 
Maria Salinas Parker
Sanford Kuhl Atagan Kuylo Parker Kalu LLP
Attorneys for the District



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | April 18, 2024

Fort Bend County Fresh Water Supply District No. 1



WEBSITE

www.municipalaccounts.com



ADDRESS

1281 Brittmoores Road
Houston, Texas 77043



CONTACT

Phone: 713.623.4539
Fax: 713.623.4539

THIS PAGE INTENTIONALLY LEFT BLANK



Spotlight On Funding Your Capital Improvements Plan (CIP)

What is it and why is it important? Your CIP is a tool for planning how your District will pay for maintenance, repairs, new construction and unexpected projects that come up over the next 5-20 year period. Will you issue Bonds? Do you have Operating reserves & surplus funds? Can you utilize your Maintenance & Operations tax and Water and Wastewater revenues? What action do you need to take now to be prepared 5 years down the line? Working with your Engineer to prepare this plan enables the District to determine its financial needs and plan accordingly.

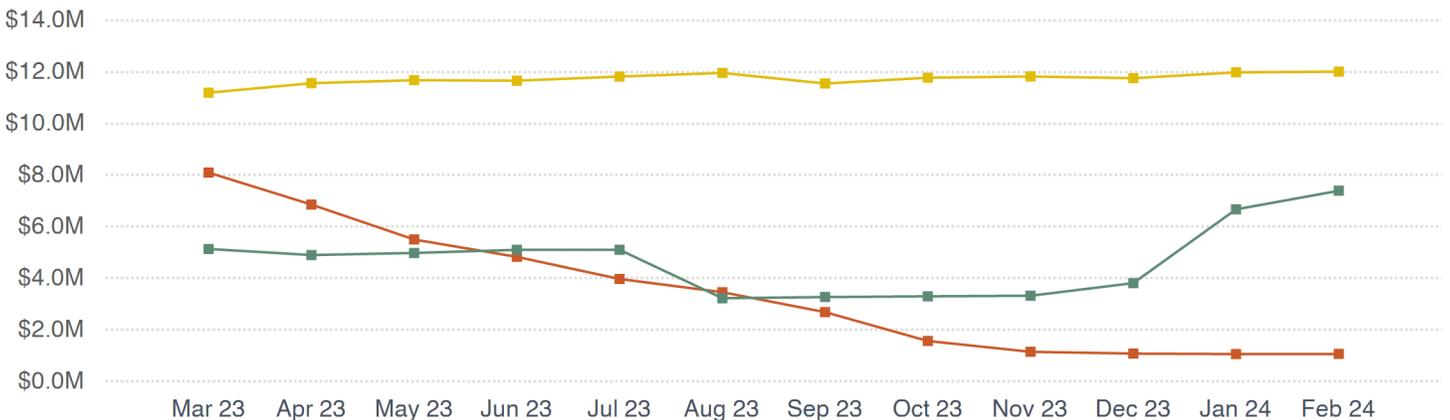
Bonds Summary		Most Recent Audited Revenue Sources		General Operating Reserves
Water, Sewer, Drainage	Park, Roads, Other	Maximum Approved M&O Rate	\$0.50	Operating Fund Balance \$13,998,029
Total Authorized \$118.3M	Total Authorized N/A	Audited M&O Rate	\$0.50	
		Audited M&O Revenue	\$1.8M	Total Expenditures Excluding Capital Costs \$2,263,072
Total Issued \$46.6M	Total Issued N/A	Audited Retail Service Rate Per 10,000 gallons	\$138.95	
		Audited Water/Wastewater Revenue	\$1.4M	
\$Available to Issue \$71.8M	\$Available to Issue \$0.0K	Audited Sales Tax Revenue	N/A	63.7 Months

Account Balance | As of 04/18/2024



Total For All Accounts: \$19,877,987

Account Balance By Month | March 2023 - February 2024



Monthly Financial Summary - General Operating Fund

Fort Bend County FWSD No. 1 - GOF

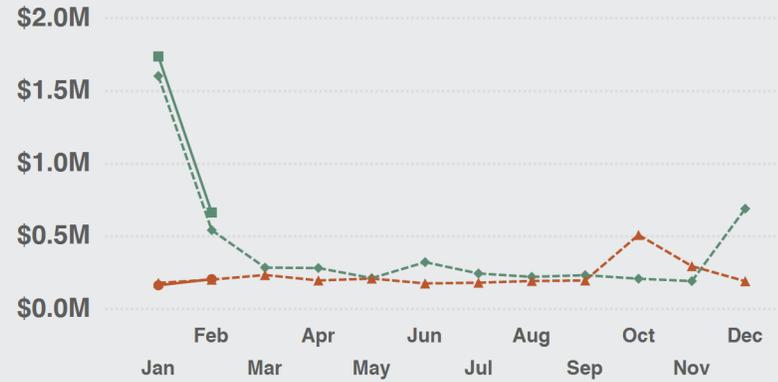


Account Balance Summary

Balance as of 03/22/2024	\$13,883,567
Receipts	568,151
Disbursements	(453,689)
Balance as of 04/18/2024	\$13,998,029

Overall Revenues & Expenditures By Month (Year to Date)

—■ Current Year Revenues - - -▲ Prior Year Revenues
—● Current Year Expenditures - - -▲ Prior Year Expenditures



February 2024

Revenues

Actual	Budget	Over/(Under)
\$664,359	\$539,326	\$125,033

Expenditures

Actual	Budget	Over/(Under)
\$205,780	\$179,110	\$26,670

January 2024 - February 2024 (Year to Date)

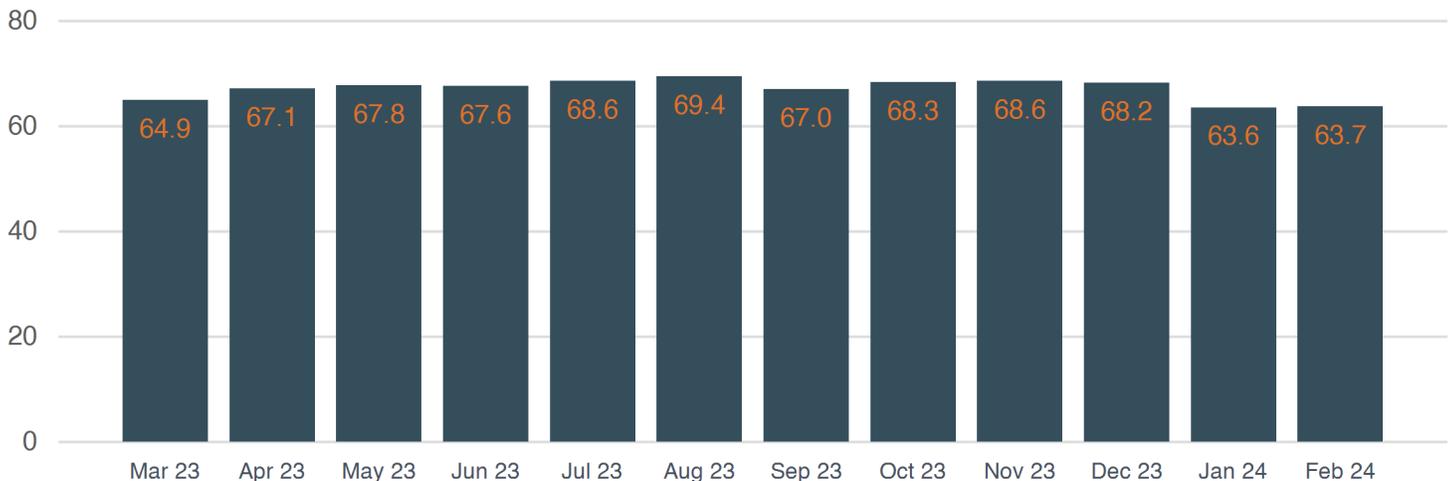
Revenues

Actual	Budget	Over/(Under)
\$2,402,979	\$2,295,205	\$107,774

Expenditures

Actual	Budget	Over/(Under)
\$369,218	\$345,188	\$24,030

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Checking Account

Fort Bend County FWSD No. 1 - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/22/2024				\$134,961.53
Receipts				
	Interest Earned on Checking		63.66	
	Sweep from Lockbox Account		186,604.54	
Total Receipts				\$186,668.20
Disbursements				
8746	North Fort Bend Water Authority	Pumpage Fees	(41,245.75)	
8752	Rosa Linda Medina	VOID: Fees of Office - 3/21/2024	0.00	
8761	Inframark, LLC	VOID: Maintenance & Operations	0.00	
8770	AT&T Mobility - #0808	Ipad Expense	(237.50)	
8771	AT&T Mobility - #9958	Wireless Internet Expense	(27.90)	
8772	Hudson Energy Services, LLC	Utility Expense	(4,794.79)	
8773	North Fort Bend Water Authority	Pumpage Fees	(46,077.85)	
8774	Frontier Communications	Telephone Expense	(277.09)	
8775	Inframark, LLC	Maintenance & Operations	(63,207.46)	
8776	Calvin Casher	Fees of Office - 4/18/2024	(204.10)	
8777	Erasto Vallejo	Fees of Office - 4/18/2024	(204.10)	
8778	Paul Hamilton	Fees of Office - 4/18/2024	(204.10)	
8779	Rosa Linda Medina	Fees of Office - 4/18/2024	(179.09)	
8780	Paul Hamilton	Fees of Office - WWTP Report & 3/21/24	(408.19)	
8781	Jair Oropeza	Customer Refund	(214.54)	
8782	Romario Fernandez & Lexus De Leon	Customer Refund	(1,939.36)	
8783	Association of Water Board Directors	AWBD Registration	(970.00)	
8784	City of Arcola	WWTP Expenses	(9,651.96)	
8785	Inframark, LLC	Maintenance & Operations	(32,207.81)	
8786	Jacobs Engineering Group, Inc.	Engineering Fees	(41,882.08)	
8787	M&D Cleaning & Home Improvement Services	Mowing Expense	(250.00)	
8788	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(10,520.11)	
8789	Municipal Risk Management Group	Arbitrage Expense	(400.00)	
8790	Penn Credit	Collection Fees	(151.95)	
8791	PVS DX, Inc	Chemical Expense	(503.74)	
8792	Sanford Kuhl Hagan Kugle Parker Kahn LLP	Legal Fees	(10,439.83)	
8793	United States Treasury	Quarterly Payroll Taxes	(735.08)	
8794	AT&T Mobility - #0808	Ipad Expense	0.00	
8795	AT&T Mobility - #9958	Wireless Internet Expense	0.00	
8796	Hudson Energy Services, LLC	Utility Expense	0.00	
8797	Frontier Communications	Telephone Expense	0.00	
8798	North Fort Bend Water Authority	Pumpage Fees	0.00	
Fees	Central Bank	Bank Service Charge	(45.00)	
Total Disbursements				(\$266,979.38)
Balance as of 04/18/2024				\$54,650.35

Cash Flow Report - Operator Account

Fort Bend County FWSD No. 1 - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/22/2024				\$11,952.31
Receipts				
	Accounts Receivable		167,654.89	
	Accounts Receivable		28,948.26	
Total Receipts				\$196,603.15
Disbursements				
Fees	Central Bank	Bank Service Charge	(5.00)	
Rtn Chk	Fort Bend County FWSD No 1	Returned Checks (1)	(100.00)	
Sweep	Central Bank	Transfer to Checking Account	(186,604.54)	
Total Disbursements				(\$186,709.54)
Balance as of 04/18/2024				\$21,845.92

Actual vs. Budget Comparison

Fort Bend County FWSD No. 1 - GOF



	February 2024			January 2024 - February 2024			Annual Budget	
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)		
Revenues								
Water Revenue								
14101	Water -Customer Service Revenue	52,257	33,310	18,947	105,797	66,620	39,177	666,200
14102	Regional Water Authority Fees	38,824	27,070	11,754	81,881	54,140	27,741	541,400
14105	Connection Fees	1,085	1,233	(149)	2,447	2,467	(20)	14,800
14109	Service Application Fees	0	1,058	(1,058)	0	2,117	(2,117)	12,700
Total Water Revenue		92,166	62,672	29,494	190,125	125,343	64,782	1,235,100
Wastewater Revenue								
14201	Wastewater-Customer Service Rev	18,676	16,156	2,520	39,307	32,312	6,995	230,800
Total Wastewater Revenue		18,676	16,156	2,520	39,307	32,312	6,995	230,800
Property Tax Revenue								
14301	Maintenance Tax Collections	419,652	372,899	46,753	1,963,584	1,970,237	(6,653)	2,978,363
14303	Property Tax Penalty & Interest	10,710	9,611	1,099	13,130	11,336	1,794	68,800
Total Property Tax Revenue		430,362	382,510	47,852	1,976,714	1,981,573	(4,859)	3,047,163
Tap Connection Revenue								
14501	Tap Connections	68,622	16,667	51,955	80,009	33,333	46,676	200,000
14502	Inspection Fees	1,127	542	585	1,554	1,083	471	6,500
14503	Permit Well Fees	0	325	(325)	0	650	(650)	3,900
Total Tap Connection Revenue		69,749	17,533	52,215	81,563	35,067	46,496	210,400
Administrative Revenue								
14702	Penalties & Interest	6,265	7,392	(1,127)	15,315	14,783	531	88,700
Total Administrative Revenue		6,265	7,392	(1,127)	15,315	14,783	531	88,700
Interest Revenue								
14801	Interest Earned on Checking	39	100	(61)	76	200	(124)	1,200
14802	Interest Earned on Temp. Invest	46,910	52,763	(5,853)	96,765	105,527	(8,762)	633,160
Total Interest Revenue		46,949	52,863	(5,914)	96,841	105,727	(8,885)	634,360
Other Revenue								
15801	Miscellaneous Income	192	200	(8)	3,114	400	2,714	2,400
Total Other Revenue		192	200	(8)	3,114	400	2,714	2,400
Total Revenues		664,359	539,326	125,033	2,402,979	2,295,205	107,774	5,448,923
Expenditures								
Water Service								
16102	Operations - Water	5,620	4,550	1,070	11,151	9,100	2,051	54,600
16105	Maintenance & Repairs - Water	43,013	21,833	21,179	53,371	43,667	9,704	262,000
16107	Chemicals - Water	694	733	(40)	694	1,467	(773)	8,800

Actual vs. Budget Comparison

Fort Bend County FWSD No. 1 - GOF



	February 2024			January 2024 - February 2024			Annual Budget	
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)		
Expenditures								
Water Service								
16108	Laboratory Expense - Water	670	742	(72)	1,510	1,483	27	8,900
16109	Mowing - Water	225	358	(133)	900	717	183	4,300
16110	Utilities - Water	4,903	6,458	(1,555)	10,986	12,917	(1,931)	77,500
16114	Telephone Expense - Water	131	133	(3)	261	267	(6)	1,600
16116	Permit Expense - Water	0	367	(367)	0	733	(733)	4,400
16119	Water Authority Pumpage Fees	41,246	31,795	9,451	89,881	63,590	26,291	635,900
Total Water Service		96,501	66,970	29,531	168,752	133,940	34,812	1,058,000
Wastewater Service								
16202	Operations - Wastewater	3,133	5,075	(1,942)	6,264	10,150	(3,886)	60,900
16205	Maint & Repairs - Wastewater	1,608	1,083	524	2,817	2,167	650	13,000
16206	Maint & Repairs - Lift Station	3,525	1,517	2,008	3,837	3,033	804	18,200
16209	Mowing - Wastewater	25	58	(33)	100	117	(17)	700
16211	Utilities - Lift Station	354	750	(396)	880	1,500	(620)	9,000
16214	Telephone Expense - Wastewater	275	75	200	350	150	200	900
16220	Arcola WWTP Expenses	3,873	14,692	(10,819)	14,452	29,383	(14,931)	176,300
Total Wastewater Service		12,793	23,250	(10,457)	28,701	46,500	(17,799)	279,000
Tap Connection								
16501	Tap Connection Expense	3,829	9,167	(5,338)	4,891	18,333	(13,443)	110,000
16502	Inspection Expense	148	508	(360)	203	1,017	(814)	6,100
Total Tap Connection		3,977	9,675	(5,698)	5,094	19,350	(14,256)	116,100
Administrative Service								
16703	Legal Fees	14,688	15,000	(313)	24,656	30,000	(5,344)	180,000
16705	Auditing Fees	16,500	16,200	300	16,500	16,200	300	23,200
16706	Engineering Fees	42,461	31,250	11,211	92,445	62,500	29,945	375,000
16709	Election Expense	1,113	1,200	(88)	1,113	1,200	(88)	12,000
16710	Website Hosting	0	0	0	0	0	0	1,200
16711	Sales Tax Tracking	0	0	0	0	0	0	1,500
16712	Bookkeeping Fees	9,833	9,108	725	14,615	18,216	(3,601)	82,800
16714	Printing & Office Supplies	1,057	742	315	1,655	1,483	171	8,900
16716	Delivery Expense	0	125	(125)	127	250	(123)	1,500
16717	Postage	928	925	3	1,728	1,850	(122)	11,100
16718	Insurance & Surety Bond	0	0	0	0	0	0	27,900
16719	AWBD Expense	435	1,731	(1,296)	1,185	2,726	(1,541)	3,800
16722	Bank Service Charge	127	5	122	265	10	255	60
16723	Travel Expense	694	200	494	686	400	286	2,400
16724	Publication Expense (SB 622)	0	0	0	0	0	0	400
16725	Tax Assessor/Appraisal	0	0	0	0	0	0	46,100

Actual vs. Budget Comparison

Fort Bend County FWSD No. 1 - GOF



	February 2024			January 2024 - February 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Administrative Service							
16728 Record Storage Fees	79	133	(54)	178	267	(88)	1,600
16731 Arbitrage Analysis	0	0	0	0	0	0	500
16736 Seminar Expenses	0	0	0	0	0	0	3,700
16737 Telephone - Ipad Expense	241	242	(1)	478	483	(5)	2,900
Total Administrative Service	88,155	76,861	11,294	155,631	135,585	20,046	786,560
Payroll Expense							
17101 Payroll Expenses	1,989	1,658	332	2,873	3,315	(442)	19,890
17103 Payroll Tax Expense	152	127	25	220	254	(34)	1,522
Total Payroll Expense	2,141	1,784	357	3,093	3,569	(476)	21,412
Other Expense							
17802 Miscellaneous Expense	1,210	167	1,043	1,436	333	1,103	2,000
Total Other Expense	1,210	167	1,043	1,436	333	1,103	2,000
Total Expenditures	204,776	178,707	26,069	362,706	339,277	23,429	2,263,072
Total Revenues (Expenditures)	459,583	360,619	98,964	2,040,272	1,955,928	84,345	3,185,851
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	0	0	0	100,000
17910 Cap Outlay - Road Reloc Utility	0	0	0	0	0	0	500,000
17911 Cap Outlay - City of Arcola WP	0	0	0	0	0	0	635,000
17914 Cap Outlay - Gateway Acres Plum	0	0	0	0	0	0	1,000,000
17915 Cap Outlay -Teleview Terrace LS	403	403	0	5,911	5,910	0	750,000
17919 Cap Out - Fresno Ranch WW Coll	601	0	601	601	0	601	0
Total Capital Outlay	1,004	403	601	6,512	5,910	601	2,985,000
Total Other Expenditures	1,004	403	601	6,512	5,910	601	2,985,000
Total Other Revenues (Expenditures)	(1,004)	(403)	(601)	(6,512)	(5,910)	(601)	(2,985,000)
Excess Revenues (Expenditures)	458,579	360,216	98,362	2,033,761	1,950,017	83,743	200,851

Balance Sheet as of 02/29/2024

Fort Bend County FWSD No. 1 - GOF



Assets

Bank

11101 Cash in Bank	\$243,791
11102 Operator	11,952
Total Bank	\$255,744

Investments

11201 Time Deposits	\$11,759,978
Total Investments	\$11,759,978

Receivables

11301 Accounts Receivable	\$355,076
11303 Maintenance Tax Receivable	1,173,939
11305 Accrued Interest	12,493
Total Receivables	\$1,541,507

Interfund Receivables

11402 Due From Debt Service	\$2,170,602
Total Interfund Receivables	\$2,170,602

Total Assets

\$15,727,831

Liabilities & Equity

Liabilities

Accounts Payable

12101 Accounts Payable	\$218,658
12102 Payroll Liabilities	465
Total Accounts Payable	\$219,122

Other Current Liabilities

12201 Unclaimed Property	\$996
12205 Due To COA - WW Collections	12,980
Total Other Current Liabilities	\$13,976

Interfund Payables

12403 Due To Tax Assessor	\$193,926
Total Interfund Payables	\$193,926

Deferrals

12502 Deferred Inflows Property Taxes	\$1,406,304
Total Deferrals	\$1,406,304

Deposits

12601 Customer Meter Deposits	\$167,341
Total Deposits	\$167,341

Total Liabilities

\$2,000,670

Balance Sheet as of 02/29/2024

Fort Bend County FWSD No. 1 - GOF



Liabilities & Equity

Equity

Unassigned Fund Balance

13101 Unassigned Fund Balance

\$11,693,400

Total Unassigned Fund Balance

\$11,693,400

Net Income

\$2,033,761

Total Equity

\$13,727,161

Total Liabilities & Equity

\$15,727,831

Monthly Financial Summary - Capital Projects Fund

Fort Bend County FWSD No. 1 - CPF

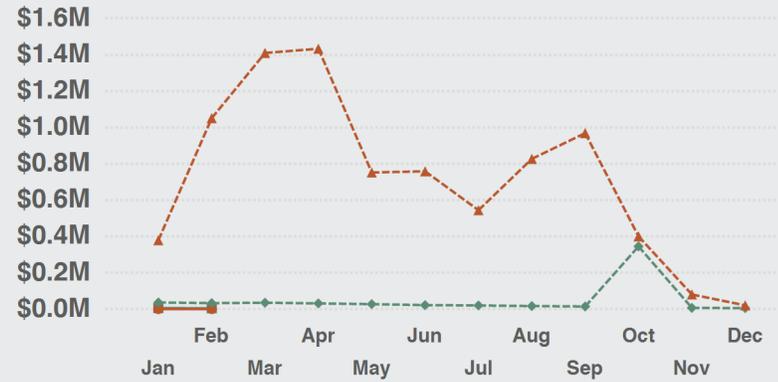


Account Balance Summary

Balance as of 03/22/2024	\$1,067,386
Receipts	385,238
Disbursements	(760,568)
Balance as of 04/18/2024	\$692,057

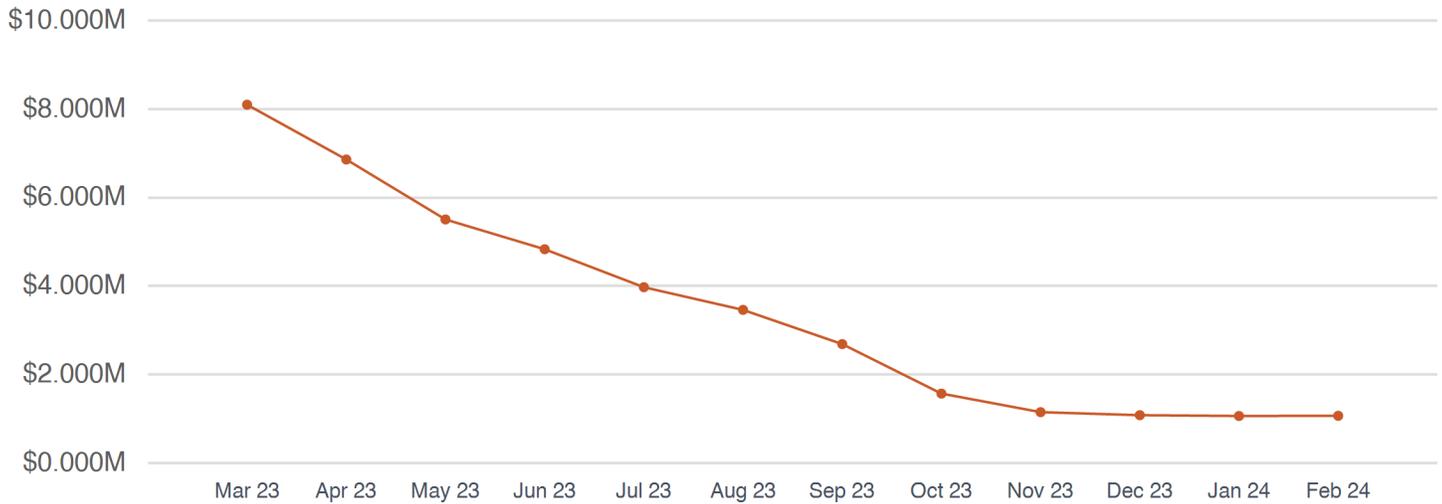
Overall Revenues & Expenditures By Month (Year to Date)

—●— Current Year Revenues - - -●- - - Prior Year Revenues
—●— Current Year Expenditures - - -●- - - Prior Year Expenditures



Account Balance By Month | March 2023 - February 2024

—●— CAPITAL PROJECTS FUND



Cash Flow Report - Checking Account

Fort Bend County FWSD No. 1 - CPF



Number	Name	Memo	Amount	Balance
Balance as of 03/22/2024				\$490.00
Receipts				
	Wire Transfer from Sr 2022 Money Market		380,289.05	
Total Receipts				\$380,289.05
Disbursements				
6096	Reddico Construction Co, Inc	Gateway Acres Wastewater Collection	(103,272.12)	
6097	Reddico Construction Co, Inc	Gateway Acres Wastewater Collection	(277,001.93)	
Svc Chg	Central Bank	Service Charge	(5.00)	
Total Disbursements				(\$380,279.05)
Balance as of 04/18/2024				\$500.00

District Debt Summary as of 04/18/2024

Fort Bend County FWSD No. 1 - DSF



		WATER, SEWER, DRAINAGE	PARK/ROAD/OTHER	REFUNDING
Total \$ Authorized		Authorized	Authorized	Authorized
\$118.31M		\$118.31M	N/A	\$173.97M
Total \$ Issued		Issued	Issued	Issued
\$46.55M		\$46.55M	N/A	\$620.00K
Yrs to Mat	Rating	\$ Available To Issue	\$ Available To Issue	\$ Available To Issue
25	AA	\$71.76M	N/A	\$173.35M

*Actual 'Outstanding' Refunding Bonds issued below may differ from the 'Issued' total above pursuant to Chapter 1207, Texas Government Code.

Outstanding Debt Breakdown

Series Issued	Original Bonds Issued	Maturity Date	Principal Outstanding
2022 - WS&D	\$10,450,000	2046	\$10,450,000
2020 - Refunding	\$4,850,000	2039	\$4,080,000
2019 - WS&D	\$1,745,000	2049	\$1,595,000
2017 - Refunding	\$5,365,000	2038	\$5,285,000
2016 - Refunding	\$4,430,000	2037	\$3,305,000
2015 - WS&D	\$8,000,000	2045	\$6,520,000
2010A - WS&D	\$600,000	2030	\$210,000
2006A - WS&D	\$6,935,000	2027	\$1,685,000
Total	\$42,375,000		\$33,130,000

District Debt Schedule

Fort Bend County FWSD No. 1 - DSF



Paying Agent	Series	Principal	Interest	Total
Amegy Bank of Texas	2022 - WS&D	\$0.00	\$156,750.00	\$156,750.00
Amegy Bank of Texas	2020 - Refunding	\$460,000.00	\$57,606.25	\$517,606.25
Bank of New York	2019 - WS&D	\$40,000.00	\$30,022.50	\$70,022.50
Amegy Bank of Texas	2017 - Refunding	\$10,000.00	\$105,650.00	\$115,650.00
Amegy Bank of Texas	2016 - Refunding	\$190,000.00	\$53,650.00	\$243,650.00
Amegy Bank of Texas	2015 - WS&D	\$200,000.00	\$126,247.26	\$326,247.26
Computershare Trust Company, NA	2010A - WS&D	\$30,000.00	\$0.00	\$30,000.00
Computershare Trust Company, NA	2006A - WS&D	\$405,000.00	\$23,495.00	\$428,495.00
Total Due 08/15/2024		\$1,335,000.00	\$553,421.01	\$1,888,421.01

Paying Agent	Series	Principal	Interest	Total
Amegy Bank of Texas	2022 - WS&D	\$0.00	\$156,750.00	\$156,750.00
Amegy Bank of Texas	2020 - Refunding	\$0.00	\$50,706.25	\$50,706.25
Bank of New York	2019 - WS&D	\$0.00	\$29,598.50	\$29,598.50
Amegy Bank of Texas	2017 - Refunding	\$0.00	\$105,500.00	\$105,500.00
Amegy Bank of Texas	2016 - Refunding	\$0.00	\$50,800.00	\$50,800.00
Amegy Bank of Texas	2015 - WS&D	\$0.00	\$123,807.25	\$123,807.25
Computershare Trust Company, NA	2006A - WS&D	\$0.00	\$17,926.25	\$17,926.25
Total Due 02/15/2025		\$0.00	\$535,088.25	\$535,088.25

Investment Profile as of 04/18/2024

Fort Bend County FWSD No. 1

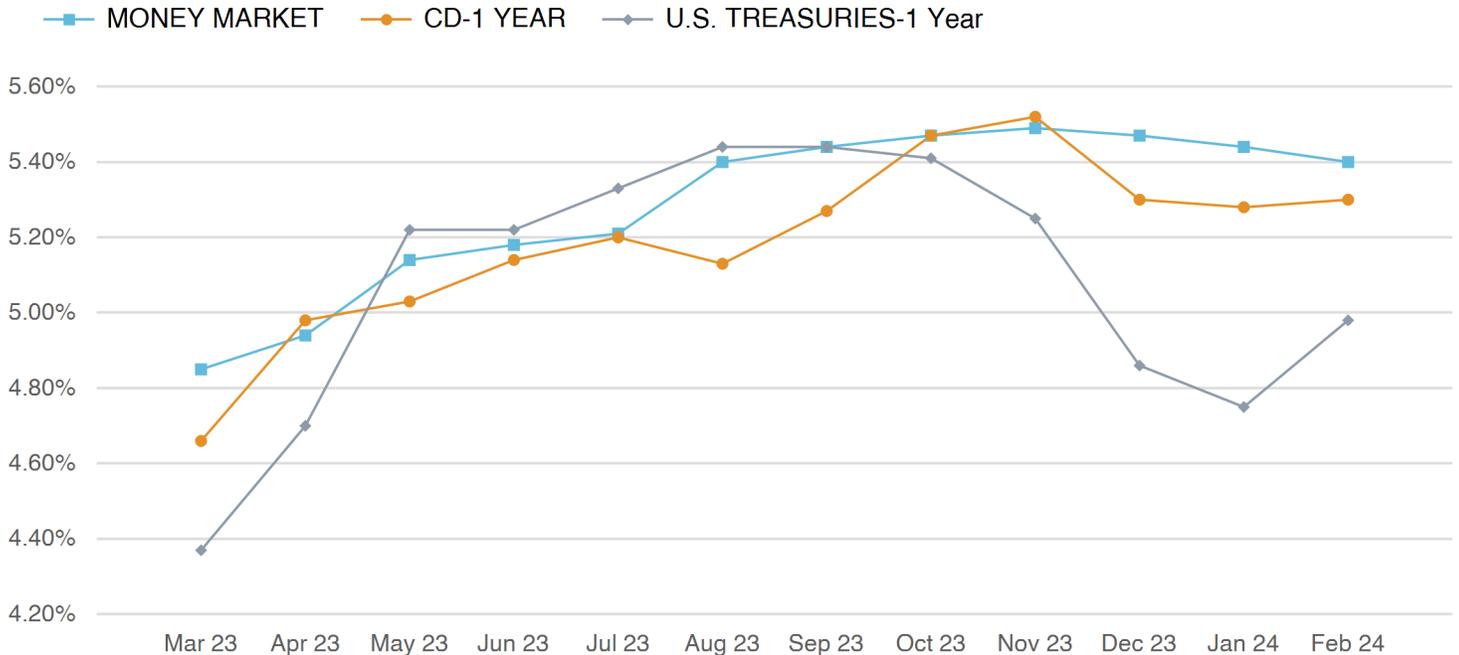


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
Funds Available to Invest \$13,998,029	Funds Available to Invest \$692,057	Funds Available to Invest \$5,187,901	Funds Available to Invest N/A
Funds Invested \$13,921,533	Funds Invested \$691,557	Funds Invested \$5,187,901	Funds Invested N/A
Percent Invested 99%	Percent Invested 99%	Percent Invested 100%	Percent Invested N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	5.37%	180 Days	5.42%	180 Days	5.35%
		270 Days	5.37%	270 Days	5.35%
		1 Yr	5.28%	1 Yr	5.18%
		13 Mo	5.13%	13 Mo	N/A
		18 Mo	4.20%	18 Mo	5.18%
		2 Yr	1.91%	2 Yr	4.97%

*Rates are based on the most current quoted rates and are subject to change daily.

