

**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, March 20, 2025**, 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. Approve audit for fiscal year ended December 31, 2024.

3. Receive update concerning sanitary sewer easements along Trammel Fresno Road and proposed WWTP site on Nail Road.

4. 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.

5. 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.

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

A. Report on status of projects including: (i) Gateway Acres Subdivision wastewater plumbing contract, (ii) Fresno Ranchos Wastewater Collection System, (iii) Expansion of Televue Terrace Subdivision Lift Station, and (iv) Teal Gardens Development, 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.

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.

7. 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 and sewer taps.

C. Approval of water termination list.

D. Discuss requests under Private Easement Policy.

E. Discuss water and sewer tap issues, including calculation of fees.

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

A. Approve minutes of meetings held February 11 and 20, 2025.

B. Discuss and take action on Regional Facilities Contract, including WWTP expansions, capacity requirements and related matters.


C. Discuss and take any necessary action on request from Fort Bend MUD 141 related to partial assignment of pumpage allocation.

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

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 Hagan Kuhl Parker Kahn LLP
Attorneys for the District

DRAFT SUBJECT TO CHANGE

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

FORT BEND COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

DECEMBER 31, 2024

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

DRAFT SUBJECT TO CHANGE

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McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
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*Mike M. McCall
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Debbie Gibson
(retired)*

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, 2024, 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, 2024, 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.

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

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.

DRAFT SUBJECT TO CHANGE

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

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 Ellis PLLC
Certified Public Accountants
Houston, Texas

March 20, 2025

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024. 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, 2024**

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 \$31,155,342 as of December 31, 2024. A portion of the District's net position reflects its net investment in capital assets which includes the water and wastewater facilities less any debt used to acquire those assets that is still outstanding.

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**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

	<u>Summary of Changes in the Statement of Net Position</u>		
	<u>2024</u>	<u>2023</u>	<u>Change Positive (Negative)</u>
Current and Other Assets	\$ 26,604,554	\$ 23,751,410	\$ 2,853,144
Capital Assets (Net of Accumulated Depreciation)	<u>44,595,443</u>	<u>43,249,558</u>	<u>1,345,885</u>
Total Assets	<u>\$ 71,199,997</u>	<u>\$ 67,000,968</u>	<u>\$ 4,199,029</u>
Deferred Outflows of Resources	<u>\$ 239,354</u>	<u>\$ 256,472</u>	<u>\$ (17,118)</u>
Bonds Payable	\$ 31,974,429	\$ 33,320,167	\$ 1,345,738
Other Liabilities	<u>1,904,712</u>	<u>1,190,836</u>	<u>(713,876)</u>
Total Liabilities	<u>\$ 33,879,141</u>	<u>\$ 34,511,003</u>	<u>\$ 631,862</u>
Deferred Inflows of Resources	<u>\$ 6,404,868</u>	<u>\$ 6,084,286</u>	<u>\$ (320,582)</u>
Net Position:			
Net Investment in Capital Assets	\$ 13,002,690	\$ 10,831,648	\$ 2,171,042
Restricted	4,831,913	3,741,647	1,090,266
Unrestricted	<u>13,320,739</u>	<u>12,088,856</u>	<u>1,231,883</u>
Total Net Position	<u>\$ 31,155,342</u>	<u>\$ 26,662,151</u>	<u>\$ 4,493,191</u>

The following table provides a summary of the District's operations for the years ending December 31, 2024, and 2023. The District's net position increased by \$4,493,191.

	<u>Summary of Changes in the Statement of Activities</u>		
	<u>2024</u>	<u>2023</u>	<u>Change Positive (Negative)</u>
Revenues:			
Property Taxes	\$ 6,126,850	\$ 5,460,323	\$ 666,527
Service Revenues	2,549,452	2,015,573	533,879
Other Revenues	<u>1,048,426</u>	<u>1,090,105</u>	<u>(41,679)</u>
Total Revenues	<u>\$ 9,724,728</u>	<u>\$ 8,566,001</u>	<u>\$ 1,158,727</u>
Expenses for Services	<u>5,231,537</u>	<u>4,436,598</u>	<u>(794,939)</u>
Change in Net Position	<u>\$ 4,493,191</u>	<u>\$ 4,129,403</u>	<u>\$ 363,788</u>
Net Position, Beginning of Year	<u>26,662,151</u>	<u>22,532,748</u>	<u>4,129,403</u>
Net Position, End of Year	<u>\$ 31,155,342</u>	<u>\$ 26,662,151</u>	<u>\$ 4,493,191</u>

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FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1 MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUNDS

The District's combined fund balances as of December 31, 2024, were \$17,299,843, an increase of \$1,623,356 from the prior year.

The General Fund fund balance increased by \$1,161,819 primarily due to maintenance tax and service revenues exceeding operating costs and capital outlay.

The Debt Service Fund fund balance increased by \$965,000, primarily due to the structure of the District's outstanding debt.

The Capital Projects Fund fund balance decreased by \$503,463, primarily due to capital costs paid from bond proceeds received in a prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

In accordance with GASB standards, the Board of Supervisors adopted an unappropriated budget for the General Fund for the year ended December 31, 2024. Actual revenues were \$617,135 more than budgeted revenues and actual expenditures were \$343,833 less than budgeted expenditures which resulted in a positive budget variance of \$960,968. See the budget to actual comparison for more information.

CAPITAL ASSETS

Capital assets as of December 31, 2024, totaled \$44,595,443, and included land, construction in progress, water facilities, and wastewater facilities. The District used bond proceeds received in a prior year and other available funds to pay for new construction and rehabilitation of existing District water and wastewater infrastructure.

	Capital Assets At Year-End		
	2024	2023	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 7,000	\$ 7,000	\$
Construction in Progress	2,387,789	9,238,479	(6,850,690)
Capital Assets Subject to Depreciation:			
Water System	28,690,899	28,209,046	481,853
Wastewater System	23,019,460	14,127,434	8,892,026
Less Accumulated Depreciation	<u>(9,509,705)</u>	<u>(8,332,401)</u>	<u>(1,177,304)</u>
Total Net Capital Assets	<u>\$ 44,595,443</u>	<u>\$ 43,249,558</u>	<u>\$ 1,345,885</u>

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2024**

LONG-TERM DEBT

As of December 31, 2024, the District had total bond debt payable of \$31,795,000. The changes in the debt position of the District during the fiscal year ended December 31, 2024, are summarized as follows:

Bond Debt Payable, January 1, 2024	\$ 33,130,000
Less: Bond Principal Paid	<u>(1,335,000)</u>
Bond Debt Payable, December 31, 2024	<u>\$ 31,795,000</u>

The Series 2016 Refunding Bonds, Series 2017 Refunding Bonds, Series 2020 Refunding Bonds, and Series 2022 Bonds carry insured ratings of “AA” or “A1” by virtue of bond insurance issued by Build America Mutual Assurance Company or Assured Guaranty Municipal Corp. and underlying ratings of “A3”. 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.

CURRENTLY KNOWN FACTS, DECISIONS OR CONDITIONS

The adopted budget for fiscal year 2025 projects no change in General Fund fund balance. Both revenues and expenditures are budgeted to be \$6,548,452.

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, 1330 Post Oak Boulevard, Suite 2650, Houston, TX 77056.

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**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Debt Service Fund</u>
ASSETS		
Cash	\$ 326,061	\$
Investments	13,279,404	5,643,509
Receivables:		
Property Taxes	2,920,062	2,983,594
Penalty and Interest on Delinquent Taxes		
Service Accounts Receivable	329,174	
Accrued Interest	12,119	20,931
Prepaid Costs		
Due from Other Funds	676,115	
Land		
Construction in Progress		
Capital Assets (Net of Accumulated Depreciation)		
TOTAL ASSETS	<u>\$ 17,542,935</u>	<u>\$ 8,648,034</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charges on Refunding Bonds	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 17,542,935</u>	<u>\$ 8,648,034</u>

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

DRAFT SUBJECT TO CHANGE

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ 470	\$ 326,531	\$	\$ 326,531
563,619	19,486,532		19,486,532
	5,903,656		5,903,656
		463,744	463,744
	329,174		329,174
	33,050		33,050
		61,867	61,867
	676,115	(676,115)	
		7,000	7,000
		2,387,789	2,387,789
		42,200,654	42,200,654
<u>\$ 564,089</u>	<u>\$ 26,755,058</u>	<u>\$ 44,444,939</u>	<u>\$ 71,199,997</u>
<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ 239,354</u>	<u>\$ 239,354</u>
<u>\$ 564,089</u>	<u>\$ 26,755,058</u>	<u>\$ 44,684,293</u>	<u>\$ 71,439,351</u>

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

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2024**

	<u>General Fund</u>	<u>Debt Service Fund</u>
LIABILITIES		
Accounts Payable	\$ 902,091	\$
Accrued Interest Payable		
Due to Other Funds		676,115
Security Deposits	179,538	
Long-Term Liabilities:		
Bonds Payable, Due Within One Year		
Bonds Payable, Due After One Year		
TOTAL LIABILITIES	<u>\$ 1,081,629</u>	<u>\$ 676,115</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	<u>\$ 3,606,086</u>	<u>\$ 3,669,618</u>
FUND BALANCES		
Restricted for Authorized Construction	\$	\$
Restricted for Debt Service		4,302,301
Unassigned	<u>12,855,220</u>	
TOTAL FUND BALANCES	<u>\$ 12,855,220</u>	<u>\$ 4,302,301</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 17,542,935</u>	<u>\$ 8,648,034</u>
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.

DRAFT SUBJECT TO CHANGE

Capital Projects Fund	Total	Adjustments	Statement of Net Position
\$ 421,767	\$ 1,323,858	\$	\$ 1,323,858
		401,316	401,316
	676,115	(676,115)	
	179,538		179,538
		1,375,000	1,375,000
		30,599,429	30,599,429
\$ 421,767	\$ 2,179,511	\$ 31,699,630	\$ 33,879,141
\$ - 0 -	\$ 7,275,704	\$ (870,836)	\$ 6,404,868
\$ 142,322	\$ 142,322	\$ (142,322)	\$
	4,302,301	(4,302,301)	
	12,855,220	(12,855,220)	
\$ 142,322	\$ 17,299,843	\$ (17,299,843)	\$ - 0 -
\$ 564,089	\$ 26,755,058		
		\$ 13,002,690	\$ 13,002,690
		4,831,913	4,831,913
		13,320,739	13,320,739
		\$ 31,155,342	\$ 31,155,342

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

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024**

Total Fund Balances - Governmental Funds \$ 17,299,843

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. 301,221

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds. 44,595,443

Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2023 and prior tax levies became part of recognized revenue in the governmental activities of the District. 1,334,580

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	\$ (401,316)	
Bonds Payable	<u>(31,974,429)</u>	<u>(32,375,745)</u>

Total Net Position - Governmental Activities \$ 31,155,342

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

DRAFT SUBJECT TO CHANGE

**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, 2024**

	<u>General Fund</u>	<u>Debt Service Fund</u>
REVENUES		
Property Taxes	\$ 2,988,676	\$ 3,000,792
Water Revenues	700,104	
Wastewater Revenues	243,310	
Water Authority Fees	555,757	
Shared Facilities Revenues		
Tap Connection and Inspection Fees	407,195	
Penalty and Interest	436,227	135,479
Investment and Miscellaneous Revenues	734,789	274,496
TOTAL REVENUES	<u>\$ 6,066,058</u>	<u>\$ 3,410,767</u>
EXPENDITURES/EXPENSES		
Service Operations:		
Professional Fees	\$ 940,441	\$
Contracted Services	261,370	3,925
Purchased Sewer Service	206,580	
Utilities	95,522	
Repairs and Maintenance	490,903	
Purchased Water and Pumpage Fees	579,265	
Depreciation		
Other	348,242	
Capital Outlay	1,981,916	
Debt Service:		
Bond Principal		1,335,000
Bond Interest		1,106,842
TOTAL EXPENDITURES/EXPENSES	<u>\$ 4,904,239</u>	<u>\$ 2,445,767</u>
NET CHANGE IN FUND BALANCES	\$ 1,161,819	\$ 965,000
CHANGE IN NET POSITION		
FUND BALANCES/NET POSITION - JANUARY 1, 2024	<u>11,693,401</u>	<u>3,337,301</u>
FUND BALANCES/NET POSITION - DECEMBER 31, 2024	<u>\$ 12,855,220</u>	<u>\$ 4,302,301</u>

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

DRAFT SUBJECT TO CHANGE

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
\$	\$ 5,989,468	\$ 137,382	\$ 6,126,850
	700,104		700,104
	243,310		243,310
	555,757		555,757
	407,195		407,195
	571,706	71,380	643,086
<u>39,141</u>	<u>1,048,426</u>		<u>1,048,426</u>
<u>\$ 39,141</u>	<u>\$ 9,515,966</u>	<u>\$ 208,762</u>	<u>\$ 9,724,728</u>
\$ 1,271	\$ 941,712	\$	\$ 941,712
	265,295		265,295
	206,580		206,580
	95,522		95,522
	490,903		490,903
	579,265		579,265
		1,177,304	1,177,304
60	348,302		348,302
541,273	2,523,189	(2,523,189)	
	1,335,000	(1,335,000)	
	<u>1,106,842</u>	<u>19,812</u>	<u>1,126,654</u>
<u>\$ 542,604</u>	<u>\$ 7,892,610</u>	<u>\$ (2,661,073)</u>	<u>\$ 5,231,537</u>
\$ (503,463)	\$ 1,623,356	\$ (1,623,356)	\$
		4,493,191	4,493,191
<u>645,785</u>	<u>15,676,487</u>	<u>10,985,664</u>	<u>26,662,151</u>
<u>\$ 142,322</u>	<u>\$ 17,299,843</u>	<u>\$ 13,855,499</u>	<u>\$ 31,155,342</u>

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

DRAFT SUBJECT TO CHANGE

**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, 2024**

Net Change in Fund Balances - Governmental Funds	\$ 1,623,356
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.	137,382
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.	71,380
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.	(1,177,304)
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.	2,523,189
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.	1,335,000
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>(19,812)</u>
Change in Net Position - Governmental Activities	<u>\$ 4,493,191</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, 2024**

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 on the following page.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024**

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 2023 tax levy collections during the period of October 1, 2023 to December 31, 2024, and taxes collected from January 1, 2023 to December 31, 2024, for the 2022 and prior tax levies. The 2024 tax levy has been fully deferred to meet the operating expenditures for the 2025 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, 2024, the District’s Debt Service Fund owed the General Fund \$676,115 for tax collections.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024**

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, 2024**

NOTE 3. LONG-TERM DEBT

	<u>Series 2006A</u>	<u>Series 2010A</u>	<u>Series 2015</u>
Amount Outstanding – December 31, 2024	\$ 1,280,000	\$ 180,000	\$ 6,320,000
Interest Rates	2.75% - 2.85%	N/A	2.56% - 4.30%
Maturity Dates - Serially Beginning/Ending	August 15, 2025/2027	August 15, 2025/2030	August 15, 2025/2045
Interest Payment Dates	February 15/ August 15	N/A	February 15/ August 15
Callable Dates	August 15, 2016*	N/A	August 15, 2025*
	<u>Series 2016 Refunding</u>	<u>Series 2017 Refunding</u>	<u>Series 2019</u>
Amount Outstanding – December 31, 2024	\$ 3,115,000	\$ 5,275,000	\$ 1,555,000
Interest Rates	3.00% - 3.50%	4.00%	2.20% - 4.34%
Maturity Dates - Serially Beginning/Ending	August 15, 2025/2037	August 15, 2025/2038	August 15, 2025/2049
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*
	<u>Series 2020 Refunding</u>	<u>Series 2022</u>	
Amount Outstanding – December 31, 2024	\$ 3,620,000	\$ 10,450,000	
Interest Rates	2.00% - 3.125%	3.00%	
Maturity Dates - Serially Beginning/Ending	August 15, 2025/2039	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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3. LONG-TERM DEBT (Continued)

The changes in bonds payable for the current fiscal year is summarized in the following table.

	January 1, 2024	Additions	Retirements	December 31, 2024
Bonds Payable	\$ 33,130,000	\$	\$ 1,335,000	\$ 31,795,000
Unamortized Discounts	(204,181)		(15,975)	(188,206)
Unamortized Premiums	394,348		26,713	367,635
Bonds Payable, Net	<u>\$ 33,320,167</u>	<u>\$ -0-</u>	<u>\$ 1,345,738</u>	<u>\$ 31,974,429</u>
			Amount Due Within One Year	\$ 1,375,000
			Amount Due After One Year	<u>30,599,429</u>
			Bonds Payable, Net	<u>\$ 31,974,429</u>

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

Fiscal Year	Principal	Interest	Total
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
2030-2034	5,895,000	3,981,681	9,876,681
2035-2039	6,955,000	2,840,954	9,795,954
2040-2044	8,390,000	1,545,418	9,935,418
2045-2049	4,155,000	232,667	4,387,667
	<u>\$ 31,795,000</u>	<u>\$ 13,545,213</u>	<u>\$ 45,340,213</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, 2024**

NOTE 3. LONG-TERM DEBT (Continued)

During the year ended December 31, 2024, 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 \$3,202,434 on the adjusted taxable valuation of \$640,074,854 for the 2024 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 \$2,206,531 and the bank balance was \$2,416,134. Of the bank balance, \$2,403,924 was covered by federal depository insurance and the remaining balance was covered by collateral pledged in the name of the District and held in a third party depository.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2024, as listed below:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
GENERAL FUND	\$ 326,061	\$ 940,000	\$ 1,266,061
DEBT SERVICE FUND		940,000	940,000
CAPITAL PROJECTS FUND	470		470
TOTAL DEPOSITS	<u>\$ 326,531</u>	<u>\$ 1,880,000</u>	<u>\$ 2,206,531</u>

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, 2024**

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Certificates of deposit are recorded at acquisition cost.

As of December 31, 2024, 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	\$ 12,339,404	\$ 12,339,404
Certificates of Deposit	940,000	940,000
<u>DEBT SERVICE FUND</u>		
Texas CLASS	4,703,509	4,703,509
Certificates of Deposit	940,000	940,000
<u>CAPITAL PROJECTS FUND</u>		
Texas CLASS	563,619	563,619
TOTAL INVESTMENTS	<u>\$ 19,486,532</u>	<u>\$ 19,486,532</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. The District was not exposed to custodial credit risk as of year-end.

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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, is summarized in the following table:

	January 1, 2024	Increases	Decreases	December 31, 2024
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 7,000	\$	\$	\$ 7,000
Construction in Progress	9,238,479	2,523,189	9,373,879	2,387,789
Total Capital Assets Not Being Depreciated	<u>\$ 9,245,479</u>	<u>\$ 2,523,189</u>	<u>\$ 9,373,879</u>	<u>\$ 2,394,789</u>
Capital Assets Subject to Depreciation				
Water System	\$ 28,209,046	\$ 481,853	\$	\$ 28,690,899
Wastewater System	14,127,434	8,892,026		23,019,460
Total Capital Assets Subject to Depreciation	<u>\$ 42,336,480</u>	<u>\$ 9,373,879</u>	<u>\$ - 0 -</u>	<u>\$ 51,710,359</u>
Less Accumulated Depreciation				
Water System	\$ 6,399,477	\$ 721,729	\$	\$ 7,121,206
Wastewater System	1,932,924	455,575		2,388,499
Total Accumulated Depreciation	<u>\$ 8,332,401</u>	<u>\$ 1,177,304</u>	<u>\$ - 0 -</u>	<u>\$ 9,509,705</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 34,004,079</u>	<u>\$ 8,196,575</u>	<u>\$ - 0 -</u>	<u>\$ 42,200,654</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 43,249,558</u>	<u>\$ 10,719,764</u>	<u>\$ 9,373,879</u>	<u>\$ 44,595,443</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, 2024, the District levied an ad valorem maintenance tax rate of \$0.50 per \$100 of assessed valuation, which resulted in a tax levy of \$3,202,434 on the adjusted taxable valuation of \$640,074,854 for the 2024 tax year. The 2024 tax levy has been fully deferred to meet fiscal year 2025 expenditures.

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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. Certain RSS expenses are prorated based on relative capacity in the RSS while variable RSS expenses are allocated based on the ratio of metered flow for 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, 2024**

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 \$579,265 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.

DRAFT SUBJECT TO CHANGE

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024

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, 2024**

	Original Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 2,978,363	\$ 2,988,676	\$ 10,313
Water Revenues	666,200	700,104	33,904
Wastewater Revenues	230,800	243,310	12,510
Water Authority Fees	541,400	555,757	14,357
Tap Connection and Inspection Fees	234,000	407,195	173,195
Penalty and Interest	157,500	436,227	278,727
Investment and Miscellaneous Revenues	<u>640,660</u>	<u>734,789</u>	<u>94,129</u>
TOTAL REVENUES	<u>\$ 5,448,923</u>	<u>\$ 6,066,058</u>	<u>\$ 617,135</u>
EXPENDITURES			
Service Operations:			
Professional Fees	\$ 578,200	\$ 940,441	\$ (362,241)
Contracted Services	244,400	261,370	(16,970)
Purchased Sewer Services	176,300	206,580	(30,280)
Utilities	91,900	95,522	(3,622)
Repairs and Maintenance	298,200	490,903	(192,703)
Purchased Water and Pumpage Fees	635,900	579,265	56,635
Other	238,172	348,242	(110,070)
Capital Outlay	<u>2,985,000</u>	<u>1,981,916</u>	<u>1,003,084</u>
TOTAL EXPENDITURES	<u>\$ 5,248,072</u>	<u>\$ 4,904,239</u>	<u>\$ 343,833</u>
NET CHANGE IN FUND BALANCE	\$ 200,851	\$ 1,161,819	\$ 960,968
FUND BALANCE - JANUARY 1, 2024	<u>11,693,401</u>	<u>11,693,401</u>	<u>_____</u>
FUND BALANCE - DECEMBER 31, 2024	<u>\$ 11,894,252</u>	<u>\$ 12,855,220</u>	<u>\$ 960,968</u>

DRAFT SUBJECT TO CHANGE

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1

SUPPLEMENTARY INFORMATION – REQUIRED BY THE

WATER DISTRICT FINANCIAL MANAGEMENT GUIDE

DECEMBER 31, 2024

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2024**

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

<input checked="" type="checkbox"/>	Retail Water	<input type="checkbox"/>	Wholesale Water	<input type="checkbox"/>	Drainage
<input checked="" type="checkbox"/>	Retail Wastewater	<input type="checkbox"/>	Wholesale Wastewater	<input type="checkbox"/>	Irrigation
<input type="checkbox"/>	Parks/Recreation	<input type="checkbox"/>	Fire Protection	<input type="checkbox"/>	Security
<input type="checkbox"/>	Solid Waste/Garbage	<input type="checkbox"/>	Flood Control	<input type="checkbox"/>	Roads
<input checked="" type="checkbox"/>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<input type="checkbox"/>	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 March 16, 2023.

