

**MINUTES OF THE BOARD OF DIRECTORS  
OF THE DALLAS COUNTY PARK CITIES  
MUNICIPAL UTILITY DISTRICT  
HELD 9:00 A.M., TUESDAY JANUARY 14, 2025  
AT 1811 REGAL ROW, DALLAS,  
DALLAS COUNTY, TEXAS**

**ITEM I  
ADMINISTRATIVE PROVISION  
V.T.C.A §49.100**

**NOTICE OF MEETING. §49.063**

The notice of the meeting was posted, Tuesday, January 7, 2025, at 10:00 a.m. and remained posted until Tuesday January 14, 2024 at 12:00 p.m.

**MEETING CALLED TO ORDER §49.064**

The meeting was called to order by Mr. James Cornelius, President of the Board of Directors.

**ROLL CALL**

**Directors Attending**

James Cornelius, President  
Mike McKenzie, Secretary  
Neil Harris, Director  
~~Jack Denman, Director~~  
Charles R. Biddle, Director

**Others Attending**

Hector Ortiz, General Manager  
~~Brent Jordan, Tech Services Manager~~  
~~Trey Wimpey, Tech Services Supervisor~~  
Tobin Maples, Town of Highland Park  
Susan Crawford, CDMSMith  
Josh Findlay, Forvis Mazars  
Karen Kurtin, Forvis Mazars

**CONSIDER MINUTES OF PREVIOUS MEETING(S) §49.065**

A regular meeting of the Board was held on November 12, 2024. Draft meeting minutes were included in the Board packet for consideration by the Board of Directors. A motion was made by James Cornelius to approve the minutes. This motion was seconded by Mike McKenzie. All directors voted aye.

**ITEM II  
POWERS AND DUTIES  
V.T.C.A. §49.200**

**1. PRESENTATION FROM CDMSMITH ON THE CITY OF IRVING'S PLAN FOR WATER REUSE**

Susan Crawford with CDMSmith presented a summary of Irving's plan to pump wastewater effluent from the Trinity River Authority's Central Regional Wastewater System (CRWS Plant) to the Elm Fork of the Trinity prior to the City of Dallas' Bachman and the DCPCMUD's water treatment plants. Susan Crawford noted that some of the impacts to our raw water could be minimal while there are still studies needed to study the impact of PFAS and total organic carbon. Slides summarizing the presentation were included in the Board packet for Board review.

**2. CONSIDER CONTRACT WITH CDMSMITH FOR A TREATABILITY STUDY**

Hector Ortiz asked the Board to approve a contract with CDMSmith for preliminary work to evaluate the elimination of lime softening at the water treatment plant noting that this practice is typically seen at older plants and newer plants do not typically soften. Susan Crawford indicated that this would help to cut down on sludge production but we need to study the effects on the distribution system to avoid issues. Hector Ortiz noted that a treatment change to eliminate softening could save the District a significant amount of money considering lime has increased from approximately \$200 per ton to almost \$600 per ton during recent years. Cost savings would also be achieved by extending the sludge lagoon dewatering schedule due to much less sludge production. A motion was made by James Cornelius to approve the contract with CDMSmith to conduct the treatability study. This motion was seconded by Mike McKenzie. All directors voted aye.

**ITEM III  
FISCAL MATTERS  
V.T.C.A §49.300**

**1. CONSIDER THE FY2025 FINANCIAL AUDIT**

Josh Findlay presented the FY2025 financial audit and noted that the District is in good shape. He discussed details related to the District's retirement plan. These details included the fact that the District's plan is 101% funded and that the plan's net asset liability is \$219,532 which turned into an asset rather than a liability, a change in status from last year. A motion was made by Randy Biddle to approve the audit as presented. The motion was seconded by Neil Harris. All directors voted aye.

**2. PRESENTATION FROM FORVIS MAZARS ON THE RECENT AUDIT PROCESS REVIEW**

Karen Kurtin with Forvis Mazars presented her findings on the audit process. She indicated that there are some areas for improvement. Most of the audit documents that are required are reports from QuickBooks, however, the fixed asset process is

cumbersome and could use improvements. She noted that, once the District converts to using QuickBooks on-line, our audit preparation process should be easier. Hector Ortiz noted that some of the preparation process is reviewing items that happened previously over the fiscal year and, while some mistakes have been found, he believes that they are not significant enough to spend time reviewing records that had been approved earlier during the year. Hector Ortiz also agrees that once QuickBooks on-line is implemented, we should be in a better position to automate processes and streamline our audit and budget processes.

**3. CONSIDER UPDATES TO THE DISTRICT'S FIXED ASSET CAPITALIZATION POLICY**

Karen Kurtin presented updates to the fixed asset capitalization policy. She recommended increasing the minimum value of general capitalized fixed assets to be increased to \$5,000 and other assets increased to \$2,500. The Board discussed the policy and recommended all capitalized asset values be set to a minimum of \$5,000. Hector Ortiz will update the policy for approval next month.

**ITEM IV  
MANAGEMENT REPORTS**

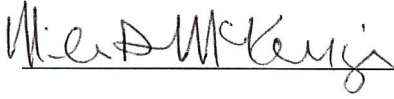
1. A status report of projects underway or completed was included in the Board packet for review.
2. A list of major invoices paid last month was included in the Board packet for review.
3. Budget Summaries for December and January were included in the Board packet for review.
4. Balance Sheet was included in the Board packet for review.
5. Cashflow Reconciliation Report was included for Board review.
6. Quarterly Investment Report was included for Board review.
7. TexPool statements were included in the Board packet for review.

**ITEM V  
ADJOURNMENT**

A motion was made by Mike McKenzie to adjourn the meeting and Neil Harris seconded it. All directors voted aye.

PASSED AND APPROVED THIS THE 11th DAY OF February, 2025

DALLAS COUNTY PARK CITIES  
MUNICIPAL UTILITY DISTRICT



Michael D. McKenzie, Secretary



James S. Cornelius, President