Investment Rates Over Time (By Month) | March 2023 - February 2024



Account Balance as of 04/18/2024

Fort Bend County FWSD No. 1 - Investment Detail



FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
SOUTH STAR BANK (XXXX0172)	06/30/2023	06/30/2024	5.00%	235,000.00	
INDEPENDENT BANK (XXXX6968)	03/24/2024	09/20/2024	5.50%	235,000.00	
VERITEX COMMUNITY BANK (XXXX5527)	11/17/2023	11/16/2024	5.54%	235,000.00	
WALLIS BANK (XXXX3688)	11/17/2023	11/17/2024	5.65%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0002)	03/17/2020		5.43%	12,981,533.18	
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX0488)			0.00%	54,650.35	Checking Account
CENTRAL BANK - CHECKING (XXXX3849)			0.00%	21,845.92	Operator
Totals for General Operating Fund				\$13,998,029.45	

FUND: Capital Projects

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Money Market Funds					
TEXAS CLASS (XXXX0006)	03/11/2022		5.43%	691,556.62	Series 2022
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX0453)			0.00%	500.00	Checking Account
Totals for Capital Projects Fund				\$692,056.62	

FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
INDEPENDENT BANK-DEBT (XXXX6964)	03/24/2024	09/20/2024	5.50%	235,000.00	
CADENCE BANK - DEBT (XXXX7460)	11/17/2023	11/16/2024	5.50%	235,000.00	
THIRD COAST BANK-DEBT (XXXX3211)	11/17/2023	11/19/2024	5.50%	235,000.00	
WALLIS BANK-DEBT (XXXX8310)	03/18/2024	03/18/2025	5.25%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0004)	04/09/2020		5.43%	4,247,900.96	
Totals for Debt Service Fund				\$5,187,900.96	
Grand Total for Fort Bend County FWSD No. 1 :				\$19,877,987.03	

Capital Projects Fund Breakdown

FB FWSD 1

As of Date 4/18/2024

Net Proceeds for All Bond Issues

Receipts

Bond Proceeds - Series 2022	10,450,000.00
Interest Earnings - Series 2022	430,122.72

Disbursements

Disbursements - Series 2022	(10,188,066.10)
-----------------------------	-----------------

Total Cash Balance	\$692,056.62
---------------------------	---------------------

Balances by Account

Central Bank - Checking	\$500.00
Texas Class - Series 2022	691,556.62

Total Cash Balance	\$692,056.62
---------------------------	---------------------

Balances by Bond Series

Bond Proceeds - Series 2022	692,056.62
-----------------------------	------------

Total Cash Balance	\$692,056.62
---------------------------	---------------------

Remaining Costs/Surplus By Bond Series

Remaining Costs - Series 2022	\$660,496.05
-------------------------------	--------------

Total Amount in Remaining Costs	\$660,496.05
--	---------------------

Surplus & Interest - Series 2022	31,560.57
----------------------------------	-----------

Total Surplus & Interest Balance	\$31,560.57
---	--------------------

Total Remaining Costs/Surplus	\$692,056.62
--------------------------------------	---------------------

Cost Comparison - \$10,450,000 - Series 2022

FB FWSD 1

	USE OF PROCEEDS	ACTUAL COSTS	REMAINING COSTS	VARIANCE (OVER)/UNDER
CONSTRUCTION COSTS				
District Items				
City of Arcola WWTP Expansion(0.5 MGD to 0.675 MGD)	\$84,000.00	\$69,720.00	\$0.00	\$14,280.00
City of Arcola WWTP Expansion(0.675 MGD to 0.95 MGD)	870,000.00	299,838.77	570,161.23	0.00
Gateway Acres Subdivision Wastewater Collection System	5,000,000.00	5,000,000.00	0.00	0.00
Fresno Ranches Subdivision Lift Station and Force Main	2,000,000.00	2,000,000.00	0.00	0.00
Contingencies	710,000.00	1,180,827.50	0.00	(470,827.50)
Engineering	787,300.00	696,965.18	90,334.82	0.00
Material Testing	160,000.00	102,014.65	0.00	57,985.35
Surveying	66,750.00	66,750.00	0.00	0.00
Subtotal District Items	\$9,678,050.00	\$9,416,116.10	\$660,496.05	(\$398,562.15)
TOTAL CONSTRUCTION COSTS	\$9,678,050.00	\$9,416,116.10	\$660,496.05	(\$398,562.15)
NON-CONSTRUCTION COSTS				
Legal Fees	\$209,000.00	\$209,000.00	\$0.00	\$0.00
Fiscal Agent Fees	144,500.00	144,500.00	0.00	0.00
Bond Discount	265,310.00	265,310.00	0.00	0.00
Bond Issuance Expenses	29,825.00	29,825.00	0.00	0.00
Attorney General Fee	9,500.00	9,500.00	0.00	0.00
TCEQ Bond Issuance Fee	26,125.00	26,125.00	0.00	0.00
Bond Application Report Cost	39,500.00	39,500.00	0.00	0.00
Contingencies	48,190.00	48,190.00	0.00	0.00
TOTAL NON-CONSTRUCTION COSTS	\$771,950.00	\$771,950.00	\$0.00	\$0.00
TOTAL BOND ISSUE REQUIREMENT	\$10,450,000.00	\$10,188,066.10	\$660,496.05	(\$398,562.15)
			Interest Earned	\$430,122.72
			Total Surplus & Interest	\$31,560.57
			Total Remaining Funds	\$692,056.62

Cash Flow Forecast

Fort Bend County Fresh Water Supply District No. 1

	12/24	12/25	12/26	12/27	12/28
Assessed Value	\$607,829,175	\$607,829,175	\$607,829,175	\$607,829,175	\$607,829,175
Maintenance Tax Rate	\$0.500	\$0.500	\$0.500	\$0.500	\$0.500
Maintenance Tax	\$2,978,363	\$2,978,363	\$2,978,363	\$2,978,363	\$2,978,363
% Change in Water Rate	0.00%	0.00%	0.00%	0.00%	0.00%
% Change in Wastewater Rate	0.00%	0.00%	0.00%	0.00%	0.00%
% Change in NFBWA	10.00%	10.00%	10.00%	10.00%	10.00%
% Change in Expenses	5.00%	5.00%	5.00%	5.00%	5.00%
Beginning Cash Balance 12/31/2023	\$11,760,717	\$11,993,128	\$7,448,804	\$5,872,322	\$8,861,556
Revenues					
Maintenance Tax	\$2,978,363	\$2,978,363	\$2,978,363	\$2,978,363	\$2,978,363
Water Revenue	662,000	662,000	662,000	662,000	662,000
Wastewater Revenue	230,800	230,800	230,800	230,800	230,800
NFBWA Revenue	541,400	595,540	655,094	720,603	792,664
Other	1,036,360	1,088,178	1,142,587	1,199,716	1,259,702
Total Revenues	\$5,448,923	\$5,554,881	\$5,668,844	\$5,791,483	\$5,923,529
Expenses					
Purchase Wastewater	\$176,300	\$176,300	\$176,300	\$176,300	\$176,300
NFBWA	635,900	699,490	769,439	846,383	931,021
Other Expenses	1,450,872	1,523,416	1,599,586	1,679,566	1,763,544
Total Expenses	\$2,263,072	\$2,399,206	\$2,545,325	\$2,702,249	\$2,870,865
Net Surplus	\$3,185,851	\$3,155,675	\$3,123,518	\$3,089,234	\$3,052,664
Capital Outlay					
Capital Outlay	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Road Widen Utility Relocation	500,000	0	0	0	0
City of Arcola WP	635,000	0	0	0	0
Gateway Acres WW Plumbing Proj.	1,000,000	0	0	0	0
Televue Terrace LS Upgrade	750,000	1,500,000	1,500,000	0	0
Fresno Ranchos WW Collection System	0	3,000,000	0	0	0
CoA WWTP Expansion(.95 MGD to 1.4	0	2,500,000	2,500,000	0	0
Teal Gardens Development	0	500,000	500,000	0	0
Fresno Ranchos WW Plumbing	0	0	100,000	0	0
Water Plant 1 Rehab	0	100,000	0	0	0

Total Capital Outlay	\$2,985,000	\$7,700,000	\$4,700,000	\$100,000	\$100,000
Construction Surplus	\$31,561	\$0	\$0	\$0	\$0
Ending Cash Balance	\$11,993,128	\$7,448,804	\$5,872,322	\$8,861,556	\$11,814,220

Operating Reserve % of Exp

Percentage	530%	310%	231%	328%	412%
Number of Months	64	37	28	39	49

Bond Authority

Remaining Bonding Capacity - \$71,760,000

Maintenance Tax Rate Cap - \$0.50

TAX ANALYSIS FISCAL YEAR END 12/2024
FORT BEND FRESH WATER SUPPLY DISTRICT NO. 1

	TAX YEARS			GRAND TOTALS		
	DSF	M&O	TOTAL	TOTAL	TOTAL	TOTAL
PERCENTAGE	50.00%	50.00%	100.00%	DSF	M&O	TOTAL
TAX LEVY	2,809,778.61	2,809,778.61	5,619,557.22			
JAN 24						
TAXES	1,534,044.42	1,534,044.42	3,068,088.84	1,545,015.26	1,543,931.84	3,088,947.10
PENALTY	0.00	0.00	0.00	2,629.02	2,420.12	5,049.14
				1,547,644.28	1,546,351.96	3,093,996.24
FEB 24						
TAXES	410,474.59	410,474.59	820,949.17	420,173.29	419,651.81	839,825.10
PENALTY	8,248.51	8,248.51	16,497.01	10,875.64	10,710.01	21,585.65
				431,048.93	430,361.82	861,410.75
MARCH 24						
TAXES	100,382.06	100,382.06	200,764.12	112,423.88	110,935.48	223,359.36
PENALTY	7,894.68	7,894.68	15,789.36	13,397.25	12,417.17	25,814.42
				125,821.13	123,352.65	249,173.78
APRIL 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
MAY 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
JUNE 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
JULY 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
AUG 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
SEPT 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
OCT 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
NOV 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
DEC 24						
TAXES	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00
TOTALS	2,061,044.25	2,061,044.25	4,122,088.50			
TAXES	2,044,901.07	2,044,901.07	4,089,802.13	2,077,612.43	2,074,519.13	4,152,131.56
PENALTY	16,143.19	16,143.19	32,286.37	26,901.90	25,547.31	52,449.21
TOTALS	2,061,044.25	2,061,044.25	4,122,088.50	2,104,514.34	2,100,066.44	4,204,580.77
ADJUSTMENTS	(3,430.29)	(3,430.29)	(6,860.57)	(6,236.69)	(6,066.97)	(12,303.66)
TAX						
DUE @			72.87%	TOTAL DS A/R	TOTAL GOF AR	TOTAL TAX DUE
3/31/2024	761,447.26	761,447.26	1,522,894.52	1,130,459.91	1,058,114.67	2,188,574.58
TAX RATES	0.5000	0.5000	1.0000			

Tax Year Collections 0.00
Updated 11/2023
Deferral Operating PFY 232,365.00
Deferral Debt PFY 232,365.00
Debt Collections CFY (Defer) 0.00
Operating Collections CFY (Defer) 0.00
Total DSF Collections 2,309,977.43
Total Op Collections 2,306,884.13
Total DSF Deferral 1,362,824.91
Total Op Deferral 1,290,479.67

2024 AWBD Summer Conference

Fort Bend County Fresh Water Supply District No. 1

Thursday, June 13 - Saturday, June 15, 2024

Fort Worth Convention Center, Fort Worth, TX

Director	Registration			Prior Conference Expenses
Name	Attending	Online	Paid	Paid
Calvin Casher	Yes	Yes	Yes	Yes
Paul Hamilton	Yes	Yes	Yes	N/A
Rosa Linda Medina				N/A
Rodrigo Carreon				N/A
Erasto Vallejo	Yes	Yes	Yes	Yes

Note

Register on-line www.awbd-tx.org (For log in assistance, contact Taylor Cavnar: tcavnar@awbd-tx.org)

This page only confirms registration for the conference, not hotel registrations.

All hotel reservations are the sole responsibility of each attendee.

Your conference registration confirmation will contain a housing reservation request web link.

The link will require the registration number from your conference registration before you can reserve a room.

All requests for an advance of funds must be sent via email to the bookkeeper within 30 days of conference.

Registration Dates

Early Registration:	Begins	1/31/2024	\$435
Regular Registration:	Begins	2/22/2024	\$485
Late Registration	Begins	5/2/2024	\$585

Cancellation Policy

All cancellations must be made in writing.

A \$50.00 administrative fee is assessed for each conference registration cancelled on or before 05/01/24.

There will be no refunds after 05/01/24.

Housing Information

Hotel reservations are only available to attendees who are registered with AWBD-TX for the Conference.

If you have questions, please call Taylor Cavnar at (281) 350-7090.

**FORT BEND COUNTY TAX OFFICE
TOTAL TAXES DUE - RECAP
52 - FT BEND CTY WATER SUPPLY DIST #1**

DATE	BEGINNING BALANCE	CURRENT PAYMENTS	PREVIOUS YR PAYMENTS		CURRENT LEVY ADJ.	PREVIOUS YR LEVY ADJ.	2023 TAXES	TOTAL
03/01/2024	2,421,909.52	(16,483.14)	(2,344.26)		(4,805.46)			2,398,276.66
03/02/2024	2,398,276.66	(14.29)						2,398,262.37
03/04/2024	2,398,262.37	(24,891.85)	(2,732.70)					2,370,637.82
03/05/2024	2,370,637.82	(22,995.72)	(4,250.17)					2,343,391.93
03/06/2024	2,343,391.93	(5,580.87)	(7.60)					2,337,803.46
03/07/2024	2,337,803.46	(4,088.45)	(507.02)					2,333,207.99
03/08/2024	2,333,207.99	(4,597.32)	(137.58)					2,328,473.09
03/11/2024	2,328,473.09	(8,309.95)	(1,308.12)					2,318,855.02
03/12/2024	2,318,855.02	(11,817.29)	(7,063.84)					2,299,973.89
03/13/2024	2,299,973.89	(1,266.01)	(494.66)					2,298,213.22
03/14/2024	2,298,213.22	(1,529.67)	(166.03)					2,296,517.52
03/15/2024	2,296,517.52	(10,265.71)	(182.48)					2,286,069.33
03/18/2024	2,286,069.33	(4,889.68)	(702.60)					2,280,477.05
03/19/2024	2,280,477.05	(11,462.90)	(164.51)					2,268,849.64
03/20/2024	2,268,849.64	(7,654.19)	(55.24)					2,261,140.21
03/21/2024	2,261,140.21	(4,476.72)	3,159.96			(5,170.12)		2,254,653.33
03/22/2024	2,254,653.33	(9,192.44)						2,245,460.89
03/23/2024	2,245,460.89							2,245,460.89
03/25/2024	2,245,460.89	(12,649.61)	(1,172.87)					2,231,638.41
03/26/2024	2,231,638.41	(10,373.23)	(279.03)					2,220,986.15
03/27/2024	2,220,986.15	(10,624.98)	(2,577.54)					2,207,783.63
03/28/2024	2,207,783.63	(17,600.10)	(1,608.95)					2,188,574.58
TOTAL		(200,764.12)	(22,595.24)	0.00	0.00	(4,805.46)	(5,170.12)	0.00

04/01/2024 17:12:22 4519232
 TC298-D SELECTION: DEPOSIT
 RECEIPT DATE: ALL
 LOCATION: ALL

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 03/01/2024 THRU 03/31/2024
 JURISDICTION: 0052 FORT BEND FRESH WATER SUPPLY

PAGE: 30
 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2023	M & O	.500000	100,381.45	.00	7,893.16	.00	108,274.61	1,180.89	.00	.00	109,455.50
	I & S	.500000	100,382.67	.00	7,896.20	.00	108,278.87	.00	.00	.00	108,278.87
	TOTAL	1.000000	200,764.12	.00	15,789.36	.00	216,553.48	1,180.89	.00	.00	217,734.37
2022	M & O	.500000	6,584.72	.00	2,111.08	.00	8,695.80	4,133.21	.00	.00	12,829.01
	I & S	.500000	6,584.92	.00	2,111.58	.00	8,696.50	.00	.00	.00	8,696.50
	TOTAL	1.000000	13,169.64	.00	4,222.66	.00	17,392.30	4,133.21	.00	.00	21,525.51
2021	M & O	.410000	667.64	.00	404.60	.00	1,072.24	728.49	.00	.00	1,800.73
	I & S	.590000	960.73	.00	582.25	.00	1,542.98	.00	.00	.00	1,542.98
	TOTAL	1.000000	1,628.37	.00	986.85	.00	2,615.22	728.49	.00	.00	3,343.71
2020	M & O	.410000	1,471.65	.00	713.49	.00	2,185.14	1,052.88	.00	.00	3,238.02
	I & S	.590000	2,117.72	.00	1,026.78	.00	3,144.50	.00	.00	.00	3,144.50
	TOTAL	1.000000	3,589.37	.00	1,740.27	.00	5,329.64	1,052.88	.00	.00	6,382.52
2019	M & O	.430000	872.33	.00	526.19	.00	1,398.52	650.47	.00	.00	2,048.99
	I & S	.570000	1,156.34	.00	697.44	.00	1,853.78	.00	.00	.00	1,853.78
	TOTAL	1.000000	2,028.67	.00	1,223.63	.00	3,252.30	650.47	.00	.00	3,902.77
2018	M & O	.500000	740.20	.00	529.00	.00	1,269.20	380.77	.00	.00	1,649.97
	I & S	.500000	740.20	.00	529.03	.00	1,269.23	.00	.00	.00	1,269.23
	TOTAL	1.000000	1,480.40	.00	1,058.03	.00	2,538.43	380.77	.00	.00	2,919.20
2017	M & O	.500000	26.35	.00	21.92	.00	48.27	14.48	.00	.00	62.75
	I & S	.500000	26.35	.00	21.97	.00	48.32	.00	.00	.00	48.32
	TOTAL	1.000000	52.70	.00	43.89	.00	96.59	14.48	.00	.00	111.07
2016	M & O	.500000	26.35	.00	25.09	.00	51.44	15.43	.00	.00	66.87
	I & S	.500000	26.35	.00	25.14	.00	51.49	.00	.00	.00	51.49
	TOTAL	1.000000	52.70	.00	50.23	.00	102.93	15.43	.00	.00	118.36
2015	M & O	.500000	22.55	.00	24.11	.00	46.66	14.01	.00	.00	60.67
	I & S	.500000	22.55	.00	24.15	.00	46.70	.00	.00	.00	46.70
	TOTAL	1.000000	45.10	.00	48.26	.00	93.36	14.01	.00	.00	107.37
2014	M & O	.500000	6.50	.00	7.73	.00	14.23	4.27	.00	.00	18.50
	I & S	.500000	6.50	.00	7.74	.00	14.24	.00	.00	.00	14.24
	TOTAL	1.000000	13.00	.00	15.47	.00	28.47	4.27	.00	.00	32.74
2013	M & O	.250000	3.25	.00	4.26	.00	7.51	4.50	.00	.00	12.01
	I & S	.750000	9.75	.00	12.77	.00	22.52	.00	.00	.00	22.52
	TOTAL	1.000000	13.00	.00	17.03	.00	30.03	4.50	.00	.00	34.53
2012	M & O	.250000	3.25	.00	4.65	.00	7.90	4.74	.00	.00	12.64
	I & S	.750000	9.75	.00	13.94	.00	23.69	.00	.00	.00	23.69
	TOTAL	1.000000	13.00	.00	18.59	.00	31.59	4.74	.00	.00	36.33

04/01/2024 17:12:22 4519232
 TC298-D SELECTION: DEPOSIT
 RECEIPT DATE: ALL
 LOCATION: ALL

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 03/01/2024 THRU 03/31/2024
 JURISDICTION: 0052 FORT BEND FRESH WATER SUPPLY

PAGE: 31
 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIP AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2011	M & O	.250000	3.25	.00	5.04	.00	8.29	4.97	.00	.00	13.26
	I & S	.750000	9.75	.00	15.11	.00	24.86	.00	.00	.00	24.86
	TOTAL	1.000000	13.00	.00	20.15	.00	33.15	4.97	.00	.00	38.12
2008	M & O	.250000	123.67	.00	144.98	.00	268.65	89.04	.00	.00	357.69
	I & S	.750000	370.99	.00	435.02	.00	806.01	.00	.00	.00	806.01
	TOTAL	1.000000	494.66	.00	580.00	.00	1,074.66	89.04	.00	.00	1,163.70
2005	M & O	.250000	1.63	.00	.00	.00	1.63	.00	.00	.00	1.63
	I & S	.000000	.00	.00	.00	.00	.00	.00	.00	.00	.00
	TOTAL	.250000	1.63	.00	.00	.00	1.63	.00	.00	.00	1.63
ALL	M & O		110,934.79	.00	12,415.30	.00	123,350.09	8,278.15	.00	.00	131,628.24
ALL	I & S		112,424.57	.00	13,399.12	.00	125,823.69	.00	.00	.00	125,823.69
ALL	TOTAL		223,359.36	.00	25,814.42	.00	249,173.78	8,278.15	.00	.00	257,451.93
DLQ	M & O		10,553.34	.00	4,522.14	.00	15,075.48	7,097.26	.00	.00	22,172.74
DLQ	I & S		12,041.90	.00	5,502.92	.00	17,544.82	.00	.00	.00	17,544.82
DLQ	TOTAL		22,595.24	.00	10,025.06	.00	32,620.30	7,097.26	.00	.00	39,717.56
CURR	M & O		100,381.45	.00	7,893.16	.00	108,274.61	1,180.89	.00	.00	109,455.50
CURR	I & S		100,382.67	.00	7,896.20	.00	108,278.87	.00	.00	.00	108,278.87
CURR	TOTAL		200,764.12	.00	15,789.36	.00	216,553.48	1,180.89	.00	.00	217,734.37

FORT BEND COUNTY

Rendition Commission Distribution Detail from 03/01/2024 to 03/31/2024

Date: 04/10/2024 17:38:29

52

Tax Unit Page: 1 of 1

Tax Unit: 52 FORT BEND FRESH WATER SUPPLY DIST #1

Account No.	Year	Deposit	Levy Collected	Rendition Penalty	P & I Collected	Rendition P & I	Appraisal Commission	Disbursement Amount
9960032220026907	2023	O240315AM5	111.65	10.15	10.05	0.00	0.51	121.19
9960102170069907	2023	CC240301A	28.60	2.60	2.00	0.00	0.13	30.47
Total for 2023			140.25	12.75	12.05	0.00	0.64	151.66
Total for Tax Unit 52 FORT BEND FRESH WATER SUPPLY DIST			140.25	12.75	12.05	0.00	0.64	151.66

TAX COLLECTION SYSTEM
 TAX COLLECTOR MONTHLY REPORT
 FROM 03/01/2024 TO 03/31/2024

FISCAL START: 10/01/2023 END: 09/30/2024 JURISDICTION: 0052 FORT BEND FRESH WATER SUPPLY D

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	575,040,258	32,429,959	607,470,217 0	01.000000	6,077,426.65	4,862

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2023	5,750,402.58	4,805.46-	327,024.07	200,764.12	4,554,532.13	1,522,894.52	74.94	0.00
2022	363,138.41	4,072.10-	5,010.90-	13,169.64	86,557.19	271,570.32	24.17	0.00
2021	122,565.18	1,098.02-	1,097.62-	1,628.37	15,363.11	106,104.45	12.65	0.00
2020	81,802.96	.00	118.00	3,589.37	9,397.73	72,523.23	11.47	0.00
2019	51,126.26	.00	47.40	2,028.67	5,088.53	46,085.13	9.94	0.00
2018	41,923.07	.00	0.00	1,480.40	3,010.20	38,912.87	7.18	0.00
2017	17,522.82	.00	0.00	52.70	426.24	17,096.58	2.43	0.00
2016	14,032.85	.00	0.00	52.70	331.84	13,701.01	2.36	0.00
2015	11,991.92	.00	0.00	45.10	45.10	11,946.82	.38	0.00
2014	10,735.80	.00	0.00	13.00	13.00	10,722.80	.12	0.00
2013	13,610.22	.00	0.00	13.00	13.00	13,597.22	.10	0.00
2012	12,339.20	.00	0.00	13.00	13.00	12,326.20	.11	0.00
2011	11,292.66	.00	0.00	13.00	13.00	11,279.66	.12	0.00
2010	8,073.67	.00	0.00	0.00	0.00	8,073.67		0.00
2009	8,600.70	.00	0.00	0.00	0.00	8,600.70		0.00
2008	8,128.69	.00	0.00	494.66	494.66	7,634.03	6.09	0.00
2007	6,625.06	.00	0.00	0.00	0.00	6,625.06		0.00
2006	5,701.58	.00	0.00	0.00	0.00	5,701.58		0.00
2005	1,217.68	.00	0.00	1.63	2.83	1,214.85	.23	0.00
2004	610.10	.00	0.00	0.00	1.20	608.90	.20	0.00
2003	595.97	.00	0.00	0.00	1.20	594.77	.20	0.00
2002	762.61	.00	0.00	0.00	2.40	760.21	.31	0.00
****	6,542,799.99	9,975.58-	321,080.95	223,359.36	4,675,306.36	2,188,574.58		0.00
CURR	5,750,402.58	4,805.46-	327,024.07	200,764.12	4,554,532.13	1,522,894.52		0.00
DELQ	792,397.41	5,170.12-	5,943.12-	22,595.24	120,774.23	665,680.06		0.00

**FORT BEND COUNTY
 PERCENTAGE OF LEVY COLLECTED**

Tax Units : ALL
 From 10/01/2013 To 03/31/2024

52 -FORT BEND FRESH WATER SUPPLY DIST #1

Tax Year	Taxes Due	Adjustments	Levy Paid	Balance	% Collected
2013	2,166,237.16	563,094.63	2,715,734.57	13,597.22	99.50%
2014	2,675,145.70	53,718.69	2,718,141.59	10,722.80	99.61%
2015	2,285,060.55	521,208.09	2,794,321.82	11,946.82	99.57%
2016	2,217,167.94	574,616.30	2,778,083.23	13,701.01	99.51%
2017	3,227,766.67	12,813.11	3,223,483.20	17,096.58	99.47%
2018	3,499,287.44	30,736.71	3,491,111.28	38,912.87	98.90%
2019	3,589,725.83	28,412.05	3,572,052.75	46,085.13	98.73%
2020	4,129,315.70	129,637.95	4,186,430.42	72,523.23	98.30%
2021	4,312,089.78	32,933.43	4,238,918.76	106,104.45	97.56%
2022	5,285,319.87	175,150.84	5,188,900.39	271,570.32	95.03%
2023	5,750,402.58	327,024.07	4,554,532.13	1,522,894.52	74.94%

April 15, 2024

Board of Directors
Fort Bend County Freshwater Supply District #1
c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP
1980 Post Oak Boulevard, Suite 1380
Houston, TX 77056

Re: Fort Bend County Freshwater Supply District #1 – April 2024 Board of Directors Meeting

Dear Board Members:

Following is the status report on Fort Bend County FWSD#1 No. 1 projects:

Agenda Item No. 5 – Engineer's Report:

(a) Report on status of projects:

- i) Gateway Acres Subdivision Wastewater Collection System
 - Project is fully completed
 - Request Board's approval of PE#12 from Reddico for \$103,272.12
 - Request Board's approval of PE#13 (Final) from Reddico for \$277,001.93, pending discussion with DA regarding additional costs to District for project exceeding contract time
- ii) Fresno Ranchos Subdivision Wastewater Lift Station and Force Main
 - Project was declared substantially complete and ready for District use on January 30, 2024...Reddico still needs to address a couple of electrical punchlist items for project to be declared fully completed
 - Above items need to be completed so final payment can be provided...No PE this month for District's approval
 - Per the August 2023 Board meeting, updated District deadlines for the project are: Project Substantially Completed (system operational) = end of September 2023...Project Fully Completed = end of October 2023...Jacobs is tracking costs for performing CA and CO services for efforts in November and beyond
- iii) Gateway Acres Subdivision Wastewater Plumbing Contract (199 properties within contract)
 - Conducted the project's pre-construction meeting on April 5th...NTP date for project is April 29th...Contractor currently working on submittals and mobilizing efforts
 - Anticipated Schedule: Construction Start = May 2024, Construction Completion = End of 2024
- iv) Fresno Ranchos Subdivision Wastewater Collection System
 - Project currently under design
- v) Expansion of Televue Terrace Subdivision Lift Station
 - Project currently under design...anticipate submitting Engineering Study Report at May Board meeting

(b) Authorize Engineer to Prepare Plans and Specifications for Water/Wastewater Projects

- no action items

(c) Report on status of project funding and take necessary action related thereto.