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons over Minimum Use	Usage Levels
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? 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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<u> </u>	<u> </u>	x 1.0	<u> </u>
≤ ³ / ₄ "	<u>1,889</u>	<u>1,781</u>	x 1.0	<u>1781</u>
1"	<u>20</u>	<u>20</u>	x 2.5	<u>50</u>
1½"	<u>5</u>	<u>4</u>	x 5.0	<u>20</u>
2"	<u>15</u>	<u>15</u>	x 8.0	<u>120</u>
3"	<u> </u>	<u> </u>	x 15.0	<u> </u>
4"	<u> </u>	<u> </u>	x 25.0	<u> </u>
6"	<u>1</u>	<u>1</u>	x 50.0	<u>50</u>
8"	<u>1</u>	<u>1</u>	x 80.0	<u>80</u>
10"	<u>1</u>	<u>1</u>	x 115.0	<u>115</u>
Total Water Connections	<u>1,932</u>	<u>1,823</u>		<u>2,216</u>
Total Wastewater Connections	<u>628</u>	<u>602</u>	x 1.0	<u>602</u>

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

Gallons pumped into system: 133,117,000 Water Accountability Ratio: 87.68%
(Gallons billed/Gallons pumped and purchased)

Gallons billed to customers: 116,724,000

Gallons purchased: -0- From: Fort Bend County MUD No. 23

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2024**

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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2024**

PROFESSIONAL FEES:	
Auditing	\$ 24,000
Engineering	517,562
Legal	178,339
Delinquent Tax Attorney	<u>220,540</u>
TOTAL PROFESSIONAL FEES	<u>\$ 940,441</u>
PURCHASED WATER AND PUMPAGE FEES	<u>\$ 579,265</u>
PURCHASED WASTEWATER SERVICE	<u>\$ 206,580</u>
CONTRACTED SERVICES:	
Bookkeeping	\$ 87,260
Operations and Billing	112,414
Tax Collector and Appraisal District	<u>61,696</u>
TOTAL CONTRACTED SERVICES	<u>\$ 261,370</u>
UTILITIES:	
Electricity	\$ 88,790
Telephone	<u>6,732</u>
TOTAL UTILITIES	<u>\$ 95,522</u>
REPAIRS AND MAINTENANCE	<u>\$ 490,903</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees, Including Payroll Taxes	\$ 21,081
Insurance	33,209
Office Supplies and Postage	20,344
Travel, Meetings and Other	<u>23,648</u>
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 98,282</u>
CAPITAL OUTLAY	<u>\$ 1,981,916</u>
OTHER EXPENDITURES:	
Chemicals	\$ 6,162
Laboratory Fees	14,843
Permit Fees	4,204
Connection and Inspection Fees	220,227
Regulatory Assessment	<u>4,524</u>
TOTAL OTHER EXPENDITURES	<u>\$ 249,960</u>
TOTAL EXPENDITURES	<u><u>\$ 4,904,239</u></u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
INVESTMENTS
DECEMBER 31, 2024**

<u>Funds</u>	<u>Identification or Certificate Number</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at End of Year</u>	<u>Accrued Interest Receivable at End of Year</u>
<u>GENERAL FUND</u>					
Texas CLASS	XXXX0002	Varies	Daily	\$ 12,339,404	\$
Certificate of Deposit	XXXX4162	5.50%	03/19/25	235,000	3,612
Certificate of Deposit	XXXX0172	5.05%	06/30/25	235,000	5,917
Certificate of Deposit	XXXX3483	4.75%	11/13/25	235,000	1,315
Certificate of Deposit	XXXX3688	4.50%	05/17/25	235,000	1,275
TOTAL GENERAL FUND				<u>\$ 13,279,404</u>	<u>\$ 12,119</u>
<u>DEBT SERVICE FUND</u>					
Texas CLASS	XXXX0004	Varies	Daily	\$ 4,703,509	\$
Certificate of Deposit	XXXX4163	5.50%	03/19/25	235,000	3,612
Certificate of Deposit	XXXX3211	4.75%	11/14/25	235,000	1,284
Certificate of Deposit	XXXX5716	5.15%	06/24/25	235,000	6,300
Certificate of Deposit	XXXX8310	5.25%	03/18/25	235,000	9,735
TOTAL DEBT SERVICE FUND				<u>\$ 5,643,509</u>	<u>\$ 20,931</u>
<u>CAPITAL PROJECTS FUND</u>					
Texas CLASS	XXXX0006	Varies	Daily	\$ 563,619	\$ - 0 -
TOTAL - ALL FUNDS				<u>\$ 19,486,532</u>	<u>\$ 33,050</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Maintenance Taxes</u>		<u>Debt Service Taxes</u>	
TAXES RECEIVABLE -				
JANUARY 1, 2024	\$ 3,138,701		\$ 3,214,309	
Adjustments to Beginning Balance	<u>21,262</u>	\$ 3,159,963	<u>21,302</u>	\$ 3,235,611
Original 2024 Tax Levy	\$ 3,150,003		\$ 3,150,003	
Adjustment to 2024 Tax Levy	<u>52,431</u>	<u>3,202,434</u>	<u>52,431</u>	<u>3,202,434</u>
TOTAL TO BE ACCOUNTED FOR		\$ 6,362,397		\$ 6,438,045
TAX COLLECTIONS:				
Prior Years	\$ 2,756,311		\$ 2,768,427	
Current Year	<u>686,024</u>	<u>3,442,335</u>	<u>686,024</u>	<u>3,454,451</u>
TAXES RECEIVABLE -				
DECEMBER 31, 2024		<u>\$ 2,920,062</u>		<u>\$ 2,983,594</u>
TAXES RECEIVABLE BY YEAR:				
2024		\$ 2,516,410		\$ 2,516,410
2023		171,394		171,394
2022		95,384		95,384
2021		32,231		46,381
2020		25,560		36,782
2019		16,583		21,982
2018		16,307		16,307
2017		8,059		8,059
2016		6,752		6,752
2015		5,714		5,714
2014 and prior		<u>25,668</u>		<u>58,429</u>
TOTAL		<u>\$ 2,920,062</u>		<u>\$ 2,983,594</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
PROPERTY VALUATIONS:				
Land	\$ 296,822,802	\$ 260,763,551	\$ 245,946,186	\$ 201,360,841
Improvements	352,854,307	349,635,463	306,987,305	213,823,958
Personal Property	120,601,377	121,456,422	98,701,167	89,740,213
Exemptions	<u>(130,203,632)</u>	<u>(123,699,162)</u>	<u>(116,513,731)</u>	<u>(70,084,168)</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 640,074,854</u>	<u>\$ 608,156,274</u>	<u>\$ 535,120,927</u>	<u>\$ 434,840,844</u>
TAX RATES PER \$100 VALUATION:				
Debt Service	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.59
Maintenance	<u>0.50</u>	<u>0.50</u>	<u>0.50</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>\$ 6,404,868</u>	<u>\$ 6,084,286</u>	<u>\$ 5,355,061</u>	<u>\$ 4,351,134</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>21.42 %</u>	<u>94.37 %</u>	<u>96.44 %</u>	<u>98.19 %</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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

<u>S E R I E S - 2 0 0 6 A</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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			
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2046			
2047			
2048			
2049			
	<u>\$ 1,280,000</u>	<u>\$ 72,832</u>	<u>\$ 1,352,832</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

<u>S E R I E S - 2 0 1 0 A</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due</u>	<u>Total</u>
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			
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2049			
	<u>\$ 180,000</u>	<u>\$ - 0 -</u>	<u>\$ 180,000</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

<u>S E R I E S - 2 0 1 5</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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>\$ 6,320,000</u>	<u>\$ 3,229,569</u>	<u>\$ 9,549,569</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

SERIES - 2016 REFUNDING

<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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			
	<u>\$ 3,115,000</u>	<u>\$ 776,006</u>	<u>\$ 3,891,006</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

SERIES - 2017 REFUNDING

<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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			
	<u>\$ 5,275,000</u>	<u>\$ 1,715,800</u>	<u>\$ 6,990,800</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

<u>S E R I E S - 2 0 1 9</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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>\$ 1,555,000</u>	<u>\$ 946,116</u>	<u>\$ 2,501,116</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

SERIES - 2020 REFUNDING

<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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>\$ 3,620,000</u>	<u>\$ 899,540</u>	<u>\$ 4,519,540</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

<u>S E R I E S - 2 0 2 2</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due August 15</u>	<u>Interest Due February 15/ August 15</u>	<u>Total</u>
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>\$ 5,905,350</u>	<u>\$ 16,355,350</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2024**

**ANNUAL REQUIREMENTS
FOR ALL SERIES**

<u>Due During Fiscal Years Ending December 31</u>	<u>Total Principal Due</u>	<u>Total Interest Due</u>	<u>Total Principal and Interest Due</u>
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>\$ 31,795,000</u>	<u>\$ 13,545,213</u>	<u>\$ 45,340,213</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2024**

<u>Description</u>	<u>Original Bonds Issued</u>	<u>Bonds Outstanding January 1, 2024</u>
Fort Bend County Fresh Water Supply District No. 1 Sanitary Sewer System Unlimited Tax Bonds - Series 2006A	\$ 6,935,000	\$ 1,685,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2010A	600,000	210,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2015	8,000,000	6,520,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2016	4,430,000	3,305,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2017	5,365,000	5,285,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2019	1,745,000	1,595,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Refunding Bonds - Series 2020	4,850,000	4,080,000
Fort Bend County Fresh Water Supply District No. 1 Unlimited Tax Bonds - Series 2022	<u>10,450,000</u>	<u>10,450,000</u>
TOTAL	<u>\$ 42,375,000</u>	<u>\$ 33,130,000</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

<u>Current Year Transactions</u>				
<u>Bonds Sold</u>	<u>Retirements</u>		<u>Bonds Outstanding December 31, 2024</u>	<u>Paying Agent</u>
	<u>Principal</u>	<u>Interest</u>		
\$	\$ 405,000	\$ 46,990	\$ 1,280,000	Wells Fargo Bank N.A. Houston, TX
	30,000		180,000	Wells Fargo Bank N.A. Houston, TX
	200,000	252,495	6,320,000	Amegy Bank N.A. Houston, TX
	190,000	107,300	3,115,000	Amegy Bank N.A. Houston, TX
	10,000	211,300	5,275,000	Amegy Bank N.A. Houston, TX
	40,000	60,045	1,555,000	BONY, N.A. Dallas, TX
	460,000	115,212	3,620,000	Amegy Bank N.A. Houston, TX
		313,500	10,450,000	Amegy Bank N.A. Houston, TX
<u>\$ - 0 -</u>	<u>\$ 1,335,000</u>	<u>\$ 1,106,842</u>	<u>\$ 31,795,000</u>	

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024: \$ 5,643,509

Average annual debt service payment (principal and interest) for remaining term
of all debt: \$ 1,813,609

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

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

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

	Amounts		
	2024	2023	2022
REVENUES			
Property Taxes	\$ 2,988,676	\$ 2,628,782	\$ 1,807,397
Water Revenues	700,104	670,735	649,722
Wastewater Revenues	243,310	230,797	228,383
Water Authority Fees	555,757	543,382	511,974
Shared Facilities Revenues		110,725	217,564
Tap Connection and Inspection Fees	407,195	93,164	232,268
Penalty and Interest	436,227	219,958	188,007
Investment and Miscellaneous Revenues	734,789	610,139	215,469
TOTAL REVENUES	<u>\$ 6,066,058</u>	<u>\$ 5,107,682</u>	<u>\$ 4,050,784</u>
EXPENDITURES			
Professional Fees	\$ 940,441	\$ 640,488	\$ 640,690
Contracted Services	261,370	234,818	190,721
Purchased Sewer Service	206,580	165,967	103,590
Utilities	95,522	85,953	54,275
Repairs and Maintenance	490,903	372,703	239,935
Purchased Water and Pumpage Fees	579,265	649,753	671,375
Other	348,242	197,052	210,835
Capital Outlay	1,981,916	152,710	81,907
TOTAL EXPENDITURES	<u>\$ 4,904,239</u>	<u>\$ 2,499,444</u>	<u>\$ 2,193,328</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 1,161,819</u>	<u>\$ 2,608,238</u>	<u>\$ 1,857,456</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (Out)	<u>\$ - 0 -</u>	<u>\$ (334,188)</u>	<u>\$ 515,597</u>
NET CHANGE IN FUND BALANCE	\$ 1,161,819	\$ 2,274,050	\$ 2,373,053
BEGINNING FUND BALANCE	<u>11,693,401</u>	<u>9,419,351</u>	<u>7,046,298</u>
ENDING FUND BALANCE	<u>\$ 12,855,220</u>	<u>\$ 11,693,401</u>	<u>\$ 9,419,351</u>

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

		Percentage of Total Revenues				
<u>2021</u>	<u>2020</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
\$ 1,732,622	\$ 1,551,624	49.3 %	51.6 %	44.8 %	47.8 %	44.5 %
546,138	575,046	11.5	13.1	16.0	15.1	16.5
218,437	198,675	4.0	4.5	5.6	6.0	5.7
458,273	421,570	9.2	10.6	12.6	12.7	12.1
124,231	364,529		2.2	5.4	3.4	10.5
297,339	146,515	6.7	1.8	5.7	8.2	4.2
154,236	111,449	7.2	4.3	4.6	4.3	3.2
88,951	115,030	12.1	11.9	5.3	2.5	3.3
<u>\$ 3,620,227</u>	<u>\$ 3,484,438</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 581,178	\$ 709,742	15.5 %	12.5 %	15.8 %	16.1 %	20.4 %
170,583	149,938	4.3	4.6	4.7	4.7	4.3
114,667	109,214	3.4	3.2	2.6	3.2	3.1
43,940	37,151	1.6	1.7	1.3	1.2	1.1
214,163	439,470	8.1	7.3	5.9	5.9	12.6
635,590	529,810	9.5	12.7	16.6	17.6	15.2
209,462	184,419	5.7	3.9	5.2	5.8	5.3
425,422	2,096,634	32.7	3.0	2.0	11.8	60.2
<u>\$ 2,395,005</u>	<u>\$ 4,256,378</u>	<u>80.8 %</u>	<u>48.9 %</u>	<u>54.1 %</u>	<u>66.3 %</u>	<u>122.2 %</u>
\$ 1,225,222	\$ (771,940)	19.2 %	51.1 %	45.9 %	33.7 %	(22.2) %
\$ - 0 -	\$ (155,637)					
\$ 1,225,222	\$ (927,577)					
<u>5,821,076</u>	<u>6,748,653</u>					
<u>\$ 7,046,298</u>	<u>\$ 5,821,076</u>					

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

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

	Amounts		
	2024	2023	2022
REVENUES			
Property Taxes	\$ 3,000,792	\$ 2,648,826	\$ 2,589,593
Penalty and Interest	135,479	73,189	91,889
Investment and Miscellaneous Revenues	<u>274,496</u>	<u>224,974</u>	<u>50,312</u>
TOTAL REVENUES	<u>\$ 3,410,767</u>	<u>\$ 2,946,989</u>	<u>\$ 2,731,794</u>
EXPENDITURES			
Debt Service Interest, Fees, Tax Collection Costs	\$ 1,110,767	\$ 1,146,057	\$ 994,357
Debt Service Principal	1,335,000	1,310,000	1,270,000
Bond Issuance Costs			
Payment to Refunded Bond Escrow Agent			
TOTAL EXPENDITURES	<u>\$ 2,445,767</u>	<u>\$ 2,456,057</u>	<u>\$ 2,264,357</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 965,000</u>	<u>\$ 490,932</u>	<u>\$ 467,437</u>
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)	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>
NET CHANGE IN FUND BALANCE	\$ 965,000	\$ 490,932	\$ 467,437
BEGINNING FUND BALANCE	<u>3,337,301</u>	<u>2,846,369</u>	<u>2,378,932</u>
ENDING FUND BALANCE	<u>\$ 4,302,301</u>	<u>\$ 3,337,301</u>	<u>\$ 2,846,369</u>
TOTAL ACTIVE RETAIL WATER CONNECTIONS	<u>1,823</u>	<u>1,751</u>	<u>1,719</u>
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	<u>602</u>	<u>561</u>	<u>547</u>

Note: Wastewater connection counts for 2020 through 2022 were adjusted by the operator.

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

		Percentage of Total Revenues				
2021	2020	2024	2023	2022	2021	2020
\$ 2,475,475	\$ 2,056,644	88.0 %	89.9 %	94.8 %	96.6 %	95.2 %
80,738	57,619	4.0	2.5	3.4	3.1	2.7
<u>8,958</u>	<u>44,337</u>	<u>8.0</u>	<u>7.6</u>	<u>1.8</u>	<u>0.3</u>	<u>2.1</u>
<u>\$ 2,565,171</u>	<u>\$ 2,158,600</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 901,387	\$ 910,761	32.6 %	38.9 %	36.4 %	35.1 %	42.2 %
1,235,000	1,160,000	39.1	44.5	46.5	48.1	53.7
	239,274					11.1
	<u>79,000</u>					<u>3.7</u>
<u>\$ 2,136,387</u>	<u>\$ 2,389,035</u>	<u>71.7 %</u>	<u>83.4 %</u>	<u>82.9 %</u>	<u>83.2 %</u>	<u>110.7 %</u>
<u>\$ 428,784</u>	<u>\$ (230,435)</u>	<u>28.3 %</u>	<u>16.6 %</u>	<u>17.1 %</u>	<u>16.8 %</u>	<u>(10.7) %</u>
\$	\$ 4,850,000					
	(4,611,167)					
	(60,794)					
	<u>66,253</u>					
<u>\$ - 0 -</u>	<u>\$ 244,292</u>					
\$ 428,784	\$ 13,857					
<u>1,950,148</u>	<u>1,936,291</u>					
<u>\$ 2,378,932</u>	<u>\$ 1,950,148</u>					
<u>1,664</u>	<u>1,596</u>					
<u>530</u>	<u>502</u>					

See accompanying independent auditor's report.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2024**

District Mailing Address - Fort Bend County Fresh Water Supply District No. 1
c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP
1330 Post Oak Boulevard, Suite 2650
Houston, TX 77056

District Telephone Number - (713) 850-9000

Supervisors	Term of Office (Elected or Appointed)	Fees of Office for the year ended <u>December 31, 2024</u>	Expense Reimbursements for the year ended <u>December 31, 2024</u>	<u>Title</u>
Paul Hamilton	05/22 05/26 (Elected)	\$ 7,200	\$ 1,298	President
Rosa Linda Medina	05/24 05/28 (Elected)	\$ 1,768	\$ -0-	Vice President
Calvin Casher	05/24 05/28 (Elected)	\$ 6,188	\$ 1,985	Secretary
Rodrigo Carreon	05/22 05/26 (Elected)	\$ -0-	\$ -0-	Assistant Secretary
Erasto Vallejo	05/24 05/28 (Elected)	\$ 4,420	\$ 1,616	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 16, 2024

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.

DRAFT SUBJECT TO CHANGE

**FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2024**

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended December 31, 2024</u>	<u>Title</u>
Sanford Kuhl Hagan Kugle Parker Kahn LLP	01/21/10	\$ 161,805	General Counsel
McCall Gibson Swedlund Barfoot Ellis PLLC	11/01/01	\$ 24,000	Auditor
Municipal Accounts and Consulting, LP	06/15/18	\$ 92,818	Bookkeeper
Jacobs Engineering Group, Inc.	01/15/09	\$ 566,601	Engineer
Robert W. Baird & Co. Inc.	02/19/15	\$ -0-	Financial Advisor
Inframark LLC	07/01/12	\$ 856,288	Operator

See accompanying independent auditor's report.

**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.	2024 TAXES	TOTAL
02/03/25	3,365,817.93	(138,229.28)	(2,087.38)				3,225,479.87
02/04/25	3,225,479.87	(186,921.98)	(255.73)		(21.40)		3,037,757.06
02/05/25	3,037,757.06	(124,298.04)	(1,293.52)		(545.10)		2,912,165.50
02/06/25	2,912,165.50	(690,470.49)	(858.32)				2,220,836.69
02/07/25	2,220,836.69	(42,870.00)	(473.97)				2,177,492.72
02/08/25	2,177,492.72	0.00	0.00				2,177,492.72
02/09/25	2,177,492.72	(167.09)	0.00				2,177,325.63
02/10/25	2,177,325.63	(63,697.09)	(779.67)				2,112,848.87
02/11/25	2,112,848.87	2,044.82	(179.62)	74,952.57			2,189,666.64
02/12/25	2,189,666.64	(49,597.40)	(798.64)				2,139,270.60
02/13/25	2,139,270.60	(10,986.64)	0.00				2,128,283.96
02/14/25	2,128,283.96	(10,076.10)	(434.93)				2,117,772.93
02/15/25	2,117,772.93	0.00	0.00				2,117,772.93
02/17/25	2,117,772.93	(7,576.85)	(92.98)				2,110,103.10
02/18/25	2,110,103.10	(7,979.21)	(1,038.10)				2,101,085.79
02/19/25	2,101,085.79	(7,267.17)	(873.99)				2,092,944.63
02/20/25	2,092,944.63	(11,741.61)	(272.51)				2,080,930.51
02/21/25	2,080,930.51	(4,650.00)	(1,836.66)				2,074,443.85
02/22/25	2,074,443.85	(3.71)	0.00				2,074,440.14
02/24/25	2,074,440.14	(26,629.74)	(117.62)				2,047,692.78
02/25/25	2,047,692.78	(16,896.80)	(661.89)				2,030,134.09
02/26/25	2,030,134.09	(20,566.57)	(2,650.39)				2,006,917.13
02/27/25	2,006,917.13	(27,757.97)	(1,123.05)				1,978,036.11
02/28/25	1,978,036.11	(40,178.63)	(4,354.32)				1,933,503.16
01/00/00	1,933,503.16						1,933,503.16
TOTAL		(1,486,517.55)	(20,183.29)	0.00	0.00	74,952.57	(566.50) 0.00 0.00

02/28/2025 23:35:50 4777214
 TC298-D SELECTION: DEPOSIT
 RECEIPT DATE: ALL
 LOCATION: ALL

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 02/01/2025 THRU 02/28/2025
 JURISDICTION: 0052 FORT BEND FRESH WATER SUPPLY

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2024	M & O	.500000	743,257.35	.00	7,516.23	.00	750,773.58	350.42	.00	.00	751,124.00
	I & S	.500000	743,260.20	.00	7,519.44	.00	750,779.64	.00	.00	.00	750,779.64
	TOTAL	1.000000	1,486,517.55	.00	15,035.67	.00	1,501,553.22	350.42	.00	.00	1,501,903.64
2023	M & O	.500000	7,238.20	.00	1,773.14	.00	9,011.34	3,536.62	.00	.00	12,547.96
	I & S	.500000	7,238.36	.00	1,773.57	.00	9,011.93	.00	.00	.00	9,011.93
	TOTAL	1.000000	14,476.56	.00	3,546.71	.00	18,023.27	3,536.62	.00	.00	21,559.89
2022	M & O	.500000	2,108.68	.00	615.64	.00	2,724.32	892.99	.00	.00	3,617.31
	I & S	.500000	2,108.87	.00	615.93	.00	2,724.80	.00	.00	.00	2,724.80
	TOTAL	1.000000	4,217.55	.00	1,231.57	.00	5,449.12	892.99	.00	.00	6,342.11
2021	M & O	.410000	366.34	.00	169.34	.00	535.68	258.07	.00	.00	793.75
	I & S	.590000	527.16	.00	243.61	.00	770.77	.00	.00	.00	770.77
	TOTAL	1.000000	893.50	.00	412.95	.00	1,306.45	258.07	.00	.00	1,564.52
2020	M & O	.410000	236.80	.00	144.17	.00	380.97	185.84	.00	.00	566.81
	I & S	.590000	340.75	.00	207.47	.00	548.22	.00	.00	.00	548.22
	TOTAL	1.000000	577.55	.00	351.64	.00	929.19	185.84	.00	.00	1,115.03
2019	M & O	.430000	7.16	.00	5.21	.00	12.37	5.75	.00	.00	18.12
	I & S	.570000	9.49	.00	6.91	.00	16.40	.00	.00	.00	16.40
	TOTAL	1.000000	16.65	.00	12.12	.00	28.77	5.75	.00	.00	34.52
2013	M & O	.250000	.37	.00	.54	.00	.91	.54	.00	.00	1.45
	I & S	.750000	1.11	.00	1.62	.00	2.73	.00	.00	.00	2.73
	TOTAL	1.000000	1.48	.00	2.16	.00	3.64	.54	.00	.00	4.18
ALL	M & O		753,214.90	.00	10,224.27	.00	763,439.17	5,230.23	.00	.00	768,669.40
ALL	I & S		753,485.94	.00	10,368.55	.00	763,854.49	.00	.00	.00	763,854.49
ALL	TOTAL		1,506,700.84	.00	20,592.82	.00	1,527,293.66	5,230.23	.00	.00	1,532,523.89
DLQ	M & O		9,957.55	.00	2,708.04	.00	12,665.59	4,879.81	.00	.00	17,545.40
DLQ	I & S		10,225.74	.00	2,849.11	.00	13,074.85	.00	.00	.00	13,074.85
DLQ	TOTAL		20,183.29	.00	5,557.15	.00	25,740.44	4,879.81	.00	.00	30,620.25
CURR	M & O		743,257.35	.00	7,516.23	.00	750,773.58	350.42	.00	.00	751,124.00
CURR	I & S		743,260.20	.00	7,519.44	.00	750,779.64	.00	.00	.00	750,779.64
CURR	TOTAL		1,486,517.55	.00	15,035.67	.00	1,501,553.22	350.42	.00	.00	1,501,903.64