- Project One-Year Warranty Expiration Dates
 - Gateway Acres Subdivision WW Collection System = 01/31/25
 - Fresno Ranchos Subdivision Lift Station and Forcemain = 01/30/25
- 2022 TCEQ Loan (\$10.45M) – funds from the loan are needed to fund the completion of a) Gateway Acres Sub WW Collection System project b) Fresno Ranchos Sub LS and FM project, and c) CoA WWTP Expansion Project
- FBC CDBG Funds...will pursue funding source for future plumbing projects

(d) Projections for District Water and Wastewater Projects

- request Board approval to update information every January and July

(e) Discuss Emergency Preparedness Plan and take any necessary action related thereto

- review EPP in April each year to determine if any updates are required...District Operator to provide comments

(f) Status of Non-Residential Applications for Water Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	Interconnect with FBCMUD23
293 Teakwood Avenue (Multi-Family Dwelling)	La Fresno Food Mart
297 Teakwood Avenue (Multi-Family Dwelling)	Lou's Back Porch
Church of God of Prophecy	LT No Limits
Crossroad Market	Mustang Community Center
Dollar General	MVP Auto Parts (Domestic & FW)
Enriquez Tire Shop (East Palm)	New Quality Life Ministries (Church)
FBC Water Connection at Water Plant	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno (Domestic & FW)	Papa Nick's BBQ Kitchen – Mobile Food Truck
Fresno Gym (3941 FM 521)	PMC International Tire Shop
Fresno Market – FM521 (Domestic & Irrigation)	Quality Paint and Body (Pecan Street)
Fresno Motor	Richard Martini-Rental Livestock Pasture
Fresno Mount Corinth Baptist Church	Robbins Nest for Children (Domestic & FW)
Fresno Volunteer Fire Department	St. James Knanaya Church – Fire Tap
F&R Tax	St. James Banquet Hall – (Domestic & FW)
General Office Space (514 Pecan Street)	St. Peters & St. Pauls Orthodox Church of Houston
Gulf Coast LP Gas Company	Swingby#3 Gas Station (Domestic & Irrigation)
HEFCO Enterprises	Teleview Terrace Subdivision Lift Station
Iglesia Bautista Del Calvario Church	Tiny Toes Academy
Iglesia Principe De Paz Church	Tire Shop at 1739A Trammel Fresno
Interconnect with City of Arcola	Valero Gas Station
	Welcome Foods

Connections Pending:	
E&J Auto Sales (Trammel Fresno Rd) - District Operator to send certified mail letter to customer after March Board meeting stating that customer needs to take action regarding this matter prior to April Board meeting or application will expire	
Nalco Water (FM521) - District Operator to update regarding service to customer...per District Operator, tap fee was paid	
Sosa Electric (Avenue C) - District Operator to update regarding service to customer	
Parks Fresno Food Market (FM521) - District Operator to update regarding service to customer	

Processing Application:	
St Peter and Paul Church (Illinois St) - waiting on all required docs from customer to complete application...customer currently receiving District water, but would like to add an additional building on property...per direction of Board at March Board meeting, customer has until May Board meeting to complete submission of application documents or application will expire...application process started on 02/07/23	
Lemark Investments (East Sycamore St) - waiting on all required docs from customer to complete application...application process started on 10/12/23	
Quality Personal Care (703 East Palm) - Status = DA and Operator to send second letter and door hanger, including additional phone calls, to customer regarding switch from residential to commercial service (including additional costs - \$500 application fee, tap fee, and private work cost)...follow through on paperwork when letter sent and communications with customer have been established...per District Operator, rates have already been updated	

*** **Purolite investigating possibility of needing District water service for a potential new facility that would be constructed to the west of their existing facility**

Status of Non-Residential Applications for Wastewater Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	General Office Space (514 Pecan Street)
293 Teakwood Avenue (Multi-Family Dwelling)	Mustang Comm Center (minus field bathrooms)
297 Teakwood Avenue (Multi-Family Dwelling)	New Quality Life Ministries (Church)
Church of God of Prophecy	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno	Quality Paint and Body (Pecan Street)
Fresno Volunteer Fire Department	

Connections Pending:	
Sosa Electric (Avenue C) - District Operator to update regarding service to customer	
Parks Fresno Food Market (FM521) - District Operator to update regarding service to customer	

Processing Application:	
La Fresno Food Market (TFR) - Customer provided plumbing information for District's review	

(g) Potential Emergency Water Interconnect with BCMUD21/22

- Submitted to Patrick Newton, Engineer (LJA) for BCMUD21/22, the District's initial thoughts regarding the potential emergency water interconnect between our Districts (location at end of East Sycamore Road)
 - a. Vault to be located at the District's eastern boundary line.
 - b. Work within the District to upsize the existing 8" waterline to a 12" waterline would consist of predominately trenchless construction (no open cutting driveways).
 - c. BCMUD21/22 to provide District Operator their water quality data and type of disinfection method used.
 - d. BCMUD21/22 to provide District information regarding capacities of their water production facilities.
 - e. BCMUD21/22 would be responsible for all costs associated with this emergency water interconnect project.
 - f. BCMUD21/22 would be responsible for completing all efforts associated with this project (design, construction, permitting, agency approvals, etc...).
- Per 04/12/24 email from LJA, BCMUD21/22 proposes that FW pay \$355k if they were to use interconnect...they also stated that they could serve the residents in between our Districts

(h) Status of New CoA WP –

- a. CoA WP is in service and interconnect between the District and CoA is now functioning as an emergency water interconnect
- b. Status of District paying funds owed to CoA regarding take back of 625 connections worth of water service
- c. Status of rework of RFC into a standard emergency water interconnect agreement and a waste disposal agreement

(i) Status of Current and Future WWTP Expansion Projects –

South Wastewater Service Area

- Current CoA WWTP Expansion Project (0.675 MGD to 0.95 MGD): NTP = June 16, 2023...Per communications with CoA on 02/21/24, the WWTP construction is 70% complete (currently waiting on delivery of equipment)...anticipate completion 3rd Q of 2024...District's current WWTP capacity (0.35 MGD) is capable of providing wastewater service to 1,000 ESFCs
- Future CoA WWTP Expansion Project (0.95 MGD to 1.4 MGD) = received proposal for Board and Consultants to discuss which would increase the District's WWTP capacity from 0.35 MGD to 0.8 MGD (capable of serving 2,285 ESFCs)...District would need to construct a 2nd forcemain from the Teview Terrace LS in order to utilize this wastewater treatment capacity and beyond
- Ultimate CoA WWTP Expansion Project for District (maximum capacity for District of 1.905 MGD, which is capable of serving 5,442 ESFCs) = District Attorney to document this matter with CoA
- Potentially can increase the District's connection capacity at CoA WWTP by conducting a re-rate study to lower the RFC value of 350 GPD/connection to a lessor value
- Anticipated Timeline for Full Use of WW Connection Capacity (Current 1,000 ESFC Connection Capacity):
Current Connections (Actual and Reserved) as of February 2024:
 - o Active Residential Connections Per Inframark = 544
 - o Vacant Residential Connections Per Inframark = 26
 - o In-Process Residential Connections Per Inframark = 11
 - o Residential Connections in GA WW Plumbing Contract = 199
 - o Residential Connections in Teal Gardens Development = 107
 - o Active Non-Residential Connections, in ESFCs = 19
 - o In-Process Non-Residential Connections, in ESFCs = 3

Total = 909

North Wastewater Service Area

- FBC and their Consultants are actively investigating potential properties for the District's north WWTP

(j) Roadway Widening Projects Within District (which will require utility and service line relocations):

- **South Post Oak Boulevard Widening Project (from W Sycamore to Trammel Fresno Rd):**
 - o **Scope** – Increased ROW width, with 2 lane road and additional lanes throughout sections, with roadside ditches
 - o **Schedule** –
 - County is currently in process of a) clearing ROW and acquiring easements and b) updating drainage design
 - Utility Relocations – propose our relocation work to be included in their updated plan set
 - Road Construction – FBC to update
 - o **Estimated Cost** -
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **FM521 Roadway Widening Project (North of SH6):**
 - o Utility Relocations at Mustang Bayou – Work to be completed at same time that Roadway Contractor is under construction in area of project...work will consist of open cut versus trenchless construction as originally planned...removal of ARV manhole has been completed
 - o Utility Relocations from Willow St to Trammel Fresno Road – proposed utility relocation plan approved by Roadway Team and Inframark...information submitted to TxDOT for construction permit, which still has not been provided...Inframark secured a couple of cost proposals to complete work, which Jacobs is currently reviewing and will present to the Board for approval
 - o Utility Relocations from Pecan St to SH6 – investigation still needs to be conducted
 - o Roadway Project Updates - Final roadway plans provided to District on 05/22/23...project let in April 2023...roadway construction underway with Granite Construction as Contractor...per Roadway Team, work within District to start along south bound lanes at the American Canal and Mustang Bayou, with the installation of the storm sewer first, at outfall first and then working outward, then with the installation of concrete pavement
 - o **Scope** – 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, side swales, and sidewalk
 - o **Schedule** –
 - Anticipate coordinating necessary water and wastewater utility relocations early 2024
 - Anticipate roadway widening project to be completed in 2026
 - o **Estimated Cost-**
 - Currently determining extent and cost for utility relocations...later will coordinate with Inframark and Roadway Team so solution and costs can be determined and presented to Board...NORA provided to District
- **FM521 Roadway Widening Project (South of SH6):**
 - o **Scope** – 4 lane, divided roadway with raised median, curb and gutter, and side path...proposed detention pond along west side of CoA WWTP and new WWTP entrance roadway...including a proposed overpass at the BNSF RR crossing
 - o **Schedule** –
 - 30% Utility Coordination meeting was conducted in September 2021
 - 60% Utility Coordination meeting was conducted in April 2022
 - 90% Utility Coordination meeting was conducted in October 2023
 - Anticipate 100% completed construction plans TBD
 - Anticipate roadway widening project to start construction in 2026
 - o **Estimated Cost** –
 - NORA provided to District
 - Coordinating with Roadway Team so our relocations can be included in their construction plans, which they would design and their contractor construct...assistance would be provided by Jacobs and the District Operator throughout this process...requested that an agreement be provided to the District for this arrangement...currently this relocation effort would need to be paid for by the District, but still investigating the possibility that FBC or TxDOT possibly assist us financially

- **West Sycamore Road Widening Project (possibly sanitary sewer work):**
 - o **Scope** – Proposed 100’ ROW, with 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, and sidewalk
 - o **Schedule** –
 - Received 95% complete roadway plans for review on August 11, 2022...requested updated plans, as drainage design is still being updated, prior to completing review
 - Anticipate 100% complete roadway plans - TBD
 - Coordinating with Roadway Team to have utility relocations (consider new sanitary sewer) included within their construction plans so relocations can be done by their contractor
 - Anticipate roadway widening project to start construction - TBD
 - o **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County
- **Evergreen Road Widening Project (California Rd to Mustang Bayou):**
 - o **Scope** – Proposed 80’ ROW, with 2-12’ lanes, 6’ shoulders, asphalt roadway, with roadside ditches
 - o **Schedule** –
 - Working on 30% complete roadway plans...no overall schedule provided yet
 - Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor
 - o **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County
- **Evergreen Road Widening Project (Mustang Bayou to FM521):**
 - o **Scope** – Proposed 80’ ROW, with 2-12’ lanes, 6’ shoulders, asphalt roadway, with roadside ditches
 - o **Schedule** –
 - Provided 70% complete roadway plans for review and comment...no overall schedule provided yet
 - Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor
 - o **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County
- **Other Road Widening Projects Within District (Lake Olympia Pkwy, California Road, Kentucky Road, Linden Street, Kansas St, 3rd Street...consider water and wastewater utility work)** – FBC to provide update

Please let me know if you have any questions or comments.

Sincerely,

David C. Dybala, Jr., P.E.

District Engineer

713-855-1917

Board of Directors
 Fort Bend County F.W.S.D. No. 1

Operator’s Report for the April 18, 2024, Board Meeting

Substantial System Repairs and Maintenance

Lift Station #1	Completed general repair.	\$ 1,140.00
Lift Station #2	Completed general repair.	\$ 1,232.32
In-District	Completed monthly dead end flushing.	\$ 1,800.16
207 College Dr.	Performed sewer tap inspection.	\$ 1,592.45
Residential Tap	Installed 1 residential tap.	\$ 1,499.07

1. Red Flag Letter

There was no activity indicative of identity theft through questionable documentation, phone conversations, payment activity, account activity, or employee activity.

2. Water Leak Adjustment Requests

- None

3. Lift Station #1- Lift Pump #3

Board authorized repairs for lift pump #3 in the March meeting for the estimated amount of \$4,505.00. In progress.

4. FM 521 Road Widening Relocation

Board authorized for the relocation plan proposal from Texas Hot Taps at the October meeting. New estimated approved for the estimated amount of \$53,233.70. In progress.

5. Delinquent Accounts and Service Terminations

There are 163 account(s) that were mailed delinquent letters prior to the board meeting. We disconnected 10 account(s) following last month’s meeting.

February 1, 2024

Board of Directors
Fresh Water Supply District No. 1

Annual Administrator's Report on Identity Theft Prevention and Protection

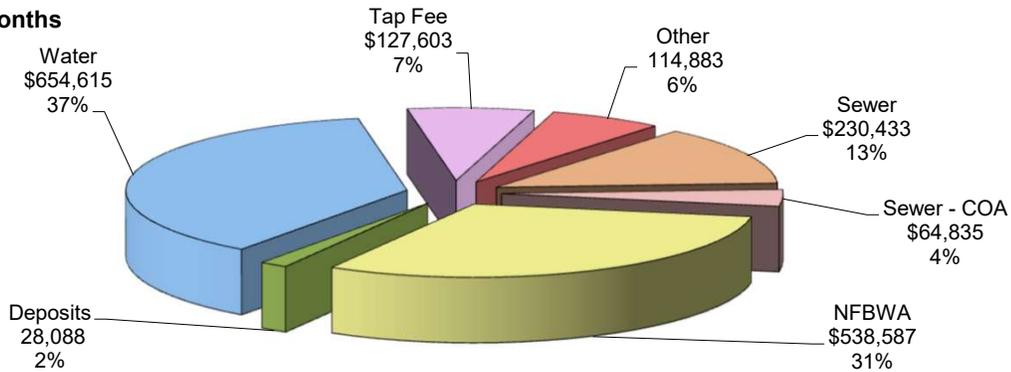
In compliance with the District's Red Flag rules and the Federal Trade Commission, Inframark, the Program Administrator, is submitting this annual Red Flag Rules report.

- **2023 Incidents:** From January 2023 to January 2024, there was no activity indicative of identity theft through questionable documentation, phone conversations, payment activity, account activity, or employee activity.
- **Compliance:** Inframark has maintained all customer information in compliance set forth through the District's program.
- **Training:** Procedures followed by Customer Service Representatives regarding proper handling and verification of customer information are in accordance with the District's policy. New hires are trained on the program requirements,
- **Red Flag Incidents:** There were no red flag incidents detected or to be reported.
- **Suggested Changes:** There are no program request changes.

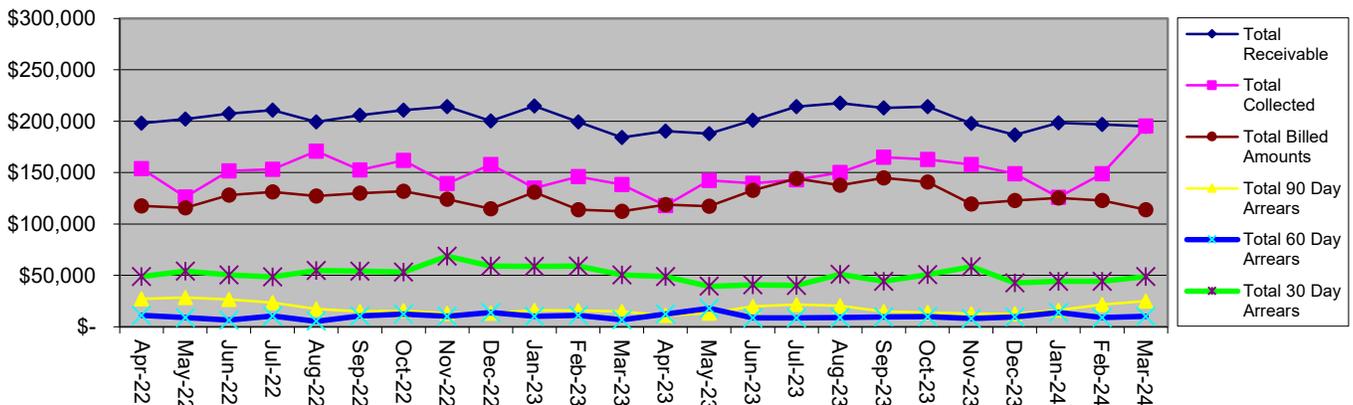
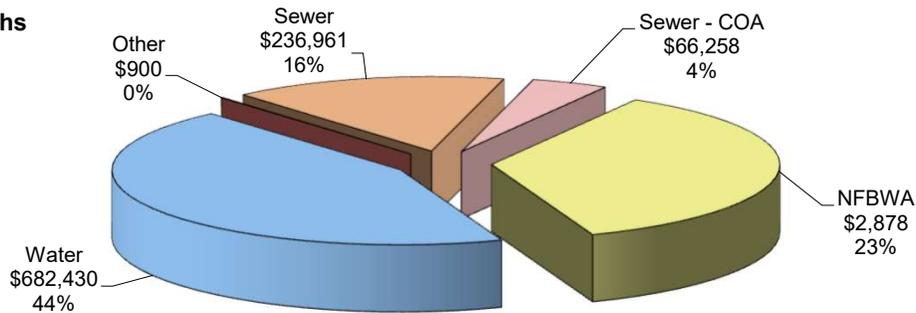
Fort Bend FWSD No. 1 Utility Billing Summary

	February 13, 2024	January 13, 2024	12 Months
Total Collected	\$ (195,223.25)	\$ (148,813.76)	\$ (1,797,036.58)
Total Billed	\$ 113,727.66	\$ 122,940.30	\$ 1,541,031.59
Tap Fees Received	\$ (63,078.06)	\$ (9,452.78)	\$ (127,603.48)
Total Aged Receivable	\$ 81,154.93	\$ 73,758.70	
Total Receivable	\$ 187,420.73	\$ 186,741.12	
Security Deposit Balance	\$ 167,340.98	\$ 164,699.98	\$ 153,436.98
NFBWA Fee Billed	\$ 38,728.70	\$ 43,336.62	\$ 554,483.16
NFBWA Fee to pay billing cycle	\$ 39,798.85	\$ 42,820.05	\$ 250,136.25
Water Sold (gallons)	8,039,000	8,992,000	115,885,000
Water Produced (gallons)	8,767,000	9,411,000	133,424,000
Residential Connections	1,057	1,058	
Avg per Residential Connection	4,558	5,069	

Collections, 12 Months



Billing, 12 Months



Fort Bend FWSD No. 1 Utility Billing Detail Report

	February 13, 2024	January 13, 2024	February 13, 2023
Beginning Date	02/20/24	01/20/24	02/18/23
Closing Date	03/20/24	02/19/24	03/17/23
No. of Days	29	30	30

Beginning Balance	\$ 186,741.12	\$ 190,869.19	\$ 186,569.00
--------------------------	----------------------	----------------------	----------------------

Adjustments			
Back Charge	\$ -	\$ (10.00)	\$ -
Collection Fee Write Off	\$ (151.95)	\$ (125.16)	\$ -
Collections	\$ 951.69	\$ 125.16	\$ (3,935.83)
Credit Refund	\$ 3,063.21	\$ 205.58	\$ 1,742.33
Deposits	\$ 3,113.00	\$ 2,563.88	\$ 3,250.00
Disconnection	\$ 900.00	\$ 1,275.00	\$ 1,275.00
Inspections	\$ 1,052.00	\$ 352.00	\$ 225.00
Letter Fee	\$ 2,445.00	\$ 3,105.00	\$ 2,820.00
NFBWA	\$ -	\$ (86.76)	\$ (62.66)
NSF Fee	\$ 120.00	\$ 60.00	\$ 30.00
Penalty	\$ 3,660.20	\$ 3,388.30	\$ 3,365.07
Return Check	\$ 655.83	\$ 279.93	\$ 100.00
Sewer	\$ -	\$ 86.50	\$ 21.25
Tap Fee	\$ 68,621.51	\$ 11,387.34	\$ -
Transfer	\$ 385.00	\$ 205.00	\$ 330.00
Unapplied	\$ (2,387.29)	\$ (225.00)	\$ -
Water	\$ -	\$ 68.50	\$ (2.50)
Well Permit Fee	\$ -	\$ -	\$ 200.00
Door Hanger Fee	\$ 240.00	\$ 2,580.00	\$ 1,600.00
Total Adjustments	\$ 82,668.20	\$ 25,235.27	\$ 10,957.66

Collected Amounts			
Back Charge	\$ -	\$ (20.00)	\$ -
Collections	\$ (799.74)	\$ (63.78)	\$ -
Credit Refund	\$ (189.40)	\$ -	\$ -
Deposits	\$ (3,134.00)	\$ (2,454.00)	\$ (3,138.07)
Disconnection	\$ (387.89)	\$ (1,042.20)	\$ (1,200.00)
Door Hanger Fee	\$ (701.31)	\$ (985.31)	\$ (1,835.00)
Grease Trap Inspection	\$ (75.00)	\$ (75.00)	\$ (75.00)
Inspections	\$ (707.00)	\$ (220.00)	\$ (340.00)
NFBWA	\$ (41,700.68)	\$ (44,920.30)	\$ (40,999.08)
NSF Fee	\$ (113.10)	\$ (186.90)	\$ -
Penalty	\$ (3,144.08)	\$ (3,472.12)	\$ (4,079.85)
Sewer	\$ (18,399.78)	\$ (20,165.84)	\$ (19,046.34)
Sewer - COA	\$ (5,767.60)	\$ (5,002.26)	\$ (5,731.50)
Tap Fee	\$ (63,078.06)	\$ (9,452.78)	\$ (3,228.60)
Transfer	\$ (355.00)	\$ (230.00)	\$ (300.00)
Water	\$ (52,114.24)	\$ (55,191.41)	\$ (50,631.32)
Well Permit Fee	\$ -	\$ -	\$ (200.00)
Letter Fee	\$ (2,207.54)	\$ (3,265.56)	\$ (3,176.16)
Meter Rental	\$ -	\$ -	\$ (122.00)
Total Collected	\$ (192,874.42)	\$ (146,747.46)	\$ (134,102.92)
Overpayments	\$ (2,348.83)	\$ (2,066.30)	\$ (4,116.75)
Total Collected	\$ (195,223.25)	\$ (148,813.76)	\$ (138,219.67)

Deposits Applied	\$ (493.00)	\$ (3,489.88)	\$ (3,826.00)
-------------------------	--------------------	----------------------	----------------------

Billed Amounts			
NFBWA	\$ 38,728.70	\$ 43,336.62	\$ 37,803.26
Sewer	\$ 18,897.50	\$ 19,137.75	\$ 18,847.75
Sewer - COA	\$ 5,472.00	\$ 5,526.00	\$ 5,580.00
Water	\$ 50,554.46	\$ 54,864.93	\$ 49,917.08
Grease Trap Inspection	\$ 75.00	\$ 75.00	\$ 75.00
Total Billed	\$ 113,727.66	\$ 122,940.30	\$ 112,343.09

Aged Receivable			
Total 90 Day Arrears	\$ 25,102.96	\$ 21,650.14	\$ 14,878.94
Total 60 Day Arrears	\$ 10,260.10	\$ 9,080.78	\$ 6,828.93
Total 30 Day Arrears	\$ 48,874.87	\$ 44,102.86	\$ 50,423.03
Unapplied Credits	\$ (3,083.00)	\$ (1,075.08)	\$ (335.72)
Total Aged Receivable	\$ 81,154.93	\$ 73,758.70	\$ 71,795.18
Current Receivable	\$ 106,265.80	\$ 112,982.42	\$ 96,028.90
Total Receivable	\$ 187,420.73	\$ 186,741.12	\$ 167,824.08

Electronic Payment Stats - Calendar Month

	Feb-24	Jan-24	Feb-23
Check Consolidation	91	60	61
Lockbox/ Remote Deposit	212	225	0
Credit Card	943	908	855
ACH	298	296	284

Fort Bend FWSD No. 1 Connection/Active Accounts

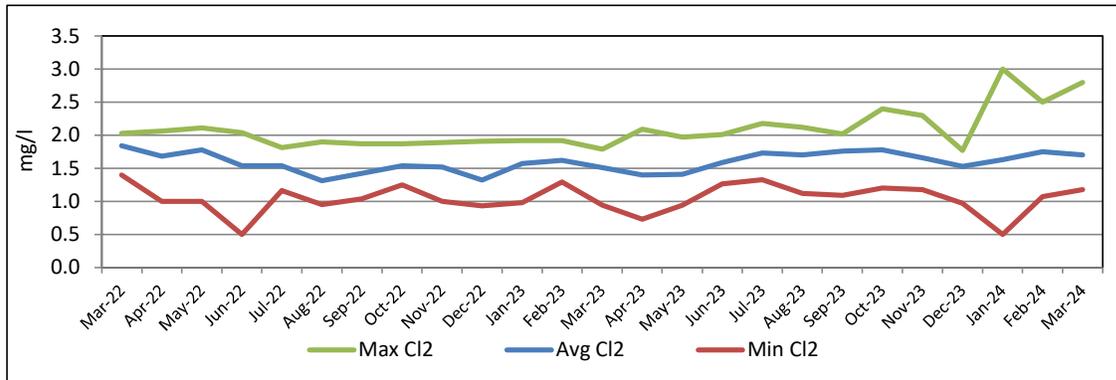
Connection Count	February 13, 2024	January 13, 2024	February 13, 2023
Residential Water Only	1057	1058	1046
Vacant Residential Water Only	74	71	64
Residential Full Service	545	547	541
Vacant Residential Full Service	27	24	22
Residential Water Only (Arcola sewer)	100	100	102
Vacant Residential Water Only (Arcola sewer)	9	9	7
Fire Line Non - Profit/Tax	4	4	4
Multi-Family	3	3	3
Builder-10A	1	1	0
Builder Connection	0	0	0
Builder- Full Service	0	0	0
Builder Deposit	15	14	14
Commercial Water Only	18	18	18
Commercial Water Only (Arcola sewer)	2	2	1
Commercial w/GT	2	2	2
Commercial Water Only w/ GT	1	1	1
Commercial- Full Service	0	0	0
3rd Party Backcharge	1	1	1
Com Mfg & Industrial	1	1	1
Com Mfg & Industrial- Full Service	0	0	0
Non-Profit - Fresno VFD	0	0	0
HOA Irrigation	0	0	0
Commerical Irrigation	3	3	3
Ft Bend City. Water Only	1	1	1
Ft Bend Co. Full Service	2	2	2
Ft Bend Co. Water Only	0	0	0
Churches - Water Only	5	5	5
Churches - Full Service	3	3	3
District Meter	1	1	1
Interconnect - No Bill Arcola	1	1	1
Total	1876	1872	1843
Water use per ESFC	280	313	276

Tap Activity

Month		Month	
Mar-24	1	Mar-23	3
Feb-24	3	Feb-23	16
Jan-24	1	Jan-23	9
Dec-23	4	Dec-22	0
Nov-23	5	Nov-22	0
Oct-23	0	Oct-22	9
Sep-23	5	Sep-22	1
Aug-23	0	Aug-22	9
Jul-23	0	Jul-22	6
Jun-23	4	Jun-22	7
May-23	7	May-22	1
Apr-23	0	Apr-22	8
Total	30		69

Fort Bend FWSD No. 1 Water Quality Monitoring Report

Disinfection Monitoring



Maximum Residual Disinfectant Level (MRDL)

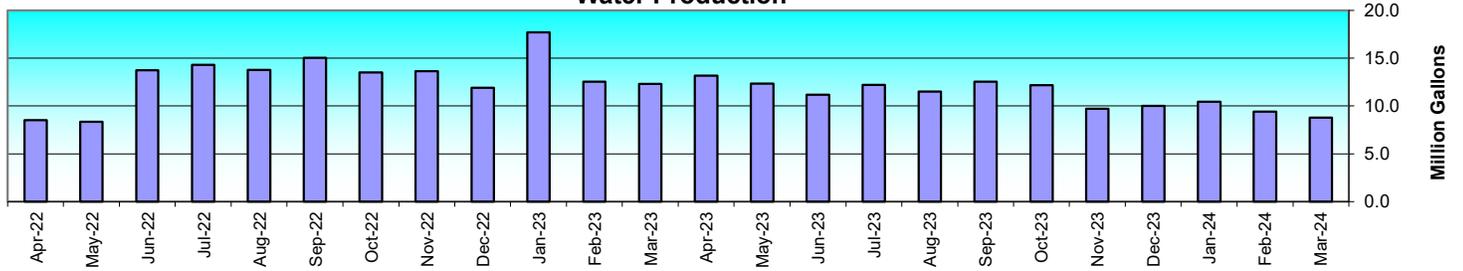
Month	Mar-24	Feb-24	Jan-24
# TCR Samples	5	5	5
# Disinfectant Samples	36	34	31
Average Disinfection Res.	1.70	1.75	1.63
Highest Reading	2.80	2.50	3.00
Lowest Reading	1.18	1.07	0.50
# Below Limit	0	0	0
# With None Detected	0	0	0

Fort Bend FWSD No. 1 Water Production Report

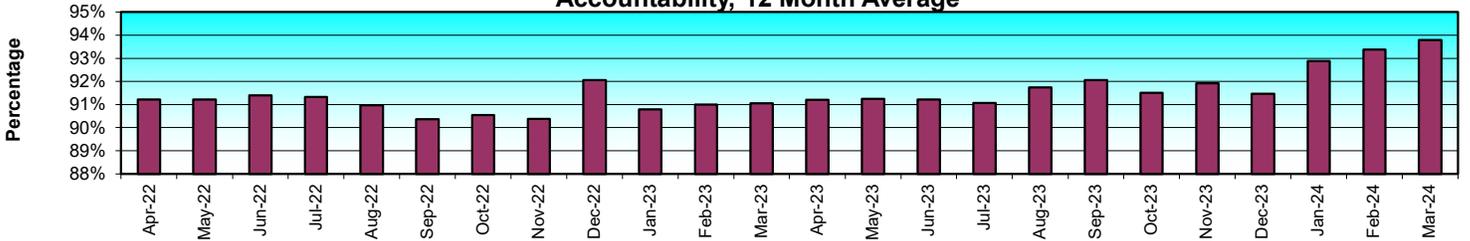
*Purchased Interconnect usage is estimated.

Period Ending	Production (MG)	Billed (MG)	Water Sold (MG)	Water Purchased	Total Billed (MG)	Maintenance (MG)	Water Loss	Accountability		
								Without Maintenance	One Month (%)	12 Month Avg.
Mar-4-24	8.767	8.039	0.000	0.000	8.039	0.586	0.728	91.7%	98.4%	93.8%
Feb-5-24	9.411	8.992	0.000	0.000	8.992	0.600	0.419	95.5%	101.9%	93.4%
Jan-9-24	10.450	9.350	0.000	0.000	9.350	0.010	1.100	89.5%	89.6%	92.9%
Dec-6-23	10.014	8.897	0.028	0.000	8.925	0.093	1.089	89.1%	90.0%	91.5%
Nov-6-23	9.709	8.759	0.423	0.000	9.182	0.075	0.527	94.6%	95.4%	91.9%
Oct-9-23	12.154	10.844	0.000	0.000	10.844	0.000	1.310	89.2%	89.2%	91.5%
Sep-7-23	12.544	11.395	0.000	0.000	11.395	0.056	1.149	90.8%	91.3%	92.1%
Aug-8-23	11.490	11.100	0.001	0.000	11.101	0.015	0.389	96.6%	96.7%	91.7%
Jul-10-23	12.209	11.329	0.000	0.000	11.329	0.045	0.880	92.8%	93.2%	91.1%
Jun-7-23	11.168	10.094	0.329	0.000	10.423	0.045	0.745	93.3%	93.7%	91.2%
May-5-23	12.341	8.393	2.773	0.000	11.166	0.215	1.175	90.5%	92.2%	91.2%
Apr-6-23	13.167	8.693	3.609	0.000	12.302	0.016	0.865	93.4%	93.8%	91.2%
Mar-7-23	12.320	7.843	3.642	0.000	11.485	0.016	0.835	93.2%	93.6%	91.1%
Feb-7-23	12.545	8.184	3.827	0.000	12.011	0.000	0.534	95.7%	95.7%	91.0%
Jan-9-23	17.697	9.915	2.955	0.000	12.870	0.000	4.827	72.7%	72.7%	90.8%
Dec-7-22	11.907	8.164	3.211	0.000	11.375	0.000	0.532	95.5%	95.5%	92.1%
Nov-7-22	13.662	9.166	3.172	0.000	12.338	0.000	1.324	90.3%	90.3%	90.4%
Oct-6-22	13.483	9.872	3.053	0.000	12.925	0.000	0.558	95.9%	95.9%	90.5%
Sep-6-22	15.046	9.878	3.285	0.000	13.163	0.000	1.883	87.5%	87.5%	90.4%
Aug-4-22	13.748	9.579	2.604	0.000	12.183	0.000	1.565	88.6%	88.6%	91.0%
Jul-6-22	14.321	10.037	3.557	0.000	13.594	0.000	0.727	94.9%	94.9%	91.3%
Jun-6-22	13.737	9.765	3.165	0.000	12.930	0.000	0.807	94.1%	94.1%	91.4%
May-5-22	8.348	8.405	2.746	3.800	11.151	0.000	0.997	91.8%	91.8%	91.2%
Apr-5-22	8.517	8.560	3.043	4.100	11.603	0.000	1.014	92.0%	92.0%	91.2%

Water Production



Accountability, 12 Month Average



FWSD#1 Daily Production Report

Day	Well Reads @ WP 1	Daily Flow	Well Reads @ WP 2	Daily Flow
3/1/2024	67634	528	103643	0
3/2/2024	68162	156	103643	0
3/3/2024	68318	274	103643	0
3/4/2024	68592	275	103643	0
3/5/2024	68867	414	103643	0
3/6/2024	69281	432	103643	0
3/7/2024	69713	266	103643	0
3/8/2024	69979	298	103643	0
3/9/2024	70277	276	103643	0
3/10/2024	70553	404	103643	0
3/11/2024	70957	304	103643	0
3/12/2024	71261	420	103643	0
3/13/2024	71681	270	103643	47
3/14/2024	71951	397	103690	0
3/15/2024	72348	429	103690	0
3/16/2024	72777	270	103690	0
3/17/2024	73047	279	103690	0
3/18/2024	73326	281	103690	0
3/19/2024	73607	273	103690	0
3/20/2024	73880	258	103690	0
3/21/2024	74138	270	103690	0
3/22/2024	74408	274	103690	0
3/23/2024	74682	392	103690	0
3/24/2024	75074	397	103690	0
3/25/2024	75471	295	103690	0
3/26/2024	75766	276	103690	0
3/27/2024	76042	266	103690	64
3/28/2024	76308	354	103754	0
3/29/2024	76662	184	103754	0

2024 COA Sewer Meter Reads

Day	COA Sewer Reads	Daily Flow (in GPD)
3/1/2024	12930	87,000
3/2/2024	13017	102,000
3/3/2024	13119	88,000
3/4/2024	13207	89,000
3/5/2024	13296	92,000
3/6/2024	13388	87,000
3/7/2024	13475	94,000
3/8/2024	13569	83,000
3/9/2024	13652	84,000
3/10/2024	13736	81,000
3/11/2024	13817	82,000
3/12/2024	13899	83,000
3/13/2024	13982	79,000
3/14/2024	14061	90,000
3/15/2024	14151	98,000
3/16/2024	14249	108,000
3/17/2024	14357	101,000
3/18/2024	14458	94,000
3/19/2024	14552	91,000
3/20/2024	14643	165,000
3/21/2024	14808	203,000
3/22/2024	15011	133,000
3/23/2024	15144	129,000
3/24/2024	15273	117,000
3/25/2024	15390	111,000
3/26/2024	15501	102,000
3/27/2024	15603	94,000
3/28/2024	15697	98,000
3/29/2024	15795	107,000
3/30/2024	15902	107,000
3/31/2024	16009	107,000
		102,774
% based on allotted capacity 350,000 gpd		29%

Fort Bend FWSD No. 1 Delinquent Notice/Service Disconnect Report

Date	Delinquent Letters	Date Mailed	Door Hangers	Date Hung	Disconnects	Date of Disconnect
April-24	182	04/05/24		01/00/00		01/00/00
March-24	163	03/08/24	41	03/22/24	5	04/01/24
February-24	209	02/01/24	55	02/19/24	10	02/26/24
January-24	176	01/08/24	56	01/24/24	15	01/30/24
December-23	212	12/04/23	38	12/28/23	16	01/02/24
November-23	199	11/03/23	44	11/21/23	16	11/29/23
October-23	164	10/06/23	35	10/31/23	23	11/07/23
September-23	145	09/11/23	53	09/25/23	14	10/02/23
August-23	180	08/04/23	44	08/22/23	15	08/28/23
July-23	161	07/10/23	45	07/24/23	10	07/31/23
June-23	170	06/05/23	67	06/19/23	9	06/27/23
May-23	165	05/05/23	61	05/19/23	18	05/25/23
April-23	157	04/10/23	55	04/24/23	11	05/04/23
March-23	188	03/06/23	43	03/23/23	13	03/29/23
February-23	182	02/06/23	61	02/21/23	18	02/27/23
January-23	190	01/09/23	62	01/23/23	16	01/30/23
December-22	228	11/06/22	67	12/22/22	9	01/05/23
November-22	173	11/07/22	41	11/30/22	7	12/06/22
October-22	141	10/11/22	36	10/27/22	7	11/03/22
September-22	173	09/07/22	57	09/21/22	12	10/05/22
August-22	137	08/08/22	38	08/22/22	9	08/30/22
July-22	135	07/11/22	42	07/25/22	12	08/01/22
June-22	128	06/06/22	45	06/20/22	11	06/27/22
May-22	117	05/10/22	38	05/25/22	10	06/02/22

Current Month Terminations

Account	Name	Address	Total Due	Deposit	Turn-Off Date	Turn-On Date
81515			\$882.34	\$226.00	1-Apr-24	1-Apr-24
81414			\$580.48	\$525.00	1-Apr-24	1-Apr-24
81818			\$548.17	\$176.00	1-Apr-24	1-Apr-24
160000			\$504.03	\$100.00	1-Apr-24	1-Apr-24
81075			\$448.20	\$376.00	1-Apr-24	LOCKED

Current Payment Arrangements

Account	Name	Address	Balance	Deposit	Most Recent Pymt.	Date Last Paid
245598			\$3,414.80	\$100.00	\$171.00	10-Apr-24
240728			\$3,096.81	\$100.00	\$177.00	14-Mar-24
244140			\$2,601.65	\$100.00	\$171.00	8-Mar-24
239717			\$2,409.00	\$100.00	\$187.35	1-Apr-24
242533			\$2,311.18	\$100.00	\$391.44	6-Mar-24
241866			\$2,221.00	\$100.00	\$200.00	2-Apr-24
219571			\$95.60	\$100.00	\$190.00	15-Mar-24

Customer Name	Call Date	Address	Description of Call
Water Quality Complaints			
None			
Problems Reported			
	4-Apr-24		Customer reported sewer backup. Found backup on customer's side. Made customer contact.
	15-Mar-24		Customer reported a possible water leak. Found no evidence of a leak.
	27-Mar-24		Customer reported no water. Turned meter on and water services were restored. Made customer contact.
	27-Mar-24		Customer reported no water. Upon arrival, water services were restored. Left door notice.
	28-Mar-24		Customer reported no water. Turned meter on and water services were restored. Made customer contact.
	10-Apr-24		Customer reported no water. Replaced meter due to broken lens. Made customer contact.
Billing Disputes			
	26-Mar-24		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found no movement on leak indicator. Left door notice.
Customer Correspondence			
None			

Fort Bend FWSD No. 1 30 Day Delinquent Report

April-24

Updated as of April 5, 2024

182

	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
1	080833			225.00	1,544.62	1,764.18	97.16	02/01/24
2	081822			101.00	629.33	764.26	69.10	01/30/24
3	081933			250.00	473.50	528.97	148.00	02/05/24
4	080533			100.00	227.70	467.08	238.69	03/21/24
5	081051			1.00	314.24	462.56	200.00	09/26/23
6	213776			100.00	342.22	453.44	110.64	03/14/24
7	174312			150.00	214.49	441.62	248.96	03/20/24
8	116817			75.00	208.20	439.75	250.00	03/12/24
9	080595			1,000.00	209.42	423.10	200.00	02/23/24
10	189410			350.00	237.39	397.89	282.14	03/31/24
11	081513			101.00	189.08	388.07	124.66	03/22/24
12	080462			100.00	173.49	377.39	153.06	03/29/24
13	081126			176.00	186.05	362.25	80.00	03/15/24
14	081122			101.00	146.20	334.34	186.45	03/05/24
15	080758			526.00	153.53	330.91	172.97	03/29/24
16	081030			101.00	172.42	329.80	122.38	03/15/24
17	214230			150.00	156.45	326.97	370.86	02/15/24
18	208498			450.00	148.07	323.24	138.03	03/28/24
19	164030			700.00	209.29	318.25	88.91	03/21/24
20	081117			1.00	150.21	315.22	144.00	03/14/24
21	080534			100.00	138.95	306.80	104.14	02/15/24
22	202260			400.00	138.95	306.80	734.61	01/30/24
23	081559			1,000.00	71.26	303.61	100.00	03/25/24
24	244882			150.00	213.95	303.49	180.00	01/25/24
25	155797			400.00	174.56	300.95	71.19	03/21/24
26	120738			825.00	253.00	299.00	160.00	02/26/24
27	120709			301.00	142.69	297.93	170.00	03/30/24
28	081463			150.00	133.98	296.36	470.26	01/24/24
29	080744			341.45	135.74	293.12	175.59	03/21/24
30	205565			200.00	142.38	289.80	131.31	03/20/24
31	080528			75.00	181.42	285.17	255.85	03/21/24
32	189829			100.00	150.96	275.13	100.00	03/13/24
33	081567			151.00	128.93	275.05	135.00	03/28/24
34	081560			526.00	126.10	272.22	130.00	03/28/24
35	081128			176.00	143.28	265.90	108.10	03/20/24
36	122845			150.00	126.46	262.92	107.92	03/20/24
37	163575			100.00	118.89	262.67	145.00	03/21/24
38	131690			201.00	105.12	262.50	128.00	03/18/24
39	080868			351.00	82.00	248.36	200.91	03/06/24
40	081652			1.00	135.57	247.55	82.00	03/20/24
41	191188			100.00	121.24	243.20	50.00	03/14/24
42	192949			100.00	105.74	237.05	104.14	02/26/24
43	081018			1.00	105.74	237.05	127.88	02/10/24
44	081165			1.00	106.46	235.60	106.46	03/14/24
45	081373			284.53	127.89	227.91	110.61	03/17/24
46	144258			200.00	98.60	227.70	175.56	02/12/24
47	080952			276.00	104.87	226.83	135.00	03/14/24
48	218067			200.00	105.74	225.98	170.61	02/09/24
49	090935			75.00	96.78	225.56	96.78	02/03/24
50	080492			1.00	102.12	225.19	74.53	03/14/24
51	080680			351.00	114.34	221.31	126.96	03/21/24
52	080805			725.00	89.29	221.27	98.75	03/27/24
53	202077			400.00	96.62	220.44	100.00	04/01/24
54	148630			100.00	106.96	219.85	106.96	03/21/24
55	080786			1.00	96.70	218.07	115.34	02/13/24
56	081064			1.00	96.55	217.60	100.98	03/19/24
57	081057			1.00	105.74	214.91	161.09	02/01/24
58	081101			101.00	83.60	212.70	239.88	02/13/24
59	081930			1.00	106.02	209.68	68.74	02/05/24
60	080445			200.00	103.72	208.10	79.43	03/30/24
61	080483			75.00	93.56	205.95	131.43	03/13/24
62	153608			100.00	100.10	203.01	127.29	03/20/24

Fort Bend FWSD No. 1 30 Day Delinquent Report

April-24

Updated as of April 5, 2024

182

	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
63	081464			375.00	94.67	202.74	237.05	02/13/24
64	080721			101.00	83.60	201.63	105.74	02/12/24
65	090936			75.00	83.60	201.63	263.81	02/17/24
66	134675			200.00	78.12	200.13	100.00	03/29/24
67	081705			76.00	87.38	198.50	149.76	01/29/24
68	164422			100.00	87.38	198.50	50.10	02/12/24
69	146503			200.00	89.46	198.05	96.78	02/12/24
70	215751			100.00	105.74	196.77	190.56	02/13/24
71	081486			225.00	87.38	195.00	165.48	02/20/24
72	081016			201.00	94.67	193.67	161.54	02/07/24
73	214596			100.00	80.84	191.95	100.00	03/11/24
74	080557			1.00	88.82	190.83	91.05	03/14/24
75	081926			175.00	60.76	188.74	200.00	03/20/24
76	080532			100.00	86.21	187.73	109.25	03/15/24
77	080638			175.00	89.53	186.51	180.58	02/05/24
78	080751			75.00	84.93	185.80	68.74	02/14/24
79	231959			150.00	83.60	181.49	83.60	02/12/24
80	081391			425.00	98.68	179.04	150.00	02/12/24
81	164201			250.00	50.90	175.15	100.00	03/20/24
82	081033			76.00	81.03	172.91	68.90	03/19/24
83	081068			1.00	74.53	171.51	163.68	02/16/24
84	080937			101.00	35.46	169.35	42.78	02/13/24
85	080517			301.00	65.46	169.11	114.41	03/07/24
86	080932			1.00	51.52	168.71	87.19	03/31/24
87	209813			500.00	68.74	168.67	135.03	01/22/24
88	216832			100.00	68.74	168.67	96.70	02/11/24
89	081256			175.00	59.42	167.74	382.27	01/30/24
90	081680			1.00	83.60	167.60	147.65	02/07/24
91	081001			1.00	66.74	163.44	70.00	03/19/24
92	080877			717.00	56.10	162.20	98.20	03/31/24
93	081480			425.00	72.29	159.26	35.46	03/15/24
94	081829			1.00	82.06	159.12	47.79	03/15/24
95	081721			1.00	42.78	158.76	144.42	01/31/24
96	080501			101.00	60.64	157.34	91.96	03/11/24
97	081925			1.00	96.70	156.83	55.11	02/23/24
98	081800			75.00	71.04	156.15	79.43	03/21/24
99	081607			176.00	64.83	155.34	242.00	02/20/24
100	080550			0.00	65.46	152.47	65.46	02/13/24
101	132657			100.00	65.46	152.47	161.54	02/09/24
102	080769			201.00	45.58	149.23	40.00	03/21/24
103	151465			100.00	59.42	149.10	178.93	02/11/24
104	080686			1.00	86.28	148.34	80.00	02/27/24
105	080588			1.00	60.64	147.16	65.46	02/13/24
106	116812			75.00	60.64	142.34	72.01	02/16/24
107	080612			76.00	55.82	141.86	60.64	02/13/24
108	081392			400.00	71.04	140.78	142.00	03/19/24
109	081483			75.00	59.42	139.78	68.74	02/12/24
110	081072			601.00	60.64	137.52	143.10	02/16/24
111	080965			1.00	60.64	137.52	55.82	02/13/24
112	197909			200.00	30.66	136.65	270.00	02/26/24
113	080741			251.00	33.56	132.56	150.00	03/14/24
114	080668			1.00	53.81	132.53	70.00	03/17/24
115	120723			76.00	56.58	132.50	132.22	02/15/24
116	080908			101.00	69.50	132.29	112.00	02/15/24
117	238229			100.00	59.42	130.46	306.17	02/13/24
118	081534			1.00	50.10	129.53	42.78	02/12/24
119	158620			300.00	50.10	129.53	139.78	02/02/24
120	080823			101.00	57.87	127.61	55.00	03/16/24
121	080600			1.00	55.82	127.40	56.10	02/16/24
122	239115			150.00	51.00	126.92	111.92	01/29/24
123	147114			100.00	49.19	125.03	39.01	03/13/24
124	080830			0.00	42.62	122.52	100.00	03/04/24

Fort Bend FWSD No. 1 30 Day Delinquent Report

April-24

Updated as of April 5, 2024

182

	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
125	120702			1.00	42.78	121.48	129.53	02/01/24
126	081351			100.00	68.74	121.25	50.10	02/05/24
127	081219			1.00	50.10	120.21	120.21	02/06/24
128	080820			101.00	50.10	120.21	125.22	02/16/24
129	202211			100.00	50.10	120.21	129.53	02/13/24
130	080578			1.00	50.10	120.21	59.42	02/13/24
131	190875			300.00	50.10	120.21	420.14	01/30/24
132	143078			75.00	30.62	115.00	77.52	03/20/24
133	081617			76.00	49.19	112.89	73.02	03/20/24
134	154472			100.00	50.10	112.89	55.11	02/19/24
135	081582			836.00	57.00	111.66	137.13	02/02/24
136	080970			101.00	62.22	111.41	40.00	03/08/24
137	123900			75.00	51.56	111.00	100.00	02/22/24
138	220420			100.00	47.16	109.66	50.00	02/22/24
139	125093			75.00	40.47	109.12	50.10	02/14/24
140	081225			301.00	41.00	108.70	80.80	03/06/24
141	081715			75.00	38.52	107.53	34.19	03/21/24
142	081562			966.00	45.21	107.51	60.00	02/22/24
143	081689			1.00	51.21	106.79	35.00	03/08/24
144	164714			100.00	50.10	105.57	81.79	01/20/24
145	081583			100.00	42.78	104.84	119.88	01/20/24
146	081890			76.00	42.78	104.84	42.78	02/08/24
147	081335			375.00	42.78	104.84	366.90	01/31/24
148	154469			100.00	42.78	104.84	120.21	02/08/24
149	239722			100.00	44.10	103.98	21.00	01/12/24
150	122465			75.00	50.10	100.75	68.74	01/31/24
151	081852			76.00	30.64	98.80	120.21	02/12/24
152	080903			1.00	50.64	97.84	80.16	02/21/24
153	219084			150.00	42.78	97.52	42.78	02/13/24
154	081222			101.00	42.78	97.52	97.52	02/06/24
155	080804			1.00	42.78	97.52	81.79	01/30/24
156	080792			1.00	42.78	97.52	42.78	02/06/24
157	120714			301.00	42.78	97.52	100.34	02/13/24
158	120609			275.00	35.46	96.79	104.84	02/12/24
159	123524			101.00	35.46	96.79	100.04	02/15/24
160	081655			1.00	42.78	92.70	68.74	02/13/24
161	080696			101.00	30.64	91.48	35.46	02/02/24
162	154948			100.00	35.46	89.47	101.07	02/16/24
163	202257			100.00	35.46	89.47	188.54	01/26/24
164	081633			1.00	39.01	88.20	89.47	02/14/24
165	219812			100.00	35.46	84.65	47.06	02/18/24
166	081864			251.00	35.46	84.65	42.78	02/01/24
167	176947			100.00	35.46	84.65	89.47	02/06/24
168	241152			100.00	44.10	82.20	2,991.48	10/13/23
169	081945			150.00	30.64	79.34	84.65	02/05/24
170	081508			1.00	30.64	79.34	33.70	02/19/24
171	081285			76.00	30.64	79.34	98.80	02/06/24
172	081811			1.00	30.64	74.52	74.52	02/12/24
173	080676			76.00	30.64	74.52	25.82	02/06/24
174	081235			75.00	25.82	74.04	45.64	02/13/24
175	194789			500.00	25.82	74.04	343.60	01/30/24
176	080671			101.00	25.76	73.98	50.00	01/18/24
177	081510			75.00	33.22	72.28	51.50	02/14/24
178	080747			1.00	30.64	69.70	21.00	02/11/24
179	081383			75.00	25.82	69.22	74.04	02/07/24
180	080872			176.00	25.82	69.22	74.04	02/08/24
181	081757			1.00	25.82	64.40	23.10	02/22/24
182	080603			1.00	25.82	64.40	23.10	02/15/24
				30,102.98	17,767.06	35,701.48	25,246.37	

Temporary Report - Asset Maintenance Schedule Sheet will look different on next months report.

InfraSMART (Scheduled Maintenance Asset Reliability Tracker)

11 Apr 2024 10:03:49AM CST

Go Green! Think before you print.

District	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Comp	Next Sched
FB1	FB1	FB1 is FB FWSD 1	FB1 District Area	BASICSVS1M	Base Operations Monthly Invoice	1-M	4/2/2024	5/1/2024
FB1	FB1	FB1 is FB FWSD 1	FB1 District Area	MWINSPCOMM	Commercial Water Meter Inspection	12-M		11/15/2024
FB1	FB1-LS1	FB1-LS1 is Lift Station #1 (LS1) in FB FWSD 1 (FB1)	4521 1/2 FM 521 St	PM6MLFTPMP	Six Month Lift Pump PM (Mechanical) must verify work type	6-M	12/14/2023	6/1/2024
FB1	FB1-LS1	FB1-LS1 is Lift Station #1 (LS1) in FB FWSD 1 (FB1)	4521 1/2 FM 521 St	PMLSCLEAN	Lift Station Cleanup	3-M	9/27/2023	6/1/2024
FB1	FB1-LS1	FB1-LS1 is Lift Station #1 (LS1) in FB FWSD 1 (FB1)	4521 1/2 FM 521 St	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M		4/1/2025
FB1	FB1-LS1	FB1-LS1 is Lift Station #1 (LS1) in FB FWSD 1 (FB1)	4521 1/2 FM 521 St	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M		4/1/2025
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	ENV1YWSINP	1Y Water Storage Unit Inspection	12-M	3/29/2024	2/14/2025
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	3/5/2024	6/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	1/30/2024	11/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM6MMECHL	Six Month Mechanical Lubrication PM (Mechanical)	6-M	2/21/2024	8/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	WPWTR	Winterize a Water Plant	12-M	1/12/2024	10/31/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM3MCL2SYS	Three Month CL2 System PM (Chlorination) must verify work type	3-M	1/5/2024	7/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YCL2SYS	Annual CL2 System PM (Chlorination) must verify work type	12-M	10/30/2023	10/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM3MCL2GDT	Three Month CL2 Gas Detector PM (Calibration) must verify work type	3-M	1/5/2024	7/1/2024

FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	2/7/2024	10/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YLFIXT	Annual Light Fixture Inspections (Ops)	12-M		3/1/2024
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M		4/1/2025
FB1	FB1-WP1	FB1-WP1 is Water Treatment Plant #1 (WP1) in FB FWSD 1 (FB1)	14415 1st St	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M		4/1/2025
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM1YLFIXT	Annual Light Fixture Inspections (Ops)	12-M		3/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M		4/1/2025
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM6MCL2SYS	Six Month CL2 System PM (Chlorination) must verify work type	12-M		6/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	ENV1YWSINP	1Y Water Storage Unit Inspection	12-M	3/29/2024	2/14/2025
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M		4/1/2025
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	WPWTR	Winterize a Water Plant	12-M	1/12/2024	10/31/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM1YCL2SYS	Annual CL2 System PM (Chlorination) must verify work type	12-M		12/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM6MMECHL	Six Month Mechanical Lubrication PM (Mechanical)	6-M	2/21/2024	8/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM1MBUMP	One Month CL2/SO2 Gas Detector PM (Bump Test) (Calibration) must verify work type	1-M	3/4/2024	5/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM3MAIREXC	Three Month Air Exchange PM (Chlorination) must verify work type	3-M	2/26/2024	6/1/2024
FB1	FB1-WP2	FB1-WP2 is Water Treatment Plant #2 (WP2) in FB FWSD 1 (FB1)	214 1/2 Renfro-Burford Rd	PM3MCL2SYS	Three Month CL2 System PM (Chlorination) must verify work type	6-M	3/4/2024	9/1/2024

**MINUTES OF THE MEETING OF
FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1**

January 18, 2024

STATE OF TEXAS

COUNTY OF FORT BEND

The Board of Supervisors (the “Board”) of Fort Bend County Fresh Water Supply District No. 1 of Fort Bend County, Texas (the “District”), met in regular session, open to the public, at 6:00 p.m. on Thursday, January 18, 2024, at 4521 F.M. 521 North, Fresno, Fort Bend County, Texas 77545, a designated meeting place inside the boundaries of the District, and the roll was called of the members of the Board, to wit:

Paul Hamilton	President
Rosa Linda Medina	Vice-President
Calvin Casher	Secretary
Rodrigo Carreon	Assistant Secretary
Erasto Vallejo	Assistant Secretary

All members of the Board were present, except Supervisors Medina and Carreon, thus constituting a quorum.

Also present at the meeting were: Cindy Grimes with Municipal Accounts & Consulting, LP, the District’s Bookkeeper (“MAC”); David Dybala with Jacobs Engineering Group, Inc. (“Jacobs”), the District’s Engineer; Raquel Garcia and Robert Cardenas with Environmental Development Partners (“EDP”), the District’s Operator; Kenneth Schaeffer and Justin Patton with Academy Development; Dan Edwards with Odyssey Engineering; and Michael R. Willis of Sanford Kuhl Hagan Kugle Parker Kahn LLP (“SK Law”), the District’s Attorney.

The meeting was called to order at 6:00 p.m. and the following business was transacted.

1. HEAR FROM PUBLIC (MATTERS ON THE AGENDA)

At this time, the Board opened the meeting to comments from the public.

2. UPDATE ON SANITARY SEWER EASEMENTS ALONG TRAMMEL FRESNO ROAD

The Board first recognized Mr. Schaeffer, Mr. Patton and Mr. Edwards, who updated the Board concerning easement acquisition activities for the sanitary sewer line along Trammel Fresno Road to serve the development under design by Academy Development. No action was necessary in connection therewith.

3. BOOKKEEPER’S REPORT AND TAX ASSESSOR/COLLECTOR’S REPORT

The Board then considered the Bookkeeper’s Report presented by Ms. Grimes, a copy of which is on file in the official records of the District, and the invoices and checks presented for payment as follows:

A. Approval of Bills.

The Board reviewed the bills presented for payment, including the invoices discussed in more detail under the Engineer's Report.

B. Review Investment Report.

The Board reviewed the investment report.

C. Review Collateral Pledge Report.

The Board reviewed the Collateral Pledge report.

Ms. Grimes then presented the Tax Report from the Fort Bend County Tax Office.

Upon motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously (i) to approve the Bookkeeper's Report; (ii) to authorize the payment of the checks and invoices listed therein; and (3) to approve the Tax Report.

4. ENGINEER'S REPORT

The Board recognized Mr. Dybala, who then presented the Engineer's Report, a copy of which is on file in the official records of the District, and is excerpted below:

(a) Report on status of projects:

i) Gateway Acres Subdivision Wastewater Collection System

- Reddico still needs to complete cleaning of two wastewater line segments and testing for the wastewater line segment at the lift station site in order for the project to be declared substantially complete and operational...in addition to this work, Reddico still needs to address punchlist items in order for the project to be declared fully complete
- Reddico did not submit PE#12 in time to present to Board for payment this month
- Per the August 2023 Board meeting, updated District deadlines for the project are: Project Substantially Completed (system operational) = end of November 2023...Project Fully Completed = end of 2023...Jacobs is tracking costs for performing CA and CO services for efforts in January and beyond

ii) Fresno Ranchos Subdivision Wastewater Lift Station and Force Main

- Centerpoint installed the electrical meter and provided power to site last Thursday...Reddico is in process of securing a phone line to the site (with Frontier) and afterwards will be coordinating a site meeting so testing can be performed...once testing has been successfully completed, facility should be substantially complete and operational...afterwards Reddico will need to address all punchlist items in order for the project to be declared fully complete
- Per the August 2023 Board meeting, updated District deadlines for the project are: Project Substantially Completed (system operational) = end of September

2023...Project Fully Completed = end of October 2023...Jacobs is tracking costs for performing CA and CO services for efforts in November and beyond

iii) Gateway Acres Subdivision Wastewater Plumbing Contract

- Discuss with Board advertisement of project before both above projects are substantially complete
- Anticipated Schedule: Advertisement = February 2024, Award Contract = March 2024, Contract Execution = April 2024, Construction = May 2024 thru End of 2024
- A total of 198 applications were secured during the townhall meetings (which includes one property north of TFR)...discuss possible additions to contract for properties adjacent to the north ROW line of Trammel Fresno Road (District Attorney and Operator to secure all needed info for customers so they can be included in the contract)

iv) Fresno Ranchos Subdivision Wastewater Collection System

- Project currently under design

v) Expansion of Teleview Terrace Subdivision Lift Station

- Project currently under design

(b) Authorize Engineer to Prepare Plans and Specifications for Water/Wastewater Projects

- no action items

(c) Report on status of project funding and take necessary action related thereto.