FORT BEND COUNTY

**Rendition Commission Distribution Detail
from 02/01/2025 to 02/28/2025**

Date: 03/03/2025 12:51:28

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
9960102030007907	2024	O250203BE5	11,575.22	1,052.29	0.00	0.00	52.61	11,522.61
9960012200056907	2024	J250205AE3	55.00	5.00	0.00	0.00	0.25	54.75
9960032200004907	2024	L250205	44.00	4.00	0.00	0.00	0.20	43.80
9960122020058907	2024	L250207	182.36	16.58	0.00	0.00	0.83	181.53
9960202220038907	2024	EK250226	275.00	25.00	19.25	0.00	1.25	293.00
9960032210016907	2024	O250214BA5	206.25	18.75	14.44	0.00	0.94	219.75
9960102170069907	2024	O022525BJ5	28.60	2.60	2.00	0.00	0.13	30.47
Total for 2024			12,366.43	1,124.22	35.69	0.00	56.21	12,345.91
Account No.	Year	Deposit	Levy Collected	Rendition Penalty	P & I Collected	Rendition P & I	Appraisal Commission	Disbursement Amount
9960032210016907	2023	O250214BA5	206.25	18.75	51.56	0.00	0.94	256.87
Total for 2023			206.25	18.75	51.56	0.00	0.94	256.87
Account No.	Year	Deposit	Levy Collected	Rendition Penalty	P & I Collected	Rendition P & I	Appraisal Commission	Disbursement Amount
9960032210016907	2022	O250214BA5	206.25	18.75	76.31	0.00	0.94	281.62
Total for 2022			206.25	18.75	76.31	0.00	0.94	281.62
Total for Tax Unit 52 FORT BEND FRESH WATER SUPPLY DIST			12,778.93	1,161.72	163.56	0.00	58.09	12,884.40

TAX COLLECTION SYSTEM
 TAX COLLECTOR MONTHLY REPORT
 FROM 02/01/2025 TO 02/28/2025

FISCAL START: 10/01/2024 END: 09/30/2025 JURISDICTION: 0052 FORT BEND FRESH WATER SUPPLY D

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	629,598,358	17,902,832	647,501,190	0 01.000000	6,479,131.59	4,669

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2024	6,300,005.90	74,952.57	179,125.69	1,486,517.55	5,355,752.82	1,123,378.77	82.66	0.00
2023	418,639.50	545.10-	4,831.31-	14,476.56	108,564.66	305,243.53	26.24	0.00
2022	196,850.07	21.40-	15,479.58	4,217.55	36,832.75	175,496.90	17.35	0.00
2021	82,489.61	.00	68.32-	893.50	6,435.95	75,985.34	7.81	0.00
2020	63,671.95	.00	0.00	577.55	3,365.42	60,306.53	5.29	0.00
2019	39,415.16	.00	0.00	16.65	2,623.83	36,791.33	6.66	0.00
2018	33,301.03	.00	0.00	0.00	1,843.22	31,457.81	5.54	0.00
2017	16,182.00	.00	0.00	0.00	301.91	15,880.09	1.87	0.00
2016	13,612.77	.00	0.00	0.00	115.92	13,496.85	.85	0.00
2015	11,434.72	.00	0.00	0.00	14.60	11,420.12	.13	0.00
2014	10,243.80	.00	0.00	0.00	14.60	10,229.20	.14	0.00
2013	12,760.42	.00	0.00	1.48	16.08	12,744.34	.13	0.00
2012	11,887.30	.00	0.00	0.00	14.60	11,872.70	.12	0.00
2011	10,854.46	.00	0.00	0.00	7.60	10,846.86	.07	0.00
2010	7,883.65	.00	0.00	0.00	10.80	7,872.85	.14	0.00
2009	8,483.02	.00	0.00	0.00	7.92	8,475.10	.09	0.00
2008	7,242.43	.00	0.00	0.00	3.80	7,238.63	.05	0.00
2007	6,616.66	.00	0.00	0.00	3.80	6,612.86	.06	0.00
2006	5,378.98	.00	0.00	0.00	1.90	5,377.08	.04	0.00
2005	1,134.19	.00	0.00	0.00	0.48	1,133.71	.04	0.00
2004	534.57	.00	0.00	0.00	0.48	534.09	.09	0.00
2003	1,110.39	.00	0.00	0.00	1.92	1,108.47	.17	0.00
****	7,259,732.58	74,386.07	189,705.64	1,506,700.84	5,515,935.06	1,933,503.16		0.00
CURR	6,300,005.90	74,952.57	179,125.69	1,486,517.55	5,355,752.82	1,123,378.77		0.00
DELQ	959,726.68	566.50-	10,579.95	20,183.29	160,182.24	810,124.39		0.00

**FORT BEND COUNTY
PERCENTAGE OF LEVY COLLECTED**

Tax Units : ALL

From 10/01/2013 To 02/28/2025

52 -FORT BEND FRESH WATER SUPPLY DIST #1

Tax Year	Taxes Due	Adjustments	Levy Paid	Balance	% Collected
2013	2,166,237.16	562,724.83	2,716,217.65	12,744.34	99.53%
2014	2,675,145.70	53,718.69	2,718,635.19	10,229.20	99.63%
2015	2,285,060.55	521,208.09	2,794,848.52	11,420.12	99.59%
2016	2,217,167.94	574,616.30	2,778,287.39	13,496.85	99.52%
2017	3,227,766.67	12,813.11	3,224,699.69	15,880.09	99.51%
2018	3,499,287.44	30,736.71	3,498,566.34	31,457.81	99.11%
2019	3,589,725.83	28,416.75	3,581,351.25	36,791.33	98.98%
2020	4,129,315.70	129,637.95	4,198,647.12	60,306.53	98.58%
2021	4,312,089.78	33,799.97	4,269,904.41	75,985.34	98.25%
2022	5,285,319.87	182,516.52	5,292,339.49	175,496.90	96.79%
2023	5,750,402.58	373,486.68	5,818,645.73	305,243.53	95.02%
2024	6,300,005.90	179,125.69	5,355,752.82	1,123,378.77	82.66%



March 18, 2025

Board of Directors
Fort Bend County Freshwater Supply District #1
c/o Sanford Kuhl Hagan Kugle Parker Kahn LLP
1330 Post Oak Boulevard, Suite 2650
Houston, TX 77056

Re: Fort Bend County Freshwater Supply District #1 – March 2025 Board of Directors Meeting

Dear Board Members:

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

Agenda Item No. 6 – Engineer's Report:

(a) Report on status of projects:

- i) Expansion of Teleview Terrace Subdivision Lift Station
 - Engineering Study Report was approved by the TCEQ
 - Currently finalizing construction drawings and contract manual, both of which are anticipated to be completed in April, so project can be advertised
- ii) Fresno Ranchos Subdivision Wastewater Collection System
 - Project currently under design
- iii) Teal Gardens Development
 - DA working on recordation of utility easements for project...Developer provided off-site plans to start District review...Ultimately plans (both on-site and off-site) will need to be approved by TCEQ, FBC, and the City of Houston
 - Requested overall schedule for project from Developer
- iv) City of Arcola WWTP Expansion Project (0.95 MGD to 1.4 MGD)...District currently has 0.35 MGD of WWTP Capacity...this project will increase the District's WWTP Capacity to 0.8 MGD
 - Per CoA (Llarance Turner) on 02/11/25 – Project bid on March 11th...requested bid tabulation and award letter from CoA...latest schedule from CoA has NTP starting mid this year and the project being completed by the end of 2026 (roughly an 18-month construction contract)
- v) Water Plant No. 2 Generator
 - District had requested to investigate the possibility of constructing a natural gas generator
 - Per communications with CenterPoint, there is an existing 8" gas line along Renfrow-Burford Road (south side of street)
 - Provided CenterPoint needed information (generator size in KW, total gas load in CFH, and required delivery pressure) so they can perform a pressure study to determine if they can provide services as is to our facility...CP looking into matter and waiting for their response
- vi) Portable Diesel Generator for LS's (with Storage Unit) and Double Walled Diesel Storage Tank
 - Provided Inframark comments on both of these items...Inframark to provide Board an update regarding the status of these items being completed...once completed, will need to visit site and add portable generator to District's insurance policy

(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 Plumbing Project = 12/16/25
- 2022 TCEQ Loan (\$10.45M) – remaining surplus funds, estimated at approximately \$144k, to be used for the Fresno Ranchos WW Collection System Project...DA to coordinate with TCEQ so this can take place
- 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...planning to update once the N WWTP site secured and TFR easements secured

(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)	La Fresno Food Mart
293 Teakwood Avenue (Multi-Family Dwelling)	Lou’s Back Porch
297 Teakwood Avenue (Multi-Family Dwelling)	LT No Limits
Church of God of Prophecy	Mustang Community Center
Dollar General	MVP Auto Parts (Domestic & FW)
Duplex (1615 Avenue C)	Nalco Water (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 Fiesta	PMC International Tire Shop
Fresno Gym (3941 FM 521)	Quality Paint and Body (Pecan Street)
Fresno Market – FM521 (Domestic & Irrigation)	Quality Personal Care
Fresno Motor	Richard Martini-Rental Livestock Pasture
Fresno Mount Corinth Baptist Church	Robbins Nest for Children (Domestic & FW)
Fresno Volunteer Fire Department	Sosa Electric (Avenue C)
F&R Tax	St. James Knanaya Church – Fire Tap
General Office Space (514 Pecan Street)	St. James Banquet Hall – (Domestic & FW)
Gulf Coast LP Gas Company	St. Peters & St. Pauls Orthodox Church of Houston
HEFCO Enterprises	Swingby#3 Gas Station (Domestic & Irrigation)
Iglesia Bautista Del Calvario Church	Teleview Terrace Subdivision Lift Station
Iglesia Principe De Paz Church	Tiny Toes Academy
Interconnect with City of Arcola	Tire Shop at 1739A Trammel Fresno
Interconnect with FBCMUD23	Valero Gas Station
	Welcome Market

Connections Pending:	
Parks Fresno Food Market (FM521)	
- initial application received on 05/04/23...final, completed application documents approved by District on 03/21/24...per communications from District Operator, tap letters have been sent to Customer multiple times...request that District Operator/Attorney send letter to customer informing them that they have until March Board meeting to pay tap letter or their application will expire and they will need to start process from beginning if they want District water and wastewater service	
Lemark Investments (East Sycamore St)	
- per District Operator, currently work with customer regarding tap letter	

Processing Application:	
R&SL Construction (Edie St) - waiting for receipt of plumber's information from customer to review...water service (only) for their masonry work facility	
Concrete Company (Louise St) - waiting for receipt of plumber's information from customer to review	
Iglesia Evangelica Cristiana Espiritual Church (TFR) - waiting for receipt of plumber's information from customer to review	

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)	La Fresno Food Market (TFR)
297 Teakwood Avenue (Multi-Family Dwelling)	Mustang Comm Center (minus field bathrooms)
Church of God of Prophecy	New Quality Life Ministries (Church)
Duplex (1615 Avenue C)	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno	Sosa Electric (Avenue C)
Fresno Volunteer Fire Department	Quality Paint and Body (Pecan Street)

Connections Pending:	
Parks Fresno Food Market (FM521) - initial application received on 05/04/23...final, completed application documents approved by District on 03/21/24...per communications from District Operator, tap letters have been sent to Customer multiple times...request that District Operator/Attorney send letter to customer informing them that they have until March Board meeting to pay tap letter or their application will expire and they will need to start process from beginning if they want District water and wastewater service	
Welcome Market (TFR) - District Operator to update regarding service to customer	
Fresno Fiesta (TFR) [previously known as Crossroad Market Store] - District Operator to update regarding service to customer	

Processing Application:	
Concrete Company (Louise St) - waiting for receipt of plumber's information from customer to review	
Iglesia Evangelica Cristiana Espiritual Church (TFR) - waiting for receipt of plumber's information from customer to review	

*** Mustang Community Center Re-Dev = Enlarged Community Center, New Natatorium and Multipurpose Building (Basketball Court), and Improved SW System (Pond)...anticipate approx. 20 ESFCs of W&WW (TBD)...waiting for FBC to submit application with fee...anticipate construction starting next year...new application would replace past docs as this is a re-dev of property

- (g) **Potential Emergency Water Interconnect with BCMUD21/22 (at the end of East Sycamore Road)**
- Per Board 03/17/25 Special Board Meeting, interconnect point to consist of a lockable valve at the District's boundary line...an additional valve and fire hydrant will be installed adjacent to the lockable valve...DA to provide update on the completion of the agreement...other considerations listed below:
 - a. Work within the District to upsize the existing 8" waterline to a 12" waterline would consist of predominately trenchless construction (no open cutting driveways).
 - b. BCMUD21/22 to provide District their water quality data and type of disinfection method used.
 - c. BCMUD21/22 to provide District information regarding capacities of their water production facilities.
 - d. BCMUD21/22 would be responsible for all costs associated with this project
 - e. 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...per District Attorney, efforts are currently underway regarding completion of these agreements and are anticipated to be completed by the end of 2024/1stQ 2025

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

South Wastewater Service Area

- See Item A above for status of current project...District was notified by CoA in January 2025 of possible interest in taking part in a WWTP expansion project beyond 1.4MGD...DA, on behalf of the District, provided a response to CoA requesting being a participant in next expansion with a capacity request of 0.15 MGD
- CoA working on securing WWTP Discharge Permit for ultimate capacity of WWTP (4.6 MGD)...permit will also include an interim phase of 1.4 MGD...anticipate permit being secured with TCEQ early 2025
- 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 March 2025...need to update #s every couple of months:
 - o Active Residential Connections Per Inframark = 755
 - o Vacant Residential Connections Per Inframark = 31
 - o In-Process Residential Connections Per Inframark = 8
 - o Residential Connections in Teal Gardens Development = 107
 - o Active Non-Residential Connections, in ESFCs = 24
 - o In-Process Non-Residential Connections, in ESFCs = 8**Total = 933**

North Wastewater Service Area

- FBC to provide update regarding feasibility study efforts (geotech, survey, etc...)...if land favorable, a) discuss efforts for securing land for District and b) consider coordinating with FBC to begin efforts related to PER, design (WWTP and WW trunklines), and permitting

(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 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
 - 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 by mid-2025
 - 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...possibly sanitary sewer work):**
 - 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...possibly sanitary sewer work):**
 - 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

- **West Sycamore Road and South Post Oak Boulevard Intersection:**
 - o **Scope** – Widening of intersection to accommodate roadway widening projects along West Sycamore Road and South Post Oak Boulevard...Project also includes roadway widening project along West Sycamore Road to the west of this intersection
 - o **Schedule** – TBD, but should occur prior to roadway widening projects to the east and north of this intersection
 - o **Estimated Cost** – This project will involve the relocation of the District’s waterline at this intersection...it has been communicated multiple times to the roadway team that it is the District’s understanding that all costs associated with this relocation will be paid for by FBC...The District should be able to review and approve these relocations and the Roadway Contractor should be coordinating all work with the District Operator

- **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



Fort Bend County FWSD No. 1
Operations Report

Board Meeting 03/20/25

Robert Cardenas

Rober Cardenas
Account Manager

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FWSD1 EXECUTIVE SUMMARY

Previous Meeting Action Item Status

Item	Location	Description	Status
Delinquents	District area	Past due accounts	Disconnected (22)
Sanitary manhole repairs	District area	Priority 1 and 2 repairs approved: Est cost for 39 repairs - \$24,100.00. Priority 3 repairs still under review.	In progress
Fire Hydrant Repairs	District area	Repairs approved at an estimated \$20,970.00 following recent hydrant survey.	100% Complete
Portable Generator	Lift Stations	Portable generator with chords and receptacles for lift stations; Est cost - \$90,475.00	Arrived and stored
Diesel reserve tank	Water Plant 1	1,000- gallon fuel reserve tank; Est cost =- \$7,195.00	In progress
Diesel tank pipe modification	Water Plant 1	Piping in line from portable fuel tank to existing generator at WP1. Est cost- \$6,500.00	In progress
Lift station modifications	Lift Stations	Installing (2) 200 amp receptacles at lift stations for portable generator use. Est cost – \$4,500.00.	In progress
Key switch – diesel tank	Water Plant 1	Key switch to be installed to prevent any unauthorized usage of diesel tank- Est Costs- \$550.00.	In progress
Storage container	Water Plant 2	New 20'X8'X8' storage container with gravel pad for portable generator storage; Est cost \$17,690.00.	In progress

Current Items Requiring Board Approval

Item	Location	Description	Status
Delinquent Accounts	District area	Past due accounts	Pending approval
Fire hydrant painting	District area	Mechanical wire brush system & painting - \$95 per hydrant Pressure wash & painting - \$38 per hydrant	Pending approval

Operations Expenses:

Total Amount Invoiced: \$62,080.92

Financial Recap:

Total Receivables: \$ 255,200.96

Compliance Summary:

Water Production Report:

- Water accountability for the month of January is at 89.5% with 12-month average of 92.1%.

Annual Administrator's Report - Identity Theft Prevention & Protection

- No activity indicative of identity theft through questionable documentation, phone conversations, payment activity, account activity, or employee activity for the period of January 2024 to January 2025. More details on page 5.

Operations Summary:

- **Delinquent Letters**
 - 161 delinquent letters were mailed in advance of today's meeting.
- **Collections**
 - There are no accounts to be sent to collections for March 2025.
- **Write Offs**
 - There are no accounts to be written off for March 2025
- **Customer Care**
 - There were 15 calls received for January. 10 problems reported and 5 calls for high usage.
 - There is one customer issue for board review.

Substantial Repairs & Maintenance

• FB1 Lift station #1 <i>Bottom clean wet well</i>	\$1,287.66
• 3702 Gettie St <i>Residential sewer tap install</i>	\$1,601.36
• 3806 Jan St <i>Residential sewer tap install</i>	\$1,788.14
• 3715 Lissie St <i>Residential sewer tap install</i>	\$1,606.80
• 1322 Trammel Fresno <i>Residential sewer tap install</i>	\$2,678.71
• 1610 Ae A <i>Residential sewer Tap install</i>	\$1,424.21
• 1610 Ave A #2 <i>Residential sewer tap install</i>	\$1,165.43
• 4512 Kansas St <i>Resealed sanitary manhole and adjust to grade</i>	\$1,374.45
• FM-521 / E Palm St <i>Excavated and located buried valve stack</i>	\$1,818.78
• 701 W Sycamore Rd <i>Excavated and realigned valve stack</i>	\$1,453.05
• FB1 District area – FM 521 <i>Met with Texas Hot Taps and assisted with isolation for water line offset</i>	\$2,502.77
• 509 Cottonwood Ave <i>Installed 5/8x3/4 water tap and set meter</i>	\$1,098.43
• 3823 Kansas St <i>Installed 5/8x3/4 water tap and set meter</i>	\$1,114.15
• 614 Mulberry Ave <i>Installed 5/8x3/4 water tap and set meter</i>	\$1,012.92

February 17, 2025

Board of Directors
Fort Bend 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.

- **2024 Incidents:** From January 2024 to January 2025, 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 InfraSMART Report

Sched#	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Created	Last Comp	Next Sched
12341	FB1	FB1 is FB FWSD 1	FB1 District Area	MWINSPCOMM	Commercial Water Meter Inspection	12-M	11/15/2024		11/15/2025
8321	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	2/26/2025	2/3/2025	6/1/2025
10768	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	12/17/2024	2/14/2025	6/1/2025
13627	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	3/29/2024	5/16/2024	4/1/2025
15854	FB1-LS1	FB1-LS1 is Lift Station #1 (LS1) in FB FWSD 1 (FB1)	4521 1/2 FM 521 St	PM6MARV	Six Month Air Release Valve PM	6-M			7/1/2025
13613	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	3/29/2024	5/7/2024	4/1/2025
15855	FB1-LS2	FB1-LS2 is Lift Station #2 (LS2) in FB FWSD 1 (FB1)	3415 1/2 Maryland St	PM6MARV	Six Month Air Release Valve PM	6-M			7/1/2025
8091	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	12/31/2024	1/10/2025	4/1/2025
8071	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	12/31/2024	1/10/2025	4/1/2025
10709	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	9/30/2024	1/2/2025	10/1/2025
11003	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	1/29/2025	2/14/2025	8/1/2025
11387	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	2/26/2025	1/28/2025	6/3/2025
12217	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	10/2/2024	12/13/2024	10/31/2025
12435	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	3/7/2025	3/29/2024	2/14/2026
12527	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
13614	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	3/29/2024	5/6/2024	4/1/2025
13628	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	3/29/2024	5/16/2024	4/1/2025
8764	FB1-WP1-ATS1	FB1-WP1-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Water Treatment Plant #1 (WP1) in Fort Bend Co FWSD 1 (FB1)	14415 1st St	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	9/30/2024	11/13/2024	10/1/2025
8677	FB1-WP1-GEN1	FB1-WP1-GEN1 is Auxiliary Power Generator # 1 (GEN1) for Water Treatment Plant #1 (WP1) in Fort Bend Co FWSD 1 (FB1)	14415 1st St	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	10/28/2024	12/26/2024	11/1/2025
12528	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
12669	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	7/31/2024	10/9/2024	2/1/2025
12876	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	11/26/2024	1/2/2025	12/1/2025
12877	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	2/26/2025	3/7/2025	6/1/2025
12873	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	2/26/2025	3/7/2025	4/1/2025
12874	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	2/26/2025	3/7/2025	9/1/2025
12875	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	7/1/2024	6/1/2025
13629	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	3/29/2024	5/16/2024	4/1/2025

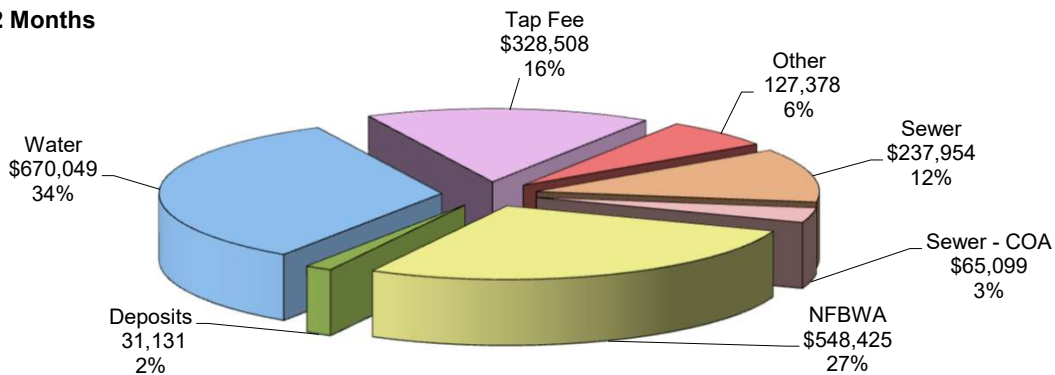
Fort Bend FWSD No. 1 InfraSMART Report

Sched#	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Created	Last Comp	Next Sched
13615	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	3/29/2024	5/2/2024	4/1/2025
12218	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	10/2/2024	12/13/2024	10/31/2025
12436	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	3/7/2025	3/29/2024	2/14/2026