- Project One-Year Warranty Expiration Dates
 - WP#2 One-Year Warranty Expiration Date Expires on 01-19-24 = Inframark to provide update regarding their communications with B5 to resolve matter of leaking booster pump check valves
 - 2022 TCEQ Loan (\$10.45M) – funds from the loan are needed to fund the completion of a) Gateway Acres Sub WW Collection System project b) Fresno Ranchos Sub LS and FM project, and c) CoA WWTP Expansion Project
- FBC CDBG Funds...will pursue funding source for future plumbing projects

(d) Projections for District Water and Wastewater Projects

- request Board approval to update information every January and July

(e) Discuss Emergency Preparedness Plan and take any necessary action related thereto

- review EPP in April each year to determine if any updates are required

(f) Status of Non-Residential Applications for Water Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	Interconnect with FBCMUD23
293 Teakwood Avenue (Multi-Family Dwelling)	La Fresno Food Mart
297 Teakwood Avenue (Multi-Family Dwelling)	Lou’s Back Porch
Church of God of Prophecy	LT No Limits
Crossroad Market	Mustang Community Center

Dollar General	MVP Auto Parts (Domestic & FW)
Enriquez Tire Shop (East Palm)	New Quality Life Ministries (Church)
FBC Water Connection at Water Plant	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno (Domestic & FW)	Papa Nick's BBQ Kitchen – Mobile Food Truck
Fresno Gym (3941 FM 521)	PMC International Tire Shop
Fresno Market – FM521 (Domestic & Irrigation)	Quality Paint and Body (Pecan Street)
Fresno Motor	Richard Martini-Rental Livestock Pasture
Fresno Mount Corinth Baptist Church	Robbins Nest for Children (Domestic & FW)
Fresno Volunteer Fire Department	St. James Knanaya Church – Fire Tap
F&R Tax	St. James Banquet Hall – (Domestic & FW)
General Office Space (514 Pecan Street)	St. Peters & St. Pauls Orthodox Church of Houston
Gulf Coast LP Gas Company	Swingby#3 Gas Station (Domestic & Irrigation)
HEFCO Enterprises	Teleview Terrace Subdivision Lift Station
Iglesia Bautista Del Calvario Church	Tiny Toes Academy
Iglesia Principe De Paz Church	Tire Shop at 1739A Trammel Fresno
Interconnect with City of Arcola	Valero Gas Station
	Welcome Foods

Connections Pending:	
E&J Auto Sales (Trammel Fresno Rd) - District Operator to update regarding service to customer	
Nalco Water (FM521) - District Operator to update regarding service to customer	

Processing Application:	
St Peter and Paul Church (Illinois St) - waiting on all required docs from customer to complete application...customer currently receiving District water, but would like to add an additional building on property	
Sosa Electric (Avenue C) - Jacobs completed review of application and received comments from District Operator to process	
Parks Fresno Food Market (FM521) – Jacobs received comments from customer regarding application for review	
Lemark Investments (East Sycamore St) - waiting on all required docs from customer to complete application	
Quality Personal Care (703 East Palm) - Status = DA to send letter to customer regarding switch from residential to commercial service (including possible additional costs) and b) Inframark to determine additional costs for Board's consideration (application fee, tap fee, rates)	

*** Purolite investigating possibility of needing District water service for a potential new facility that would be constructed to the west of their existing facility

Status of Non-Residential Applications for Wastewater Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	General Office Space (514 Pecan Street)
293 Teakwood Avenue (Multi-Family Dwelling)	Mustang Comm Center (minus field bathrooms)
297 Teakwood Avenue (Multi-Family Dwelling)	New Quality Life Ministries (Church)

Church of God of Prophecy	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno	Quality Paint and Body (Pecan Street)
Fresno Volunteer Fire Department	

Connections Pending:	

Processing Application:	
Sosa Electric (Avenue C) - Jacob completed review of application and received comments from District Operator to process	
Parks Fresno Food Market (FM521) - Jacobs received comments from customer regarding application for review	

(g) Potential Emergency Water Interconnect with BCMUD21/22

- Submitted to Patrick Newton, Engineer (LJA) for BCMUD21/22, the District’s initial thoughts regarding the potential emergency water interconnect between our Districts (location at end of East Sycamore Road)
 - a. Vault to be located at the District’s eastern boundary line.
 - b. Work within the District to upsize the existing 8” waterline to a 12” waterline would consist of predominately trenchless construction (no open cutting driveways).
 - c. BCMUD21/22 to provide District Operator their water quality data and type of disinfection method used.
 - d. BCMUD21/22 to provide District information regarding capacities of their water production facilities.
 - e. BCMUD21/22 would be responsible for all costs associated with this emergency water interconnect project.
 - f. BCMUD21/22 would be responsible for completing all efforts associated with this project (design, construction, permitting, agency approvals, etc...).

(h) Status of New CoA WP –

- a. CoA WP is in service and interconnect between the District and CoA is now functioning as an emergency water interconnect
- b. Status of District paying funds owed to CoA regarding take back of 625 connections worth of water service
- c. Status of rework of RFC into a standard emergency water interconnect agreement and a waste disposal agreement

(i) Status of Current and Future WWTP Expansion Projects –

South Wastewater Service Area

- Current CoA WWTP Expansion Project (0.675 MGD to 0.95 MGD): NTP = June 16, 2023...Estimated Completion = 1st/2nd Q 2024...District’s current WWTP capacity (0.35 MGD) is capable of providing wastewater service to 1,000 ESFCs
- Future CoA WWTP Expansion Project (0.95 MGD to 1.4 MGD) = received proposal for Board and Consultants to discuss which would increase the District’s WWTP

capacity from 0.35 MGD to 0.8 MGD (capable of serving 2,285 ESFCs)...District would need to construct a 2nd forcemain from the Televue Terrace LS in order to utilize this wastewater treatment capacity and beyond

- Ultimate CoA WWTP Expansion Project for District (maximum capacity for District of 1.905 MGD, which is capable of serving 5,442 ESFCs) = District Attorney to document this matter with CoA
- Potentially can increase the District's connection capacity at CoA WWTP by conducting a re-rate study to lower the RFC value of 350 GPD/connection to a lesser value
- Anticipated Timeline for Full Use of WW Connection Capacity (Current 1,000 ESFC Connection Capacity):

Current Connections (Actual and Reserved) as of August 2023:

- o Active Residential Connections Per Inframark = 542
- o Vacant Residential Connections Per Inframark = 24
- o In-Process Residential Connections Per Inframark = 2
- o Residential Connections in GA WW Plumbing Contract = 197
- o Residential Connections in Teal Gardens Development = 107
- o Active Non-Residential Connections, in ESFCs = 19
- o In-Process Non-Residential Connections, in ESFCs = 3

Total = 894

North Wastewater Service Area

- FBC and their Consultants are actively investigating potential properties for the District's north WWTP

(j) Roadway Widening Projects Within District (which will require utility and service line relocations):

- **South Post Oak Boulevard Widening Project (from W Sycamore to Trammel Fresno Rd):**
 - o **Scope** – Increased ROW width, with 2 lane road and additional lanes throughout sections, with roadside ditches
 - o **Schedule** –
 - County is currently in process of a) clearing ROW and acquiring easements and b) updating drainage design
 - Utility Relocations – propose our relocation work to be included in their

updated plan set

- Road Construction – FBC to update

○ **Estimated Cost -**

- Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **FM521 Roadway Widening Project (North of SH6):**

○ Utility Relocations at Mustang Bayou – TxDOT permit secured for Texas Hot Taps to complete work...Inframark to provide update

○ Utility Relocations from Willow St to Trammel Fresno Road – proposed utility relocation plan complete and approved by Roadway Team...still needing Inframark to review/approve/comment...once approved by all, cost proposals will be secured and presented to the Board for consideration

○ Utility Relocations from Pecan St to SH6 – investigation still needs to be conducted

○ Roadway Project Updates - Final roadway plans provided to District on 05/22/23...project let in April 2023...roadway construction underway with Granite Construction as Contractor...per Roadway Team, work within District to start along south bound lanes at the American Canal and Mustang Bayou, with the installation of the storm sewer first, at outfall first and then working outward, then with the installation of concrete pavement

○ **Scope** – 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, side swales, and sidewalk

○ **Schedule** –

- Anticipate coordinating necessary water and wastewater utility relocations early 2024
- Anticipate roadway widening project to be completed in 2026

○ **Estimated Cost-**

- Currently determining extent and cost for utility relocations...later will coordinate with Inframark and Roadway Team so solution and costs can be determined and presented to Board...NORA provided to District

- **FM521 Roadway Widening Project (South of SH6):**

○ **Scope** – 4 lane, divided roadway with raised median, curb and gutter, and side path...proposed detention pond along west side of CoA WWTP and new

WWTP entrance roadway...including a proposed overpass at the BNSF RR crossing

○ **Schedule** –

- 30% Utility Coordination meeting was conducted in September 2021
- 60% Utility Coordination meeting was conducted in April 2022
- 90% Utility Coordination meeting was conducted in October 2023
- Anticipate 100% completed construction plans TBD
- Anticipate roadway widening project to start construction in 2026

○ **Estimated Cost** –

- NORA provided to District
- Coordinating with Roadway Team so our relocations can be included in their construction plans, which they would design and their contractor construct...assistance would be provided by Jacobs and the District Operator throughout this process...requested that an agreement be provided to the District for this arrangement...currently this relocation effort would need to be paid for by the District, but still investigating the possibility that FBC or TxDOT possibly assist us financially

- **West Sycamore Road Widening Project (possibly sanitary sewer work):**

○ **Scope** – Proposed 100' ROW, with 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, and sidewalk

○ **Schedule** –

- Received 95% complete roadway plans for review on August 11, 2022...requested updated plans, as drainage design is still being updated, prior to completing review
- Anticipate 100% complete roadway plans - TBD
- Coordinating with Roadway Team to have utility relocations (consider new sanitary sewer) included within their construction plans so relocations can be done by their contractor
- Anticipate roadway widening project to start construction - 2024

○ **Estimated Cost** –

- Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **Evergreen Road Widening Project (California Rd to Mustang Bayou):**
 - **Scope** – Proposed 80’ ROW, with 2-12’ lanes, 6’ shoulders, asphalt roadway, with roadside ditches
 - **Schedule** –
 - Working on 30% complete roadway plans...no overall schedule provided yet
 - Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor
 - **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **Evergreen Road Widening Project (Mustang Bayou to FM521):**
 - **Scope** – Proposed 80’ ROW, with 2-12’ lanes, 6’ shoulders, asphalt roadway, with roadside ditches
 - **Schedule** –
 - Provided 70% complete roadway plans for review and comment...no overall schedule provided yet
 - Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor
 - **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **Other Road Widening Projects Within District (Lake Olympia Pkwy, California Road, Kentucky Road, Linden Street, Kansas St, 3rd Street...consider water and wastewater utility work)** – FBC to provide update

Upon motion made by Supervisor Vallejo, seconded by Supervisor Casher, and after full discussion, the Board voted unanimously to (1) authorize advertisement of the Gateway Acres Subdivision Wastewater Plumbing Contract; and (2) approve the Engineer’s Report, as presented.

5. OPERATOR’S REPORT/TERMINATION OF SERVICE

Next the Board recognized Ms. Garcia, who submitted to and reviewed with the Board the Operator’s Report, a copy of which is on file in the official records of the District.

A. Repairs to Water and Wastewater systems

Ms. Garcia reported substantial system repairs and maintenance as follows:

- EDP excavated and repaired a long tap service line leak.
- EDP completed the fire hydrant survey.
- EDP replaced concrete after 2” tap installation.
- EDP installed 3 residential water taps.

Ms. Garcia then updated the Board on the following:

1. FM 521 Road Widening Relocation: The Board authorized the relocation plan proposed by Texas Hot Taps at the October meeting for the estimated amount of \$70,956.36. This is in progress.
2. City of Arcola Smart Meter: EDP received an estimate of \$12,500.00 for the 8” meter and enclosure with Beacon Endpoint for the sewer accountability readings. This job is complete, pending an invoice.

B. Requests for Water Taps

Ms. Garcia did not report any requests at this time.

C. Delinquent Water Accounts and Service Terminations

Ms. Garcia provided a confidential list of customers that received a delinquent letter by mail and are subject to disconnection of service.

Ms. Garcia then discussed two leak adjustment requests with the Board, noting that one has already received a one-time adjustment.

Upon a motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, and after full discussion, the Board voted unanimously to approve the Operator’s Report, the repairs to the water and wastewater system, the leak adjustment requests that have not received a previous adjustment, and the termination list.

6. ATTORNEY’S REPORT

The Board recognized Mr. Willis, who presented the Attorney’s report as follows:

A. Approval of Minutes

The proposed minutes of the meeting held on December 14, 2023, were presented for approval. Ms. Grimes noted a minor correction.

Upon motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously to approve the minutes of the meeting held December 14, 2023, as revised.

B. Regional Facilities Contract

The Board noted there was no action necessary in connection with the Regional Facilities Contract.

C. Adopt Order Calling Supervisors Election; Authorize Joint Election Agreement with Fort Bend County.

Mr. Willis next presented to and reviewed with the Board a proposed Order Calling Supervisors Election. He noted Supervisors Casher, Medina and Vallejo are up for reelection in May. He then discussed the process and noted the District will enter into a Joint Election Agreement and Contract for Election Services with Fort Bend County to conduct the election on behalf of the District.

Upon motion by Supervisor Vallejo, seconded by Supervisor Casher, and after full discussion, the Board voted unanimously to adopt the Order Calling Supervisors Election, and to authorize the Joint Election Agreement with Fort Bend County. A copy of said Order is on file in the official records of the District.

7. REGIONAL PLANT COMMITTEE REPORT

The Board next recognized Supervisor Hamilton, who presented the Regional Plant Committee Report.

Upon a motion made by Supervisor Casher, seconded by Supervisor Vallejo, and after full discussion, the Board voted unanimously to approve the Regional Plant Committee Report.

8. ADDITION OF RESIDENTIAL WASTEWATER CONNECTIONS TO GATEWAY ACRES PLUMBING CONTRACT

The Board opened the meeting to collecting the additional residential wastewater applications. No action was necessary in connection therewith.

9. HEAR FROM THE PUBLIC.

The Board then opened the meeting to comments from the public.

There being no further business to come before the Board, upon a motion duly made and seconded, the Board voted unanimously to adjourn.

[THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.]

PASSED, ADOPTED, and APPROVED this _____.

Secretary

[SEAL]

**MINUTES OF THE MEETING OF
FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1**

February 15, 2024

STATE OF TEXAS

COUNTY OF FORT BEND

The Board of Supervisors (the “Board”) of Fort Bend County Fresh Water Supply District No. 1 of Fort Bend County, Texas (the “District”), met in regular session, open to the public, at 6:00 p.m. on Thursday, February 15, 2024, at 4521 F.M. 521 North, Fresno, Fort Bend County, Texas 77545, a designated meeting place inside the boundaries of the District, and the roll was called of the members of the Board, to wit:

Paul Hamilton	President
Rosa Linda Medina	Vice-President
Calvin Casher	Secretary
Rodrigo Carreon	Assistant Secretary
Erasto Vallejo	Assistant Secretary

All members of the Board were present, thus constituting a quorum with Supervisors Hamilton and Medina appearing via Zoom.

Also present at the meeting were: Cindy Grimes with Municipal Accounts & Consulting, LP, the District’s Bookkeeper (“MAC”); David Dybala with Jacobs Engineering Group, Inc. (“Jacobs”), the District’s Engineer; Raquel Garcia and Robert Cardenas with Inframark, LLC (“Inframark”), the District’s Operator; Justin Patton with Academy Development; and Michael R. Willis of Sanford Kuhl Hagan Kugle Parker Kahn LLP (“SK Law”), the District’s Attorney.

The meeting was called to order at 6:00 p.m. and the following business was transacted.

1. HEAR FROM PUBLIC (MATTERS ON THE AGENDA)

At this time, the Board opened the meeting to comments from the public.

2. UPDATE ON SANITARY SEWER EASEMENTS ALONG TRAMMEL FRESNO ROAD

The Board first recognized Mr. Patton, who updated the Board concerning easement acquisition activities for the sanitary sewer line along Trammel Fresno Road to serve the development under design by Academy Development.

Upon motion duly made by Supervisor Casher, seconded by Supervisor Carreon, the Board voted unanimously to authorize the Jacobs and Inframark to conduct a feasibility analysis for connecting utilities to the easement parcels.

3. BOOKKEEPER’S REPORT AND TAX ASSESSOR/COLLECTOR’S REPORT

The Board then considered the Bookkeeper’s Report presented by Ms. Grimes, a copy of which is on file in the official records of the District, and the invoices and checks presented for payment as follows:

A. Approval of Bills.

The Board reviewed the bills presented for payment, including the invoices discussed in more detail under the Engineer's Report.

B. Review Investment Report.

The Board reviewed the investment report.

C. Review Collateral Pledge Report.

The Board reviewed the Collateral Pledge report.

Ms. Grimes then presented the Tax Report from the Fort Bend County Tax Office.

Upon motion duly made by Supervisor Vallejo, seconded by Supervisor Carreon, the Board voted unanimously (i) to approve the Bookkeeper's Report; (ii) to authorize the payment of the checks and invoices listed therein; and (3) to approve the Tax Report.

4. ENGINEER'S REPORT

The Board recognized Mr. Dybala, who then presented the Engineer's Report, a copy of which is on file in the official records of the District, and is excerpted below:

(a) Report on status of projects:

- i) Gateway Acres Subdivision Wastewater Collection System
 - Project was declared substantially complete and ready for District use on January 31, 2024...Reddico still needs FBC's approval of project so the County's permit can be closed out and then the project can be declared fully complete
 - Working with Reddico regarding their PE#12, which will contain all final quantities for project...no PE this month for District's approval
 - Per the August 2023 Board meeting, updated District deadlines for the project are: Project Substantially Completed (system operational) = end of November 2023...Project Fully Completed = end of 2023...Jacobs is tracking costs for performing CA and CO services for efforts in January and beyond
- ii) Fresno Ranchos Subdivision Wastewater Lift Station and Force Main
 - Project was declared substantially complete and ready for District use on January 30, 2024...Reddico still needs to a) address various electrical punchlist items and b) secure FBC's approval of project so the County's permit can be closed out and then the project can be declared fully complete
 - Discuss with Board Change Order No. 1 for \$10,798.50, which is for additional work needed a) due to differing site conditions encountered during forcemain construction and b) control panel foundation modifications at lift station site due to County requirements
 - No PE this month for District's approval
 - Per the August 2023 Board meeting, updated District deadlines for the project are: Project Substantially Completed (system operational) = end of September 2023...Project Fully Completed = end of October 2023...Jacobs is tracking costs for performing CA and CO services for efforts in November and beyond
- iii) Gateway Acres Subdivision Wastewater Plumbing Contract (199 properties within contract)

- Project was advertised in the Houston Chronicle...a pre-bid meeting was conducted on February 14th...bid opening is scheduled for February 27th at 2pm...request that Board assign a member to award project between February and March Board meetings so contracts can possibly be executed at the Board’s March 21st Board meeting
 - Anticipated Schedule: Construction Start = April/May 2024, Construction Completion = End of 2024
- iv) Fresno Ranchos Subdivision Wastewater Collection System
- Project currently under design
- v) Expansion of Teleview Terrace Subdivision Lift Station
- Project currently under design

(b) Authorize Engineer to Prepare Plans and Specifications for Water/Wastewater Projects

- no action items

(c) Report on status of project funding and take necessary action related thereto.

- Project One-Year Warranty Expiration Dates
 - Gateway Acres Subdivision WW Collection System = 01/31/25
 - Fresno Ranchos Subdivision Lift Station and Forcemain = 01/30/25
- 2022 TCEQ Loan (\$10.45M) – funds from the loan are needed to fund the completion of a) Gateway Acres Sub WW Collection System project b) Fresno Ranchos Sub LS and FM project, and c) CoA WWTP Expansion Project
- FBC CDBG Funds...will pursue funding source for future plumbing projects

(d) Projections for District Water and Wastewater Projects

- request Board approval to update information every January and July...updated exhibits were provided to Board members and District Attorney so District website could be updated

(e) Discuss Emergency Preparedness Plan and take any necessary action related thereto

- review EPP in April each year to determine if any updates are required

(f) Status of Non-Residential Applications for Water Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	Interconnect with FBCMUD23
293 Teakwood Avenue (Multi-Family Dwelling)	La Fresno Food Mart
297 Teakwood Avenue (Multi-Family Dwelling)	Lou’s Back Porch
Church of God of Prophecy	LT No Limits
Crossroad Market	Mustang Community Center
Dollar General	MVP Auto Parts (Domestic & FW)
Enriquez Tire Shop (East Palm)	New Quality Life Ministries (Church)
FBC Water Connection at Water Plant	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno (Domestic & FW)	Papa Nick’s BBQ Kitchen – Mobile Food Truck
Fresno Gym (3941 FM 521)	PMC International Tire Shop
Fresno Market – FM521 (Domestic & Irrigation)	Quality Paint and Body (Pecan Street)
Fresno Motor	Richard Martini-Rental Livestock Pasture
Fresno Mount Corinth Baptist Church	Robbins Nest for Children (Domestic & FW)
Fresno Volunteer Fire Department	St. James Knanaya Church – Fire Tap
F&R Tax	St. James Banquet Hall – (Domestic & FW)
General Office Space (514 Pecan Street)	St. Peters & St. Pauls Orthodox Church of Houston
Gulf Coast LP Gas Company	Swingby#3 Gas Station (Domestic & Irrigation)

HEFCO Enterprises	Teleview Terrace Subdivision Lift Station
Iglesia Bautista Del Calvario Church	Tiny Toes Academy
Iglesia Principe De Paz Church	Tire Shop at 1739A Trammel Fresno
Interconnect with City of Arcola	Valero Gas Station
	Welcome Foods

Connections Pending:	
E&J Auto Sales (Trammel Fresno Rd)	
- District Operator to update regarding service to customer	
Nalco Water (FM521)	
- District Operator to update regarding service to customer	

Processing Application:	
Sosa Electric (Avenue C)	
- Request Board to approve completed application so District Operator can provide customer tap letter	
Parks Fresno Food Market (FM521)	
- Jacobs received comments from customer regarding application for review	
St Peter and Paul Church (Illinois St)	
- waiting on all required docs from customer to complete application...customer currently receiving District water, but would like to add an additional building on property	
Lemark Investments (East Sycamore St)	
- waiting on all required docs from customer to complete application	
Quality Personal Care (703 East Palm)	
- Status = DA to send letter to customer regarding switch from residential to commercial service (including possible additional costs) and b) Inframark to determine additional costs for Board's consideration (application fee, tap fee, rates)	

***** Purolite investigating possibility of needing District water service for a potential new facility that would be constructed to the west of their existing facility**

Status of Non-Residential Applications for Wastewater Service –

Connected:	
4320 Doreen Avenue (Multi-Family Dwelling)	General Office Space (514 Pecan Street)
293 Teakwood Avenue (Multi-Family Dwelling)	Mustang Comm Center (<i>minus field bathrooms</i>)
297 Teakwood Avenue (Multi-Family Dwelling)	New Quality Life Ministries (Church)
Church of God of Prophecy	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno	Quality Paint and Body (Pecan Street)
Fresno Volunteer Fire Department	

Connections Pending:	

Processing Application:	
Sosa Electric (Avenue C)	
- Request Board to approve completed application so District Operator can provide customer tap letter	
Parks Fresno Food Market (FM521)	
- Jacobs received comments from customer regarding application for review	

(g) Potential Emergency Water Interconnect with BCMUD21/22

- Submitted to Patrick Newton, Engineer (LJA) for BCMUD21/22, the District’s initial thoughts regarding the potential emergency water interconnect between our Districts (location at end of East Sycamore Road)
 - a. Vault to be located at the District’s eastern boundary line.
 - b. Work within the District to upsize the existing 8” waterline to a 12” waterline would consist of predominately trenchless construction (no open cutting driveways).
 - c. BCMUD21/22 to provide District Operator their water quality data and type of disinfection method used.
 - d. BCMUD21/22 to provide District information regarding capacities of their water production facilities.
 - e. BCMUD21/22 would be responsible for all costs associated with this emergency water interconnect project.
 - f. BCMUD21/22 would be responsible for completing all efforts associated with this project (design, construction, permitting, agency approvals, etc...).
- Discuss with Board response from BCMUD21/22 – they pay if one-way...cost sharing if two-way

(h) Status of New CoA WP –

- a. CoA WP is in service and interconnect between the District and CoA is now functioning as an emergency water interconnect
- b. Status of District paying funds owed to CoA regarding take back of 625 connections worth of water service
- c. Status of rework of RFC into a standard emergency water interconnect agreement and a waste disposal agreement

(i) Status of Current and Future WWTP Expansion Projects –

South Wastewater Service Area

- Current CoA WWTP Expansion Project (0.675 MGD to 0.95 MGD): NTP = June 16, 2023...Estimated Completion = 1st/2nd Q 2024...District’s current WWTP capacity (0.35 MGD) is capable of providing wastewater service to 1,000 ESFCs
- Future CoA WWTP Expansion Project (0.95 MGD to 1.4 MGD) = received proposal for Board and Consultants to discuss which would increase the District’s WWTP capacity from 0.35 MGD to 0.8 MGD (capable of serving 2,285 ESFCs)...District would need to construct a 2nd forcemain from the Televue Terrace LS in order to utilize this wastewater treatment capacity and beyond
- Ultimate CoA WWTP Expansion Project for District (maximum capacity for District of 1.905 MGD, which is capable of serving 5,442 ESFCs) = District Attorney to document this matter with CoA
- Potentially can increase the District’s connection capacity at CoA WWTP by conducting a re-rate study to lower the RFC value of 350 GPD/connection to a lessor value
- Anticipated Timeline for Full Use of WW Connection Capacity (Current 1,000 ESFC Connection Capacity):
 - Current Connections (Actual and Reserved) as of February 2024:
 - Active Residential Connections Per Inframark = 544
 - Vacant Residential Connections Per Inframark = 26
 - In-Process Residential Connections Per Inframark = 11
 - Residential Connections in GA WW Plumbing Contract = 199
 - Residential Connections in Teal Gardens Development = 107
 - Active Non-Residential Connections, in ESFCs = 19
 - In-Process Non-Residential Connections, in ESFCs = 3

Total = 909

North Wastewater Service Area

- FBC and their Consultants are actively investigating potential properties for the District's north WWTP

(j) Roadway Widening Projects Within District (which will require utility and service line relocations):

- **South Post Oak Boulevard Widening Project (from W Sycamore to Trammel Fresno Rd):**

- o **Scope** – Increased ROW width, with 2 lane road and additional lanes throughout sections, with roadside ditches

- o **Schedule** –

- County is currently in process of a) clearing ROW and acquiring easements and b) updating drainage design
- Utility Relocations – propose our relocation work to be included in their updated plan set
- Road Construction – FBC to update

- o **Estimated Cost** -

- Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **FM521 Roadway Widening Project (North of SH6):**

- o Utility Relocations at Mustang Bayou – Discuss with Board updated proposal to complete work, which will consist of open cut construction and coordination with Roadway Contractor to complete work versus trenchless construction...removal of ARV manhole has been completed

- o Utility Relocations from Willow St to Trammel Fresno Road – proposed utility relocation plan approved by Roadway Team and Inframark...Inframark working to secure a couple of cost proposals to complete work for Board approval...afterwards the TxDOT permit will be secured so the work can be performed

- o Utility Relocations from Pecan St to SH6 – investigation still needs to be conducted

- o Roadway Project Updates - Final roadway plans provided to District on 05/22/23...project let in April 2023...roadway construction underway with Granite Construction as Contractor...per Roadway Team, work within District to start along south bound lanes at the American Canal and Mustang Bayou, with the installation of the storm sewer first, at outfall first and then working outward, then with the installation of concrete pavement

- o **Scope** – 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, side swales, and sidewalk

- o **Schedule** –

- Anticipate coordinating necessary water and wastewater utility relocations early 2024
- Anticipate roadway widening project to be completed in 2026

- o **Estimated Cost-**

Currently determining extent and cost for utility relocations...later will coordinate with Inframark and Roadway Team so solution and costs can be determined and presented to Board...NORA provided to District

- **FM521 Roadway Widening Project (South of SH6):**

- o **Scope** – 4 lane, divided roadway with raised median, curb and gutter, and side path...proposed detention pond along west side of CoA WWTP and new

WWTP entrance roadway...including a proposed overpass at the BNSF RR crossing

○ **Schedule** –

- 30% Utility Coordination meeting was conducted in September 2021
- 60% Utility Coordination meeting was conducted in April 2022
- 90% Utility Coordination meeting was conducted in October 2023
- Anticipate 100% completed construction plans TBD
- Anticipate roadway widening project to start construction in 2026

○ **Estimated Cost** –

- NORA provided to District
- Coordinating with Roadway Team so our relocations can be included in their construction plans, which they would design and their contractor construct...assistance would be provided by Jacobs and the District Operator throughout this process...requested that an agreement be provided to the District for this arrangement...currently this relocation effort would need to be paid for by the District, but still investigating the possibility that FBC or TxDOT possibly assist us financially

- **West Sycamore Road Widening Project (possibly sanitary sewer work):**

○ **Scope** – Proposed 100' ROW, with 4 lane, divided roadway with raised median, curb and gutter, with underground storm sewer lines, and sidewalk

○ **Schedule** –

- Received 95% complete roadway plans for review on August 11, 2022...requested updated plans, as drainage design is still being updated, prior to completing review
- Anticipate 100% complete roadway plans - TBD
- Coordinating with Roadway Team to have utility relocations (consider new sanitary sewer) included within their construction plans so relocations can be done by their contractor
- Anticipate roadway widening project to start construction - 2024

○ **Estimated Cost** –

- Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **Evergreen Road Widening Project (California Rd to Mustang Bayou):**

○ **Scope** – Proposed 80' ROW, with 2-12' lanes, 6' shoulders, asphalt roadway, with roadside ditches

○ **Schedule** –

- Working on 30% complete roadway plans...no overall schedule provided yet
- Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor

○ **Estimated Cost** –

- Per communications with FBC Commissioner, all relocation costs will be paid for by the County

- **Evergreen Road Widening Project (Mustang Bayou to FM521):**

○ **Scope** – Proposed 80' ROW, with 2-12' lanes, 6' shoulders, asphalt roadway, with roadside ditches

○ **Schedule** –

- Provided 70% complete roadway plans for review and comment...no overall schedule provided yet

- Coordinating with Roadway Team to have utility relocations included within their construction plans so relocations can be done by their contractor
 - **Estimated Cost** –
 - Per communications with FBC Commissioner, all relocation costs will be paid for by the County
- **Other Road Widening Projects Within District (Lake Olympia Pkwy, California Road, Kentucky Road, Linden Street, Kansas St, 3rd Street...consider water and wastewater utility work)** – FBC to provide update

Upon motion made by Supervisor Vallejo, seconded by Supervisor Carreon, and after full discussion, the Board voted unanimously to (1) approve Change Order No. 1 in the amount of \$10,798.50 in connection with the Fresno Ranchos Wastewater Lift Station and Force Main project; (2) authorize award of the Gateway Acres Subdivision Wastewater Plumbing Contract pending approval from Supervisor Casher; and (3) approve the Engineer’s Report, as presented.

5. OPERATOR’S REPORT/TERMINATION OF SERVICE

Next the Board recognized Ms. Garcia, who submitted to and reviewed with the Board the Operator’s Report, a copy of which is on file in the official records of the District.

A. Repairs to Water and Wastewater systems

Ms. Garcia reported substantial system repairs and maintenance as follows:

- Inframark replaced the gas detector at Water Plant No. 2.
- Inframark installed 1 residential water tap.

Ms. Garcia then updated the Board on the following:

1. FM 521 Road Widening Relocation: The Board authorized the relocation plan proposed by Texas Hot Taps at the October meeting for the estimated amount of \$70,956.36. This is in progress. In connection therewith, Ms. Garcia presented a revised proposal from Texas Hot Taps for \$53,233.70.
2. City of Arcola Smart Meter: EDP received an estimate of \$12,500.00 for the 8” meter and enclosure with Beacon Endpoint for the sewer accountability readings. This job is complete, pending an invoice.

B. Requests for Water Taps

Ms. Garcia did not report any requests at this time.

C. Delinquent Water Accounts and Service Terminations

Ms. Garcia provided a confidential list of customers that received a delinquent letter by mail and are subject to disconnection of service.

Ms. Garcia then discussed the status of the Quality Personal Care account. Upon motion duly made by Supervisor Casher, seconded by Supervisor Carreon, the Board voted unanimously to (1) allow a variance to the commercial application fee to \$500 due to the use of the property; (2) approve the tap fee

letter; (3) approve a cost of \$1,623.80 to the customer related to the residential tap installed; and (4) approve a six (6) month payment plan.

Upon a motion duly made by Supervisor Casher, seconded by Supervisor Carreon, and after full discussion, the Board voted unanimously to approve the Operator's Report, the repairs to the water and wastewater system, and the termination list.

6. ATTORNEY'S REPORT

The Board recognized Mr. Willis, who presented the Attorney's report as follows:

A. Approval of Minutes

The proposed minutes of the meeting held on January 18, 2024, were presented for approval. The Board deferred action on the minutes.

B. Regional Facilities Contract

The Board noted there was no action necessary in connection with the Regional Facilities Contract.

C. Resolution Regarding Tax Exemptions

Mr. Willis next presented to and reviewed with the Board a proposed Resolution Concerning Tax Exemptions for 2024.

Upon motion by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously not to grant any tax exemptions for 2024 and to adopt the Resolution Concerning Tax Exemptions For 2024. A copy of said resolution is on file in the official records of the District.

D. Approve Resolution Implementing 20% Penalty on Delinquent Taxes and Contracting with Attorneys to Collect Delinquent Taxes

Mr. Willis then presented to and reviewed with the Board a proposed Resolution Implementing 20% Penalty on Delinquent Taxes and Contracting with Attorneys to Collect Delinquent Taxes.

Upon motion by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously to (i) authorize a 20% penalty on 2023 real property taxes which are delinquent on July 1, 2024 and thereafter, (ii) authorize a 20% penalty on 2023 personal property taxes which are delinquent on April 1, 2024 and thereafter, and (iii) adopt the Resolution Implementing 20% Penalty on Delinquent Taxes and Contracting with Attorneys to Collect Delinquent Taxes. A copy of said resolution is on file in the official records of the District.

7. REGIONAL PLANT COMMITTEE REPORT

The Board then considered the Regional Plant Committee Report.

Upon a motion made by Supervisor Casher, seconded by Supervisor Vallejo, and after full discussion, the Board voted unanimously to approve the Regional Plant Committee Report.

8. HEAR FROM THE PUBLIC.

The Board then opened the meeting to comments from the public.

There being no further business to come before the Board, upon a motion duly made and seconded, the Board voted unanimously to adjourn.

[THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.]

PASSED, ADOPTED, and APPROVED this _____.

Secretary

[SEAL]

**Fort Bend County Freshwater Supply District 1
Regional Facilities Wastewater Treatment Plant Summary
April 18, 2024**

The treatment plant operation information was received by Paul Hamilton from Municipal Operations & Consultants.

WWTP Operations Report:

During the period of February 2024 per the attached MOC monthly report, the WWTP was operating at 43% of the 0.675 MGD permit capacity and was operating within permit parameters. Arcola had 27% inflow and Freshwater-1 had 16% inflow. February 2024 plant average daily flow was 291,000 gallons of which Freshwater 1 was 110,362 gallons.

WWTP Discharge Monitoring Report:

The February 2024 Discharge Monitoring Report (DMR) did not reflect any parameter exceedances. A copy of the DMR is attached.

Operations Expenses

The WWTP total expenses from December 31, 2023 through February 29, 2024 was \$ 4,085.70 \$1000.00 for MOC monthly services plus \$ 3,085.70 for ancillary supplies and activities. See attached expense sheets, last 4 pages of this report.

Paul Hamilton

FBFWSD1 Supervisor & Treatment Plant Liaison

MONTHLY OPERATIONS REPORT FOR THE CITY OF ARCOLA

March, 2024

Water Connections			Sewer Connections		
Apts	96		Apts	46	
Builder	58		Builder	58	
Commercial	30		Commercial	30	
District Meter	3		Commercial Vacant	2	
Irrigation	6	N/C	District Meter	3	
No Bill	2		Commercial sewer only	12	
Residential	601		Commercial sewer vacant only	6	
Residential water only	3		Residential	601	
Temp Meter	3	N/C	Residential vacant	14	
Vacant with Consumption	1		Residential sewer only	207	
Vacant	14		Residential sewer only vacant	86	
New Taps paid by COA residents	3		No bill	2	
Not installed as of today 12/20/23			Vacant with consumption	1	
			New taps paid by Dr. Horton	0	
New taps paid by Dr. Horton	0		Not installed as of today 12/20/23		
Not installed as of today 12/20/23			FS #1 & COA AGREEMENT SEWER ONLY	110	
			FS #1 SEWER CONNECTIONS TO WWTP	578	
TOTAL WATER CONNECTIONS	811		TOTAL SEWER CONNECTION COUNT:	1756	

N/C = not counted

BILLING PERIOD: 02/20/24 - 03/20/24

FWSD 1 - Previous Read	233,231,000
Read Date: 10/20/23	233,231,000
Total Gallons Pumped:	0
Arcola Well #1	4,565,000
Water received from FB 141:	0
Water supplied to FB 141:	0
Gallons Billed	3,811,000
Leaks and Flushing	415,000
Pumped vs. Accounted	93%

Notes:

March Delinquent Accounts for Arcola

Water & Sewer Accounts - 89
Sewer Only Accounts - 34
Sewer Plugged Accounts - 0

	Penalty	Tap Fee	Sewer	Water	NFBWA	TCEQ	Misc.	Deposit	TOTAL
REVENUE:	\$1,860.85	\$4,900.00	\$32,667.29	\$30,644.87	\$15,744.98	\$0.00	\$4,204.10	\$8,100.00	\$98,122.09

WASTEWATER TREATMENT PLANT

T.C.E.Q. Permit Number: TX0102385
 Permit expiration date: January, 2024

February, 2024			Measured by:	
Average daily flow	291,000	Permitted Daily Flow	675,000	gal.per day
Average CBOD	2.03	Permitted CBOD	10	lbs/day
Average Total Suspended Solids	1.62	Permitted T.S.S.	15	mg/l
Average Ammonia Nitrogen	0.0873	Permitted Ammonia Nitrogen	3	mg/l
Average PH	7.72	Permitted PH	6.00 - 9.00	STD UNIT
Average Dissolved Oxygen	8.42	Permitted Dissolved Oxygen	4.0	mg/l
E. coli	1.00	Permitted E. coli	126.0	mpn/100 ml
Total Rainfall	2.00"			
Average daily flow - FS #1	110,362			
FS #1 Flow	16%			
Arcola Flow	27%			

Sewer Treatment plant is currently operating at 43% of the permitted capacity

Sewer Treatment Plant/Lift Station - Notes

City of Arcola Sewage Treatment Plant

February-24

Date	Flow Reading	Total Gallons x1000	2hr Peak	CL ₂ Res.	Mag. Res.	Final CL ₂	Sample Temp	%Solids SV - 30	Sludge Blanket	Waste Time	Bleach Total Used	Rainfall (Inches)	Inflow From FS1	Gallons from FS1
1/31/2024	226800		22	3.1	0.17		3	24	10	40	20	0	9598.6	
2/1/2024	227079	279	24	3	0.13	2.87	3	26	12	30	20	0	9692.3	93.7
2/2/2024	227356	277	26	2	0.06	1.94	3			30	20	0	9803.3	111
2/3/2024	227811	455	40	1.6	0.03	1.57	3			30	20	2	10054.6	251.3
2/4/2024	228544	733	60	1.4	0.05	1.35	3			30	40	0	10271.1	216.5
2/5/2024	229117	573	40	2.4	0.09	2.31	3	22	10	30	20	0	10421.9	150.8
2/6/2024	229562	445	32	2.6	0.11	2.49	3	22	10	30	20	0	10544	122.1
2/7/2024	229888	326	24	2.8	0.09	2.71	3	20	10	30	20	0	10643.3	99.3
2/8/2024	230268	380	22	2.6	0.07	2.53	3	20	10	30	20	0	10752.9	109.6
2/9/2024	230618	350	20	3.7	0.21	3.49	3	18	10	30	20	0	10868.2	115.3
2/10/2024	230873	255	16	3.4	0.19	3.21	3	18	10	30	20	0	10955.2	87
2/11/2024	231153	280	20	3	0.15	2.85	3	20	10	30	20	0	11069	113.8
2/12/2024	231478	325	26	3.7	0.24	3.46	3	22	12	30	20	0	11186.1	117.1
2/13/2024	231678	200	18	3.5	0.18	3.32	3		12	30	20	0	11275	88.9
2/14/2024	231909	231	20	3.7	0.24	3.46	3	18	12	30	20	0	11386.3	111.3
2/15/2024	232122	213	18	3.2	0.14	3.06	3	18	12	30	20	0	11474.5	88.2
2/16/2024	232391	269	18	3	0.1	2.9	3	18	12	30	20	0	11569	94.5
2/17/2024	232592	201	20	3.2	0.15	3.05	3	18	12	30	20	0	11653.3	84.3
2/18/2024	232815	223	18	3.5	0.19	3.31	3			30	20	0	11748	94.7
2/19/2024	233100	285	20	3	0.11	2.89	3	20	12	30	20	0	11854.9	106.9
2/20/2024	233330	230	20	2.8	0.09	2.71	3	10	12	30	20	0	11949	94.1
2/21/2024	233526	196	20	3	0.18	2.82	3	15	12	30	20	0	12045.5	96.5
2/22/2024	233742	216	22	3.7	0.22	3.48	3.2	15	12	30	20	0	12142.6	97.1
2/23/2024	233983	241	18	2	0.09	1.91	3.2	15	10	30	20	0	12247.1	104.5
2/24/2024	234121	138	16	2.2	0.05	2.15	3.2				20	0	12307.2	60.1
2/25/2024	234325	204	16	3.6	0.24	3.36	3.2				20	0	12405.8	98.6
2/26/2024	234523	198	20	3.8	0.21	3.59	3.2	18	10	30	20	0	12510.4	104.6
2/27/2024	234833	310	30	3.4	0.19	3.21	3.2	18	10	30	20	0	12612	101.6
2/28/2024	235055	222	28	3.5	0.24	3.26	3.2	16	10	30	20	0	12703.2	91.2
2/29/2024	235239	184	14	2	0.05	1.95	3.2	15	10	30	20	0	12799.1	95.9

	Permit	Monthly Data		Min. Cl ₂	1.35	Total CL ₂ :	620	Total Flow FS1	3,200,500
Total Flow Gallons		8,439,000		Max. Cl ₂	3.59	Total Daily Avg CL ₂ :	21	Average Daily FS1	110,362
Daily Average	675,000	291,000	43%			Total Rainfall:	2.00	Billing Ratio	37.93%
Daily Peak Flow		733,000	2/4/2024						
2 Hour Peak in GPM	1389	625	45%						

Supervising Operator: _____ Roland Leal _____
 Supervisor License #: _____ WW0061943 (B) _____

Supervisor Signature: _____
 Date: _____

Parameter		NODI	Quantity or Loading			Quality or Concentration				# of Ex.	Freq. of Analysis	Smpl. Type
Code	Name		Value 1	Value 2	Units	Value 1	Value 2	Value 3	Units			
00300	Oxygen, dissolved [DO]	Smpl.				=8.42			19 - mg/L	0	02/07 - Twice Every Week	GR - GRAB
1 - Effluent Gross												
Season: 0			Req.				>=4.0 MO MIN			19 - mg/L		01/07 - Weekly
NODI: -		NODI										
00400	pH	Smpl.				=7.72		=8.08	12 - SU	0	02/07 - Twice Every Week	GR - GRAB
1 - Effluent Gross												
Season: 0			Req.				>=6.0 MINIMUM		<=9.0 MAXIMUM	12 - SU		02/30 - Twice Per Month
NODI: -		NODI										
00530	Solids, total suspended	Smpl.	=3.68		26 - lb/d		=1.62	=2.74	19 - mg/L	0	01/07 - Weekly	CS - CORSAM
1 - Effluent Gross												
Season: 0			Req.	<=84.0 DAILY AV		26 - lb/d		<=15.0 DAILY AV	<=40.0 DAILY MX	19 - mg/L		01/07 - Weekly
NODI: -		NODI										
00610	Nitrogen, ammonia total [as N]	Smpl.	=0.215		26 - lb/d		=0.0873	=0.146	19 - mg/L	0	01/07 - Weekly	CS - CORSAM
1 - Effluent Gross												
Season: 0			Req.	<=17.0 DAILY AV		26 - lb/d		<=3.0 DAILY AV	<=10.0 DAILY MX	19 - mg/L		01/07 - Weekly
NODI: -		NODI										
50050	Flow, in conduit or thru treatment plant	Smpl.	=0.291	=0.733	03 - MGD					0	99/99 - Continuous	TM - TOTALZ
1 - Effluent Gross												
Season: 0			Req.	<=0.675 DAILY AV	Req Mon DAILY MX	03 - MGD						99/99 - Continuous
NODI: -		NODI										
50060	Chlorine, total residual	Smpl.				=1.35		=3.59	19 - mg/L	0	01/01 - Daily	GR - GRAB
1 - Effluent Gross												
Season: 0			Req.				>=1.0 MO MIN		<=4.0 MO MAX	19 - mg/L		01/01 - Daily
NODI: -		NODI										

Parameter		NODI	Quantity or Loading			Quality or Concentration				# of Ex.	Freq. of Analysis	Smpl. Type
Code	Name		Value 1	Value 2	Units	Value 1	Value 2	Value 3	Units			
51040	E. coli	Smpl.					<1.0	<1.0	30 - MPN/100mL	0	02/30 - Twice Per Month	GR - GRAB
1 - Effluent Gross												
Season: 0			Req.				<=126.0 DAILY AV	<=399.0 DAILY MX		30 - MPN/100mL		02/30 - Twice Per Month
NODI: -		NODI										
70295	Solids, total dissolved	Smpl.	=1670.0		26 - lb/d		=735.0	=914.0	19 - mg/L	0	01/07 - Weekly	CS - CORSAM
1 - Effluent Gross												
Season: 0			Req.	Req Mon DAILY AV		26 - lb/d		Req Mon DAILY AV	Req Mon DAILY MX	19 - mg/L		01/07 - Weekly
NODI: -		NODI										
80082	BOD, carbonaceous [5 day, 20 C]	Smpl.	=4.81		26 - lb/d		<2.03	<2.03	19 - mg/L	0	01/07 - Weekly	CS - CORSAM
1 - Effluent Gross												
Season: 0			Req.	<=56.0 DAILY AV		26 - lb/d		<=10.0 DAILY AV	<=25.0 DAILY MX	19 - mg/L		01/07 - Weekly
NODI: -		NODI										



20141 SCHIEL RD
 CYPRESS, TX 77433
 PH: (281) 367-5511
 FAX: (281) 367-5517
 accountspayable@municipalops.com

**CITY OF ARCOLA
 BOOKKEEPER INVOICE LOG (SP)**

MARCH 2024

INVOICE DATE	INVOICE #	VENDOR	SERVICE/MDSE	USED AT	INVOICE TOTAL
2/16/2024	2401170	NWDLS, Inc.	Lab Fees	SP	\$ 6,501.00
3/4/2024	248783	BMI - Biosolids Management	Liquid Haul	SP	\$ 7,051.20
3/15/2024	6711897	Hawkins, Inc.	Chemicals	SP	\$ 4,601.00
4/1/2024	IN-14813	Municipal Operations & Consulting, Inc.	Wastewater Operations	SP	\$ 3,085.70



North Water District Laboratory Services, Inc.
130 South Trade Center Parkway
Conroe, TX 77385

INVOICE

Date	Invoice No.
02/16/2024	2401170-Municipal Operations and Consulting

PO Number:
Terms: 30.00
Remit Due Date: 03/18/2024
Page: Page 1 of 3

Invoice To: Accounts Payable
Municipal Operations and Consulting
27316 Spectrum Way
Oak Ridge, TX 77385

Samples Received from: 01/01/2024 through 01/30/2024

Project: City of Arcola - Non Potable - Raw Composites, City of Arcola - Non Potable - Raw Spl PU T-TH-SAT, City of Arcola - Non Potable - Bi Monthly 1, City of Arcola - Non Potable - Weekly Kit Delivery, City of Arcola - Outfall 001 3 Part Grab Comp 1, City of Arcola - Outfall 001 3 Part Grab Comp 2, City of Arcola - Permit Renewal, City of Arcola - Non Potable - Weekly - Fri, City of Arcola - Non Potable - Bi Monthly 2, City of Arcola - Permit Renewal - Recollect, City of Arcola - Fees

Client Manager: John Montgomery

Bill Code: City of Arcola - Non Potable

Project Number: 387, [none]

Work Order(s): 24A0450, 24A0451, 24A0452, 24A0453, 24A0454, 24A0455, 24A0456, 24A0457, 24A0458, 24A0459, 24A0460, 24A0461, 24A0462, 24A1156, 24A2012, 24A2013, 24A2512, 24A3127, 24A3128, 24A3129, 24A3399, 24A3400, 24A3401, 24A3520, 24A3725, 24A4227, 24A4228, 24A4229, 24A4445, 24A4446, 24A4447, 24A4630, 24A4949, 24A5412, 24A5624, 24A5625, 24A5626, 24A6117, 24A6713

Analysis/Description	Matrix	Qty	Unit Cost	Extended Cost
Alkalinity-2320	Aqueous	1	\$30.00	\$30.00
CBOD-5210	Aqueous	4	\$26.00	\$104.00
CN AMEN-4500	Aqueous	1	\$60.00	\$60.00
CN T-4500	Aqueous	1	\$60.00	\$60.00
Composite Lab	Aqueous	78	\$0.00	\$0.00
Composite VOA	Aqueous	3	\$2.00	\$6.00
Conductivity-2510	Aqueous	1	\$25.00	\$25.00
Cr III ICPMS	Aqueous	1	\$0.00	\$0.00
Cr III ICPMS	Aqueous	1	\$70.00	\$70.00
Cr VI-D 3500	Aqueous	1	\$35.00	\$35.00
DMR Flows	Aqueous	4	\$0.00	\$0.00
DO Field	Aqueous	4	\$10.00	\$40.00
ENT-ASTMD6503	Aqueous	1	\$55.00	\$55.00
Flow MGD Field	Aqueous	1	\$10.00	\$10.00
HERB-6640	Aqueous	1	\$225.00	\$225.00
Kit Delivery	Aqueous	4	\$0.00	\$0.00
LL Hg-1631	Aqueous	6	\$100.00	\$600.00
LPR Anions	Aqueous	1	\$0.00	\$0.00

Remit To: Accounts Receivable
North Water District Laboratory Services, Inc.
130 South Trade Center Parkway
Conroe, TX 77385
Tel: 936 321 6060

Thank you for being our customer! Don't forget, NWDLS is accredited to do bio-monitoring.



North Water District Laboratory Services, Inc.
130 South Trade Center Parkway
Conroe, TX 77385

INVOICE

Date	Invoice No.
02/16/2024	2401170-Municipal Operations and Consulting

PO Number:
Terms: 30.00
Remit Due Date: 03/18/2024
Page: Page 2 of 3

Invoice To: Accounts Payable
Municipal Operations and Consulting
27316 Spectrum Way
Oak Ridge, TX 77385

Samples Received from: 01/01/2024 through 01/30/2024

Project: City of Arcola - Non Potable - Raw Composites, City of Arcola - Non Potable - Raw Spl PU T-TH-SAT, City of Arcola - Non Potable - Bi Monthly 1, City of Arcola - Non Potable - Weekly Kit Delivery, City of Arcola - Outfall 001 3 Part Grab Comp 1, City of Arcola - Outfall 001 3 Part Grab Comp 2, City of Arcola - Permit Renewal, City of Arcola - Non Potable - Weekly - Fri, City of Arcola - Non Potable - Bi Monthly 2, City of Arcola - Permit Renewal - Recollect, City of Arcola - Fees

Analysis/Description	Matrix	Qty	Unit Cost	Extended Cost
LPR Anions	Aqueous	1	\$100.00	\$100.00
LPR Metals	Aqueous	1	\$350.00	\$350.00
LPR Metals	Aqueous	1	\$0.00	\$0.00
MLSS-2540	Aqueous	2	\$25.00	\$50.00
NELAP Admin Fee	Aqueous	1	\$20.00	\$20.00
netDMR EDD Upload and Final Report	Aqueous	1	\$25.00	\$25.00
NH3-N SEAL-350.1	Aqueous	4	\$25.00	\$100.00
Nonylphenol-D7065	Aqueous	1	\$275.00	\$275.00
O&G-1664	Aqueous	1	\$55.00	\$55.00
OCP-608	Aqueous	1	\$200.00	\$200.00
OPP-1657	Aqueous	1	\$275.00	\$275.00
pH Field	Aqueous	4	\$10.00	\$40.00
Pick Up	Aqueous	10	\$30.00	\$300.00
RBOD-5210	Aqueous	26	\$26.00	\$676.00
RNH3-N SEAL-350.1	Aqueous	26	\$25.00	\$650.00
RTSS-2540	Aqueous	26	\$25.00	\$650.00
Sub_CBURP-632	Aqueous	1	\$275.00	\$275.00
Sub_PCB-608.3	Aqueous	1	\$200.00	\$200.00
SVOA-625	Aqueous	1	\$250.00	\$250.00
TC EC-9223	Aqueous	2	\$55.00	\$110.00
TDS-160.1	Aqueous	3	\$25.00	\$75.00
TDS-2540	Aqueous	1	\$25.00	\$25.00
TKN T-4500 C	Aqueous	1	\$30.00	\$30.00
Total Chlorine Residual WW Field	Aqueous	1	\$10.00	\$10.00



North Water District Laboratory Services, Inc.
130 South Trade Center Parkway
Conroe, TX 77385

INVOICE

Date	Invoice No.
02/16/2024	2401170-Municipal Operations and Consulting

PO Number:
Terms: 30.00
Remit Due Date: 03/18/2024
Page: Page 3 of 3

Invoice To: Accounts Payable
Municipal Operations and Consulting
27316 Spectrum Way
Oak Ridge, TX 77385

Samples Received from: 01/01/2024 through 01/30/2024

Project: City of Arcola - Non Potable - Raw Composites, City of Arcola - Non Potable - Raw Spl PU T-TH-SAT, City of Arcola - Non Potable - Bi Monthly 1, City of Arcola - Non Potable - Weekly Kit Delivery, City of Arcola - Outfall 001 3 Part Grab Comp 1, City of Arcola - Outfall 001 3 Part Grab Comp 2, City of Arcola - Permit Renewal, City of Arcola - Non Potable - Weekly - Fri, City of Arcola - Non Potable - Bi Monthly 2, City of Arcola - Permit Renewal - Recollect, City of Arcola - Fees

Analysis/Description	Matrix	Qty	Unit Cost	Extended Cost
Total Phosphorus-365.1-SEAL	Aqueous	1	\$30.00	\$30.00
TSS-2540	Aqueous	4	\$25.00	\$100.00
VOA-624	Aqueous	1	\$200.00	\$200.00
VSS-160.4	Aqueous	2	\$25.00	\$50.00
Weekday Collection	Aqueous	1	\$0.00	\$0.00
Weekday Collection	Aqueous	2	\$30.00	\$60.00

Invoice Total: \$6,501.00

Thank you for being our customer! Don't forget, NWDLS is accredited to do bio-monitoring.

RECEIVED

By Shelby Auberry at 8:44 am, 3/6/24

BMI - Biosolids Management
a division of K-3 Resources, LP
9458 FM 362 Road
Brookshire, TX 77423

Invoice

DATE	INVOICE NO.
3/4/2024	248783

(281) 375-5778

BILL TO
Municipal Operations & Consulting City of Arcola 20141 Schiel Road Cypress, TX 77433

SEND PAYMENT TO
K-3BMI 9458 FM 362 Brookshire, TX 77423

P.O. NO.	TERMS	PLANT
104857	Net 30	City Of Arcola

Date	Manifest	Description	QTY/HRS	Rate	Amount
2/12/2024	332892	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	332893	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	332894	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	332895	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	334882	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	334883	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	334884	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	334885	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	335011	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	335012	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	335013	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
2/12/2024	335014	Liquid Haul - Lime Stabilized	6,500	0.08	520.00
		Fuel surcharge at 13%	6,240	0.13	811.20
		Emailed LGK 03/5/24			

Total			\$7,051.20		
Payments/Credits			\$0.00		
Balance Due			\$7,051.20		

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
		Total Sewer Collection				\$3,992.36	
		<u>Sewer Taps</u>					
02/14	5706 Honey Grove Ave	Short sewer tap on 6" main.	Rate	1.0	\$ 850.00	\$ 850.00	\$ 850.00
03/06	5907 Ladonia St	Long sewer tap on 8" main.	Bid Job	1.0	\$ 2,325.00	\$ 2,325.00	\$ 2,325.00
03/11	206 Manor Ave	Long sewer tap on 8" main.	Bid Job	1.0	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00
08/15	606 Spruce St	Long sewer tap on 8" main.	Bid Job	1.0	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
		Total Sewer Taps				\$6,850.00	
		<u>Wastewater Plant</u>					
01/29	5925 FM 521	Cleaned contact chamber.	Plant Operator Level I	1.0	\$ 47.00	\$ 47.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 69.00
01/29	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
01/30	5925 FM 521	Exercised generator for proper operations.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50
01/30	5925 FM 521	Cleaned clarifiers with scrub brush.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
01/30	5925 FM 521	Received lab results for class b / annual reporting and preapred annual Sludge DMR.	Compliance Level I	0.5	\$ 60.00	\$ 30.00	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 41.00
01/31	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
02/02	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/02	5925 FM 521	Met with laboratory to pull samples.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
02/04	5925 FM 521	Received laboratory results for the major permit amendment and sent the result to the district engineer.	Compliance Level I-OT	0.5	\$ 90.00	\$ 45.00	\$ 56.00
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
02/05	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
02/06	5925 FM 521	Exercised generator for proper operations.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
02/06	5925 FM 521	Cleaned clarifiers with scrub brush.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
02/07	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/08	5925 FM 521	Cleaned clarifier tank #1.	Plant Operator Level I	1.0	\$ 47.00	\$ 47.00	\$ 69.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/09	5925 FM 521	Met with laboratory to pull samples.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
02/09	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
02/12	5925 FM 521	Assisted the district engineer with WWTP sampling. Received, reviewed, and emailed the results for the major permit renewal. Updated compliance files.	Compliance Level I	0.5	\$ 60.00	\$ 30.00	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 41.00
02/12	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00
02/14	5925 FM 521	Lawn mower hit a line on process system turned process pumps off until they repaired line.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00
02/14	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00
02/16	5925 FM 521	Met with laboratory to pull samples.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50
02/16	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
02/19	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
02/20	5925 FM 521	Changed oil at sewer plant.	Plant Operator Level I	4.5	\$ 47.00	\$ 211.50	
			Skilled Laborer	4.5	\$ 39.00	\$ 175.50	
			Utility Truck	9.0	\$ 22.00	\$ 198.00	
			Materials			\$ 247.70	\$ 832.70
02/20	5925 FM 521	Exercised generator for proper operations.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50
02/20	5925 FM 521	Cleaned filters on blowers.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
02/21	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
02/23	5925 FM 521	Met with laboratory to pull samples.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/23	5925 FM 521	Pulled raw samples for laboratory.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
03/01	5925 FM 521	Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
03/20	5925 FM 521	Prepared and submitted March DMR on behalf of district.	Clerical	1.0	\$ 55.00	\$ 55.00	\$ 95.00
			CO Officer	0.5	\$ 80.00	\$ 40.00	
		Total Wastewater Plant		\$3,085.70			
<u>Water Distribution</u>							
Feb		Flushed dead end mains throughout district.	Skilled Laborer	5.5	\$ 39.00	\$ 214.50	\$ 335.50
			Utility Truck	5.5	\$ 22.00	\$ 121.00	
Feb	1631 Westway Dr 207 Rosen Ave	Verified proper operations of meter.	Plant Operator Level I	1.5	\$ 47.00	\$ 70.50	\$ 103.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
Feb	1670 Westway Dr	Replaced meter box lid.	Plant Operator Level I	1.5	\$ 47.00	\$ 70.50	\$ 113.13
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
			Materials			\$ 9.63	
Feb	1614 Mulberry Ct	Replaced 5/8" x 3/4" meter.	Rate	1.0	\$ 115.00	\$ 115.00	\$ 137.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
Feb	214 Macnicoll 4951 Pine Haven Ln	Verified water was still off at the meter after previous month's cut off. Pulled meters if necessary.	Plant Operator Level I	1.0	\$ 47.00	\$ 47.00	\$ 69.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

FORT BEND COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2023

DRAFT SUBJECT TO CHANGE

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-8
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET	9-12
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	13
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES	14-15
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES	16
NOTES TO THE FINANCIAL STATEMENTS	17-29
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND	31
SUPPLEMENTARY INFORMATION – REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE	
NOTES REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE (Included in the notes to the financial statements)	
SERVICES AND RATES	33-35
GENERAL FUND EXPENDITURES	36
INVESTMENTS	37
TAXES LEVIED AND RECEIVABLE	38-39
LONG-TERM DEBT SERVICE REQUIREMENTS	40-48
CHANGES IN LONG-TERM BOND DEBT	49-51
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS	52-55
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS	56-57

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Fort Bend County Fresh Water
Supply District No. 1
Fort Bend County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Fort Bend County Fresh Water Supply District No. 1 (the "District") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* 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 and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide an assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

April 18, 2024

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Management's discussion and analysis of the financial performance of Fort Bend County Fresh Water Supply District No. 1 (the "District") provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the District's financial statements.

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 combined fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Funds Balance Sheet and (2) the Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances. This report also includes required and other supplementary information in addition to the 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 financial statements provide 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 Statement of Net Position includes all of the District's assets, liabilities, deferred inflows of resources, and deferred outflows of resources 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 Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

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 three governmental fund types. The General Fund accounts for resources not accounted for in another fund, customer service revenues, operating costs and general expenditures. The Debt Service Fund accounts for ad valorem taxes and financial resources restricted, committed or assigned for servicing bond debt and the cost of assessing and collecting taxes. The Capital Projects Fund accounts for financial resources restricted, committed or assigned for acquisition or construction of facilities and related costs.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FUND FINANCIAL STATEMENTS (Continued)

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 adjustments columns, the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in the Fund Balances to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. A 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$26,662,151 as of December 31, 2023. A portion of the District's net position reflects its net investment in capital assets (water and wastewater facilities less any debt used to acquire those assets that is still outstanding).

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following is a comparative analysis of government-wide changes in net position:

	Summary of Changes in the Statement of Net Position		
	2023	2022	Change Positive (Negative)
Current and Other Assets	\$ 23,751,410	\$ 28,373,409	\$ (4,621,999)
Capital Assets (Net of Accumulated Depreciation)	43,249,558	35,440,925	7,808,633
Total Assets	\$ 67,000,968	\$ 63,814,334	\$ 3,186,634
Deferred Outflows of Resources	\$ 256,472	\$ 273,542	\$ (17,070)
Bonds Payable	\$ 33,320,167	\$ 34,640,874	\$ 1,320,707
Other Liabilities	1,190,836	1,559,193	368,357
Total Liabilities	\$ 34,511,003	\$ 36,200,067	\$ 1,689,064
Deferred Inflows of Resources	\$ 6,084,286	\$ 5,355,061	\$ (729,225)
Net Position:			
Net Investment in Capital Assets	\$ 10,831,648	\$ 9,754,692	\$ 1,076,956
Restricted	3,741,647	3,060,675	680,972
Unrestricted	12,088,856	9,717,381	2,371,475
Total Net Position	\$ 26,662,151	\$ 22,532,748	\$ 4,129,403

The following table provides a summary of the District's operations for the years ending December 31, 2023, and 2022. The District's net position increased by \$4,129,403.