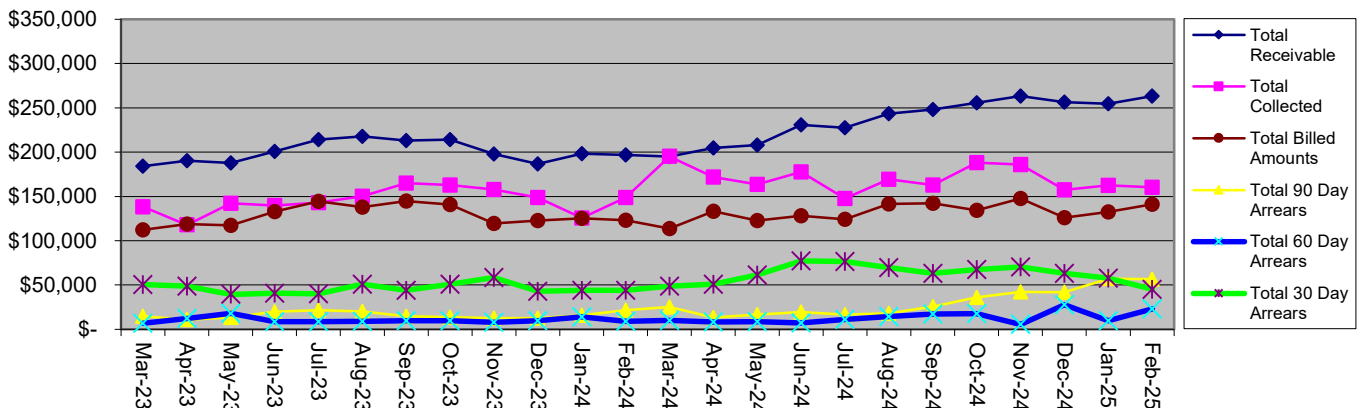
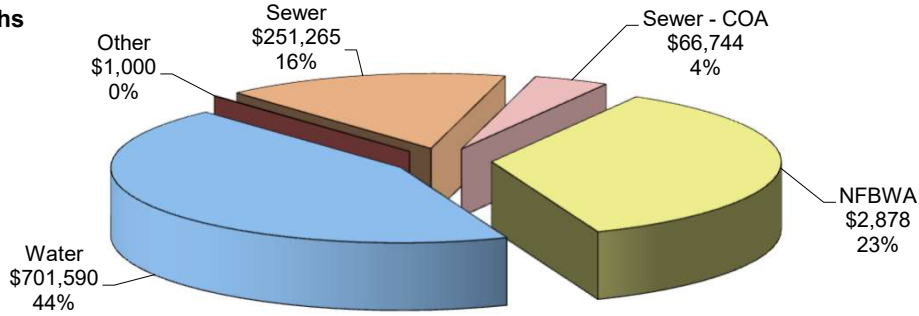
Fort Bend FWSD No. 1 Utility Billing Summary

	January 13, 2025	December 13, 2024	12 Months
Total Collected	\$ (160,447.37)	\$ (162,368.78)	\$ (2,042,374.81)
Total Billed	\$ 141,190.98	\$ 132,525.61	\$ 1,587,488.71
Tap Fees Received	\$ (16,804.21)	\$ (8,608.37)	\$ (328,508.39)
Total Aged Receivable	\$ 122,107.70	\$ 121,854.86	
Total Receivable	\$ 255,200.96	\$ 246,419.52	
Security Deposit Balance	\$ 180,885.98	\$ 179,537.98	\$ 164,699.98
NFBWA Fee Billed	\$ 48,065.04	\$ 47,076.94	\$ 566,889.84
NFBWA Fee to pay billing cycle	\$ 39,935.35	\$ 37,410.10	\$ -
Water Sold (gallons)	10,176,000	9,770,000	117,908,000
Water Produced (gallons)	11,044,000	12,188,000	134,750,000
Residential Connections	914	1,086	
Avg per Residential Connection	5,388	5,254	

Collections, 12 Months



Billing, 12 Months



Fort Bend FWSD No. 1 Utility Billing Detail Report

	January 13, 2025	December 13, 2024	January 13, 2024
Beginning Date	01/21/25	12/19/24	01/20/24
Closing Date	02/19/25	01/20/25	02/19/24
No. of Days	29	32	32

Beginning Balance	\$ 246,419.52	\$ 246,844.26	\$ 190,869.19
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Adjustments			
Back Charge	\$ 1,209.36	\$ 278.64	\$ (10.00)
Collections	\$ -	\$ (6.82)	\$ 125.16
Credit Refund	\$ -	\$ 1,307.04	\$ 205.58
Deposits	\$ 2,000.00	\$ 3,325.00	\$ 2,563.88
Disconnection	\$ 975.00	\$ 975.00	\$ 1,275.00
Inspections	\$ 1,200.00	\$ 7,977.00	\$ 352.00
Letter Fee	\$ 2,535.00	\$ 3,240.00	\$ 3,105.00
NFBWA	\$ (86.76)	\$ (33.74)	\$ (86.76)
NSF Fee	\$ 60.00	\$ 30.00	\$ 60.00
Penalty	\$ 3,523.81	\$ 3,967.53	\$ 3,388.30
Return Check	\$ 168.70	\$ 649.42	\$ 279.93
Sewer	\$ 88.25	\$ -	\$ 86.50
Tap Fee	\$ 16,481.21	\$ 6,705.00	\$ 11,387.34
Transfer	\$ 270.00	\$ 710.00	\$ 205.00
Unapplied	\$ (1,007.74)	\$ (211.14)	\$ (225.00)
Water	\$ (7.00)	\$ (52.50)	\$ 68.50
Well Permit Fee	\$ -	\$ -	\$ -
Door Hanger Fee	\$ 1,380.00	\$ 1,060.00	\$ 2,580.00
Total Adjustments	\$ 28,789.83	\$ 29,920.43	\$ 25,235.27

Collected Amounts			
Back Charge	\$ -	\$ (248.00)	\$ (20.00)
Collections	\$ -	\$ -	\$ (63.78)
Credit Refund	\$ -	\$ -	\$ -
Deposits	\$ (2,100.00)	\$ (3,424.00)	\$ (2,454.00)
Disconnection	\$ (825.00)	\$ (675.00)	\$ (1,042.20)
Door Hanger Fee	\$ (1,056.29)	\$ (980.00)	\$ (985.31)
Grease Trap Inspection	\$ (125.00)	\$ (75.00)	\$ (75.00)
Inspections	\$ (1,263.82)	\$ (7,663.18)	\$ (220.00)
NFBWA	\$ (46,535.87)	\$ (47,043.40)	\$ (44,920.30)
NSF Fee	\$ -	\$ (180.00)	\$ (186.90)
Penalty	\$ (3,812.88)	\$ (4,797.10)	\$ (3,472.12)
Sewer	\$ (21,492.18)	\$ (20,197.40)	\$ (20,165.84)
Sewer - COA	\$ (5,234.94)	\$ (5,613.06)	\$ (5,002.26)
Tap Fee	\$ (16,804.21)	\$ (8,608.37)	\$ (9,452.78)
Transfer	\$ (270.00)	\$ (710.00)	\$ (230.00)
Water	\$ (57,141.37)	\$ (57,190.46)	\$ (55,191.41)
Well Permit Fee	\$ -	\$ -	\$ -
Letter Fee	\$ (2,299.80)	\$ (2,895.11)	\$ (3,265.56)
Total Collected	\$ (158,961.36)	\$ (160,300.08)	\$ (146,747.46)
Overpayments	\$ (1,486.01)	\$ (2,068.70)	\$ (2,066.30)
Total Collected	\$ (160,447.37)	\$ (162,368.78)	\$ (148,813.76)

Deposits Applied	\$ (752.00)	\$ (502.00)	\$ (3,489.88)
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Billed Amounts			
NFBWA	\$ 48,065.04	\$ 47,076.94	\$ 43,336.62
Sewer	\$ 27,082.00	\$ 20,994.25	\$ 19,137.75
Sewer - COA	\$ 5,724.00	\$ 5,724.00	\$ 5,526.00
Water	\$ 60,219.94	\$ 58,630.42	\$ 54,864.93
Grease Trap Inspection	\$ 100.00	\$ 100.00	\$ 75.00
Total Billed	\$ 141,190.98	\$ 132,525.61	\$ 122,940.30

Aged Receivable			
Total 90 Day Arrears	\$ 56,843.99	\$ 57,325.82	\$ 21,650.14
Total 60 Day Arrears	\$ 23,008.99	\$ 9,865.47	\$ 9,080.78
Total 30 Day Arrears	\$ 45,121.26	\$ 57,593.11	\$ 44,102.86
Unapplied Credits	\$ (2,866.54)	\$ (2,929.54)	\$ (1,075.08)
Total Aged Receivable	\$ 122,107.70	\$ 121,854.86	\$ 73,758.70
Current Receivable	\$ 133,093.26	\$ 124,564.66	\$ 112,982.42
Total Receivable	\$ 255,200.96	\$ 246,419.52	\$ 186,741.12

Electronic Payment Stats - Calendar Month

	Jan-25	Dec-24	Jan-24
Check Consolidation	91	116	60
Lockbox/ Remote Deposit	174	168	225
Credit Card	1,008	1,002	908
ACH	311	308	296
Total	1584	1594	1489

Fort Bend FWSD No. 1 Connection/Active Accounts

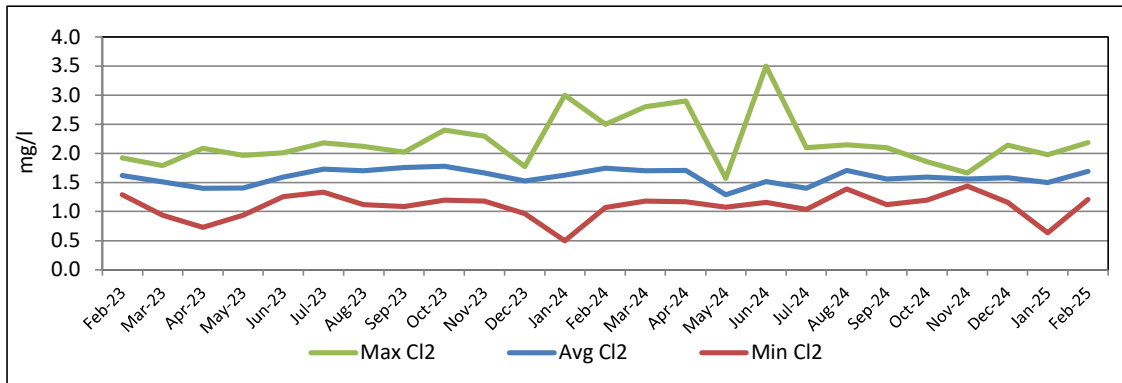
Connection Count	January 13, 2025	December 13, 2024	January 13, 2024
Residential Water Only	914	1086	1058
Vacant Residential Water Only	75	73	71
Residential Full Service	755	581	547
Vacant Residential Full Service	26	25	24
Residential Water Only (Arcola sewer)	106	106	100
Vacant Residential Water Only (Arcola sewer)	8	8	9
Fire Line Non - Profit/Tax	5	5	4
Multi-Family	4	4	3
Builder-10A	1	1	1
Builder	1	1	1
Commercial Water Only	18	18	18
Commercial Water Only (Arcola sewer)	2	2	2
Commercial	1	1	1
Commercial w/GT	3	3	2
Commercial Water Only w/ GT	1	1	1
Com Mfg & Industrial Full Service	1	1	1
Com Mfg & Industrial Water Only	1	1	0
Commerical Irrigation	3	3	3
Ft Bend Co. Full Service	2	2	2
Ft Bend City. Water Only	1	1	1
Churches - Full Service	3	3	3
Churches - Water Only	5	5	5
District Meter	1	1	1
Interconnect - No Bill Arcola	1	1	1
Temporary Meter - No Bill	0	0	1
Temporary Meter	0	0	0
Total	1938	1933	1860
Water use per ESFC	381	308	325

Tap Activity

Month		Month	
Feb-25	10	Feb-24	3
Jan-25	4	Jan-24	1
Dec-24	3	Dec-23	4
Nov-24	10	Nov-23	5
Oct-24	16	Oct-23	0
Sep-24	2	Sep-23	5
Aug-24	1	Aug-23	0
Jul-24	12	Jul-23	0
Jun-24	9	Jun-23	4
May-24	9	May-23	7
Apr-24	1	Apr-23	0
Mar-24	1	Mar-23	3
Total	78		32

Fort Bend FWSD No. 1 Water Quality Monitoring Report

Disinfection Monitoring



Maximum Residual Disinfectant Level (MRDL)

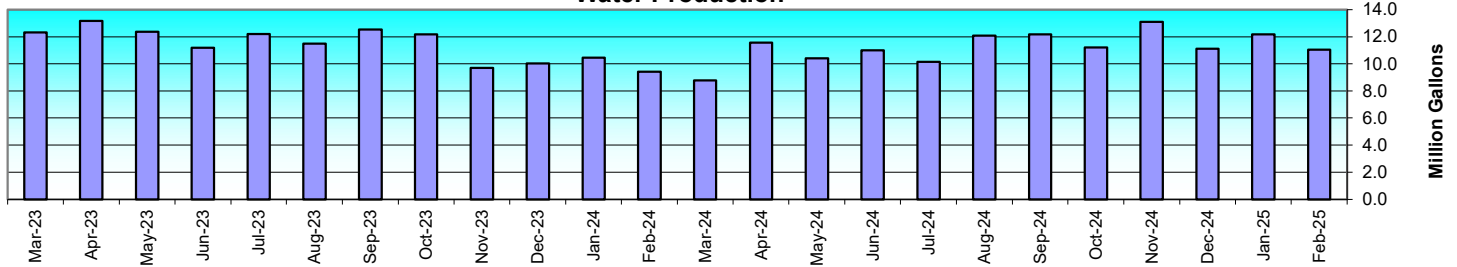
Month	Feb-25	Jan-25	Dec-24
# TCR Samples	5	5	5
# Disinfectant Samples	33	36	37
Average Disinfection Res.	1.69	1.50	1.58
Highest Reading	2.19	1.98	2.14
Lowest Reading	1.21	0.64	1.16
# Below Limit	0	0	0
# With None Detected	0	0	0

Fort Bend FWSD No. 1 Water Production Report

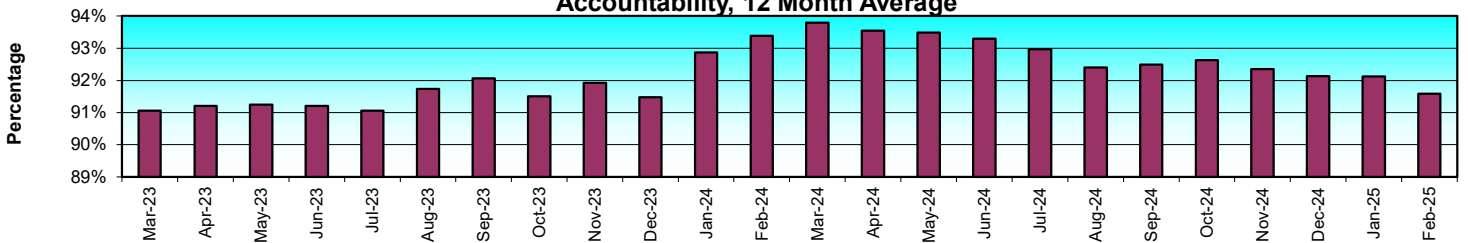
*Purchased Interconnect usage is estimated.

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.
Feb-7-25	11.044	10.176	0.000	0.000	10.176	0.369	0.499	92.1%	95.5%	91.6%
Jan-8-25	12.188	9.770	0.000	0.000	9.770	1.142	1.276	80.2%	89.5%	92.1%
Dec-6-24	11.094	9.142	0.000	0.000	9.142	0.550	1.402	82.4%	87.4%	92.1%
Nov-6-24	13.095	11.454	0.000	0.000	11.454	0.608	1.034	87.5%	92.1%	92.4%
Oct-3-24	11.215	9.947	0.000	0.000	9.947	0.239	1.029	88.7%	90.8%	92.6%
Sep-5-24	12.178	10.910	0.000	0.000	10.910	0.345	0.923	89.6%	92.4%	92.5%
Aug-5-24	12.079	10.843	0.000	0.000	10.843	0.023	1.213	89.8%	90.0%	92.4%
Jul-3-24	10.157	9.032	0.000	0.000	9.032	0.025	1.100	88.9%	89.2%	93.0%
Jun-5-24	10.987	9.541	0.000	0.000	9.541	0.510	0.936	86.8%	91.5%	93.3%
May-6-24	10.404	8.878	0.000	0.000	8.878	0.633	0.893	85.3%	91.4%	93.5%
Apr-8-24	11.542	10.176	0.000	0.000	10.176	0.322	1.044	88.2%	91.0%	93.5%
Mar-4-24	8.767	8.039	0.000	0.000	8.039	0.016	0.142	91.7%	98.4%	93.8%
Feb-5-24	9.411	8.992	0.000	0.000	8.992	0.016	-0.181	95.5%	101.9%	93.4%
Jan-9-24	10.450	9.350	0.000	0.000	9.350	0.010	1.090	89.5%	89.6%	92.9%
Dec-6-23	10.014	8.897	0.028	0.000	8.925	0.093	0.996	89.1%	90.0%	91.5%
Nov-6-23	9.709	8.759	0.423	0.000	9.182	0.075	0.451	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	1.093	90.8%	91.3%	92.1%
Aug-8-23	11.490	11.100	0.001	0.000	11.101	0.015	0.374	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	0.050	0.865	93.4%	93.8%	91.2%
Mar-7-23	12.320	7.843	3.642	0.000	11.485	0.045	0.835	93.2%	93.6%	91.1%

Water Production



Accountability, 12 Month Average



Fort Bend FWSD No. 1
Customer Service Report

February-25

Customer Name	Call Date	Address	Description of Call
Water Quality Complaints			
None			
Problems Reported			
	2-Feb-25		Customer reported a possible water leak. Found leak on backflow preventer. Made customer contact.
	5-Feb-25		Customer reported low water pressure. Found damaged curbstop. Scheduled for repairs.
	6-Feb-25		Customer reported a possible water leak. Found leak on customer's side. Left door notice.
	10-Feb-25		Customer reported a possible water leak. Found leak on customer's side. Made customer contact.
	11-Feb-25		Customer reported a possible water leak. Found no evidence of a leak. Left door notice.
	13-Feb-25		Customer reported no water. Found meter turned off. Turned meter on and water services were restored. Made customer contact.
	21-Feb-25		Customer reported low water pressure. Upon arrival, found normal water pressure. Left door notice.
	22-Feb-25		Customer reported a possible water leak. Found leaking meter gasket and replaced. Found leaking meter gasket and replaced. Made customer contact.
	24-Feb-25		Customer reported low pressure. Upon arrival, found normal water pressure.
	28-Feb-25		Customer reported no water. Found leak on customer's side. Made customer contact.
Billing Disputes			
	6-Feb-25		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found no movement on leak indicator. Made customer contact.
	17-Feb-25		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found no movement on leak indicator. Made customer contact.
	18-Feb-25		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found movement on leak indicator. Left door notice.
	18-Feb-25		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found no movement on leak indicator.
	26-Feb-25		Customer requested a meter re-read due to high consumption. Meter read was in-line with previous reads. Found movement on leak indicator. Left door notice.
Customer Correspondence			
None			

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

Date	Delinquent Letters	Date Mailed	Door Hangers	Date Hung	Disconnects	Date of Disconnect
March-25	161	03/10/25		01/00/00		01/00/00
February-25	169	02/10/25	51	02/24/25	22	03/03/25
January-25	217	01/06/25	56	01/23/25	3	01/29/25
December-24	176	12/09/24	19	12/30/24	12	01/07/25
November-24	162	11/08/24	10	12/04/24	8	12/10/24
October-24	159	10/07/24	24	10/28/24	7	11/04/24
September-24	156	09/06/24	35	09/23/24	13	10/09/24
August-24	212	08/05/24	65	08/19/24	12	08/26/24
July-24	154	07/09/24	50	07/22/24	15	07/29/24
June-24	159	06/10/24	46	06/24/24	9	07/01/24
May-24	180	05/06/24	54	05/20/24	12	05/29/24
April-24	182	04/05/24	43	04/22/24	15	04/30/24
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

Current Month Terminations						
Account	Name	Address	Total Due	Deposit	Turn-Off Date	Turn-On Date
81666			\$507.78	\$1.00	3-Mar-25	10-Mar-25
80445			\$488.77	\$200.00	3-Mar-25	11-Mar-25
258458			\$342.92	\$100.00	3-Mar-25	11-Mar-25
214230			\$742.60	\$150.00	3-Mar-25	LOCKED
81072			\$523.61	\$601.00	3-Mar-25	10-Mar-25
241803			\$530.31	\$150.00	3-Mar-25	13-Mar-25
80960			\$701.44	\$1,000.00	3-Mar-25	11-Mar-25
80877			\$458.30	\$717.00	3-Mar-25	11-Mar-25
80769			\$428.21	\$201.00	3-Mar-25	10-Mar-25
238582			\$440.48	\$100.00	3-Mar-25	LOCKED
80640			\$543.45	\$1.00	3-Mar-25	LOCKED
99887			\$407.27	\$1.00	3-Mar-25	10-Mar-25
120709			\$632.85	\$401.00	3-Mar-25	10-Mar-25
164201			\$403.58	\$250.00	3-Mar-25	LOCKED
155797			\$518.51	\$400.00	3-Mar-25	10-Mar-25
164423			\$531.15	\$300.00	3-Mar-25	LOCKED
218067			\$617.72	\$300.00	3-Mar-25	LOCKED
209277			\$486.16	\$200.00	3-Mar-25	10-Mar-25
202259			\$490.41	\$500.00	3-Mar-25	LOCKED
213404			\$406.71	\$100.00	3-Mar-25	10-Mar-25
239722			\$489.90	\$100.00	3-Mar-25	10-Mar-25
257608			\$275.00	\$100.00	3-Mar-25	LOCKED

Current Payment Arrangements						
Account	Name	Address	Balance	Deposit	Most Recent Pymt.	Date Last Paid
261394			\$33,332.00	\$800.00	\$0.00	N/A
251241			\$8,212.82	\$150.00	\$615.00	6-Mar-25
256312			\$5,462.46	\$100.00	\$355.82	8-Feb-25
248504			\$3,948.00	\$100.00	\$351.00	13-Feb-25
249393			\$2,639.04	\$0.00	\$351.00	7-Mar-25
257605			\$2,605.82	\$100.00	\$351.00	13-Feb-25
248022			\$2,100.00	\$100.00	\$1,005.17	7-Mar-25
259797			\$2,085.00	\$100.00	\$321.00	13-Mar-25
258640			\$1,833.00	\$100.00	\$568.00	9-Dec-24
245598			\$1,767.38	\$100.00	\$171.00	3-Mar-25
240728			\$1,575.11	\$100.00	\$210.00	16-Feb-25
256316			\$1,304.21	\$100.00	\$244.67	13-Feb-25
250707			\$1,083.51	\$100.00	\$300.53	6-Mar-25
214593			\$777.72	\$200.00	\$100.00	13-Mar-25
80552			\$768.95	\$1.00	\$151.87	13-Feb-25
239717			\$550.00	\$100.00	\$185.46	20-Feb-25
123926		14	\$235.65	\$75.00	\$68.13	10-Mar-25
240358			\$210.82	\$100.00	\$180.64	13-Feb-25

Fort Bend FWSD No. 1 30 Day Delinquent Report

March-25

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	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
1	255512			100.00	3,799.30	3,870.40	1,000.00	10/03/24
2	244140			100.00	2,798.65	2,871.57	171.00	02/11/25
3	255508			100.00	1,410.17	1,456.00	250.20	02/20/25
4	164028			350.00	423.79	591.37	606.00	02/12/25
5	258829			100.00	60.64	476.19	130.00	12/13/24
6	204309			100.00	211.18	399.78	401.02	01/23/25
7	258716			150.00	170.00	381.64	9,852.00	12/16/24
8	081033			76.00	264.00	380.81	100.00	02/20/25
9	081566			275.00	204.73	368.13	241.50	02/17/25
10	080744			341.45	152.42	360.87	136.17	02/26/25
11	249819			325.00	161.94	355.07	911.89	01/17/25
12	080462			100.00	172.26	351.93	173.00	02/23/25
13	080647			1.00	153.55	349.79	250.00	02/20/25
14	081515			326.00	190.34	342.55	173.13	02/20/25
15	081122			101.00	150.70	340.79	145.27	02/05/25
16	120724			376.00	183.68	338.85	200.00	02/17/25
17	081286			101.00	138.10	332.86	122.88	02/26/25
18	256894			150.00	128.78	313.29	104.76	02/25/25
19	081086			476.00	138.95	309.23	192.20	02/12/25
20	206960			300.00	54.46	302.82	49.64	01/06/25
21	164029			100.00	47.79	298.25	212.48	01/14/25
22	080614			1.00	144.60	292.02	160.10	02/15/25
23	081782			1.00	121.43	291.87	200.00	02/08/25
24	081560			526.00	123.70	289.39	160.00	02/18/25
25	205565			200.00	141.28	288.70	121.35	02/20/25
26	081414			625.00	98.91	276.60	124.08	02/17/25
27	254670			150.00	103.97	275.75	200.00	02/17/25
28	081126			176.00	53.74	274.67	100.00	02/14/25
29	248056			300.00	82.89	265.01	86.05	02/21/25
30	215751			100.00	119.14	264.35	120.24	02/14/25
31	131690			201.00	137.60	262.96	162.00	02/11/25
32	254030			150.00	116.81	260.30	128.49	01/24/25
33	148630			100.00	104.71	257.60	106.00	02/27/25
34	163575			100.00	113.66	256.71	123.00	02/19/25
35	081464			375.00	102.64	247.85	94.67	02/20/25
36	174312			150.00	110.28	243.31	159.19	02/20/25
37	081582			1,000.00	37.16	242.19	75.00	03/01/25
38	122845			150.00	112.92	241.33	110.05	02/20/25
39	081925			1.00	69.85	241.13	150.00	02/19/25
40	158621			300.00	84.47	238.23	150.00	02/12/25
41	090936			75.00	116.81	238.16	249.23	01/13/25
42	255257			250.00	116.81	238.16	532.95	01/08/25
43	080604			75.00	93.07	237.17	94.67	02/14/25
44	081165			1.00	105.73	234.51	89.46	01/15/25
45	153608			100.00	100.13	232.25	156.82	02/20/25
46	106108			101.00	108.07	230.03	93.56	02/19/25
47	080483			75.00	105.72	228.39	110.00	02/13/25
48	080528			75.00	111.12	227.92	102.38	02/19/25
49	081225			301.00	115.33	225.10	40.00	02/28/25
50	258856			100.00	83.60	223.77	130.00	12/16/24
51	081721			101.00	101.71	222.15	264.67	01/14/25
52	135063			350.00	65.34	221.80	199.00	02/18/25
53	188477			500.00	89.82	218.62	119.78	02/19/25
54	081789			201.00	96.70	218.07	59.42	01/06/25
55	080611			1.00	93.89	214.94	110.00	02/21/25
56	081064			1.00	83.60	212.70	96.40	01/18/25
57	081023			1.00	83.60	212.70	150.70	12/31/24
58	080850			551.00	79.63	212.66	60.00	02/18/25
59	191188			100.00	77.12	212.36	150.00	02/19/25
60	081101			101.00	88.27	209.20	150.00	02/13/25
61	246973			250.00	83.60	209.06	231.64	01/27/25
62	080736			1.00	66.49	207.54	100.00	02/21/25

Fort Bend FWSD No. 1 30 Day Delinquent Report

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	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
63	214596			100.00	85.06	207.02	110.00	02/16/25
64	246638			150.00	46.94	205.06	47.00	03/07/25
65	081056			1.00	94.67	202.74	532.10	01/17/25
66	081607			176.00	83.60	201.63	213.25	01/16/25
67	080624			101.00	96.70	199.43	88.66	01/10/25
68	081147			451.00	84.64	197.56	106.87	01/31/25
69	081595			1.00	65.46	196.68	90.56	02/19/25
70	081391			425.00	89.89	195.50	100.00	02/17/25
71	081480			525.00	70.11	193.86	72.91	02/28/25
72	081818			276.00	82.06	191.80	82.06	02/27/25
73	080721			101.00	25.98	191.19	200.00	02/21/25
74	081617			76.00	61.73	190.54	54.34	02/24/25
75	080680			351.00	90.61	186.90	89.68	02/19/25
76	191061			100.00	76.55	186.45	168.67	01/27/25
77	081373			284.53	80.08	186.12	61.00	02/20/25
78	148629			100.00	29.67	185.61	130.00	02/20/25
79	210257			100.00	65.46	181.68	65.46	01/13/25
80	136892			75.00	74.53	180.58	181.49	01/13/25
81	081358			350.00	79.43	178.15	56.04	02/25/25
82	216144			150.00	80.36	175.83	170.54	01/20/25
83	080986			1.00	74.53	171.51	81.98	02/07/25
84	081534			1.00	68.74	168.67	42.78	01/08/25
85	120723			176.00	76.40	167.80	55.82	02/17/25
86	081583			100.00	62.36	165.88	70.00	01/27/25
87	080694			1.00	83.07	165.30	161.22	01/15/25
88	139755			75.00	59.42	163.96	140.71	01/13/25
89	140701			275.00	74.53	162.44	168.82	12/29/24
90	080588			1.00	74.53	157.62	60.64	01/10/25
91	125091			450.00	74.53	157.62	157.42	12/30/24
92	125094			675.00	60.64	156.23	171.51	01/12/25
93	121322			500.00	65.36	155.04	139.78	01/14/25
94	080823			101.00	69.21	154.32	90.00	02/15/25
95	216952			150.00	50.10	153.71	50.10	01/08/25
96	080927			1.00	65.46	152.47	178.97	01/16/25
97	081399			100.00	44.76	151.48	100.00	01/28/25
98	081705			376.00	68.74	150.03	521.73	01/13/25
99	144242			75.00	68.74	150.03	180.79	01/10/25
100	080685			1.00	68.74	150.03	82.52	01/02/25
101	080830			0.00	66.70	148.40	142.34	01/14/25
102	236977			100.00	62.06	148.10	82.36	02/19/25
103	081800			75.00	70.11	147.90	70.11	02/20/25
104	080740			1.00	65.46	147.65	65.46	01/10/25
105	154033			100.00	75.61	147.58	76.55	01/14/25
106	150263			100.00	60.64	147.16	137.47	12/31/24
107	176944			600.00	59.65	146.08	73.00	02/04/25
108	256423			100.00	65.36	145.72	126.39	01/15/25
109	154472			100.00	78.06	143.65	42.78	12/30/24
110	081768			1.00	68.74	140.71	42.78	01/13/25
111	081392			400.00	61.26	138.32	61.00	02/20/25
112	255200			100.00	35.46	137.61	44.10	01/08/25
113	152078			100.00	60.64	137.52	66.70	01/16/25
114	250712			100.00	42.78	136.59	42.78	01/06/25
115	081719			76.00	65.36	136.40	170.54	01/15/25
116	081001			1.00	44.86	136.26	60.00	02/19/25
117	081539			76.00	30.64	136.08	25.82	01/13/25
118	202211			100.00	64.43	135.47	130.46	01/15/25
119	080908			101.00	65.10	135.21	125.71	01/10/25
120	080532			100.00	29.17	135.12	150.00	02/13/25
121	081599			1.00	33.24	133.66	165.00	01/30/25
122	244428			100.00	59.42	130.46	125.71	01/03/25
123	209813			600.00	59.42	130.46	898.10	12/19/24
124	120835			1.00	59.42	130.46	85.87	01/17/25

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	ACCOUNT NO.	CUSTOMER NAME	SERVICE ADDRESS	DEPOSIT	ARREARS	BALANCE	Most Recent Payment	Payment Date
125	188592			100.00	59.42	130.46	67.23	01/13/25
126	159005			100.00	58.96	128.70	35.00	02/19/25
127	212364			200.00	27.31	128.35	100.00	02/18/25
128	081893			1.00	42.78	127.52	39.01	01/18/25
129	231061			200.00	50.10	125.93	95.76	01/16/25
130	080826			476.00	54.38	124.49	117.17	01/14/25
131	147114			100.00	50.10	120.57	39.01	02/12/25
132	190875			300.00	50.10	120.21	112.89	01/13/25
133	080467			75.00	47.06	116.80	47.79	02/17/25
134	081285			76.00	47.40	116.28	100.00	01/23/25
135	121591			675.00	42.78	116.02	97.30	01/24/25
136	202376			100.00	35.46	114.65	104.11	01/08/25
137	245316			150.00	35.46	114.65	64.34	12/20/24
138	120771			1.00	35.46	113.43	103.93	01/22/25
139	212363			100.00	30.64	109.34	30.64	01/08/25
140	081714			201.00	42.78	104.84	190.20	01/06/25
141	081791			1.00	42.78	104.84	89.84	01/01/25
142	191593			200.00	42.78	104.84	186.84	12/19/24
143	164714			100.00	42.78	104.84	115.33	01/15/25
144	081520			1.00	42.78	104.84	84.65	01/10/25
145	154469			100.00	42.78	104.84	109.85	01/08/25
146	080728			1.00	35.46	104.11	112.89	01/13/25
147	215582			150.00	39.01	100.34	89.47	01/15/25
148	155798			200.00	45.64	99.16	157.51	01/13/25
149	081864			251.00	42.78	97.52	112.16	01/08/25
150	215405			150.00	29.74	94.66	60.00	02/18/25
151	080672			101.00	42.78	92.70	81.87	01/08/25
152	252103			150.00	26.45	89.74	41.44	02/13/25
153	258557			150.00	48.92	87.50	180.00	12/04/24
154	081811			1.00	35.46	84.65	74.04	01/13/25
155	213401			100.00	44.10	82.20	62.11	12/18/24
156	137963			75.00	37.51	81.39	338.04	01/14/25
157	154948			200.00	30.64	79.34	30.64	12/30/24
158	081296			176.00	30.64	74.52	64.34	12/30/24
159	081266			101.00	28.88	72.28	33.70	01/15/25
160	080734			1.00	25.82	69.22	44.10	01/10/25
161	251989			100.00	25.82	64.40	67.20	12/27/24
				27,114.98	20,612.07	38,540.63	32,810.89	

FWSD#1 Daily Production Report

Day	Well Reads @ WP 1	Daily Flow	Well Reads @ WP 2	Daily Flow
2/1/2025	15916	260	187631	144
2/2/2025	16176	254	187775	180
2/3/2025	16430	216	187955	73
2/4/2025	16646	297	188028	76
2/5/2025	16943	174	188104	83
2/6/2025	17117	257	188187	81
2/7/2025	17374	174	188268	145
2/8/2025	17548	170	188413	156
2/9/2025	17718	263	188569	237
2/10/2025	17981	0	188806	313
2/11/2025	17981	271	189119	72
2/12/2025	18252	273	189191	0
2/13/2025	18525	259	189191	145
2/14/2025	18784	227	189336	93
2/15/2025	19011	219	189429	78
2/16/2025	19230	343	189507	153
2/17/2025	19573	204	189660	162
2/18/2025	19777	307	189822	76
2/19/2025	20084	265	189898	76
2/20/2025	20349	281	189974	76
2/21/2025	20630	270	190050	0
2/22/2025	20900	269	190050	144
2/23/2025	21169	348	190194	150
2/24/2025	21517	259	190344	78
2/25/2025	21776	263	190422	77
2/26/2025	22039	247	190499	120
2/27/2025	22286	236	190619	82
2/28/2025	22522	253	190701	75

2025 COA Sewer Meter Reads

Day	COA Sewer Reads	Daily Flow (in GPD)
2/1/2025	58414	160,000
2/2/2025	58574	145,000
2/3/2025	58719	133,000
2/4/2025	58852	134,000
2/5/2025	58986	130,000
2/6/2025	59116	134,000
2/7/2025	59250	136,000
2/8/2025	59386	139,000
2/9/2025	59525	123,000
2/10/2025	59648	419,000
2/11/2025	60067	233,000
2/12/2025	60300	174,000
2/13/2025	60474	155,000
2/14/2025	60629	155,000
2/15/2025	60784	148,000
2/16/2025	60932	158,000
2/17/2025	61090	137,000
2/18/2025	61227	140,000
2/19/2025	61367	148,000
2/20/2025	61515	142,000
2/21/2025	61657	215,000
2/22/2025	61872	260,000
2/23/2025	62132	199,000
2/24/2025	62331	169,000
2/25/2025	62500	158,000
2/26/2025	62658	147,000
2/27/2025	62805	144,000
2/28/2025	62949	150,000
		167,321
% based on allotted capacity 350,000 gpd		48%

Edustrial Solutions

20456 Westfield Commerce Dr
Katy, TX 77449
+1 8325452299
edustrialsolutions@gmail.com
ej.shanks@edustrialsolutions.com
www.edustrialsolutions.com



Quote

ADDRESS

Robert Cardenas
Inframark
10431 Westmoor Rd
Richmond, TX 77407

QUOTE

DATE

10749

02.17.2025

JOB DESCRIPTION

FB1 FH Paintings

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Fire Hydrant Paintings Service	By use of mechanical wire brush system & skid steer, surface preparation fire hydrants by removing existing coat of paint to re-apply new coat of oil base alkyd/protective enamel high gloss exterior paint in accordance to specifications at the location of FB1 District. All Labor, Material, and Supplies are included in Total Price. 2-Year Labor Warranty for Touch Ups/Maintenance	519	95.00	49,305.00

TOTAL

\$49,305.00

Accepted By

Accepted Date

Edustrial Solutions

20456 Westfield Commerce Dr
Katy, TX 77449
+1 8325452299
edustrialsolutions@gmail.com
ej.shanks@edustrialsolutions.com
www.edustrialsolutions.com



Quote

ADDRESS

Robert Cardenas
Inframark
10431 Westmoor Rd
Richmond, TX 77407

QUOTE

10750

DATE

02.17.2025

JOB DESCRIPTION

FB1 FH Paintings

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Fire Hydrant Paintings Service	By use of pressure washing trailer, surface preparation & clean fire hydrants to re-apply new coat of oil base alkyd/protective enamel high gloss exterior paint in accordance to specifications at the location of FB1 District. All Labor, Material, and Supplies are included in Total Price	519	38.00	19,722.00

TOTAL

\$19,722.00

Accepted By

Accepted Date

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

February 11, 2025

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 special session, open to the public, at 11:30 a.m. on Tuesday, February 11, 2025, at 1330 Post Oak Boulevard, Suite 2650, Houston, Harris County, Texas 77056, a designated meeting place outside 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 Supervisor Carreon, thus constituting a quorum.

Also present at the meeting were: David Dybala with Jacobs Engineering Group, Inc. (“Jacobs”), the District’s Engineer; Robert Cardenas and Missy Steadman with Inframark, LLC (“Inframark”), the District’s Operator; Patrick Newton with LJA Engineering, representing Brazoria County Municipal Utility District Nos. 21 and 22; and Christopher Cunningham 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 11:30 a.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. EMERGENCY WATER INTERCONNECT WITH BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NOS. 21 AND 22

The Board first recognized Mr. Newton, who addressed the Board concerning the proposed interconnect. The Board discussed potentially leaving the interconnect un-metered, allowing for the point of connection to remain at the District’s boundary line. The Board further discussed potential future service to the residents outside the District’s boundaries, and the costs associated with maintaining the interconnect. Mr. Newton advised he would discuss the proposal with the Boards of Brazoria County Municipal Utility District Nos. 21 and 22.

3. UPDATE ON SANITARY SEWER EASEMENTS AND PROPOSED WWTP SITE

Mr. Willis then updated the Board on the pending sanitary sewer easements and proposed WWTP site. No action was necessary in connection therewith.

4. OPERATOR’S REPORT

Next the Board recognized Mr. Cardenas, 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. Sewer Tap Procedures

The Board discussed procedures related to sewer taps and when a new tap was necessary, re-affirming the District’s policy that a single sewer stack/tap can service two homes on each property. Mr. Cardenas advised that Inframark is working on a list of properties that may have been charged incorrectly.

B. Welcome Market

The Board next considered the tap letter for Welcome Market. Upon motion duly made by Supervisor Vallejo, seconded by Supervisor Casher, the Board voted unanimously to approve the revised tap letter, and offer a twelve-month payment plan.

C. Taps Removed from Gateway Contract

The Board then considered addressing three properties removed from the Gateway Acres sanitary sewer plumbing contract.

D. Portable Generator Storage

The Board next discussed storage containers for the District’s proposed portable generator. Mr. Cardenas advised that he is looking into the matter and will have a quote at the regular meeting.

5. WASTEWATER TREATMENT PLANT EXPANSION

Mr. Willis then addressed the Board concerning the additional expansion of the Arcola wastewater treatment plant proposed by the City of Arcola.

Upon motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously to confirm the Board’s request to participate in the amount of 150,000 gallons per day, and authorize SK Law to deliver a response letter to the City of Arcola.

6. 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.

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PASSED, ADOPTED, and APPROVED this _____.

Secretary

[SEAL]

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

February 20, 2025

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 20, 2025, 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.

Also present at the meeting were: Cindy Grimes with Municipal Accounts & Consulting, LP, the District’s Bookkeeper (“MAC”); David Dybala and David Maly with Jacobs Engineering Group, Inc. (“Jacobs”), the District’s Engineer; Robert Cardenas and Justin Ubernosky with Inframark, LLC (“Inframark”), the District’s Operator; Kenneth Schaeffer with Academy Development, a developer within the District; Patrick Newton with LJA Engineering, representing Brazoria County Municipal Utility District Nos. 21 and 22; and Christopher Cunningham 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 6:01 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 AND PROPOSED WWTP SITE ON NAILL ROAD

Mr. Willis then updated the Board on the pending sanitary sewer easements and proposed WWTP site. The Board also recognized Mr. Schaeffer, who addressed the Board concerning plan review.

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 a motion duly made by Supervisor Casher, 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

(a) Report on status of projects:

- i) Gateway Acres Subdivision Wastewater Plumbing Contract
 - Project is complete
 - Request Board's approval of PE No. 3 (Final) from AR Turnkey Construction Company Inc. for construction of the project for \$63,247.90
 - Request Board's approval of Invoice No. 7 (Final) from Terracon for material testing services for \$1,167.50
- ii) City of Arcola WWTP Expansion Project (0.675 MGD to 0.95 MGD)...District will have 0.35 MGD of WWTP Capacity
 - Project complete...Invoice No. 2 and 3 provided to District for final payment for District's share of project...Total cost owed by District for all three payments is \$791,325.67 (consisting of \$74,434.76 for Engineering and \$716,890.91 for Construction) and will be paid for using District's TCEQ Loan
- iii) Fresno Ranchos Subdivision Wastewater Collection System
 - Project currently under design
- iv) Expansion of Televue Terrace Subdivision Lift Station
 - Engineering Study Report was approved by the TCEQ
 - Currently finalizing construction drawings and contract manual so project can be advertised
- v) Teal Gardens Development
 - DA working on condemnation efforts to secure remaining utility easements for project...Developer needs approval of project from TCEQ, FBC, and City of Houston...once easements have been secured and applicable governmental agencies have approved plans, District will complete their review and approval of the on-site and off-site utility plans
- vi) City of Arcola WWTP Expansion Project (0.95 MGD to 1.4 MGD)...District will have 0.8 MGD of WWTP Capacity
 - Per CoA (Llarance Turner) on 02/11/25 – The project will be advertised on February 20th and 27th with the bid opening taking place on March 11th. The project will be awarded in March 2025 and the NTP for the project will be a couple months later. Current plan is for project to be completed by or before the end of next year (roughly

- an 18-month construction contract).
- vii) Water Plant No. 2 Generator
 - District had requested to investigate the possibility of constructing a natural gas generator
 - Per communications with CenterPoint, there is an existing 8” gas line along Renfrow-Burford Road (south side of street)
 - Provided CenterPoint needed information (generator size in KW, total gas load in CFH, and required delivery pressure) so they can perform a pressure study to determine if they can provide services as is to our facility...CP looking into matter and waiting for their response
- viii) Portable Diesel Generator for LS’s (with Storage Unit) and Double Walled Diesel Storage Tank
 - Provided Inframark comments on both of these items...Inframark to provide Board an update regarding the status of these items being completed...once completed, will need to visit site and add portable generator to District’s insurance policy

(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 Plumbing Project = 12/16/25
- 2022 TCEQ Loan (\$10.45M) – remaining surplus funds, estimated at approximately \$144k, to be used for the Fresno Ranchos WW Collection System Project...DA to coordinate with TCEQ so this can take place
- 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...planning to update in July once the N WWTP site secured and TFR easements secured

(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)	La Fresno Food Mart
293 Teakwood Avenue (Multi-Family Dwelling)	Lou’s Back Porch
297 Teakwood Avenue (Multi-Family Dwelling)	LT No Limits
Church of God of Prophecy	Mustang Community Center
Dollar General	MVP Auto Parts (Domestic & FW)
Duplex (1615 Avenue C)	Nalco Water (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 Fiesta	PMC International Tire Shop
Fresno Gym (3941 FM 521)	Quality Paint and Body (Pecan Street)
Fresno Market – FM521 (Domestic & Irrigation)	Quality Personal Care
Fresno Motor	Richard Martini-Rental Livestock Pasture
Fresno Mount Corinth Baptist Church	Robbins Nest for Children (Domestic & FW)

Fresno Volunteer Fire Department	Sosa Electric (Avenue C)
F&R Tax	St. James Knanaya Church – Fire Tap
General Office Space (514 Pecan Street)	St. James Banquet Hall – (Domestic & FW)
Gulf Coast LP Gas Company	St. Peters & St. Pauls Orthodox Church of Houston
HEFCO Enterprises	Swingby#3 Gas Station (Domestic & Irrigation)
Iglesia Bautista Del Calvario Church	Teleview Terrace Subdivision Lift Station
Iglesia Principe De Paz Church	Tiny Toes Academy
Interconnect with City of Arcola	Tire Shop at 1739A Trammel Fresno
Interconnect with FBCMUD23	Valero Gas Station
	Welcome Market

Connections Pending:	
Parks Fresno Food Market (FM521)	
- initial application received on 05/04/23...final, completed application documents approved by District on 03/21/24...per communications from District Operator, tap letters have been sent to Customer multiple times...request that District Operator/Attorney send letter to customer informing them that they have until March Board meeting to pay tap letter or their application will expire and they will need to start process from beginning if they want District water and wastewater service	
Lemark Investments (East Sycamore St)	
- per District Operator, currently work with customer regarding tap letter	

Processing Application:	
R&SL Construction (Edie St)	
- waiting for receipt of plumber's information from customer to review...water service (only) for their masonry work facility	
Concrete Company (Louise St)	
- waiting for receipt of plumber's information from customer to review	
Iglesia Evangelica Cristiana Espiritual Church (TFR)	
- received application and application fee...request approval from Board to process application	

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)	La Fresno Food Market (TFR)
297 Teakwood Avenue (Multi-Family Dwelling)	Mustang Comm Center (minus field bathrooms)
Church of God of Prophecy	New Quality Life Ministries (Church)
Duplex (1615 Avenue C)	New Quality Life Ministries (Restaurant)
First Baptist Church of Fresno	Sosa Electric (Avenue C)
Fresno Volunteer Fire Department	Quality Paint and Body (Pecan Street)

Connections Pending:	
Parks Fresno Food Market (FM521)	
- initial application received on 05/04/23...final, completed application documents approved by District on 03/21/24...per communications from District Operator, tap letters have been sent to Customer multiple times...request that District Operator/Attorney send letter to customer informing them that they have until March Board meeting to pay tap letter or their application will expire and they will need to start process from beginning if they want District water and wastewater service	