	Summary of Changes in the Statement of Activities		
	2023	2022	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 5,460,323	\$ 4,344,693	\$ 1,115,630
Service Revenues	2,015,573	2,176,546	(160,973)
Other Revenues	1,090,105	432,125	657,980
Total Revenues	\$ 8,566,001	\$ 6,953,364	\$ 1,612,637
Expenses for Services	4,436,598	4,742,820	306,222
Change in Net Position	\$ 4,129,403	\$ 2,210,544	\$ 1,918,859
Net Position, Beginning of Year	22,532,748	20,322,204	2,210,544
Net Position, End of Year	\$ 26,662,151	\$ 22,532,748	\$ 4,129,403

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's combined fund balances as of December 31, 2023, were \$15,676,487, a decrease of \$5,270,332 from the prior year.

The General Fund fund balance increased by \$2,274,050 primarily due to maintenance tax revenues and service revenues exceeding operating costs and capital outlay.

The Debt Service Fund fund balance increased by \$490,932, primarily due to the structure of the District's outstanding debt.

The Capital Projects Fund fund balance decreased by \$8,035,314, primarily due to capital costs paid from the proceeds of bonds issued in a prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Supervisors adopted an unappropriated budget for the current fiscal year. Actual revenues were \$670,847 more than budgeted revenues, actual expenditures were \$1,904,747 less than budgeted expenditures and unbudgeted transfers out were \$334,188 less than budgeted which resulted in a positive budget variance of \$2,241,406. See the budget to actual comparison for more information.

CAPITAL ASSETS

Capital assets as of December 31, 2023, total \$43,249,558, and include land, construction in progress, and the water and wastewater facilities. The District used bond proceeds received in the current year and other available funds to pay for new construction and rehabilitation of existing District water and wastewater infrastructure.

Capital Assets At Year-End			
	2023	2022	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 7,000	\$ 7,000	\$
Construction in Progress	9,238,479	5,014,074	4,224,405
Capital Assets Subject to Depreciation:			
Water System	28,209,046	23,659,646	4,549,400
Wastewater System	14,127,434	14,127,434	
Less Accumulated Depreciation	(8,332,401)	(7,367,229)	(965,172)
Total Net Capital Assets	\$ 43,249,558	\$ 35,440,925	\$ 7,808,633

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

LONG-TERM DEBT

As of December 31, 2023, the District had total bond debt payable of \$33,130,000. The changes in the debt position of the District during the fiscal year ended December 31, 2023, are summarized as follows:

Bond Debt Payable, January 1, 2023	\$ 34,440,000
Less: Bond Principal Paid	<u>1,310,000</u>
Bond Debt Payable, December 31, 2023	<u>\$ 33,130,000</u>

The Series 2016 Bonds, Series 2017 Bonds and Series 2022 Bonds carry insured ratings of “AA” from Standard and Poor’s by virtue of bond insurance issued by Build America Mutual Assurance Company and Assured Guaranty Municipal Corp., respectively. The Series 2020 Refunding Bonds carry an insured rating of “AA/A2” by virtue of bond insurance issued by Assured Guaranty Municipal Corp. The underlying ratings assigned to the Series 2016 Bonds, Series 2017 Bonds, Series 2020 Refunding Bonds and Series 2022 are “Baa1”. The District’s other bonds were non-rated and uninsured for the current and prior years. Credit enhanced ratings provided through bond insurance policies are subject to change based on changes to the ratings of the insurers.

CONTACTING THE DISTRICT’S MANAGEMENT

This financial report is designed to provide a general overview of the District’s finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Fort Bend County Fresh Water Supply District No. 1, c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP, 1980 Post Oak Boulevard, Suite 1380, Houston, TX 77056.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Debt Service Fund
ASSETS		
Cash	\$ 248,717	\$ 3,814,363
Investments	11,512,000	3,214,309
Receivables:		
Property Taxes	3,138,701	6,516
Penalty and Interest on Delinquent Taxes		
Service Accounts Receivable	264,210	
Accrued Interest	12,493	
Prepaid Costs		
Due from Other Funds	251,213	
Land		
Construction in Progress		
Capital Assets (Net of Accumulated Depreciation)		
TOTAL ASSETS	\$ 15,427,334	\$ 7,035,188
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charges on Refunding Bonds	\$ - 0 -	\$ - 0 -
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 15,427,334	\$ 7,035,188

The accompanying notes to the financial statements are an integral part of this report.

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ 715	\$ 249,432	\$	\$ 249,432
1,080,490	16,406,853		16,406,853
	6,353,010		6,353,010
		392,364	392,364
	264,210		264,210
	19,009		19,009
		66,532	66,532
	251,213	(251,213)	
		7,000	7,000
		9,238,479	9,238,479
		34,004,079	34,004,079
<u>\$ 1,081,205</u>	<u>\$ 23,543,727</u>	<u>\$ 43,457,241</u>	<u>\$ 67,000,968</u>
<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ 256,472</u>	<u>\$ 256,472</u>
<u>\$ 1,081,205</u>	<u>\$ 23,543,727</u>	<u>\$ 43,713,713</u>	<u>\$ 67,257,440</u>

The accompanying notes to the financial statements are an integral part of this report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Debt Service Fund
LIABILITIES		
Accounts Payable	\$ 197,231	\$
Accrued Interest Payable		
Due to Other Funds		251,213
Security Deposits	165,636	
Long-Term Liabilities:		
Bonds Payable, Due Within One Year		
Bonds Payable, Due After One Year		
TOTAL LIABILITIES	\$ 362,867	\$ 251,213
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	\$ 3,371,066	\$ 3,446,674
FUND BALANCES		
Restricted for Authorized Construction	\$	\$
Restricted for Debt Service		3,337,301
Unassigned	11,693,401	
TOTAL FUND BALANCES	\$ 11,693,401	\$ 3,337,301
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 15,427,334	\$ 7,035,188
NET POSITION		
Net Investment in Capital Assets		
Restricted for Debt Service		
Unrestricted		
TOTAL NET POSITION		

The accompanying notes to the financial statements are an integral part of this report.

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ 435,420	\$ 632,651	\$	\$ 632,651
		392,549	392,549
	251,213	(251,213)	
	165,636		165,636
		1,335,000	1,335,000
		<u>31,985,167</u>	<u>31,985,167</u>
<u>\$ 435,420</u>	<u>\$ 1,049,500</u>	<u>\$ 33,461,503</u>	<u>\$ 34,511,003</u>
<u>\$ - 0 -</u>	<u>\$ 6,817,740</u>	<u>\$ (733,454)</u>	<u>\$ 6,084,286</u>
\$ 645,785	\$ 645,785	\$ (645,785)	\$
	3,337,301	(3,337,301)	
	11,693,401	(11,693,401)	
<u>\$ 645,785</u>	<u>\$ 15,676,487</u>	<u>\$ (15,676,487)</u>	<u>\$ - 0 -</u>
<u>\$ 1,081,205</u>	<u>\$ 23,543,727</u>		
		\$ 10,831,648	\$ 10,831,648
		3,741,647	3,741,647
		<u>12,088,856</u>	<u>12,088,856</u>
		<u>\$ 26,662,151</u>	<u>\$ 26,662,151</u>

The accompanying notes to the financial statements are an integral part of this report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

Total Fund Balances - Governmental Funds \$ 15,676,487

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

Interest paid in advance as part of a refunding bond sale is recorded as a deferred outflow of resources in governmental activities and systematically charged to interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. Prepaid bond insurance is amortized over the life of the bonds. 323,004

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds. 43,249,558

Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2022 and prior tax levies became part of recognized revenue in the governmental activities of the District. 1,125,818

Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year-end consist of:

Accrued Interest Payable	\$ (392,549)	
Bonds Payable	<u>(33,320,167)</u>	<u>(33,712,716)</u>

Total Net Position - Governmental Activities \$ 26,662,151

The accompanying notes to the financial statements are an integral part of this report.

THIS PAGE INTENTIONALLY LEFT BLANK

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Debt Service Fund
REVENUES		
Property Taxes	\$ 2,628,782	\$ 2,648,826
Water Revenues	670,735	
Wastewater Revenues	230,797	
Water Authority Fees	543,382	
Shared Facilities Revenues	110,725	
Tap Connection and Inspection Fees	93,164	
Penalty and Interest	219,958	73,189
Investment and Miscellaneous Revenues	610,139	224,974
TOTAL REVENUES	\$ 5,107,682	\$ 2,946,989
EXPENDITURES/EXPENSES		
Service Operations:		
Professional Fees	\$ 640,488	\$
Contracted Services	234,818	3,850
Purchased Sewer Service	165,967	
Utilities	85,953	
Repairs and Maintenance	372,703	
Purchased Water and Pumpage Fees	649,753	
Depreciation		
Other	197,053	
Capital Outlay	152,709	
Debt Service:		
Bond Principal		1,310,000
Bond Interest		1,142,207
TOTAL EXPENDITURES/EXPENSES	\$ 2,499,444	\$ 2,456,057
EXCESS (DEFICIENCY) OF REVENUES OVER		
EXPENDITURES/EXPENSES	\$ 2,608,238	\$ 490,932
OTHER FINANCING SOURCES (USES)		
Transfers In(Out)	\$ (334,188)	\$
NET CHANGE IN FUND BALANCES	\$ 2,274,050	\$ 490,932
CHANGE IN NET POSITION		
FUND BALANCES/NET POSITION - JANUARY 1, 2023	9,419,351	2,846,369
FUND BALANCES/NET POSITION - DECEMBER 31, 2023	\$ 11,693,401	\$ 3,337,301

The accompanying notes to the financial statements are an integral part of this report.

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
\$	\$ 5,277,608	\$ 182,715	\$ 5,460,323
	670,735		670,735
	230,797		230,797
	543,382		543,382
	110,725		110,725
	93,164		93,164
	293,147	73,623	366,770
254,992	1,090,105		1,090,105
<u>\$ 254,992</u>	<u>\$ 8,309,663</u>	<u>\$ 256,338</u>	<u>\$ 8,566,001</u>
\$ 3,138	\$ 643,626	\$	\$ 643,626
	238,668		238,668
	165,967		165,967
	85,953		85,953
	372,703		372,703
	649,753		649,753
		965,172	965,172
261	197,314		197,314
8,621,095	8,773,804	(8,773,804)	
	1,310,000	(1,310,000)	
	1,142,207	(24,765)	1,117,442
<u>\$ 8,624,494</u>	<u>\$ 13,579,995</u>	<u>\$ (9,143,397)</u>	<u>\$ 4,436,598</u>
<u>\$ (8,369,502)</u>	<u>\$ (5,270,332)</u>	<u>\$ 9,399,735</u>	<u>\$ 4,129,403</u>
<u>\$ 334,188</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ (8,035,314)</u>	<u>\$ (5,270,332)</u>	<u>\$ 5,270,332</u>	<u>\$</u>
		4,129,403	4,129,403
8,681,099	20,946,819	1,585,929	22,532,748
<u>\$ 645,785</u>	<u>\$ 15,676,487</u>	<u>\$ 10,985,664</u>	<u>\$ 26,662,151</u>

The accompanying notes to the financial statements are an integral part of this report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

Net Change in Fund Balances - Governmental Funds	\$ (5,270,332)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report tax revenues when collected. However, in the Statement of Activities, revenue is recorded in the accounting period for which the taxes are levied.	182,715
Governmental funds report penalty and interest revenues on property taxes when collected. However, in the Statement of Activities, revenues are recorded when penalty and interest are assessed.	73,623
Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.	(965,172)
Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.	8,773,804
Governmental funds report bond principal payments as expenditures. However, in the Statement of Net Position, bond principal payments are reported as decreases in long-term liabilities.	1,310,000
Governmental funds report interest expenditures on long-term debt as expenditures in the year paid. However, in the Statement of Net Position, interest is accrued on the long-term debt through fiscal year-end.	<u>24,765</u>
Change in Net Position - Governmental Activities	<u>\$ 4,129,403</u>

The accompanying notes to the financial statements are an integral part of this report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1. CREATION OF DISTRICT

Fort Bend County Fresh Water Supply District No. 1 of Fort Bend County, Texas (the “District”) was created as a political subdivision of the State of Texas pursuant to an order of the Fort Bend County Commissioner’s Court dated January 18, 1997, and operates in accordance with Article XVI, Section 59 of the Texas Constitution and the Texas Water Code, Chapters 49 and 53. The District is empowered, among other things, to purchase, construct, operate and maintain all works, improvements, facilities and plants necessary for the supply of water and the collection, transportation and treatment of wastewater. In addition, the District is empowered, if approved by the electorate, the Texas Commission on Environmental Quality and other governmental entities having jurisdiction, to establish, operate and maintain a fire department, either independently or jointly with certain other districts. The Board of Supervisors held its first meeting on February 11, 1997 and sold its first bonds on October 2, 2006. The District is subject to the continuing supervision of the Texas Commission on Environmental Quality.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”). In addition, the accounting records of the District are maintained generally in accordance with the *Water District Financial Management Guide* published by the Commission.

The District is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether or not an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”). The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities.

It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position– This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense of the government-wide Statement of Activities.

Fund Financial Statements

The District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

The District has three governmental funds and considers each to be a major fund.

General Fund - To account for resources not required to be accounted for in another fund, customer service revenues, operating costs and general expenditures.

Debt Service Fund – To account for ad valorem taxes and financial resources restricted, committed or assigned for servicing bond debt and the cost of assessing and collecting taxes.

Capital Projects Fund – To account for financial resources restricted, committed or assigned for acquisition or construction of facilities and related costs.

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectible within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Deferred inflows of resources related to property tax revenues are those taxes which the District does not expect to be collected soon enough in the subsequent period to finance current expenditures. Property taxes considered available by the District and included in revenue include the 2021 tax levy collections during the period of October 1, 2022 to December 31, 2023, and taxes collected from January 1, 2023 to December 31, 2023, for the 2021 and prior tax levies. The 2023 tax levy has been fully deferred to meet the operating expenditures for the 2024 fiscal year.

Amounts transferred from one fund to another fund are reported as other financing sources or uses. Loans by one fund to another fund and amounts paid by one fund for another fund are reported as interfund receivables and payables in the Governmental Funds Balance Sheet if there is intent to repay the amount and if the debtor fund has the ability to repay the advance on a timely basis. As of December 31, 2023, the District’s Debt Service Fund owed the General Fund \$251,213 for tax collections. The General Fund transferred \$334,188 to the Capital Projects Fund to reimburse for the Water Plant rehabilitation.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset. Engineering fees and certain other costs are capitalized as part of the asset.

Assets are capitalized, including infrastructure assets, if they have an original cost greater than \$5,000 and a useful life over two years. Depreciation is calculated on each class of depreciable property using the straight-line method of depreciation. Estimated useful lives are 10 to 45 years for water and wastewater infrastructure.

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District's Board of Supervisors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was not amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the budgeted amounts compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that supervisors are considered to be "employees" for federal payroll tax purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus (Continued)

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds are classified using the following hierarchy:

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The District does not have any nonspendable fund balances.

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Supervisors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District does not have any assigned fund balances.

Unassigned: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting 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 reported amount 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 expenditures during the reporting period. Actual results could differ from those estimates.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3. LONG-TERM DEBT

	Series 2006A	Series 2010A	Series 2015
Amount Outstanding – December 31, 2023	\$ 1,685,000	\$ 210,000	\$ 6,520,000
Interest Rates	2.75% - 2.85%	N/A	2.44% - 4.30%
Maturity Dates - Serially Beginning/Ending	August 15, 2024/2027	August 15, 2024/2030	August 15, 2024/2045
Interest Payment Dates	February 15/ August 15	N/A	February 15/ August 15
Callable Dates	August 15, 2016*	N/A	August 15, 2025*
	Series 2016 Refunding	Series 2017 Refunding	Series 2019
Amount Outstanding – December 31, 2023	\$ 3,305,000	\$ 5,285,000	\$ 1,595,000
Interest Rates	3.00% - 3.50%	3.00% - 4.00%	2.12% - 4.34%
Maturity Dates - Serially Beginning/Ending	August 15, 2024/2037	August 15, 2024/2038	August 15, 2024/2049
Interest Payment Dates	February 15/ August 15	February 15/ August 15	February 15/ August 15
Callable Dates	August 15, 2025*	August 15, 2027*	February 15, 2030*
	Series 2020 Refunding	Series 2022	
Amount Outstanding – December 31, 2023	\$ 4,080,000	\$ 10,450,000	
Interest Rates	2.00% - 3.125%	3.00%	
Maturity Dates - Serially Beginning/Ending	August 15, 2024/2039	August 15, 2038/2046	
Interest Payment Dates	February 15/ August 15	February 15/ August 15	
Callable Dates	August 15, 2025*	March 1, 2027*	

* Or any interest payment date thereafter, at the option of the District, in whole or in part, at par plus accrued interest to the date fixed for redemption. Series 2016 term bonds due August 15, 2030, 2033, and 2037 are subject to mandatory redemption on August 15, 2028, 2031, and 2034, respectively. Series 2020 Refunding term bonds due August 15, 2031 are subject to mandatory redemption on August 15, 2029. Series 2022 term bonds due August 15, 2043 and 2046 are subject to mandatory redemption on August 15, 2040 and 2044, respectively.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3. LONG-TERM DEBT (Continued)

The following is a summary of transactions regarding bonds payable for the year ended December 31, 2023:

	January 1, 2023	Additions	Retirements	December 31, 2023
Bonds Payable	\$ 34,440,000	\$	\$ 1,310,000	\$ 33,130,000
Unamortized Discounts	(220,113)		(15,932)	(204,181)
Unamortized Premiums	420,987		26,639	394,348
Bonds Payable, Net	<u>\$ 34,640,874</u>	<u>\$ -0-</u>	<u>\$ 1,320,707</u>	<u>\$ 33,320,167</u>
			Amount Due Within One Year	\$ 1,335,000
			Amount Due After One Year	<u>31,985,167</u>
			Bonds Payable, Net	<u>\$ 33,320,167</u>

The debt service requirements on the bonds outstanding are summarized in the table below:

Fiscal Year	Principal	Interest	Total
2024	\$ 1,335,000	\$ 1,106,841	\$ 2,441,841
2025	1,375,000	1,070,176	2,445,176
2026	1,420,000	1,029,235	2,449,235
2027	1,465,000	988,123	2,453,123
2028	1,055,000	944,773	1,999,773
2029-2033	5,725,000	4,180,275	9,905,275
2034-2038	6,725,000	3,088,622	9,813,622
2039-2043	8,055,000	1,814,243	9,869,243
2044-2048	5,880,000	425,642	6,305,642
2049	95,000	4,124	99,124
	<u>\$ 33,130,000</u>	<u>\$ 14,652,054</u>	<u>\$ 47,782,054</u>

The bonds are payable from the proceeds of an ad valorem tax levied upon all property subject to taxation within the District, without limitation as to rate or amount. The District has remaining new money bond authorization of \$71,760,000 and refunding bond authorization of \$173,345,000.

The Series 2006A, Series 2010A, Series 2015, and Series 2019 Bonds are private placement bonds with the Texas Water Development Board. See the Supplementary Information in this document for the future debt service payments due on the private placement bonds.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3. LONG-TERM DEBT (Continued)

During the year ended December 31, 2023, the District levied an ad valorem debt service tax rate of \$0.50 per \$100 of assessed valuation, which resulted in a tax levy of \$3,042,143 on the adjusted taxable valuation of \$608,156,274 for the 2023 tax year. The bond orders require the District to levy and collect an ad valorem debt service tax sufficient to pay interest and principal on bonds when due and the cost of assessing and collecting taxes. See Note 7 for the maintenance tax levy.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

NOTE 4. SIGNIFICANT BOND ORDER AND LEGAL REQUIREMENTS

The bond orders state that the District is required by the Securities and Exchange Commission to provide continuing disclosure of certain general financial information and operating data to certain information repositories. This information, along with the audited annual financial statements, is to be provided within six months after the end of each fiscal year and shall continue to be provided through the life of the bonds. The District has covenanted that it will take all necessary steps to comply with the requirement that rebatable arbitrage earnings on the investment of the gross proceeds of the bonds, within the meaning of Section 148(f) of the Internal Revenue Code, be rebated to the federal government. The minimum requirement for determination of the rebatable amount is on each five-year anniversary of the bonds.

NOTE 5. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes. Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year end, the carrying amount of the District's deposits was \$1,894,432 and the bank balance was \$1,877,448. The District was not exposed to custodial credit risk as of year-end.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

The carrying values of the deposits are included in the Governmental Funds Balance Sheet and the Statement of Net Position at December 31, 2023, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 248,717	\$ 940,000	\$ 1,188,717
DEBT SERVICE FUND		705,000	705,000
CAPITAL PROJECTS FUND	715		715
TOTAL DEPOSITS	\$ 249,432	\$ 1,645,000	\$ 1,894,432

Investments

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District’s financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District’s investments must be made “with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.” No person may invest District funds without express written authority from the Board of Supervisors. Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District’s investment policy may be more restrictive than the Public Funds Investment Act.

The District also invests in Texas Cooperative Liquid Assets Securities System Trust (“Texas CLASS”), an external public funds investment pool that is not SEC-registered. Public Trust Advisors, LLC serves as the pool’s administrator and investment advisor. The pool is subject to the supervision of the Board of Trustees and its Advisory Board. UMB Bank, N.A. serves as custodian for the pool. Investments held by Texas CLASS are priced to market on a weekly basis and are considered to be Level I investments whose fair value is measured by quoted prices in active markets. The fair value of the District’s position in the pool is the same as the value of the pool shares. There are no limitations or restrictions on withdrawals from Texas CLASS.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Certificates of deposit are recorded at acquisition cost.

As of December 31, 2023, the District had the following investments and maturities:

Funds and Investment Type	Fair Value	Maturities of Less Than 1 Year
<u>GENERAL FUND</u>		
Texas CLASS	\$ 10,572,000	\$ 10,572,000
Certificates of Deposit	940,000	940,000
<u>DEBT SERVICE FUND</u>		
Texas CLASS	2,862,233	2,862,233
Certificate of Deposit	705,000	705,000
<u>CAPITAL PROJECTS FUND</u>		
Texas CLASS	1,080,490	1,080,490
TOTAL INVESTMENTS	<u><u>\$ 16,159,723</u></u>	<u><u>\$ 16,159,723</u></u>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District's investments in Texas CLASS were rated AAAM by Standard and Poor's. The District also manages credit risk by investing in certificates of deposit with balances below FDIC coverage.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investments in Texas CLASS to have maturities of less than one year due to the fact the share positions can usually be redeemed each day at the discretion of the District, unless there have been significant changes in values. The District also manages interest rate risk by investing in certificates of deposit with maturities of less than one year.

Restrictions

All cash and investments of the Debt Service Fund are restricted for the payment of debt service and the cost of assessing and collecting taxes.

All cash and investments of the Capital Projects Fund are restricted for the purchase of capital assets.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, is summarized in the following table:

	January 1, 2023	Increases	Decreases	December 31, 2023
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 7,000	\$	\$	\$ 7,000
Construction in Progress	5,014,074	8,773,805	4,549,400	9,238,479
Total Capital Assets Not Being Depreciated	<u>\$ 5,021,074</u>	<u>\$ 8,773,805</u>	<u>\$ 4,549,400</u>	<u>\$ 9,245,479</u>
Capital Assets Subject to Depreciation				
Water System	\$ 23,659,646	\$ 4,549,400	\$	\$ 28,209,046
Wastewater System	14,127,434			14,127,434
Total Capital Assets Subject to Depreciation	<u>\$ 37,787,080</u>	<u>\$ 4,549,400</u>	<u>\$ - 0 -</u>	<u>\$ 42,336,480</u>
Less Accumulated Depreciation				
Water System	\$ 5,755,609	\$ 643,868	\$	\$ 6,399,477
Wastewater System	1,611,620	321,304		1,932,924
Total Accumulated Depreciation	<u>\$ 7,367,229</u>	<u>\$ 965,172</u>	<u>\$ - 0 -</u>	<u>\$ 8,332,401</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 30,419,851</u>	<u>\$ 3,584,228</u>	<u>\$ - 0 -</u>	<u>\$ 34,004,079</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 35,440,925</u>	<u>\$ 12,358,033</u>	<u>\$ 4,549,400</u>	<u>\$ 43,249,558</u>

NOTE 7. MAINTENANCE TAX

At an election held on November 4, 2014, the voters of the District authorized the levy and collection of an annual maintenance tax for the operation and maintenance of the District's improvements in an amount not to exceed \$0.50 per \$100 of assessed valuation. The maintenance tax is to be used by the General Fund to pay the expenditures of operating the District's facilities as well as to pay for general and administrative costs.

During the year ended December 31, 2023, the District levied an ad valorem maintenance tax rate of \$0.50 per \$100 of assessed valuation, which resulted in a tax levy of \$3,042,143 on the adjusted taxable valuation of \$608,156,274 for the 2023 tax year. The 2023 tax levy has been fully deferred to meet fiscal year 2023 expenditures.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 9. REGIONAL FACILITIES CONTRACT

On August 18, 2005, the District entered into a Regional Facilities Contract (Contract) with the City of Arcola (the City) for the provision of water and wastewater service. This contract has been amended multiple times. The contract is in force through September 30, 2053.

The Regional Sewer System (RSS), including the initial expansion, is owned and operated by the City. The District pays a portion of those RSS expenses directly attributable to the RSS, plus an administrative overhead fee not to exceed 20% of the District's portion of total RSS expenses. These RSS expenses are prorated based on relative capacity in the RSS. The District also pays a portion of variable RSS expenses based on the ratio of metered flow to the District versus total discharge.

The Contract also provided for the design and construction of the Regional Water System (Water System) to provide water service to both the District and the City. The portion of the Water System upstream of the water point of delivery plus the measuring equipment will be owned and maintained by the District and those portions downstream will be owned and maintained by the City.

NOTE 10. EMERGENCY WATER SUPPLY AGREEMENT

On May 23, 2006, the District entered into an Emergency Water Supply Agreement with Fort Bend County Municipal Utility District No. 23 (District No. 23). The District was responsible for all costs associated with construction of such water interconnect facilities to be connected to the District's system. The rates for emergency water service are \$1.00 per 1,000 gallons plus any per 1,000-gallon pumpage fee that may be imposed on the supplying district by a governmental entity, including but not limited to the City of Missouri City or a regional water authority. The term of this agreement is 40 years.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 11. NORTH FORT BEND WATER AUTHORITY

The District has entered into a Groundwater Reduction Plan Participation Agreement with the North Fort Bend Water Authority (the “Authority”). The District pays the Authority a water well pumpage fee based on the amount of water pumped from all well(s) owned and operated by the District. This fee enables the Authority to fulfill its purpose and regulatory functions. The fee charged as of year-end was \$4.55 per 1,000-gallons of water pumped from each well. The District incurred costs of \$649,754 during the current fiscal year in relation to this agreement. The term of this agreement is for 40 years from the effective date of the agreement

NOTE 12. STRATEGIC PARTNERSHIP AGREEMENT

The District has entered into a Strategic Partnership Agreement (the “SPA”) with the City of Houston (the “City”), effective December 31, 2018. The SPA provides for a “limited purpose annexation” of that portion of the District developed for retail and commercial purposes in order to apply certain City health, safety, planning, and zoning ordinances within the District. Pursuant to the terms of the SPA, certain commercial tracts within the District have been annexed into the City for limited purposes and the City has imposed a one percent sales and use tax (but no property tax) within the areas of limited-purpose annexation and agreed to remit one-half of such sales and use tax to the District to be used for any lawful District purpose. The SPA also provides that the City will not annex the District for “full purposes” for at least 30 years.

NOTE 13. ESCROW REQUIREMENTS

During the year ended December 31, 2023, the District escrowed released funds totaling \$202,823 from the Series 2019 Unlimited Tax Bonds.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 2,023,365	\$ 2,628,782	\$ 605,417
Water Revenues	662,000	670,735	8,735
Wastewater Revenues	227,000	230,797	3,797
Water Authority Fees	519,500	543,382	23,882
Shared Facilities Revenues	243,700	110,725	(132,975)
Tap Connection and Inspection Fees	248,900	93,164	(155,736)
Penalty and Interest	111,300	219,958	108,658
Investment and Miscellaneous Revenues	401,070	610,139	209,069
TOTAL REVENUES	<u>\$ 4,436,835</u>	<u>\$ 5,107,682</u>	<u>\$ 670,847</u>
EXPENDITURES			
Service Operations:			
Professional Fees	\$ 577,500	\$ 640,488	\$ (62,988)
Contracted Services	205,028	234,818	(29,790)
Purchased Sewer Services	106,300	165,967	(59,667)
Utilities	49,000	85,953	(36,953)
Repairs and Maintenance	236,600	372,703	(136,103)
Purchased Water and Pumpage Fees	670,900	649,753	21,147
Other	223,863	197,053	26,810
Capital Outlay	2,335,000	152,709	2,182,291
TOTAL EXPENDITURES	<u>\$ 4,404,191</u>	<u>\$ 2,499,444</u>	<u>\$ 1,904,747</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 32,644</u>	<u>\$ 2,608,238</u>	<u>\$ 2,575,594</u>
OTHER FINANCING SOURCES(USES)			
Transfers In	<u>\$ -0-</u>	<u>\$ (334,188)</u>	<u>\$ (334,188)</u>
NET CHANGE IN FUND BALANCE	\$ 32,644	\$ 2,274,050	\$ 2,241,406
FUND BALANCE - JANUARY 1, 2023	<u>9,419,351</u>	<u>9,419,351</u>	<u></u>
FUND BALANCE - DECEMBER 31, 2023	<u>\$ 9,451,995</u>	<u>\$ 11,693,401</u>	<u>\$ 2,241,406</u>

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

SUPPLEMENTARY INFORMATION – REQUIRED BY THE

WATER DISTRICT FINANCIAL MANAGEMENT GUIDE

DECEMBER 31, 2023

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SERVICES PROVIDED BY THE DISTRICT DURING THE FISCAL YEAR:

<u> X </u>	Retail Water	<u> </u>	Wholesale Water	<u> </u>	Drainage
<u> X </u>	Retail Wastewater	<u> </u>	Wholesale Wastewater	<u> </u>	Irrigation
<u> </u>	Parks/Recreation	<u> </u>	Fire Protection	<u> </u>	Security
<u> </u>	Solid Waste/Garbage	<u> </u>	Flood Control	<u> </u>	Roads
<u> </u>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<u> X </u>	Other (specify): _____				

2. RETAIL SERVICE PROVIDERS

a. RETAIL RATES FOR A 5/8" METER (OR EQUIVALENT):

The rates below are based on the rate order approved _____.