Welcome Market (TFR) - District Operator to update regarding service to customer	
Fresno Fiesta (TFR) [previously known as Crossroad Market Store] - District Operator to update regarding service to customer	
Processing Application:	
Concrete Company (Louise St) - waiting for receipt of plumber's information from customer to review	
Iglesia Evangelica Cristiana Espiritual Church (TFR) - received application and application fee...request approval from Board to process application	

(g) Potential Emergency Water Interconnect with BCMUD21/22

- District would like BCMUD21/22 to investigate the option of the emergency interconnect consisting of a non-metered interconnect, with the point of connection being a lockable valve at the District's boundary line...if not, then all costs associated with operation and maintenance of the waterline between the District's boundary line and the meter vault would be paid for by BCMUD21/22 (who would own this line segment...District would possibly take ownership of this line segment if at a future time they provide water service to the out of District properties that are adjacent to this line segment)...if a vault is necessary, the District would only have to pay ½ of the construction cost of the interconnect vault, with a NTE value of \$75k...DA is handling completion of agreement between parties for all to review/approve
- Submitted to Patrick Newton, Engineer (LJA) for BCMUD21/22, the District's 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, except for ½ of construction cost of interconnect vault, with a NTE value of \$75k
 - 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...per District Attorney, efforts are currently underway regarding completion of these agreements and are anticipated to be completed by the end of 2024/1stQ 2025

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

South Wastewater Service Area

- See Item A above for status of current projects...District was notified by CoA in

January 2025 of possible interest in taking part in a WWTP expansion project beyond 1.4MGD...DA, on behalf of the District, provided a response to CoA requesting being a participant in next expansion with a capacity request of 0.15 MGD

- CoA working on securing WWTP Discharge Permit for ultimate capacity of WWTP (4.6 MGD)...permit will also include an interim phase of 1.4 MGD...anticipate permit being secured with TCEQ early 2025
- 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 June 2024...still waiting for updated information from Inframark...need to update numbers every couple of months:

 - o Active Residential Connections Per Inframark = 552 (***)Need Updated #'s from Inframark(***)
 - o Vacant Residential Connections Per Inframark = 26 (***)Need Updated #'s from Inframark(***)
 - o In-Process Residential Connections Per Inframark = 9 (***)Need Updated #'s from Inframark(***)
 - o Residential Connections in GA WW Plumbing Contract = 175
 - o Residential Connections in Teal Gardens Development = 107
 - o Active Non-Residential Connections, in ESFCs = 23
 - o In-Process Non-Residential Connections, in ESFCs = 9

Total = 901 (anticipate approx. 925)

North Wastewater Service Area

- DA to provide update regarding securing land for District's north WWTP...once access is available, FBC Consultants need to conduct feasibility studies (geotech, survey, etc...)...if study indicates land is favorable for site, need to coordinate with FBC to begin efforts related to PER, design, and permitting while efforts to secure land continue

(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 South of Mustang Bayou – Work completed by Texas Hot Taps

- consisting of a) lowering a segment of waterline and b) removal of an ARV MH
- 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
- **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 by mid-2025
 - 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 - TBD
- **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...possibly sanitary sewer work):**
 - **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...possibly sanitary sewer work):**
 - **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
 - **West Sycamore Road and South Post Oak Boulevard Intersection:**
 - **Scope** – Widening of intersection to accommodate roadway widening projects along West Sycamore Road and South Post Oak Boulevard...Project also includes roadway widening project along West Sycamore Road to the west of this intersection
 - **Schedule** – TBD, but should occur prior to roadway widening projects to the east and north of this intersection
 - **Estimated Cost** – This project will involve the relocation of the District’s waterline at this intersection...it has been communicated multiple times to the roadway team that it is the District’s understanding that all costs associated with this relocation will be paid for by FBC...The District should be able to review and approve these relocations and the Roadway Contractor should be coordinating all work with the District Operator

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 Casher, seconded by Supervisor Medina, and after full discussion, the Board voted unanimously to approve (1) approve Invoice No. 7 (final) from Terracon for material testing in the amount of \$1,167.50; (2) Pay Estimate No. 3 (final) from AR Turnkey Construction Company, Inc. in the amount of \$63,247.90; and (3) the Engineer’s Report, as presented.

5. OPERATOR'S REPORT/TERMINATION OF SERVICE

Next the Board recognized Mr. Cardenas, 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

Mr. Cardenas reported substantial system repairs and maintenance as follows:

- Inframark replaced a leaking fire hydrant at 1030 Avenue C and repaired a leaking fire hydrant at 639 Mulberry.
- Inframark replaced a short tap line at 519 Walnut.
- Inframark completed annual CL2 system preventative maintenance at Water Plant 1 and Water Plant 2.
- Inframark installed a new mini split AC system at Water Plant 2.
- Inframark installed sewer taps at 2 locations.
- Inframark installed water taps at 3 locations.

Mr. Cardenas then updated the Board on the following:

1. Storage Building for Portable Generator: Inframark received a quote for a new 20x8x8 storage container with gravel pad for and estimated cost of \$17,690.00. Upon motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously to approve the quote.
2. Fire Hydrant Painting: Mr. Cardenas submitted a quote for \$95 per hydrant for repainting the fire hydrants with a mechanical wire brush system. The Board deferred action on this item.
3. Write-Off Report: Mr. Cardenas presented write-offs totaling \$3,733.58.

B. Requests for Water Taps

Mr. Cardenas did not report any requests at this time.

C. Delinquent Water Accounts and Service Terminations

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

Mr. Cardenas then discussed leak adjustment requests, and a request to reinstate a defaulted payment arrangement. The Board discussed allowing reinstatement if the customer pays one-third of the remaining balance due.

Upon a motion duly made by Supervisor Vallejo, seconded by Supervisor Casher, and after full discussion, the Board voted unanimously to approve the Operator's Report, the recommended write-offs, the repairs to the water and wastewater system, the leak adjustment requests, the termination list, and the request to reinstate the defaulted payment arrangement on the terms discussed by the Board.

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 16, 2025, were presented for approval.

Upon motion duly made by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously to approve the minutes of January 16, 2025, as presented.

B. Regional Facilities Contract

No action was 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 2025.

Upon motion by Supervisor Casher, seconded by Supervisor Vallejo, the Board voted unanimously not to grant any tax exemptions for 2025 and to adopt the Resolution Concerning Tax Exemptions For 2025. 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 2024 real property taxes which are delinquent on July 1, 2025 and thereafter, (ii) authorize a 20% penalty on 2024 personal property taxes which are delinquent on April 1, 2025 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 Medina, seconded by Supervisor Casher, 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
March 20, 2025**

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

WWTP Operations Report:

Per the February MOC monthly report, during the period of January 2025, the WWTP was operating at 70% of the 0.675 MGD permit capacity and was operating within permit parameters. Arcola had 44% inflow and Freshwater-1 had 26% inflow. During the same period as above, the plant average daily flow was 473,774 gallons of which Freshwater 1 was 178,210 gallons. Total rainfall for the period was 5.45 inches.

WWTP Discharge Monitoring Report:

The January 2025 Discharge Monitoring Report (DMR) did not reflect any parameter exceedances. A copy of the DMR is attached.

WWTP Operations Expenses

The WWTP total expenses for January 2, 2025 through February 12, 2025 was \$ 7,774.49. \$1,000 for MOC monthly services plus \$ 6,774.49 for ancillary supplies and activities. See the various expenses on pages 7 through 9 of the Bookkeepers Invoice Report section.

Paul Hamilton

FBFWSD1 Supervisor & Treatment Plant Liaison



MONTHLY OPERATIONS REPORT FOR THE CITY OF ARCOLA

February, 2025

Water Connections			Sewer Connections		
Apts	96		Apts	46	
Builder	72		Builder	72	
Commercial	31		Commercial	31	
District Meter	3		Commercial Vacant	3	
Irrigation	8	N/C	District Meter	3	
No Bill	6		Commercial sewer only	12	
Residential	729		Commercial sewer vacant only	6	
Residential water only	2		Residential	729	
Temp Meter	3	N/C	Residential vacant	19	
Vacant with Consumption	0		Residential sewer only	203	
Vacant	17		Residential sewer only vacant	86	
New Taps paid by COA residents	3		No bill	6	
Not installed as of today 2/20/25			Vacant with consumption	0	
			New taps paid by Dr. Horton	36	
New taps paid by Dr. Horton	36		Not installed as of today 1/20/25		
Not installed as of today 2/20/25			FS #1 & COA AGREEMENT SEWER ONLY	110	
			FS #1 SEWER CONNECTIONS TO WWTP	578	
TOTAL WATER CONNECTIONS	959		TOTAL SEWER CONNECTION COUNT:	1940	

N/C = not counted

BILLING PERIOD: 01/20/25 - 02/20/25

FWSD 1 - Previous Read	233,231,000
Read Date: 10/20/23	233,231,000
Total Gallons Pumped:	0
Arcola Well #1	5,306,000
Water received from FB 141:	0
Water supplied to FB 141:	0
Gallons Billed	4,631,000
Leaks and Flushing	300,000
Pumped vs. Accounted	93%

Notes:

February Delinquent Accounts for Arcola

Water & Sewer Accounts - 81
Sewer Only Accounts - 52
Sewer Plugged Accounts - 0

REVENUE:	Penalty	Tap Fee	Sewer	Water	NFBWA	TCEQ	Misc.	Deposit	TOTAL
	\$1,601.04	\$6,600.00	\$35,168.23	\$36,478.39	\$20,236.35	\$0.00	\$3,957.22	\$5,500.00	\$109,541.23

WASTEWATER TREATMENT PLANT

T.C.E.Q. Permit Number: TX0102385
 Permit expiration date: March, 2029

January, 2024			Measured by:	
Average daily flow	473,774	Permitted Daily Flow	675,000	gal.per day
Average CBOD	2.3	Permitted CBOD	10	lbs/day
Average Total Suspended Solids	2.76	Permitted T.S.S.	15	mg/l
Average Ammonia Nitrogen	0.1	Permitted Ammonia Nitrogen	3	mg/l
Average PH	7	Permitted PH	6.00 - 9.00	STD UNIT
Average Dissolved Oxygen	5.4	Permitted Dissolved Oxygen	4.0	mg/l
E. coli	1.00	Permitted E. coli	126.0	mpn/100 ml
Total Rainfall	5.45"			
Average daily flow - FS #1	178,210			
FS #1 Flow	26%			
Arcola Flow	44%			

Sewer Treatment plant is currently operating at 70% of the permitted capacity

Sewer Treatment Plant/Lift Station - Notes

City of Arcola Sewage Treatment Plant

January-25

Date	Flow Reading	Total Gallons x1000	2hr Peak	CL ₂ Res.	Mag. Res.	Final CL ₂	Bleach Total Used	%Solids SV - 30	Sludge Blanket	Waste Time	Rainfall (Inches)	Sample Temp	Inflow From FS1	Gallons from FS1
12/31/2024	333681	#VALUE!	24	3.7	0.1	3.6	10	30	14	0	0	1.4	52653.8	#VALUE!
1/1/2025	333967	286	22	3.5	0.09	3.41	10				0	1.4	52780.5	126.7
1/2/2025	334250	283	20	3.9	0.08	3.82	10			0	0	2	52901.7	121.2
1/3/2025	334592	342	28	3.5	0.1	3.4	10			20	0	2	53048.7	147
1/4/2025	334858	266	24	3.3	0.09	3.21	10			30	0	2	53155.4	106.7
1/5/2025	335143	285	22	3.7	0.08	3.62	10				0	2	53271.2	115.8
1/6/2025	335506	363	23	3.6	0.09	3.51	10	29	10	30	0	2	53432	160.8
1/7/2025	335785	279	24	3.9	0.15	3.75	10	29	10	30	0	2	53556.1	124.1
1/8/2025	336058	273	20	3.7	0.13	3.57	10	28	10	30	0	2	53682.5	126.4
1/9/2025	336226	168	18	3.8	0.11	3.69	10	29	10	30	0	2	53802	119.5
1/10/2025	336753	527	30	3	0.07	2.93	20	27	10	0	2	2	54120.4	318.4
1/11/2025	337090	337	26	3.5	0.09	3.41	20				0	2.4	54285.4	165
1/12/2025	337435	345	80	3.2	0.09	3.11	20				0.5	2.4	54465.4	180
1/13/2025	338009	574	80	3.5	0.06	3.44	10	28	10	30	0.25	2.4	54658.7	193.3
1/14/2025	338522	513	33	3.9	0.05	3.85	10	29	10	30	0	2.4	54777.5	118.8
1/15/2025	339119	597	61	3.8	0.09	3.71	10	29	10	0	0.5	2.4	54958.2	180.7
1/16/2025	339521	402	41	3.7	0.11	3.59	10	29	10	30	0.15	2.4	55148.4	190.2
1/17/2025	339992	471	15	3.8	0.07	3.73	10	28	10	30	0	2.4	55307.6	159.2
1/18/2025	700	700	18	3.7	0.05	3.65	10				0	2.4	55436.5	128.9
1/19/2025	1399	699	20	3.2	0.08	3.12	10				0	2.4	55556.9	120.4
1/20/2025	1925	526	14	3.5	0.09	3.41	10	29	10	30	0	2.4	55747.9	191
1/21/2025	2429	504	15	3.6	0.07	3.53	10	29	10	30	0	2.4	55941.9	194
1/22/2025	2810	381	17	3.7	0.06	3.64	10	29	10	30	0	2.4	56087.1	145.2
1/23/2025	3388	578	12	3.6	0.06	3.54	10	29	10	30	0	2.4	56313.2	226.1
1/24/2025	3931	543	16	3.7	0	3.7	10	29	10	30	0	2.4	56497.3	184.1
1/25/2025	4276	345	13	3.6	0.04	3.56	10	29	10	0	0	2.4	56619.8	122.5
1/26/2025	4674	398	15	3.4	0.06	3.34	10				0.25	2.4	56758.7	138.9
1/27/2025	5632	958	20	2.7	0.03	2.67	40	29	10	0	1.5	2.4	57312	553.3
1/28/2025	6460	828	21	2.6	0.04	2.56	30	29	10	0	0	2.4	57565.6	253.6
1/29/2025	7171	711	20	2.7	0.06	2.64	30	28	10	45	0.25	2.4	57813.1	247.5
1/30/2025	7812	641	17	2.7	0.07	2.63	0	25	10	30	0.05	2.4	58003.7	190.6
1/31/2025	8376	564	32	3.5	0.08	3.42	10	25	10	30	0	2.4	58178.3	174.6

Total Flow Gallons Daily Average Daily Peak Flow 2 Hour Peak in GPM	Permit	Monthly Data		Min. Cl ₂	2.56	Total CL ₂ :	400	Total Flow FS1	5,524,500	
		675,000	14,687,000		Max. Cl ₂	3.85	Total Daily Avg CL ₂ :	13	Average Daily FS1	178,210
			473,774	70%						
			958,000	1/27/2025						
		1389	833	60%			Total Rainfall:	5.45	Billing Ratio	37.61%

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

EPA may make all the information submitted through this form (including all attachments) available to the public without further notice to you. Do not use this online form to submit personal information (e.g., non-business cell phone number or non-business email address), confidential business information (CBI), or if you intend to assert a CBI claim on any of the submitted information. Pursuant to 40 CFR 2.203(a), EPA is providing you with notice that all CBI claims must be asserted at the time of submission. EPA cannot accommodate a late CBI claim to cover previously submitted information because efforts to protect the information are not administratively practicable since it may already be disclosed to the public. Although we do not foresee a need for persons to assert a claim of CBI based on the types of information requested in this form, if persons wish to assert a CBI claim we direct submitters to contact the [NPDES eReporting Help Desk](#) for further guidance. Please note that EPA may contact you after you submit this report for more information.

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Permit																						
Permit #:		TX0102385				Permittee:				ARCOLA, CITY OF				Facility:				CITY OF ARCOLA WWTP				
Major:		No				Permittee Address:				13222 HWY 6 ARCOLA, TX 77583				Facility Location:				5925 FM 521 ARCOLA, TX 77583				
Permitted Feature:		001 External Outfall				Discharge:				001-A DOMESTIC FACILITY - 001												
Report Dates & Status																						
Monitoring Period:		From 01/01/25 to 01/31/25				DMR Due Date:				02/20/25				Status:				NetDMR Validated				
Considerations for Form Completion																						
PER NOC FINAL PAHSE EFFECTIVE 12/02/2024 AND LASTING THROUGH THE DATE OF PERMIT EXPIRATION.																						
Principal Executive Officer																						
First Name:				Title:				Telephone:														
Last Name:																						
No Data Indicator (NODI)																						
Form NODI:		--																				
Code	Parameter		Monitoring Location	Season #	Param. NODI	Quantity or Loading					Quality or Concentration					# of Ex.	Frequency of Analysis	Sample Type				
	Name					Qualifier 1	Value 1	Qualifier 2	Value 2	Units	Qualifier 1	Value 1	Qualifier 2	Value 2	Qualifier 3				Value 3	Units		
00300	Oxygen, dissolved [DO]	1 - Effluent Gross	0	--	Sample	=						=	5.4					19 - mg/L	0	01/07 - Weekly	GR - Grab	
					Permit Req.							>=	4.0 MO MIN							19 - mg/L	01/07 - Weekly	GR - Grab
					Value NODI																	
00400	pH	1 - Effluent Gross	0	--	Sample	=						=	7.0				=	7.5	12 - SU	0	02/30 - Twice Per Month	GR - Grab
					Permit Req.							>=	6.0 MINIMUM			<=	9.0 MAXIMUM	12 - SU	02/30 - Twice Per Month		GR - Grab	
					Value NODI																	
00530	Solids, total suspended	1 - Effluent Gross	0	--	Sample	=	11.8			26 - lb/d		=	2.76			=	5.5	19 - mg/L	0	01/07 - Weekly	CP - Composite	
					Permit Req.	<=	119.0 DAILY AV			26 - lb/d		<=	15.0 DAILY AV	<=	40.0 DAILY MX	19 - mg/L	01/07 - Weekly	CP - Composite				
					Value NODI																	
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	0	--	Sample	=	0.408			26 - lb/d		=	0.1			=	0.1	19 - mg/L	0	01/07 - Weekly	CP - Composite	
					Permit Req.	<=	24.0 DAILY AV			26 - lb/d		<=	3.0 DAILY AV	<=	10.0 DAILY MX	19 - mg/L	01/07 - Weekly	CP - Composite				
					Value NODI																	
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	--	Sample	=	0.473774	=	0.958	03 - MGD									0	99/99 - Continuous	TM - Totalizer	
					Permit Req.	<=	0.95 DAILY AV			Req Mon DAILY MX	03 - MGD									99/99 - Continuous	TM - Totalizer	
					Value NODI																	
50060	Chlorine, total residual	1 - Effluent Gross	0	--	Sample	=						=	2.56			=	3.85	19 - mg/L	0	01/01 - Daily	GR - Grab	
					Permit Req.							>=	1.0 MO MIN			<=	4.0 MO MAX	19 - mg/L		01/01 - Daily	GR - Grab	
					Value NODI																	
51040	E. coli	1 - Effluent Gross	0	--	Sample							<	1.0			=	1.0	30 - MPN/100mL	0	02/30 - Twice Per Month	GR - Grab	
					Permit Req.							<=	126.0 DAILY AV	<=	399.0 DAILY MX	30 - MPN/100mL	02/30 - Twice Per Month	GR - Grab				
					Value NODI																	
70295	Solids, total dissolved	1 - Effluent Gross	0	--	Sample	=	3610.0			26 - lb/d		=	910.0			=	1290.0	19 - mg/L	0	01/07 - Weekly	CP - Composite	
					Permit Req.		Req Mon DAILY AV			26 - lb/d			Req Mon DAILY AV		Req Mon DAILY MX	19 - mg/L	01/07 - Weekly	CP - Composite				
					Value NODI																	
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	0	--	Sample	=	9.48			26 - lb/d		=	2.3			=	3.5	19 - mg/L	0	01/07 - Weekly	CP - Composite	
					Permit Req.	<=	79.0 DAILY AV			26 - lb/d		<=	10.0 DAILY AV	<=	25.0 DAILY MX	19 - mg/L	01/07 - Weekly	CP - Composite				
					Value NODI																	

Submission Note

If a parameter row does not contain any values for the Sample nor Effluent Trading, then none of the following fields will be submitted for that row: Units, Number of Excursions, Frequency of Analysis, and Sample Type.



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

**CITY OF ARCOLA
 BOOKKEEPER INVOICE LOG**

FEBRUARY 2024

INVOICE DATE	INVOICE #	VENDOR	SERVICE/MDSE	USED AT	INVOICE TOTAL	GL Codes
11/20/24	32353	STP Services	Repairs/Maintenance	LS2	\$ 4,500.00	6040
11/27/24	95082	Water Utility Services Inc.	Monthly Lab Fees	District	\$ 140.00	7040
11/30/24	95348	Water Utility Services Inc.	Lab Fees	District	\$ 800.00	7040
12/01/24	3439	ES Enviro Services, LLC	Repairs/Maintenance	District	\$ 400.00	7040
12/01/24	3440	ES Enviro Services, LLC	Repairs/Maintenance	District	\$ 400.00	7040
12/09/24	32444	STP Services	Repairs/Maintenance	LS3	\$ 9,260.00	6040
12/31/24	92609	Magna Flow Environmental, Inc.	Repairs/Maintenance	District	\$ 47,269.35	7040
01/08/25	32506	STP Services	Repairs/Maintenance	SP	\$ 4,120.00	6050
01/08/25	32515	STP Services	Repairs/Maintenance	SP	\$ 9,280.00	6050
01/13/25	92662	Magna Flow Environmental, Inc.	Monthly Liquid Haul	SP	\$ 6,458.00	6050
01/14/25	257032	BMI Biosolids Management	Repairs/Maintenance	LS	\$ 85.60	6040
01/18/25	91532	CFI Services, Inc.	Repairs/Maintenance	SP	\$ 460.00	6050
01/23/25	057000987-25	PVS DX, INC	Monthly Chemicals	WP	\$ 586.68	7030
01/28/25	3541	ES Enviro Services, LLC	Repairs/Maintenance	District	\$ 675.00	7040
01/29/25	32558	STP Services	Repairs/Maintenance	LS2	\$ 240.00	6040
01/30/25	257454	BMI Biosolids Management	Repairs/Maintenance	LS	\$ 85.60	6040
01/30/25	6973585	Hawkings, Inc.	Monthly Chemicals	SP	\$ 2,657.08	6050
01/30/25	96652	Water Utility Services Inc.	Lab Fees	District	\$ 1,000.00	7040
01/31/25	93152	Magna Flow Environmental, Inc.	Repairs/Maintenance	LS	\$ 3,862.35	6040
01/31/25	DE05000025-25	PVS DX, INC	Chemical Rentals	WP	\$ 45.00	7030
01/31/25	96854	Water Utility Services Inc.	Monthly Lab Fees	District	\$ 140.00	7040
02/05/25	91616	CFI Services, Inc.	Repairs/Maintenance	SP	\$ 3,991.12	6050
02/09/25	3552	ES Enviro Services, LLC	Repairs/Maintenance	District	\$ 675.00	7040
02/12/25	6982397	Hawkings, Inc.	Chemicals	WP	\$ 1,164.00	7030
03/01/25	IN-16879	Municipal Operations & Consulting, Inc.	Monthly Operations	District	\$ 52,968.01	*



STP SERVICES
10029 Market Street
Houston, TX 77029
713-8825278
stpserives@aol.com

Invoice

Date	11/20/24
Invoice No.	32353
P.O.	117385
Location	L.S. 2

Bill To
Arcola
C/O Municipal Operations & Con
20141 Schiel Rd
Cypress, TX 77433

Description	Quantity	Price	Amount
Job done 11/7/24			
Supplied and installed 15 HP KSB pump #1, rewind, seals, bearings		4,500.00	4,500.00

Regulated by the Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711
Phone Number 1-800-803-9202, (512) 463-6599

Total \$4,500.00



INVOICE

WATER UTILITY SERVICES INC
PO Box 2628
Spring, TX 77383

acct@waterutilityservice.com
+1 (281) 290-0704

MOC:City of Arcola

Bill to
City of Arcola
c/o MOC
PO Box 1689
Spring, TX 77383

Invoice details

Collection Month: November 2024

Invoice no.: 95082
Terms: Net 30
Invoice date: 11/27/2024
Due date: 12/27/2024

Product or service	Description	Qty	Amount
BCT S&A	Bacteriological Sampling and Analysis	4	\$140.00
Total			\$140.00



INVOICE

WATER UTILITY SERVICES INC

PO Box 2628
Spring, TX 77383

acct@waterutilityservice.com

+1 (281) 290-0704

MOC:City of Arcola

Bill to

City of Arcola
c/o MOC
PO Box 1689
Spring, TX 77383

Invoice details

Invoice no.: 95348
Terms: Net 30
Invoice date: 11/30/2024
Due date: 12/30/2024

P.O. Number: 122842
Collection Month: November 2024

Date	Product or service	Description	Qty	Amount
11/06/2024	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$200.00
11/13/2024	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$200.00
11/19/2024	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$200.00
11/26/2024	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$200.00

Total **\$800.00**

Note to customer

5050 Natchez
4918 Edgewood Dr

RECEIVED
By Shelby Achery at 9:20 am, 12/24



ENVIRO SERVICES, LLC

PO BOX 1214, BRENHAM, TX 77834 - 281.723.6256
ESENVIROSERVICES@OUTLOOK.COM

Invoice #:	3439
Date:	12/1/2024
Payable within 30 days	

Bill To:
Municipal Operations and Consulting 20141 Schiel Road Cypress, Tx 77433

Ordered by:	Fernando
P.O. No.:	122822
District:	City of Arcola
Address:	702 Elm St

Date	Quantity	Description	Amount
11/12/2024		Routine sewer problem	0.00
	1.00	Jet Machine	125.00
	1.00	Camera (Video Inspection)	200.00
	1.00	Locate	75.00

Subtotal	\$400.00
-----------------	----------

Sales Tax (0.0%)	\$0.00
-------------------------	--------

TOTAL INVOICE	\$400.00
----------------------	----------

Thank you for your business!

Please make checks payable to ES ENVIRO SERVICES, LLC

For an updated W-9, email ESENVIROSERVICES@OUTLOOK.COM. THANK YOU!

RECEIVED
By Shelby Achery at 9:20 am, 12/24



ENVIRO SERVICES, LLC

PO BOX 1214, BRENHAM, TX 77834 - 281.723.6256
ESENVIROSERVICES@OUTLOOK.COM

Invoice #:	3440
Date:	12/1/2024
Payable within 30 days	

Bill To:
Municipal Operations and Consulting 20141 Schiel Road Cypress, Tx 77433

Ordered by:	Fernando
P.O. No.:	122821
District:	City of Arcola
Address:	646 Elm St

Date	Quantity	Description	Amount
11/12/2024		Routine sewer problems	
	1.00	Jet Machine	125.00
	1.00	Camera (Video Inspection)	200.00
	1.00	Locate	75.00

Subtotal	\$400.00
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Sales Tax (0.0%)	\$0.00
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TOTAL INVOICE	\$400.00
----------------------	----------

Thank you for your business!

Please make checks payable to ES ENVIRO SERVICES, LLC

For an updated W-9, email ESENVIROSERVICES@OUTLOOK.COM. THANK YOU!

RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25

STP SERVICES
10029 Market Street
Houston, TX 77029
713-8825278
stpservices@aol.com

Invoice

Date	12/09/24
Invoice No.	32444
P.O.	123497
Location	LS #3

Bill To
Arcola
C/O Municipal Operations & Con
20141 Schiel Rd
Cypress, TX 77433

Description	Quantity	Price	Amount
Job done 12/3/24			
Rebuild two 15 HP LPs, replace windings, bearings, and power cable	2	4,180.00	8,360.00
		0.00	0.00
Labor		900.00	900.00

Regulated by the Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711
Phone Number 1-800-803-9202, (512) 463-6599

Total	\$9,260.00
--------------	-------------------

RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25



Magna Flow Environmental, Inc.

P.O. Box 60709
Houston, Texas
77205

Invoice

Date	Invoice #
12/31/2024	92609

Bill To
Municipal Operations & Consulting City of Arcola 20141 Schiel Rd Cypress, TX 77433

Project / Job #	P.O. No.	Terms	Rep	Location	Due Date
66410		Net 60	VRS	City of Arcol	3/17/2025
Qty	Item	Description		Rate	Amount
	In	City of Arcola			
	Out	12/16/2024			
		1/3/2025			
	Job Description	Set up equipment and clean / TV 17598 feet of main line to locate possible problems in district. Ahmad 281-229-2246			
101.5	TV Truck	TV Truck - 101.5 Hour(s)		415.00	42,122.50
1	TV Report	TV Report - 1 Job		500.00	500.00
6	Disposal @ L/F	Disposal @ (L/F) - 6 Yard(s)		130.00	780.00
	Fuel Surcharge	Fuel Surcharge @ 9.18%		3,866.85	3,866.85
Phone #		Fax #		Balance Due \$47,269.35	
281-448-8585		281-397-7195			
Thank you for your Business!					

Please Remit To:
Magna Flow International Inc
P.O. Box 679764
Dallas, TX 75267-9764

RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25

STP SERVICES
10029 Market Street
Houston, TX 77029
713-8825278
stpservices@aol.com

Invoice

Date	01/08/25
Invoice No.	32506
P.O.	123648
Location	LS #3 Sp

Bill To

Arcola
C/O Municipal Operations & Con
20141 Schiel Rd
Cypress, TX 77433

Description	Quantity	Price	Amount
Job done 12/12/24			
Supply and install one positive displacement unit at WWTP, supply one positive displacement blower unit for chlorine contact chamber, labor to install blower unit		3,400.00	3,400.00
Labor		720.00	720.00

Regulated by the Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711
Phone Number 1-800-803-9202, (512) 463-6599

Total	\$4,120.00
--------------	-------------------

RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25

STP SERVICES
10029 Market Street
Houston, TX 77029
713-8825278
stpservices@aol.com

Invoice

Date	01/08/25
Invoice No.	32515
P.O.	123648
Location	LS #3 SP

Bill To

Arcola
C/O Municipal Operations & Con
20141 Schiel Rd
Cypress, TX 77433

Description	Quantity	Price	Amount
Job done 12/15/24			
Supply and install one 15 HP rebuilt Flygt pump, including rewind, dip and bake, balance, new bearings and seals, supply and install ine size two starter complete, supply and install four floats including rewiring, controls and high level, conduit and fittings, labor to complete		0.00	0.00
Blower		8,200.00	8,200.00
Labor		1,080.00	1,080.00

Regulated by the Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711
Phone Number 1-800-803-9202, (512) 463-6599

Total	\$9,280.00
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RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25



Magna Flow Environmental, Inc.

P.O. Box 60709
Houston, Texas
77205

Invoice

Date	Invoice #
1/13/2025	92662

Bill To
Municipal Operations & Consulting City of Arcola 20141 Schiel Rd Cypress, TX 77433

Project / Job #	P.O. No.	Terms	Rep	Location	Due Date		
66486		Net 60	VRS	City of Arcol	3/17/2025		
Qty	Item	Description			Rate	Amount	
	In	City of Arcola					
	Out	12/31/2024					
		1/3/2025					
91,000	Gallons	Liquid - 91000 Gal(s)			0.065	5,915.00	
	Fuel Surcharge	Fuel Surcharge @ 9.18%			9.18%	543.00	
	Manifest - L	12/31/2024: 368934					
		1/2/2025: 364267, 364268, 368398, 368399, 368400, 368414					
		1/3/2025: 367905, 367906, 368401, 368403, 368404, 368415					
Phone #		Fax #		Thank you for your Business!		Balance Due	\$6,458.00
281-448-8585		281-397-7195					

Please Remit To:
Magna Flow International Inc
P.O. Box 679764
Dallas, TX 75267-9764

RECEIVED

By Shelby Auberry at 2:10 pm, 1/14/25

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

(281) 375-5778

Invoice

DATE	INVOICE NO.
1/14/2025	257032

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

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

P.O. NO.	TERMS	PLANT
	Net 30	ARCOLA

Date	Manifest	Description	QTY/HRS	Rate	Amount
12/30/2024	100332	Disposal	200	0.428	85.60T
		Emailed LGK 01/14/2025			0.00

Total	\$85.60
Payments/Credits	\$0.00
Balance Due	\$85.60

RECEIVED

By Shelby Auberry at 5:51 am, 1/20/25

CFI SERVICES, INC.
P O BOX 90028
HOUSTON, TX 77290-0028
281-353-0663 FAX 281-353-0657

Invoice

Date	Invoice #
1/18/2025	91532

Bill To:

MUNICIPAL OPERATIONS
20141 SCHIEL RD
CYPRESS, TX 77433

P.O. NO.	Terms	Rep	Project	Service Date	
125980	NET 30	HM	ARCOLA WWTP	1/14/2025	
Description			Qty	Rate	Amount
CFI WO# 011404-25 SERVICE CALL FOR UNRESPONSIVE FLOWMETER. FOUND UNIT TO HAVE A BRICKED BORED AND SEVERE WATER DAMAGE. OFFERED TO REPLACE ONSITE WITH A NEW UNIT. SUPERVISOR REQUESTED A QUOTE BE SENT. PUMPS WERE PLACED IN MANUAL BY OPERATOR KEVIN ON SITE.					
SERVICE CALL			1	0.00	0.00
LABOR			4	115.00	460.00
Phone #	Fax #	E-mail	Total		\$460.00
281-353-0663	281-353-0657	ACCPAY.CFI@GMAIL.COM			

Please remit to above address.

CUSTOMER

REMIT TO	PVS DX, INC PO BOX 674938 DALLAS, TX 75267-4938		DIRECT INQUIRIES TO: PVS DX, INC 1919 JACINTOPORT BLVD. HOUSTON, TX 77015 281-457-4848		INVOICE NUMBER MUST APPEAR ON YOUR REMITTANCE	
					Invoice No. 057000987-25	
Customer No. 05014300	Date ordered 1/15/2025	Salesperson Bakk, Janel	Bill of Lading No. 7005-25-000858-1	Invoice and Ship Date 1/23/2025		
Ordered By KEVIN L. 281-910-8816		Customer P.O. No.	Terms Net 30	Ship To 05014301		
S O L D T O	CITY OF ARCOLA-WP MUNICIPAL OPERATIONS & CONSULTING, INC. 20141 SCHIEL RD CYPRESS, TX 77433		S H I P T O	CITY OF ARCOLA-WP MUNICIPAL OPERATIONS & CONSULTING, INC. 13222 HWY 6 ARCOLA, TX 77583		
F.O.B. TERMS FOB DESTINATION		TERMS OF DELIVERY PREPAID & ABSORBED	CARRIER OUR TRUCK			
Qty shipped	Description	Quantity	Units	Unit Price	Amount	
3	CHLORINE, 150# CYL SUPERFUND EXCISE TAX HAZARDOUS MATERIAL FEE	450	lb	1.2258	551.61 1.22 0.75	
			FUEL SURCHARGE		33.10	
			FREIGHT		0.00	
			TAX		0.00	
			SUBTOTAL		586.68	
Returnable Container Deposit Charges Less Deposit Charges on Containers Returned 3 CHLORINE, 150# EMPTY CYL					0.00	
Where allowable by law, credit card payments will be subject to 3.00% surcharge resulting in a new invoice total of \$604.28 PLEASE PAY THIS AMOUNT PLEASE INCLUDE INVOICE NUMBER ON CHECK					\$586.68	

PLEASE SHIP EMPTY RETURNABLE CONTAINERS PROMPTLY - NO MERCHANDISE RETURNABLE WITHOUT WRITTEN CONSENT



ENVIRO SERVICES, LLC

PO BOX 1214, BRENHAM, TX 77834 - 281.723.6256
ESENVIROSERVICES@OUTLOOK.COM

Invoice #:	3541
Date:	1/28/2025
Payable within 30 days	

Bill To:
Municipal Operations and Consulting 20141 Schiel Road Cypress, Tx 77433

Ordered by:	Fernando
P.O. No.:	126662
District:	City of Arcola
Address:	106 N. Pine

Date	Quantity	Description	Amount
1/25/2025		Routine sewer problems	
	1.00	Jet Machine	125.00
	2.00	Camera (Video Inspection) @ 200	400.00
	2.00	Locate @ 75	150.00

Subtotal	\$675.00
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Sales Tax (0.0%)	\$0.00
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TOTAL INVOICE	\$675.00
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Thank you for your business!

Please make checks payable to ES ENVIRO SERVICES, LLC

For an updated W-9, email ESENVIROSERVICES@OUTLOOK.COM. THANK YOU!



STP SERVICES
10029 Market Street
Houston, TX 77029
713-8825278
stpservices@aol.com

Invoice

Date	01/29/25
Invoice No.	32558
P.O.	125762
Location	LS #2

Bill To
Arcola
C/O Municipal Operations & Con
20141 Schiel Rd
Cypress, TX 77433

Description	Quantity	Price	Amount
Job done 1/12/25 gathered information for KSB name plate for engineer		240.00	240.00

Regulated by the Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711
Phone Number 1-800-803-9202, (512) 463-6599

Total	\$240.00
--------------	-----------------



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

Invoice

DATE	INVOICE NO.
1/30/2025	257454

(281) 375-5778

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

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

P.O. NO.	TERMS	PLANT
	Net 30	ARCOLA

Date	Manifest	Description	QTY/HRS	Rate	Amount
1/9/2025	100341	Disposal	200	0.428	85.60T
		Emailed LGK 01/30/25			0.00

Total			\$85.60		
Payments/Credits			\$0.00		
Balance Due			\$85.60		



INVOICE

WATER UTILITY SERVICES INC

PO Box 2628
Spring, TX 77383

acct@waterutilityservice.com

+1 (281) 290-0704

MOC:City of Arcola

Bill to

City of Arcola

c/o MOC

PO Box 1689

Spring, TX 77383

Invoice details

P.O. Number: 125648

Invoice no.: 96652

Terms: Net 30

Invoice date: 01/30/2025

Due date: 03/01/2025

Date	Product or service	Description	Qty	Rate	Amount
01/04/2025	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$100.00	\$200.00
01/06/2025	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$100.00	\$200.00
01/13/2025	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$100.00	\$200.00
01/24/2025	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$100.00	\$200.00
01/29/2025	Special - Rush	Special Bacteriological Sampling and Analysis Rush	2	\$100.00	\$200.00

Total

\$1,000.00

Note to customer

5050 Natchez
4918 Edgewood Dr

RECEIVED

By Shelby Auberry at 4:06 pm, 2/2/25



Magna Flow Environmental, Inc.

Houston, Texas
77205

Invoice

Date	Invoice #
1/31/2025	93152

Bill To
Municipal Operations & Consulting City of Arcola 20141 Schiel Rd Cypress, TX 77433

Project / Job #	P.O. No.	Terms	Rep	Location	Due Date		
66961		Net 60	VRS	City of Arcol	4/9/2025		
Qty	Item	Description			Rate	Amount	
	In	City of Arcola					
	Out	1/22/2025					
	Job Description	Set up equipment and bottom clean lift station with tanker assist @ 904 Past Rd. Roland 936-206-6861					
5.5	Vactor Hourly ...	Vactor - 5.5 Hour(s)			205.00	1,127.50	
5.5	Support Truck	Support Truck - 5.5 Hour(s)			45.00	247.50	
22	Helper(s)	Helper - 22 Hour(s)			45.00	990.00	
5.5	Tanker Truck	Tanker Truck - 5.5 Hour(s)			140.00	770.00	
7,000	Disposal @ W...	Disposal @ (WWTP) - 7000 Gal(s)			0.075	525.00	
	Fuel Surcharge	Fuel Surcharge @ 10.65%			202.35	202.35	
	Manifest #	1/22/2025: 369961					
Phone #		Fax #		Thank you for your Business!		Balance Due \$3,862.35	
281-448-8585		281-397-7195					

Please Remit To:
Magna Flow International Inc
P.O. Box 679764
Dallas, TX 75267-9764

REMIT TO

PVS DX, INC
PO BOX 674938
DALLAS, TX 75267-4938

Rental Invoice

IMPORTANT - INVOICE NUMBER
MUST APPEAR ON YOUR
REMITTANCE

Invoice No.
DE05000025-25

Customer No. 05014300	Salesperson Peacock, Haley	P.O. No.	PAYMENT DUE ON RECEIPT	Date 1/31/2025
---------------------------------	--------------------------------------	----------	------------------------	--------------------------

B I L L T O	CITY OF ARCOLA-WP MUNICIPAL OPERATIONS & CONSULTING, INC. 20141 SCHIEL RD CYPRESS, TX 77433		Direct Inquiries to: PVS DX, INC 1919 JACINTOPORT BLVD. HOUSTON, TX 77015 281-457-4848	
----------------------------	--	--	--	--

PRODUCT #	TYPE	BALANCES								CHARGE	
		PURCHASE ORDER	PREVIOUS BALANCE	CURRENT SHIPMENTS	CURRENT RETURNED	ENDING BALANCE	LESS SHIPMENTS	LESS CREDITS	DEMURRAGE QTY		RATE
138004	CHLORINE, 150# CYL		6	3	3	6	0	0	6	7.5000	45.00

TAX	
-----	--

Where allowable by law, credit card payments will be subject to 3.00% surcharge resulting in a new invoice total	PLEASE PAY THIS AMOUNT PLEASE INCLUDE INVOICE NUMBER ON CHECK	\$45.00
--	--	----------------

IMPORTANT NOTICE: THE CYLINDERS AND FITTINGS COVERED BY THIS INVOICE ARE LOANED BY THE VENDOR TO THE VENDEE, NOT SOLD, AND ARE TO BE RETURNED TO THE VENDOR IN GOOD REPAIR. OTHERWISE VENDOR SHALL BE PAID ON DEMAND THE VALUE OF ANY CYLINDER OR FITTING LOST, DESTROYED OR DAMAGED THROUGH ANY CAUSE WHATSOEVER. PLEASE CHECK YOUR CYLINDER BALANCES SHOWN ABOVE TO SEE IF YOUR RECORDS AGREE WITH OURS. IF WE DO NOT HEAR FROM YOU WITHIN 10 DAYS WE ASSUME WE ARE CORRECT.

INVOICE

WATER UTILITY SERVICES INC

PO Box 2628
Spring, TX 77383

acct@waterutilityservice.com

+1 (281) 290-0704

MOC:City of Arcola

Bill to

City of Arcola

c/o MOC

PO Box 1689

Spring, TX 77383

Invoice details

Collection Month: January 2025

Invoice no.: 96854

Terms: Net 30

Invoice date: 01/31/2025

Due date: 03/02/2025

Product or service	Description	Qty	Amount
BCT S&A	Bacteriological Sampling and Analysis	4	\$140.00
Total			\$140.00



CFI SERVICES, INC.
 P O BOX 90028
 HOUSTON, TX 77290-0028
 281-353-0663 FAX 281-353-0657

Invoice

Date	Invoice #
2/5/2025	91616

Bill To:
MUNICIPAL OPERATIONS 20141 SCHIEL RD CYPRESS, TX 77433

P.O. NO.	Terms	Rep	Project	Service Date	
126156	NET 30	HM	ARCOLA WWTP	1/17/2025	
Description			Qty	Rate	Amount
CFI WO# 011601-25 INSTALLED NEW FLOWMETER PER APPROVED QUOTE CFI-25008. NOTIFIED KEVIN.					
PO# 24-12509					
QUOTE CFI-25008			1	0.00	0.00
SIEMENS HYDRORANGER 200 - 4 BUTTON HMI			1	3,301.12	3,301.12
LABOR			6	115.00	690.00
Phone #	Fax #	E-mail	Total		\$3,991.12
281-353-0663	281-353-0657	ACCPAY.CFI@GMAIL.COM			

Please remit to above address.

RECEIVED
By Shelby Auberry at 9:17 am, 2/11/25

ES ENVIRO SERVICES, LLC

PO BOX 1214, BRENHAM, TX 77834 - 281.723.6256
ESENVIROSERVICES@OUTLOOK.COM

Invoice #:	3552
Date:	2/9/2025
Payable within 30 days	

Bill To:
Municipal Operations and Consulting 20141 Schiel Road Cypress, Tx 77433

Ordered by:	Fernando
P.O. No.:	127079
District:	City of Arcola
Address:	325 Rosen Ave

Date	Quantity	Description	Amount
2/3/2025		Routine sewer problems	
	1.00	Jet Machine	125.00
	2.00	Camera (Video Inspection) @ 200	400.00
	2.00	Locate @ 75	150.00

Subtotal	\$675.00
-----------------	----------

Sales Tax (0.0%)	\$0.00
-------------------------	--------

TOTAL INVOICE	\$675.00
----------------------	----------

Thank you for your business!

Please make checks payable to ES ENVIRO SERVICES, LLC

For an updated W-9, email ESENVIROSERVICES@OUTLOOK.COM. THANK YOU!



MUNICIPAL OPERATIONS & CONSULTING, INC.

20141 Schiel Rd
Cypress, TX 77433
Phone: (281) 367-5511
Fax: (281) 367-5517

1825 N Mason Rd
Katy, TX 77449
Phone: (281) 347-8686

Invoice: IN-16879

District: City of Arcola

Billing Period: FEBRUARY 2025

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
		<u>Operations</u>					
Feb	7040	Meter Reading		725	\$ 1.48	\$ 1,073.00	\$ 1,073.00
	7040	Water Distribution		784	\$ 2.00	\$ 1,568.00	\$ 1,568.00
	7030	Water Plant Operations		1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	6050	Wastewater Plant Operations		1	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
	6040	Lift Station Operations		1	\$ 500.00	\$ 500.00	\$ 500.00
	6042	Sewage Collection System Operations		1	\$ 200.00	\$ 200.00	\$ 200.00
	6046	Storm System Operations		1	\$ 100.00	\$ 100.00	\$ 100.00
	7040	Transfer of Accounts		9	\$ 10.00	\$ 90.00	\$ 90.00
	7040	Delinquent Letters		41	\$ 10.00	\$ 410.00	\$ 410.00
	7040	Door Tags		7	\$ 10.00	\$ 70.00	\$ 70.00
	7040	Cut offs for Non-payment		16	\$ 10.00	\$ 160.00	\$ 160.00
		Total Operations				\$6,571.00	
		<u>Administration</u>					
Feb		Postage		1	\$ 619.30	\$ 619.30	\$ 619.30
		Facsimiles		76	\$ 2.00	\$ 152.00	\$ 152.00
		Photocopies		121	\$ 0.15	\$ 18.15	\$ 18.15
		One Page Billing Stationary		669	\$ 2.81	\$ 1,879.89	\$ 1,879.89
		Messenger Service		1	\$ 1.28	\$ 1.28	\$ 1.28
		Scanned Bank Processing Fee		1	\$ 33.00	\$ 33.00	\$ 33.00
		Online Access (Customer access to bill view, bill print & bill pay)		1	\$ 220.00	\$ 220.00	\$ 220.00
Jan		Test call to auto dialer.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Plant Operator Level II-OT	1.0	\$ 76.50	\$ 76.50	\$ 127.50
Jan	511 Main 802 Davis	Responded to after hours call.	Clerical-OT	0.5	\$ 82.50	\$ 41.25	
			Office Administrator-OT	0.5	\$ 40.00	\$ 20.00	\$ 61.25

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Jan	101 Macnicoll 14105 Hwy 6 Irr 1623 Westway Dr 203 Disney 5138 Hunters Trl	Additional time spent with customers regarding billing.	Clerical	2.5	\$ 55.00	\$ 137.50	
			Clerical-OT	1.0	\$ 82.50	\$ 82.50	\$ 220.00
Jan	146 Disney 1626 Cedar Pointe Ct	Closed account for non-payment.	Clerical	1.0	\$ 55.00	\$ 55.00	\$ 55.00
Feb			Paperless Billing (e-bill)		368	\$ 0.80	\$ 294.40
01/02		Prepared monthly pumpage invoice for NFBWA and submitted to bookkeeper.	Clerical	0.5	\$ 55.00	\$ 27.50	\$ 27.50
01/13		Met with General Manager, City Council and consultant for a work shop on Teams prior to board meeting.	Supervisor	1.5	\$ 55.00	\$ 82.50	\$ 82.50
01/31		Collected 1400.00 from M7 Land Development, LLC for temporary meter rental.	Clerical	0.5	\$ 55.00	\$ 27.50	
			Materials			\$ 1,400.00	\$ 1,427.50
02/03		Prepared and submitted Tier II on behalf of district.	Clerical	1.0	\$ 55.00	\$ 55.00	
			CO Officer	0.5	\$ 80.00	\$ 40.00	
			Contractor	1.0	\$ 0.00	\$ 55.00	\$ 150.00
02/20		Prepared and submitted February DMR on behalf of district.	Compliance Level II	0.5	\$ 80.00	\$ 40.00	
			Clerical	1.0	\$ 55.00	\$ 55.00	\$ 95.00
	8005	Total Administration			\$5,464.27		
		<u>Conn/Disconnect</u>					
Feb		Finals and Connects		20	\$ 10.00	\$ 200.00	\$ 200.00
	7040	Total Conn/Disconnect			\$200.00		
		<u>Lift Station</u>					
01/02	22018.5 S Post Oak Dr	Exercised generator for proper operations.	Supervisor	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	
01/07	402 Masterson	Met with contractors for lift station walk through.	Supervisor	1.5	\$ 55.00	\$ 82.50	\$ 167.75
			Supervisor-OT	0.5	\$ 82.50	\$ 41.25	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
01/07	22018.5 S Post Oak Dr	Exercised generator for proper operations.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/07	402 Masterson	Met with FEMA and Chief of Police to review the events that occurred during Hurricane Beryl for insurance claim and assistance from FEMA.	Supervisor	2.0	\$ 55.00	\$ 110.00	\$ 180.00
			1-Ton Utility Truck	2.0	\$ 35.00	\$ 70.00	
01/08	402 Masterson	Met with contractor to discuss upcoming adjustments to plant.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/08	13222 State Highway 6	Assisted contractor with installing pump #2 and made adjustments to floats.	Plant Operator Level III	2.5	\$ 55.00	\$ 137.50	\$ 192.50
			Utility Truck	2.5	\$ 22.00	\$ 55.00	
01/08	402 Masterson	Got pump information for contractor.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/09	402 Masterson	Responded to call out for high level wet well; found pump #2 tripped, reset pump and pumped level down to normal. Reset auto dialer.	Plant Operator Level III-OT	1.5	\$ 82.50	\$ 123.75	\$ 156.75
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
01/10	13222 State Highway 6	Responded to auto dialer call out for high level; pumped level down to normal and monitored operations. Reset auto dialer.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	\$ 115.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
01/10	13222 State Highway 6	Responded to auto dialer call out for high level; found pumps tripped, reset pumps and pumped level down to normal. Reset auto dialer.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 184.25
			Plant Operator Level II-OT	1.5	\$ 76.50	\$ 114.75	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
01/13	13222 State Highway 6	Responded to auto dialer call out for high level; found pumps tripped, reset pumps and pumped level down to normal. Reset auto dialer.	Plant Operator Level II-OT	0.5	\$ 76.50	\$ 38.25	\$ 49.25
			Utility Truck	0.5	\$ 22.00	\$ 11.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/16	104 N. Pine	Lift pumps only working in hand; pumped level down to normal and monitored operations. Reset auto dialer.	Supervisor-OT	1.5	\$ 82.50	\$ 123.75	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 156.75
01/17	104 N. Pine	Found no run time on pumps; tested floats and found faulty float. Scheduled float replacement.	Plant Operator Level II	3.0	\$ 51.00	\$ 153.00	
			Utility Truck	3.0	\$ 22.00	\$ 66.00	\$ 219.00
01/17	13222 State Highway 6	Met with contractor to make adjustments to pump.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
01/21	22018.5 S Post Oak Dr	Responded to auto dialer call out for generator running; found normal operations upon arrival. Reset auto dialer.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 109.50
01/22	550 1/2 W. Sycamore/Kansas St	Found line backed up due to sand clogging it. Scheduled contractor to clear line and crew to service pumps.	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 146.00
01/22	550 1/2 W. Sycamore/Kansas St	Upon opening vault for pumps water was filled to the top. Both pumps were not pumping. Contractor pumped and drained lift station. Pulled and deragged pumps.	CraneTruck Crew	8.0	\$ 125.00	\$ 1,000.00	
			Skilled Laborer	4.5	\$ 39.00	\$ 175.50	
			Skilled Laborer-OT	2.0	\$ 58.50	\$ 117.00	
			Utility Truck	6.5	\$ 22.00	\$ 143.00	\$ 1,435.50
01/22	550 1/2 W. Sycamore/Kansas St	Pumped down wet well for pump repairs.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50
02/01	402 Masterson	Monthly auto dialer service.	Rate	1.0	\$ 36.00	\$ 36.00	\$ 36.00
02/01	22018.5 S Post Oak Dr	Monthly auto dialer service.	Rate	1.0	\$ 36.00	\$ 36.00	\$ 36.00
12/18	22018.5 S Post Oak Dr	Ordered fuel for generator.	Supervisor	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 38.50
	6040	Total Lift Station				\$3,565.75	
		Residential Inspections					

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Jan	7040	Sewer Tap Inspections		16	\$ 25.00	\$ 400.00	\$ 400.00
Jan		Post Lot Inspections		4	\$ 25.00	\$ 100.00	\$ 100.00
Jan		Customer Service Inspections		4	\$ 50.00	\$ 200.00	\$ 200.00
Dec		Pre Lot Inspections		16	\$ 25.00	\$ 400.00	\$ 400.00
		Total Residential Inspections				\$1,100.00	
		<u>Sewer Collection</u>					
Feb		Grease Trap Inspections		13	\$ 50.00	\$ 650.00	\$ 650.00
01/03	5329 Fm 521	Pumped waste water from food truck area to nearby clean out.	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 146.00
01/10	5329 Fm 521	Pumped waste water from food truck area to nearby clean out. 01/07 and 01/10	Plant Operator Level II	2.5	\$ 51.00	\$ 127.50	
			Plant Operator Level II-OT	1.0	\$ 76.50	\$ 76.50	
			Utility Truck	3.5	\$ 22.00	\$ 77.00	\$ 281.00
01/10	406 Ray Ave	Investigated sewer back up; found line charged. Lift station was pumped down to clear blockage. Made customer contact.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/15	802 Davis	Investigated sewer back up; found line charged due to heavy rainfall. Lift station was pumped down to clear blockage. Made customer contact.	Plant Operator Level II-OT	1.5	\$ 76.50	\$ 114.75	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 147.75
01/17	802 Davis	Responded to emergency call out regarding sewer back-up due to over flow. Used vector and chase truck to clean sewer spill.	Chase Truck	8.0	\$ 125.00	\$ 1,000.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			1-Ton Utility Truck	1.0	\$ 35.00	\$ 35.00	
			Vector Crew	4.0	\$ 200.00	\$ 800.00	
			Materials			\$ 44.00	\$ 2,434.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/17	5329 Fm 521	Pumped waste water from food truck area to nearby clean out. 01/14 and 01/17	Plant Operator Level II	3.0	\$ 51.00	\$ 153.00	\$ 317.50
			Plant Operator Level II-OT	1.0	\$ 76.50	\$ 76.50	
			Utility Truck	4.0	\$ 22.00	\$ 88.00	
01/17		Purchased materials to pump waste water from food truck area to nearby clean out.	Supervisor	1.5	\$ 55.00	\$ 82.50	\$ 163.11
			Utility Truck Materials	1.5	\$ 22.00	\$ 33.00 \$ 47.61	
01/23	829 W Davis-1	Investigated sewer back up; checked manholes and found issue on customer's line, made customer contact.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	\$ 73.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/24	106 N Pine	Investigated sewer back up; found line charged. Lift station was pumped down to clear blockage. Made customer contact. 01/23 and 01/24	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	\$ 146.00
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
02/04	422 Ray St	Used backhoe to make repairs to sewer main.	Rental	6.0	\$ 14.00	\$ 84.00	\$ 1,629.29
			Backhoe Crew	4.0	\$ 233.00	\$ 932.00	
			Backhoe Crew-OT	2.0	\$ 294.50	\$ 589.00	
12/30	5329 Fm 521	Pumped waste water from food truck area to nearby clean out.	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	\$ 146.00
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
12/30	203 Pinedale Avenue	Responded to emergency call out regarding sewer back-up due to overflow and spill. Used vactor and chase truck to clean sewer spill.	Chase Truck	4.0	\$ 125.00	\$ 500.00	\$ 1,694.00
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	2.5	\$ 200.00	\$ 500.00	
			Vactor Crew-OT	0.5	\$ 300.00	\$ 150.00	
			Materials			\$ 44.00	
12/31	802 Davis	Investigated sewer back up; found line charged. Lift station was pumped down to clear blockage. Made customer contact. 12//30 and 12/31	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	\$ 146.00
			Utility Truck	2.0	\$ 22.00	\$ 44.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
12/31	203 Pinedale Avenue 6042	Investigated sewer back up; checked manholes, no issues found. Made customer contact.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
		Total Sewer Collection					
<u>Wastewater Plant</u>							
01/02	5925 FM 521	Responded to auto dialer call out for bar screen failure; found bar screen tripped, reset bar screen and auto dialer.	Supervisor-OT	1.0	\$ 82.50	\$ 82.50	\$ 104.50
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/02	5925 FM 521	Found return pump #2 tripped; switched to pump #3 and primed pump.	Supervisor-OT	1.0	\$ 82.50	\$ 82.50	\$ 104.50
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/03	5925 FM 521	Met with lab to pull samples.	Supervisor	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/06	5925 FM 521	Additional time for process control. Checked solids and wasted plant.	Supervisor	2.0	\$ 55.00	\$ 110.00	\$ 154.00
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
01/07	5925 FM 521	Exercised generator for proper operations.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/08	5925 FM 521	Found bar screen cleaner not working properly; scheduled contractor for repairs.	Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	\$ 122.00
			Supervisor	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
			1-Ton Utility Truck	0.5	\$ 35.00	\$ 17.50	
01/08	5925 FM 521	Repaired decant tube, materials previously billed.	Supervisor	5.0	\$ 55.00	\$ 275.00	\$ 450.00
			1-Ton Utility Truck	5.0	\$ 35.00	\$ 175.00	
01/10	5925 FM 521	Met with lab to pull samples.	Supervisor	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/10	5925 FM 521	Purchased materials for facility use; trash bags and (5) grease tubes. Cleaned contact chamber.	Plant Operator Level II	2.0	\$ 51.00	\$ 102.00	\$ 226.38
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
			Materials			\$ 80.38	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/10	5925 FM 521	Scheduled chemical delivery for facility; bleach.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/10	5925 FM 521	Investigated report of headworks not working. Found mechanical damage that needs to be repaired before any electrical work can be done.	Skilled Laborer	5.5	\$ 39.00	\$ 214.50	\$ 759.00
			Supervisor	5.5	\$ 55.00	\$ 302.50	
			Utility Truck	11.0	\$ 22.00	\$ 242.00	
01/13	5925 FM 521	Additional time for process control. Cleaned weirs.	Supervisor	2.0	\$ 55.00	\$ 110.00	\$ 154.00
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
01/15	5925 FM 521	Assisted contractor with repairs to bar screen. Used vactor and chase truck to clean auger. Also, jetted lines to remove rags.	Chase Truck	4.0	\$ 125.00	\$ 500.00	\$ 2,328.80
			Plant Operator Level II	5.5	\$ 51.00	\$ 280.50	
			Plant Operator Level II-OT	2.0	\$ 76.50	\$ 153.00	
			Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	9.5	\$ 22.00	\$ 209.00	
			Vactor Crew	3.0	\$ 200.00	\$ 600.00	
			Materials			\$ 448.80	
			Supervisor	0.5	\$ 55.00	\$ 27.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/15	5925 FM 521	Scheduled contractor to repair flow meter.	Supervisor	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/16	5925 FM 521	Found hydro ranger malfunctioning; contacted contractor for repair quote. Met with contractor for flow totalizer replacement due to it having water damage. Also, pulled rags from headworks. 01/13 - 01/16	Plant Operator Level II	2.5	\$ 51.00	\$ 127.50	\$ 182.50
			Utility Truck	2.5	\$ 22.00	\$ 55.00	
01/17	5925 FM 521	Met with lab to pull samples.	Supervisor	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/17	5925 FM 521	Repaired telescopic valve on digester, materials previously billed.	Supervisor	1.0	\$ 55.00	\$ 55.00	\$ 77.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/21	5925 FM 521	Responded to auto dialer call out for generator running; found normal operations upon arrival. Reset auto dialer.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	\$ 73.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/21	5925 FM 521	Additional time for process control. Checked solids and blankets.	Supervisor	2.0	\$ 55.00	\$ 110.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 154.00
01/22	5925 FM 521	Repaired damaged pipe.	Plant Operator Level II	2.5	\$ 51.00	\$ 127.50	
			Utility Truck Materials	2.5	\$ 22.00	\$ 55.00	
						\$ 6.96	\$ 189.46
01/23	5925 FM 521	Changed oil on top drive of clarifier #1.	Skilled Laborer	2.0	\$ 39.00	\$ 78.00	
			Utility Truck Materials	2.0	\$ 22.00	\$ 44.00	
					\$ 137.60	\$ 259.60	
01/24	5925 FM 521	Assisted contractor with repairing headworks. Cleaned contact chamber and pulled rags from headworks. 12/20 - 12/24	Plant Operator Level II	9.0	\$ 51.00	\$ 459.00	
			Utility Truck	9.0	\$ 22.00	\$ 198.00	\$ 657.00
01/24	5925 FM 521	Met with lab to pull samples.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
02/01	5925 FM 521	Monthly auto dialer service.	Rate	1.0	\$ 36.00	\$ 36.00	\$ 36.00
02/12	5925 FM 521	Scheduled contractor for quarterly sampler preventative maintenance.	Contractor	1.0	\$ 0.00	\$ 275.00	
			Supervisor-OT	0.5	\$ 82.50	\$ 41.25	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 327.25
	6050	Total Wastewater Plant				\$6,774.49	
		<u>Water Distribution</u>					
Jan		Flushed dead end mains throughout district.	Skilled Laborer	4.5	\$ 39.00	\$ 175.50	
			Utility Truck	4.5	\$ 22.00	\$ 99.00	\$ 274.50
Jan	343 Howell St 418 Manor	Replaced meter box lid.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck Materials	1.0	\$ 22.00	\$ 22.00	
					\$ 19.26	\$ 92.26	
Jan	5706 Honey Grove Ave	Cleaned out meter box.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 36.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Jan	146 Disney 1626 Cedar Pointe Ct	Verified water was still off at the meter after previous month's cut off. Pulled meters if necessary.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/02	5330 Ladonia St	Located meter box.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/03	13026 Tuscany Creek	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Plant Operator Level II-OT	1.0	\$ 76.50	\$ 76.50	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 171.50
01/06	226 Disney	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/07	5010 Natchez Trace	Investigated low pressure reported by customer. Restored pressure to normal.	Plant Operator Level II-OT	0.5	\$ 76.50	\$ 38.25	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 49.25
01/07		Scheduled lab to pull bacteriological sample.	Compliance Level	0.5	\$ 60.00	\$ 30.00	\$ 30.00
01/08	4978 Edgewood Dr	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 109.50
01/09	4962 Edgewood Dr	Turned water on from connect. (Extra Attempt)	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/09	5114 Sunset Oaks Dr	Repaired shallow service line leak.	Plant Operator Level II	3.0	\$ 51.00	\$ 153.00	
			Skilled Laborer	3.0	\$ 39.00	\$ 117.00	
			Utility Truck Materials	6.0	\$ 22.00	\$ 132.00 \$ 85.80	\$ 487.80
01/10	13106 Tuscany Creek	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 109.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/14	1118 Vista Pointe Dr	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	\$ 73.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
01/16		Re-routed Arcola new builds from no route with blueprints.	Skilled Laborer	2.5	\$ 39.00	\$ 97.50	\$ 500.75
			Skilled Laborer-OT	0.5	\$ 58.50	\$ 29.25	
			Supervisor	4.0	\$ 55.00	\$ 220.00	
			Utility Truck	7.0	\$ 22.00	\$ 154.00	
01/20	5111 Hunters Trl	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	\$ 109.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
01/20	5039 Balcolm Dr	Repaired shallow service line leak.	Plant Operator Level II	3.0	\$ 51.00	\$ 153.00	\$ 487.80
			Skilled Laborer	3.0	\$ 39.00	\$ 117.00	
			Utility Truck	6.0	\$ 22.00	\$ 132.00	
			Materials			\$ 85.80	
01/20	14105 Hwy 6	Performed maintenance on district interconnect.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	\$ 109.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
01/22	323 Manor Ave	Turned water off for repairs to houseline, per customer's request.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	\$ 36.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
01/25	211 Pinedale	Responded to water quality complaint; flushed nearby hydrant.	Plant Operator Level I-OT	3.0	\$ 70.50	\$ 211.50	\$ 277.50
			Utility Truck	3.0	\$ 22.00	\$ 66.00	
01/26	5030 Natchez Trace	Investigated reported leak and re-read meter; leak found on customer's line, made customer contact. Turned water off for repairs to houseline, per customer's request.	Plant Operator Level I-OT	3.0	\$ 70.50	\$ 211.50	\$ 277.50
			Utility Truck	3.0	\$ 22.00	\$ 66.00	
02/05	5203 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
02/05	6911 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5329 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5241 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5421 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5421 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5421 Fm 521 IRR	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	5710 Fm 521	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	333 McKeever	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	213 McKeever IRR	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
02/05	21821 South Post Oask Blvd +	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	320 McKeever	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	310 McKeever Rd	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
02/05	310 McKeever Rd IRR	Tested backflow preventer & supplied report. BACKCHARGED CUSTOMER	Contractor	1.0	\$ 0.00	\$ 104.50	\$ 181.50
			Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
12/30		Scheduled lab to pull bacteriological sample.	Compliance Level	0.5	\$ 60.00	\$ 30.00	\$ 30.00
12/30	13111 Tuscany Creek	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	\$ 109.50
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
12/30	415 Pinedale	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	\$ 73.00
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
12/31	5119 Sunset Oaks Dr	Flushed hydrants for water quality during the month.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	\$ 122.25
			Plant Operator Level II-OT	0.5	\$ 76.50	\$ 38.25	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
	7040	Total Water Distribution			\$6,400.61		
		<u>Water Plant</u>					
01/02	13246.5 Hwy 6	Exercised generator for proper operations.	Supervisor	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/07	13246.5 Hwy 6	Exercised generator for proper operations.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 36.50
01/09	13246.5 Hwy 6	Monitored WTP; well operation, GST level, booster pump operation, disinfectant residual and distribution pressure.	Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00
01/10	13246.5 Hwy 6	Purchased materials for facility use; well drip oil, grease tube and DPD.	Plant Operator Level II	0.5	\$ 51.00	\$ 25.50	
			Utility Truck Materials	0.5	\$ 22.00	\$ 11.00	\$ 448.73
						\$ 485.23	
01/14	13246.5 Hwy 6	Monitored WTP; well operation, GST level, booster pump operation, disinfectant residual and distribution pressure.	Supervisor	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 77.00
01/14	13246.5 Hwy 6	Pre walk through inspection in preparation for TCEQ inspection.	Plant Operator Level III	3.0	\$ 55.00	\$ 165.00	
			Utility Truck	3.0	\$ 22.00	\$ 66.00	\$ 231.00
01/16	13246.5 Hwy 6	Generator running test and check fuel level. Ran air compressor. Scheduled chemical delivery for facility; bleach. 01/13 - 01/16	Plant Operator Level II	1.5	\$ 51.00	\$ 76.50	
			Plant Operator Level II-OT	0.5	\$ 76.50	\$ 38.25	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 158.75
01/16	13246.5 Hwy 6	Placed labels on well and vacuum breakers on spigot.	Supervisor	1.5	\$ 55.00	\$ 82.50	
			Utility Truck Materials	1.5	\$ 22.00	\$ 33.00	\$ 68.70
						\$ 184.20	
01/16	13246.5 Hwy 6	Gathered information for compliance department on GST and HPT.	Supervisor	2.0	\$ 55.00	\$ 110.00	
			1-Ton Utility Truck	2.0	\$ 35.00	\$ 70.00	\$ 180.00
01/19	13246.5 Hwy 6	Prepared for upcoming TCEQ inspection. 01/18 and 01/19	Skilled Laborer-OT	6.5	\$ 58.50	\$ 380.25	
			Utility Truck	6.5	\$ 22.00	\$ 143.00	\$ 523.25
01/20	13246.5 Hwy 6	Found site glass broken; scheduled replacement.	Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 104.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
01/20	13246.5 Hwy 6	Installed screen on air relief valves, materials previously billed.	Plant Operator Level I	2.5	\$ 47.00	\$ 117.50	
			Utility Truck	2.5	\$ 22.00	\$ 55.00	\$ 172.50
01/20	13246.5 Hwy 6	Cleaned plant for upcoming TCEQ inspection.	Vactor Crew	1.0	\$ 200.00	\$ 200.00	\$ 200.00
01/22	13246.5 Hwy 6	Monitored and verified proper operation of plant during winter storm Enzo. 01/21 and 01/22	Plant Operator Level II	7.0	\$ 51.00	\$ 357.00	
			Utility Truck	7.0	\$ 22.00	\$ 154.00	\$ 511.00
01/22	13246.5 Hwy 6	Scheduled technician to perform generator maintenance.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 73.00
01/22	13246.5 Hwy 6	Worked on auto dialer settings due to it calling out for high GST. Monitored well until GST filled and verified proper operations.	Supervisor	2.5	\$ 55.00	\$ 137.50	
			1-Ton Utility Truck	2.5	\$ 35.00	\$ 87.50	\$ 225.00
01/24	13246.5 Hwy 6	Investigated report of smoke smell; inspected grounds for potential fire hazards, no issues found.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 150.00
01/28	13246.5 Hwy 6	Prepared and compiled all requested documents for TCEQ water inspection.	Compliance Level	3.0	\$ 60.00	\$ 180.00	\$ 180.00
01/29	13246.5 Hwy 6	Purchased materials for facility use; locks. Prepared for upcoming TCEQ inspection.	Plant Operator Level II	1.0	\$ 51.00	\$ 51.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
			Materials			\$ 217.31	\$ 290.31
02/01	13246.5 Hwy 6	Monthly auto dialer service.	Rate	1.0	\$ 36.00	\$ 36.00	\$ 36.00
			Total Water Plant			\$3,933.74	
			<u>Water Taps</u>				
Jan	1303 Windom Court Way 1307 Windom Court Way 1311 Windom Court Way 202 Manor Ave 5015 Balcolm Dr 5019 Balcolm Dr 5023 Balcolm Dr 5027 Balcolm Dr 5031 Balcolm Dr 5035 Balcolm Dr	Made 5/8" x 3/4" single, short water tap.		15	\$ 725.00	\$ 10,875.00	\$10,875.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
	5039 Balcolm Dr 5103 Sunset Oaks Dr 5111 W Davis Rd 544 Coen 5708 Honey Grove Ave				\$		
	7040	Total Water Taps					\$10,875.00
					Total:	\$52,968.01	

McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

March 20, 2025

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, 2024. 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 16, 2023. 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. 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 March 20, 2025.

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 Ellis PLLC
Certified Public Accountants
Houston, Texas

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 1
FORT BEND COUNTY, TEXAS
MARCH 20, 2025

McCall Gibson Swedlund Barfoot Ellis 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, 2024, 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 March 20, 2025, 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 16, 2023, 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

McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

March 20, 2025

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, 2024, 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 Ellis PLLC
Certified Public Accountants
Houston, Texas