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1,000 Gallons over Minimum Use</u>	<u>Usage Levels</u>
WATER:	\$21.00	3,000	N	\$2.50 \$4.50 \$5.50 \$6.50	3,001 to 5,000 5,001 to 20,000 20,001 to 35,000 35,001 and up
WASTEWATER:	\$30.00	3,000	N	\$1.75	3,001 and up
SURCHARGE:					
Water Authority Fees	\$4.82 per 1,000 gallons				

District employs winter averaging for wastewater usage? X
Yes No

Total monthly charges per 10,000 gallons usage: Water: \$48.50 Wastewater: \$42.25 Surcharge: \$48.20

Note: Sewer service is provided to some District customers by the City of Arcola.

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2023**

2. RETAIL SERVICE PROVIDERS (Continued)

b. WATER AND WASTEWATER RETAIL CONNECTIONS: (Unaudited)

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC Factor</u>	<u>Active ESFCs</u>
Unmetered			x 1.0	
≤ ³ / ₄ "	1,815	1,712	x 1.0	1,712
1"	16	16	x 2.5	40
1½"	5	5	x 5.0	25
2"	16	16	x 8.0	128
3"			x 15.0	
4"			x 25.0	
6"			x 50.0	
8"	1	1	x 80.0	80
10"	1	1	x 115.0	115
Total Water Connections	<u>1,854</u>	<u>1,751</u>		<u>2,100</u>
Total Wastewater Connections	<u>584</u>	<u>561</u>	x 1.0	<u>561</u>

3. TOTAL WATER CONSUMPTION DURING THE FISCAL YEAR ROUNDED TO THE NEAREST THOUSAND: (Unaudited)

Gallons pumped into system:	147,358,000	Water Accountability Ratio: 90.3% (Gallons billed and sold /Gallons pumped and purchased)
Gallons billed to customers:	133,032,000	
Gallons purchased:	17,587	From: <u>Fort Bend County MUD No. 23</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2023**

4. STANDBY FEES (authorized only under TWC Section 49.231):

Does the District have Debt Service standby fees? Yes No

Does the District have Operation and Maintenance standby fees? Yes No

5. LOCATION OF DISTRICT:

Is the District located entirely within one county?

Yes No

County in which District is located:

Fort Bend County, Texas

Is the District located within a city?

Entirely Partly Not at all

Is the District located within a city's extraterritorial jurisdiction (ETJ)?

Entirely Partly Not at all

ETJ's in which District is located:

City of Houston, Texas; City of Pearland, Texas

Are Board Members appointed by an office outside the District?

Yes No

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2023**

PROFESSIONAL FEES:	
Auditing	\$ 23,000
Engineering	396,612
Legal	154,655
Delinquent Tax Attorney	66,221
TOTAL PROFESSIONAL FEES	<u>\$ 640,488</u>
PURCHASED WATER AND PUMPAGE FEES	<u>\$ 649,753</u>
PURCHASED WASTEWATER SERVICE	<u>\$ 165,967</u>
CONTRACTED SERVICES:	
Bookkeeping	\$ 79,102
Operations and Billing	109,368
Tax Collector and Appraisal District	46,348
TOTAL CONTRACTED SERVICES	<u>\$ 234,818</u>
UTILITIES:	
Electricity	\$ 80,779
Telephone	5,174
TOTAL UTILITIES	<u>\$ 85,953</u>
REPAIRS AND MAINTENANCE	<u>\$ 372,703</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees, Including Payroll Taxes	\$ 16,927
Arbitrage Compliance Costs	850
Insurance	26,564
Office Supplies and Postage	20,784
Travel, Meetings, Election, and Other	17,529
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 82,654</u>
CAPITAL OUTLAY	<u>\$ 152,709</u>
OTHER EXPENDITURES:	
Chemicals	\$ 7,548
Laboratory Fees	8,596
Permit Fees	4,204
Connection and Inspection Fees	89,643
Regulatory Assessment	4,408
TOTAL OTHER EXPENDITURES	<u>\$ 114,399</u>
TOTAL EXPENDITURES	<u>\$ 2,499,444</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
INVESTMENTS
DECEMBER 31, 2023**

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
<u>GENERAL FUND</u>					
Texas CLASS	XXXX0002	Varies	Daily	\$ 10,572,000	\$
Certificate of Deposit	XXXX3388	5.50%	03/24/24	235,000	3,400
Certificate of Deposit	XXXX0172	5.00%	06/30/24	235,000	5,923
Certificate of Deposit	XXXX5527	5.54%	11/16/24	235,000	1,569
Certificate of Deposit	XXXX3688	5.65%	11/17/24	235,000	1,601
TOTAL GENERAL FUND				<u>\$ 11,512,000</u>	<u>\$ 12,493</u>
<u>DEBT SERVICE FUND</u>					
Texas CLASS	XXXX0004	Varies	Daily	\$ 2,862,233	\$
Certificate of Deposit	XXXX7460	5.50%	11/16/24	235,000	1,558
Certificate of Deposit	XXXX3387	5.50%	03/24/24	235,000	3,400
Certificate of Deposit	XXXX3211	5.50%	11/19/24	235,000	1,558
TOTAL DEBT SERVICE FUND				<u>\$ 3,567,233</u>	<u>\$ 6,516</u>
<u>CAPITAL PROJECTS FUND</u>					
Texas CLASS	XXXX0006	Varies	Daily	\$ 1,080,490	\$ - 0 -
TOTAL - ALL FUNDS				<u>\$ 16,159,723</u>	<u>\$ 19,009</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Maintenance Taxes		Debt Service Taxes
TAXES RECEIVABLE -			
JANUARY 1, 2023	\$ 2,408,192		\$ 2,505,238
Adjustments to Beginning			
Balance	53,329	\$ 2,461,521	51,935
			\$ 2,557,173
Original 2023 Tax Levy	\$ 2,875,201		\$ 2,875,201
Adjustment to 2023 Tax Levy	166,942	3,042,143	166,942
			3,042,143
TOTAL TO BE			
ACCOUNTED FOR		\$ 5,503,664	\$ 5,599,316
TAX COLLECTIONS:			
Prior Years	\$ 2,132,598		\$ 2,152,642
Current Year	232,365	2,364,963	232,365
			2,385,007
TAXES RECEIVABLE -			
DECEMBER 31, 2023		\$ 3,138,701	\$ 3,214,309
TAXES RECEIVABLE BY			
YEAR:			
2023		\$ 2,809,778	\$ 2,809,778
2022		159,453	159,453
2021		46,901	67,491
2020		32,250	46,408
2019		21,069	27,929
2018		20,493	20,493
2017		8,687	8,687
2016		6,926	6,926
2015		5,995	5,996
2014		5,368	5,368
2013		3,403	10,208
2012 and prior		18,378	45,572
TOTAL		\$ 3,138,701	\$ 3,214,309

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022	2021	2020
PROPERTY VALUATIONS:				
Land	\$ 260,763,551	\$ 245,946,186	\$ 201,360,841	\$ 196,658,583
Improvements	349,635,463	306,987,305	213,823,958	217,232,684
Personal Property	121,456,422	98,701,167	89,740,213	94,787,040
Exemptions	<u>(123,699,162)</u>	<u>(116,513,731)</u>	<u>(70,084,168)</u>	<u>(80,820,270)</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 608,156,274</u>	<u>\$ 535,120,927</u>	<u>\$ 434,840,844</u>	<u>\$ 427,858,037</u>
TAX RATES PER \$100 VALUATION:				
Debt Service	\$ 0.50	\$ 0.50	\$ 0.59	\$ 0.59
Maintenance	<u>0.50</u>	<u>0.50</u>	<u>0.41</u>	<u>0.41</u>
TOTAL TAX RATES PER \$100 VALUATION	<u>\$ 1.00</u>	<u>\$ 1.00</u>	<u>\$ 1.00</u>	<u>\$ 1.00</u>
ADJUSTED TAX LEVY*	<u>\$ 6,084,286</u>	<u>\$ 5,355,061</u>	<u>\$ 4,351,134</u>	<u>\$ 4,281,228</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>7.64 %</u>	<u>94.04 %</u>	<u>97.37 %</u>	<u>98.16 %</u>

* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

Maintenance Tax – Maximum tax rate of \$0.50 per \$100 of assessed valuation approved by voters on November 4, 2014.

See accompanying independent auditor's report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023

SERIES - 2006 A

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 405,000	\$ 46,990	\$ 451,990
2025	415,000	35,852	450,852
2026	425,000	24,440	449,440
2027	440,000	12,540	452,540
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
	<u>\$ 1,685,000</u>	<u>\$ 119,822</u>	<u>\$ 1,804,822</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023**

SERIES - 2010 A

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due	Total
2024	\$ 30,000		\$ 30,000
2025	30,000		30,000
2026	30,000		30,000
2027	30,000		30,000
2028	30,000		30,000
2029	30,000		30,000
2030	30,000		30,000
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
	<u>\$ 210,000</u>	<u>\$ - 0 -</u>	<u>\$ 210,000</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023**

S E R I E S - 2 0 1 5

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 200,000	\$ 252,494	\$ 452,494
2025	205,000	247,615	452,615
2026	210,000	242,366	452,366
2027	220,000	236,424	456,424
2028	225,000	229,670	454,670
2029	230,000	222,334	452,334
2030	240,000	214,446	454,446
2031	250,000	205,853	455,853
2032	260,000	196,629	456,629
2033	265,000	186,800	451,800
2034	280,000	176,545	456,545
2035	290,000	165,485	455,485
2036	300,000	153,827	453,827
2037	315,000	141,617	456,617
2038	325,000	128,639	453,639
2039	340,000	115,119	455,119
2040	355,000	100,873	455,873
2041	370,000	85,892	455,892
2042	385,000	70,204	455,204
2043	400,000	53,803	453,803
2044	420,000	36,723	456,723
2045	435,000	18,705	453,705
2046			
2047			
2048			
2049			
	<u>\$ 6,520,000</u>	<u>\$ 3,482,063</u>	<u>\$ 10,002,063</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023**

SERIES - 2016 REFUNDING

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 190,000	\$ 107,300	\$ 297,300
2025	200,000	101,600	301,600
2026	205,000	95,600	300,600
2027	210,000	89,450	299,450
2028	215,000	83,150	298,150
2029	225,000	76,432	301,432
2030	230,000	69,400	299,400
2031	240,000	62,212	302,212
2032	245,000	54,412	299,412
2033	250,000	46,450	296,450
2034	260,000	38,325	298,325
2035	270,000	29,225	299,225
2036	280,000	19,775	299,775
2037	285,000	9,975	294,975
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
	\$ 3,305,000	\$ 883,306	\$ 4,188,306

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023**

SERIES - 2017 REFUNDING

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 10,000	\$ 211,300	\$ 221,300
2025	285,000	211,000	496,000
2026	300,000	199,600	499,600
2027	315,000	187,600	502,600
2028	325,000	175,000	500,000
2029	340,000	162,000	502,000
2030	350,000	148,400	498,400
2031	365,000	134,400	499,400
2032	380,000	119,800	499,800
2033	395,000	104,600	499,600
2034	410,000	88,800	498,800
2035	425,000	72,400	497,400
2036	445,000	55,400	500,400
2037	460,000	37,600	497,600
2038	480,000	19,200	499,200
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
	\$ 5,285,000	\$ 1,927,100	\$ 7,212,100

See accompanying independent auditor's report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023

SERIES - 2019

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 40,000	\$ 60,045	\$ 100,045
2025	40,000	59,197	99,197
2026	40,000	58,317	98,317
2027	40,000	57,397	97,397
2028	45,000	56,441	101,441
2029	45,000	55,208	100,208
2030	45,000	53,858	98,858
2031	50,000	52,409	102,409
2032	50,000	50,709	100,709
2033	50,000	49,009	99,009
2034	55,000	47,309	102,309
2035	55,000	45,362	100,362
2036	55,000	43,349	98,349
2037	60,000	41,286	101,286
2038	60,000	38,988	98,988
2039	65,000	36,642	101,642
2040	65,000	34,062	99,062
2041	70,000	31,449	101,449
2042	70,000	28,495	98,495
2043	75,000	25,541	100,541
2044	80,000	22,376	102,376
2045	80,000	19,000	99,000
2046	85,000	15,624	100,624
2047	90,000	11,935	101,935
2048	90,000	8,029	98,029
2049	95,000	4,124	99,124
	<u>\$ 1,595,000</u>	<u>\$ 1,006,161</u>	<u>\$ 2,601,161</u>

See accompanying independent auditor's report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023

SERIES - 2020 REFUNDING

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024	\$ 460,000	\$ 115,212	\$ 575,212
2025	200,000	101,412	301,412
2026	210,000	95,412	305,412
2027	210,000	91,212	301,212
2028	215,000	87,012	302,012
2029	215,000	82,712	297,712
2030	225,000	76,263	301,263
2031	235,000	69,513	304,513
2032	240,000	62,463	302,463
2033	245,000	56,463	301,463
2034	250,000	49,113	299,113
2035	260,000	41,613	301,613
2036	265,000	33,813	298,813
2037	275,000	25,863	300,863
2038	285,000	17,613	302,613
2039	290,000	9,063	299,063
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
	<u>\$ 4,080,000</u>	<u>\$ 1,014,752</u>	<u>\$ 5,094,752</u>

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023**

S E R I E S - 2 0 2 2

Due During Fiscal Years Ending December 31	Principal Due August 15	Interest Due February 15/ August 15	Total
2024		\$ 313,500	\$ 313,500
2025		313,500	313,500
2026		313,500	313,500
2027		313,500	313,500
2028		313,500	313,500
2029		313,500	313,500
2030		313,500	313,500
2031		313,500	313,500
2032		313,500	313,500
2033		313,500	313,500
2034		313,500	313,500
2035		313,500	313,500
2036		313,500	313,500
2037		313,500	313,500
2038	280,000	313,500	593,500
2039	790,000	305,100	1,095,100
2040	1,120,000	281,400	1,401,400
2041	1,170,000	247,800	1,417,800
2042	1,220,000	212,700	1,432,700
2043	1,270,000	176,100	1,446,100
2044	1,320,000	138,000	1,458,000
2045	1,385,000	98,400	1,483,400
2046	1,895,000	56,850	1,951,850
2047			
2048			
2049			
	<u>\$ 10,450,000</u>	<u>\$ 6,218,850</u>	<u>\$ 16,668,850</u>

See accompanying independent auditor's report.

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2023

ANNUAL REQUIREMENTS
FOR ALL SERIES

Due During Fiscal Years Ending December 31	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2024	\$ 1,335,000	\$ 1,106,841	\$ 2,441,841
2025	1,375,000	1,070,176	2,445,176
2026	1,420,000	1,029,235	2,449,235
2027	1,465,000	988,123	2,453,123
2028	1,055,000	944,773	1,999,773
2029	1,085,000	912,186	1,997,186
2030	1,120,000	875,867	1,995,867
2031	1,140,000	837,887	1,977,887
2032	1,175,000	797,513	1,972,513
2033	1,205,000	756,822	1,961,822
2034	1,255,000	713,592	1,968,592
2035	1,300,000	667,585	1,967,585
2036	1,345,000	619,664	1,964,664
2037	1,395,000	569,841	1,964,841
2038	1,430,000	517,940	1,947,940
2039	1,485,000	465,924	1,950,924
2040	1,540,000	416,335	1,956,335
2041	1,610,000	365,141	1,975,141
2042	1,675,000	311,399	1,986,399
2043	1,745,000	255,444	2,000,444
2044	1,820,000	197,099	2,017,099
2045	1,900,000	136,105	2,036,105
2046	1,980,000	72,474	2,052,474
2047	90,000	11,935	101,935
2048	90,000	8,029	98,029
2049	95,000	4,124	99,124
	<u>\$ 33,130,000</u>	<u>\$ 14,652,054</u>	<u>\$ 47,782,054</u>

See accompanying independent auditor's report.

THIS PAGE INTENTIONALLY LEFT BLANK

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Description	Original Bonds Issued	Bonds Outstanding January 1, 2023
Fort Bend County Fresh Water Supply District No. 1 Sanitary Sewer System Unlimited Tax Bonds - Series 2006A	\$ 6,935,000	\$ 2,080,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2010A	600,000	240,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2015	8,000,000	6,715,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2016	4,430,000	3,495,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2017	5,365,000	5,295,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2019	1,745,000	1,635,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2020	4,850,000	4,530,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2022	10,450,000	10,450,000
TOTAL	<u>\$ 42,375,000</u>	<u>\$ 34,440,000</u>

See accompanying independent auditor's report.

Current Year Transactions

Bonds Sold	Retirements		Bonds Outstanding December 31, 2023	Paying Agent
	Principal	Interest		
\$	\$ 395,000	\$ 57,655	\$ 1,685,000	Wells Fargo Bank N.A. Houston, TX
	30,000		210,000	Wells Fargo Bank N.A. Houston, TX
	195,000	256,882	6,520,000	Amegy Bank N.A. Houston, TX
	190,000	113,000	3,305,000	Amegy Bank N.A. Houston, TX
	10,000	211,600	5,285,000	Amegy Bank N.A. Houston, TX
	40,000	60,857	1,595,000	BONY, N.A. Dallas, TX
	450,000	128,713	4,080,000	Amegy Bank N.A. Houston, TX
		313,500	10,450,000	Amegy Bank N.A. Houston, TX
\$ - 0 -	\$ 1,310,000	\$ 1,142,207	\$ 33,130,000	

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Bond Authority:	<u>Tax Bonds</u>	<u>Refunding Bonds</u>
Amount Authorized by Voters	\$ 118,310,000	\$ 173,965,000
Amount Issued	<u>46,550,000</u>	<u>620,000</u>
Remaining to be Issued	<u>\$ 71,760,000</u>	<u>\$ 173,345,000</u>

Debt Service Fund cash and investment balances as of December 31, 2023: \$ 3,814,363

Average annual debt service payment (principal and interest) for remaining term
of all debt: \$ 1,837,771

See Note 3 for interest rates, interest payment dates and maturity dates.

DRAFT SUBJECT TO CHANGE

See accompanying independent auditor's report.

THIS PAGE INTENTIONALLY LEFT BLANK

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND - FIVE YEARS

	Amounts		
	2023	2022	2021
REVENUES			
Property Taxes	\$ 2,628,782	\$ 1,807,397	\$ 1,732,622
Water Revenues	670,735	649,722	546,138
Wastewater Revenues	230,797	228,383	218,437
Water Authority Fees	543,382	511,974	458,273
Shared Facilities Revenues	110,725	217,564	124,231
Tap Connection and Inspection Fees	93,164	232,268	297,339
Penalty and Interest	219,958	188,007	154,236
Capital Contributions			
Investment and Miscellaneous Revenues	610,139	215,469	88,951
TOTAL REVENUES	\$ 5,107,682	\$ 4,050,784	\$ 3,620,227
EXPENDITURES			
Professional Fees	\$ 640,488	\$ 640,690	\$ 581,178
Contracted Services	234,818	190,721	170,583
Purchased Sewer Service	165,967	103,590	114,667
Utilities	85,953	54,275	43,940
Repairs and Maintenance	372,703	239,935	214,163
Purchased Water and Pumpage Fees	649,753	671,375	635,590
Other	197,053	210,835	209,462
Capital Outlay	152,709	81,907	425,422
TOTAL EXPENDITURES	\$ 2,499,444	\$ 2,193,328	\$ 2,395,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,608,238	\$ 1,857,456	\$ 1,225,222
OTHER FINANCING SOURCES (USES)			
Transfers In(Out)	\$ (334,188)	\$ 515,597	\$ - 0 -
NET CHANGE IN FUND BALANCE	\$ 2,274,050	\$ 2,373,053	\$ 1,225,222
BEGINNING FUND BALANCE	9,419,351	7,046,298	5,821,076
ENDING FUND BALANCE	\$ 11,693,401	\$ 9,419,351	\$ 7,046,298

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2020	2019	2023	2022	2021	2020	2019
\$ 1,551,624	\$ 1,716,514	51.6 %	44.8 %	47.8 %	44.5 %	47.0 %
575,046	520,736	13.1	16.0	15.1	16.5	14.3
198,675	163,918	4.5	5.6	6.0	5.7	4.5
421,570	366,021	10.6	12.6	12.7	12.1	10.0
364,529	190,657	2.2	5.4	3.4	10.5	5.2
146,515	216,935	1.8	5.7	8.2	4.2	5.9
111,449	122,920	4.3	4.6	4.3	3.2	3.4
	169,963					4.7
115,030	181,317	11.9	5.3	2.5	3.3	5.0
\$ 3,484,438	\$ 3,648,981	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
\$ 709,742	\$ 508,934	12.5 %	15.8 %	16.1 %	20.4 %	13.9 %
149,938	156,506	4.6	4.7	4.7	4.3	4.3
109,214	114,597	3.2	2.6	3.2	3.1	3.1
37,151	44,010	1.7	1.3	1.2	1.1	1.2
439,470	184,115	7.3	5.9	5.9	12.6	5.0
529,810	522,428	12.7	16.6	17.6	15.2	14.3
184,419	260,203	3.9	5.2	5.8	5.3	7.1
2,096,634	528,207	3.0	2.0	11.8	60.2	14.5
\$ 4,256,378	\$ 2,319,000	48.9 %	54.1 %	66.3 %	122.2 %	63.4 %
\$ (771,940)	\$ 1,329,981	51.1 %	45.9 %	33.7 %	(22.2) %	36.6 %
\$ (155,637)	\$ 50,680					
\$ (927,577)	\$ 1,380,661					
6,748,653	5,367,992					
\$ 5,821,076	\$ 6,748,653					

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
DEBT SERVICE FUND - FIVE YEARS**

	Amounts		
	2023	2022	2021
REVENUES			
Property Taxes	\$ 2,648,826	\$ 2,589,593	\$ 2,475,475
Penalty and Interest	73,189	91,889	80,738
Investment and Miscellaneous Revenues	224,974	50,312	8,958
TOTAL REVENUES	\$ 2,946,989	\$ 2,731,794	\$ 2,565,171
EXPENDITURES			
Debt Service Interest, Fees, Tax Collection Costs	\$ 1,146,057	\$ 994,357	\$ 901,387
Debt Service Principal	1,310,000	1,270,000	1,235,000
Bond Issuance Costs			
Payment to Refunded Bond Escrow Agent			
TOTAL EXPENDITURES	\$ 2,456,057	\$ 2,264,357	\$ 2,136,387
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 490,932	\$ 467,437	\$ 428,784
OTHER FINANCING SOURCES (USES)			
Proceeds From Issuance of Long-Term Debt	\$	\$	\$
Payment to Refunded Bond Escrow Agent			
Bond Discount			
Bond Premium			
TOTAL OTHER FINANCING SOURCES (USES)	\$ - 0 -	\$ - 0 -	\$ - 0 -
NET CHANGE IN FUND BALANCE	\$ 490,932	\$ 467,437	\$ 428,784
BEGINNING FUND BALANCE	2,846,369	2,378,932	1,950,148
ENDING FUND BALANCE	\$ 3,337,301	\$ 2,846,369	\$ 2,378,932
TOTAL ACTIVE RETAIL WATER CONNECTIONS	1,751	1,719	1,664
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	561	1,582	1,596

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2020	2019	2023	2022	2021	2020	2019
\$ 2,056,644	\$ 1,718,508	89.9 %	94.8 %	96.6 %	95.2 %	93.8 %
57,619	50,237	2.5	3.4	3.1	2.7	2.7
44,337	63,811	7.6	1.8	0.3	2.1	3.5
<u>\$ 2,158,600</u>	<u>\$ 1,832,556</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 910,761	\$ 961,266	38.9 %	36.4 %	35.1 %	42.2 %	52.4 %
1,160,000	1,110,000	44.5	46.5	48.1	53.7	60.6
239,274					11.1	
79,000					3.7	
<u>\$ 2,389,035</u>	<u>\$ 2,071,266</u>	<u>83.4 %</u>	<u>82.9 %</u>	<u>83.2 %</u>	<u>110.7 %</u>	<u>113.0 %</u>
\$ (230,435)	\$ (238,710)	<u>16.6 %</u>	<u>17.1 %</u>	<u>16.8 %</u>	<u>(10.7) %</u>	<u>(13.0) %</u>
\$ 4,850,000	\$					
(4,611,167)						
(60,794)						
66,253						
<u>\$ 244,292</u>	<u>\$ - 0 -</u>					
\$ 13,857	\$ (238,710)					
1,936,291	2,175,001					
<u>\$ 1,950,148</u>	<u>\$ 1,936,291</u>					
1,596	1,527					
<u>1,528</u>	<u>1,497</u>					

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2023**

District Mailing Address - Fort Bend County Fresh Water Supply District No. 1
c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP
1980 Post Oak, Suite 1380
Houston, TX 77056

District Telephone Number - (713) 850-9000

Supervisors	Term of Office (Elected or Appointed)	Fees of Office for the year ended December 31, 2023	Expense Reimbursements for the year ended December 31, 2023	Title
Paul Hamilton	05/22 05/26 (Elected)	\$ 6,007	\$ 807	President
Rosa Linda Medina	11/20 05/24 (Elected)	\$ 2,376	\$ 988	Vice President
Calvin Casher	11/20 05/24 (Elected)	\$ 3,781	\$ 1,594	Secretary
Rodrigo Carreon	05/22 05/26 (Elected)	\$ -0-	\$ -0-	Assistant Secretary
Erasto Vallejo	11/20 05/24 (Elected)	\$ 3,560	\$ 1,842	Assistant Secretary

Notes: No Supervisor has any business or family relationships (as defined by the Texas Water Code) with major landowners in the District, with the District's developers or with any of the District's consultants.

Submission date of most recent District Registration Form: May 27, 2022

The limit on Fees of Office that a Supervisor may receive during a fiscal year is \$7,200 as set by Board Resolution on May 12, 2016. Fees of Office are the amounts actually paid to a Supervisor during the District's current fiscal year.

See accompanying independent auditor's report.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2023**

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended December 31, 2023</u>	<u>Title</u>
Sanford Kuhl Hagan Kugle Parker Kahn LLP	01/21/10	\$ 157,174 \$ -0-	General Counsel Bond Counsel
McCall Gibson Swedlund Barfoot PLLC	11/01/01	\$ 23,155 \$ -0-	Auditor Bond Related
Municipal Accounts and Consulting, LP	06/15/18	\$ 84,558	Bookkeeper
Jacobs Engineering Group, Inc.	01/15/09	\$ 709,134	Engineer
Robert W. Baird & Co. Inc.	02/19/15	\$ -0-	Financial Advisor
Environmental Development Partners	07/01/12	\$ 645,621	Operator

See accompanying independent auditor's report.

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

April 18, 2024

Board of Supervisors
Fort Bend County Fresh Water
Supply District No. 1

We have audited the financial statements of the governmental activities and each major fund of Fort Bend County Fresh Water Supply District No. 1, (the "District") for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated November 18, 2021. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 2. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis, or on the life of the applicable contract in the case of intangible assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The District's Bookkeeper and Board of Directors will be provided with all such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 18, 2024.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to perform the following non-attest services for the District: (1) preparation of financial statements and related notes and schedules in conformity with accounting principles generally accepted in the United States of America and (2) preparation of the capital assets schedule. These services were performed based on information provided by you. We performed these services in accordance with applicable professional standards. The non-attest services we performed are limited to those specifically defined and did not result in assuming management responsibilities.

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information required by the Texas Commission on Environmental Quality, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
FORT BEND COUNTY, TEXAS
APRIL 18, 2024

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
13100 Wortham Center Drive, Suite 235
Houston, Texas 77065-5610

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Fort Bend County Fresh Water Supply District No. 1, (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of December 31, 2023, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 18, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 18, 2021, and audit continuance letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves -
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning such litigation, claims, or assessments.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us, if any.
- 21) We have a process to track the status of audit findings and recommendations, if any.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report as needed.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 27) There were no disclosures required related to conduit debt obligations in accordance with GASB Statement No. 91.
- 28) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures and depreciation schedule. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and depreciation schedule.
- 31) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) There are no fiduciary activities required to be disclosed in the financial statements in accordance with GASB Statement No. 84, as amended.
- 35) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 36) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 37) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 38) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 39) Provisions for uncollectible receivables have been properly identified and recorded.
- 40) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 41) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 42) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 43) Special and extraordinary items are appropriately classified and reported, if any.
- 44) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 45) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 46) The District did not meet the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 47) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 48) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 49) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 50) With respect to the supplementary information required by the Water District Financial Management Guide,
- a) We acknowledge our responsibility for presenting this information in accordance with the Commission’s requirements, and we believe this information, including its form and content, is fairly presented in accordance with the Commission’s requirements. The methods of measurement and presentation of this information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If this information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor’s report thereon.

**FORT BEND COUNTY FRESH WATER
SUPPLY DISTRICT NO. 1**

Signatures of the Board of Directors

D-007

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

April 18, 2024

Board of Supervisors
Fort Bend County Fresh Water
Supply District No. 1
Fort Bend County, Texas

In planning and performing our audit of the financial statements of Fort Bend County Fresh Water Supply District No. 1 (the "District") as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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 of the District's financial statements 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.

Material Weaknesses

Last year, and again this year, we observed the following matters that we consider to be material weaknesses.

The District's management consists of an elected Board of Supervisors ("Supervisors"). Day-to-day operations are performed by private companies ("Consultants") under contract with the District. The Supervisors of the District supervise the performance of the Consultants; however, although the Consultants can be part of the District's system of internal control, the Consultants are not members of management. Ultimately, the Supervisors are responsible for design and implementation of the system of internal control.

As is common within the system of internal control of most small organizations, the accounting function of the District does not prepare the financial statements complete with footnotes in accordance with accounting principles generally accepted in the United States of America. Accordingly, the District has not established internal controls over the preparation of its financial statements. This condition is considered to be a material weakness of the District's system of internal control over financial reporting.

Material Weaknesses (Continued)

During the course of performing an audit, it is not unusual for the auditor to prepare various journal entries to present the financial statements on the government-wide basis of accounting. Management's reliance upon the auditor to detect and make these necessary adjustments is considered to be a material weakness in internal control. In addition, the District's Management relies on the District's auditor to post adjustments related to the presentation of the capital assets in the government-wide financial statements. This reliance on the auditor to perform this function is considered to be a material weakness in the system of internal control. Auditing standards do not make exceptions for reporting deficiencies that are adequately mitigated with nonaudit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive.

We agree with the objective of auditing standards to inform an organization of all the conditions in its internal control that interfere with its ability to record financial data reliably and issue financial statements free of material misstatement. Communication of the material weaknesses above helps to emphasize that the responsibility for financial reporting rests entirely with the organization and not the auditor.

Management's Response to Material Weaknesses

The Supervisors engage consultants who possess industry knowledge and expertise to provide financial services, as well as legal and professional engineering services. Based on the auditor's unmodified opinion and after reading the financial statements, the Supervisors believe the financial statements to be materially correct. The Supervisors do not think the addition of an employee or consultant to oversee the annual financial reporting process is necessary nor would it be cost effective.

Conclusion

Management's written response to the material weaknesses and significant deficiencies identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Board of Supervisors and the Texas Commission on Environmental Quality and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas