MINUTES OF MEETING OF BOARD OF SUPERVISORS
AUGUST 12, 2025

THE STATE OF TEXAS §
COUNTY OF HARRIS §
MEMORIAL VILLAGES WATER AUTHORITY §

The Board of Supervisors (the "Board") of Memorial Villages Water Authority (the "Authority") met in regular session, open to the public, on August 12, 2025, at the Authority's office at 8955 Gaylord, Houston, Harris County, Texas at 7:00 p.m., whereupon the roll was called of the members of the Board, to wit:

Gary Schenk, President
Will Wilson, Vice President
Randolph Ewing, Secretary
Veronica Roa, Assistant Secretary
Cathy Stubbs, Treasurer
Unal Baysal, Assistant Secretary
Locke Braly, Assistant Secretary

Persons Attending. All members of the Board were present, except Supervisors Stubbs and Baysal, thus constituting a quorum. Also attending were Mr. Trey Cantu, General Manager of the Authority; Mr. Tim Hardin and Mr. Norman Gutierrez of Langford Engineering, Inc. ("LEI"), Engineer for the Authority; Ms. Kathleen Ellison and Ms. Kaity Malek of Norton Rose Fulbright US LLP ("NRF"), Attorneys for the Authority; Mr. Josh Rambo of McCall Gibson Swedlund Barfoot PLLC ("MGSB"), auditor for the Authority; Councilmember Andrew Poor of the City of Bunker Hill Village; and Ms. Andrea Hermann, a resident within the Authority.

Call to Order. The President called the meeting to order in accordance with notice posted pursuant to law, a Certificate of Posting of which is attached hereto as Exhibit "A," and the following business was transacted:

1. **Public Comments.** There were no public comments at this time.

2. **Approve audit for fiscal year ending April 30, 2025.** Mr. Rambo presented to and reviewed with the Board the audit for fiscal year ending April 30, 2025, a copy of which is attached hereto as Exhibit B. Mr. Rambo stated that the Authority was issued an unqualified opinion. He reported on the expenditures and revenues within the fiscal year. Mr. Rambo reviewed the five year comparative schedule of revenues and expenses. Mr. Rambo asked the Board to execute a letter of representations to the auditor. Discussion ensued.

Upon motion by Supervisor Wilson, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to approve the draft audit with the changes discussed at the meeting. The Board said they would review and discuss the letter of representations.

3. **Approve minutes of the July 8, 2025 regular meeting.** Proposed minutes of the July 8, 2025 meeting, previously distributed to the Board, were submitted for consideration and approval. Upon motion by Supervisor Roa, seconded by Supervisor Wilson, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the July 8, 2025 regular meeting, as amended.

4. **Status report on Wastewater Treatment Plant (South) Clarifier Improvements, and take any necessary action.** Mr. Gutierrez stated that the clarifier will be drained in late September and that the mechanism should be delivered around same time.

5. **Status report on 2026 Sanitary Sewer Rehabilitation Project, and take any necessary action.** Mr. Gutierrez stated that LEI is waiting on the survey and should receive it any day. Once received, LEI will then wrap up design and bid this project in early October.

Mr. Cantu stated that there is a small sanitary sewer line on Voss that may need rehabilitation. Mr. Hardin stated that LEI is thinking of relocating this line and taking it out of a resident's property. Discussion ensued.

6. **Status Report on replacement of waterline facilities in conjunction with City of Hedwig West Side Infrastructure Project, and take any necessary action.** Mr. Cantu presented to and reviewed with the Board the Full or Partially Shared Bid Items between the Authority and City of Hedwig Village in connection with the West Side Infrastructure Project - Phase 1, a copy of which is hereto attached as Exhibit C. Mr. Cantu stated that the bid opening was held on July 29, 2025 and that four bids were received. He then discussed the Authority's portion of costs in the amount of $965,702.50. Discussion ensued.

Supervisor Wilson stepped out of the meeting at this time and the Board deferred a vote on this item until he returned.

7. **Consideration to replace electrical control panel at Hunter Creek Lift Station, and take any necessary action.** Mr. Cantu presented to and reviewed with the Board the two quotes for the replacement of the electrical control panel at the Hunter Creek Lift Station, a copy of which is attached hereto as Exhibit D. Mr. Cantu stated that the first quote from Elite in the amount of $43,050.00 and the second quote is from Electrical Field Services ("EFS") is in the amount of $38,000.00. He noted that both quotes are for a new internal panel and transducer with a float back up to be installed. Mr. Cantu stated that he recommends the Board move forward with the low bidder, EFS, in the amount of $38,000.00. Discussion ensued.

Supervisor Wilson rejoined the meeting at this time.

Upon motion by Supervisor Ewing, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted to accept the proposal from EFS for the replacement of the electrical control panel at Hunter Creek Lift Station in the amount of $38,000.00.

8. **Discuss encroachment and related matters regarding property at 823 Hedwig Way and take any necessary action.** It was the consensus of the Board to discuss this item in executive session and to defer it until the end of the meeting.

Supervisor Wilson stepped out of the meeting at this time.

9. Adopt Order Designating Officer to Calculate and Publish Proposed 2025 Tax Rate and Set Proposed Tax Rate Hearing Date. Mr. Cantu presented to and reviewed with the Board a recommended tax rate for 2025 with supporting worksheets, attached hereto as Exhibit E. Mr. Cantu stated that under the property tax law the highest tax rate the Authority can set without a mandatory election is $0.022920. The Board discussed its capital budget and general fund revenues.

Ms. Ellison then presented to the Board an Order Designating Officer to Calculate and Publish Tax Rates and Taking Other Actions in Connection with the Levy of a Tax for 2025. Upon motion by Supervisor Braly, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted to approve the Order, thereby authorizing the tax assessor to publish a proposed 2025 tax rate of $0.022920 and setting a proposed tax rate hearing on September 9, 2025.

Supervisor Wilson rejoined the meeting at this time.

10. Consideration to replace lift station pumps and associated appurtenances at Thamer Lane Lift Station, and take any necessary action. Mr. Cantu presented to and reviewed with the Board two bids for the replacement of the lift station pumps and associated appurtenances, copies of which are attached hereto as Exhibit F. Mr. Cantu stated that the first quote from Elite is in the amount of $122,980.00, and the second quote from EFS is in the amount of $122,000.00. Mr. Cantu stated that he recommends the Board move forward with the low bidder, EFS, in the amount of $122,000.00. Discussion ensued.

Upon motion by Supervisor Wilson, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted to accept the proposal from EFS to replace the lift station pumps and associated appurtenances at Thamer Lane Lift Station in the amount of $122,000.00.

11. Status Report on replacement of waterline facilities in conjunction with City of Hedwig West Side Infrastructure Project, and take any necessary action (continued). Upon motion by Supervisor Roa, seconded by Supervisor Wilson, after full discussion and the question being put to the Board, the Board voted unanimously to approve a revised Interlocal Agreement with the City of Hedwig Village which incorporates the amounts bid for each line item and adjusts the allocation of costs between the Authority and the City.

12. Manager's Report including: monthly water samples, Wastewater Treatment Facility's monthly discharge compliance, Tax Recap, Investment Report on the Authority's investments, monthly Identity Theft Compliance Report, and any other matters concerning business of the Authority. Mr. Cantu presented to and reviewed with the Board the General Manager's Report, a copy of which is hereto attached as Exhibit G.

Mr. Cantu stated that MVWA continues to work with Neptune on the AMI study. Core and Main are scheduled to replace 50 meters at select locations within the next couple weeks to perform a pilot study. The study will help determine the cost benefits of a complete meter changeout.

Mr. Cantu reported that the EPA 2nd Quarter samples for Unregulated Contaminant Monitoring Rule 5 were collected on July 22, 2025. The Safe Drinking Water Act requires that once every five years, the EPA issue a list of priority unregulated contaminants to be monitored by certain public water systems. MVWA is on a 12-month monitoring schedule with samples collected every quarter.

Mr. Cantu stated that all samples for the month of July were within State and Federal compliance limits.

The Board discussed the delinquent accounts list.

Mr. Cantu stated that Alphonse Pipkins started as Utility Crew Member on August 4th.

Supervisor Braly discussed the upcoming budget and increased costs for the trunk line and AMI meters and what to prioritize. Mr. Cantu stated that this will be looked into once the Authority gets closer to the new budget season.

13. Authorize payment of bills. Upon motion by Supervisor Roa, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted unanimously to approve payment of the bills, a list of which is attached hereto as Exhibit H.

14. Executive Session pursuant to Section 551.072, Texas Gov't Code, to deliberate the purchase, exchange, lease, or value of real property where deliberation in an open meeting would have a detrimental effect on the Authority's position in negotiations with a third party. Upon motion by Supervisor Roa, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously at 8:05 p.m. to enter into executive session pursuant to Section 551.072, Texas Gov't Code, to deliberate the purchase, exchange, lease, or value of real property where deliberation in an open meeting would have a detrimental effect on the Authority's position in negotiations with a third party. The following persons were in attendance: the Supervisors, Mr. Cantu, Ms. Ellison, and Ms. Malek.

Upon motion by Supervisor Roa, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted unanimously to reconvene in public session at 8:37 p.m.

There were no members of the public waiting to enter the meeting.

14. Discuss encroachment and related matters regarding property at 823 Hedwig Way and take any necessary action (continued). It was the consensus of the Board to await the appraisal results and then explore with Mr. Manning whether he is willing to attempt to secure a variance from the City of Piney Point Village acceptable to the Authority and should Mr. Manning not be willing or fail to act expeditiously, to fence off the Authority's property.

THERE BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, the meeting was adjourned.

* * *

The above and foregoing minutes were passed and approved by the Board of Supervisors on September 9, 2025.

President, Board of Supervisors

ATTEST:

Secretary, Board of Supervisors

CERTIFICATE OF POSTING

THE STATE OF TEXAS §
COUNTY OF HARRIS §
MEMORIAL VILLAGES WATER AUTHORITY §

I hereby certify that on AUGUST 8, 2025 I posted the Notice of Meeting of the Board of Supervisors of Memorial Villages Water Authority, a true copy of which is attached hereto, on the Authority's website and at a place convenient to the public at 8955 Gaylord, Houston, Texas 77024, the administrative office of the Authority within its boundaries, as required by law.

EXECUTED this 8 day of AUGUST, 2025.

MEMORIAL VILLAGES WATER AUTHORITY
8955 GAYLORD
HOUSTON, TEXAS 77024

In accordance with Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code, both as amended, take notice that the Board of Supervisors of Memorial Villages Water Authority will meet in regular session, open to the public, at the Water Authority's Building, 8955 Gaylord, Houston, Texas 77024, a location within the Authority, at 7:00 p.m. on **Tuesday, August 12, 2025**. At such meeting, the Board will consider the following:

1. Public Comments;
2. Approve audit for fiscal year ending April 30, 2025;
3. Approve minutes of the July 8, 2025 regular meeting;
4. Status report on Wastewater Treatment Plant (South) Clarifier Improvements, and take any necessary action;
5. Status report on 2026 Sanitary Sewer Rehabilitation Project, and take any necessary action;
6. Status Report on replacement of waterline facilities in conjunction with City of Hedwig West Side Infrastructure Project, and take any necessary action;
7. Discuss encroachment and related matters regarding property at 823 Hedwig Way and take any necessary action;
8. Adopt Order Designating Officer to Calculate and Publish Proposed 2025 Tax Rate and Set Proposed Tax Rate Hearing Date;
9. Consideration to replace electrical control panel at Hunter Creek Lift Station, and take any necessary action;
10. Consideration to replace lift station pumps and associated appurtenances at Thamer Lane Lift Station, and take any necessary action;
11. Manager's Report including; monthly water samples, Wastewater Treatment Facility's monthly discharge compliance, Tax Recap, Investment Report on the Authority's investments, monthly Identity Theft Compliance Report, and any other matters concerning business of the Authority; and
12. Authorize payment of bills.

Norton Rose Fulbright US LLP,
attorneys for Authority

203166841.2 Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services are requested to contact the Authority's office at (713) 465-8318 at least three business days prior to the meeting so that appropriate arrangements can be made.

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive session of the Board should be held or is required in relation to any agenda item included in this Notice, then such closed or executive meeting or session, as authorized by the Texas Open Meetings Act, will be held by the Board at the date, hour, and place given in this Notice concerning any and all subjects for any and all purposes permitted by Sections 551.071-551.084 of the Texas Government Code and the Texas Open Meetings Act, including, but not limited to, Section 551.071 - for the purpose of a private consultation with the Board's attorney on any or all subjects or matters authorized by law.

Exhibit B

MEMORIAL VILLAGES WATER AUTHORITY
HARRIS COUNTY, TEXAS
AUGUST 12, 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 Memorial Villages Water Authority (the "Authority"), which comprise the respective financial position of the governmental activities and each major fund as of April 30, 2025, and the respective changes in financial position for the year 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 August 12, 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 continuance letter dated April 8, 2025, including our responsibility for the preparation and fair presentation of the financial statements 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 are reasonable.

6) Related party relationships and transactions, if any, 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 the requirements of 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) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

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 Authority 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, 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 Authority from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of the Authority 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 Authority and involves:

   a) Management,

   b) Employees who have significant roles in internal control, or

   c) 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 Authority'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 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 identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

22) 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 we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

23) There are no violations or possible violations of laws and regulations, 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.

24) As part of your audit, you assisted with preparation of the financial statements and related notes and capital asset and depreciation schedules. 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 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 the financial statements and related notes and capital asset and depreciation schedules.

25) The Authority 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, except as disclosed in the basic financial statements.

26) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.

29) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.

30) All funds that meet the quantitative criteria 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.

31) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

32) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.

33) 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.

34) 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.

35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

36) Deposits and investment securities are properly classified as to risk and are properly disclosed.

37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

38) We have appropriately disclosed the Authority'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.

39) 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.

40) 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.

41) With respect to the supplementary information required by the Water Authority 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.

MEMORIAL VILLAGES WATER AUTHORITY

Signatures of the Board of Directors

D-007

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)

August 12, 2025

Board of Supervisors
Memorial Villages Water Authority
Harris County, Texas

We have audited the financial statements of the governmental activities and major fund Memorial Villages Water Authority (the "Authority") for the year ended April 30, 2025. 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 audit engagement continuance letter to you dated April 8, 2025. 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 Supervisors and/or Authority consultants.

<u>Significant Audit Findings</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the Authority, 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 Authority 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 Authority'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 Authority's bookkeeper and Board of Supervisors 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 August 12, 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 Authority'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 Authority'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 Authority: (1) preparation of the 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 asset schedules. 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 Supervisors of the Authority and is not intended to be, and should not be, used by anyone other than the specified party.

Sincerely,

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
Houston, Texas

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)

August 12, 2025

Board of Supervisors
Memorial Villages Water Authority
Harris County, Texas

In planning and performing our audit of the financial statements Memorial Villages Water Authority (the "Authority") as of and for the year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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.

The Authority's management consists of an elected Board of Supervisors (the "Supervisors"). The Authority has employees that function as a component of management. The Supervisors and employees, of the Authority oversees the performance of the Consultants; however, although the Consultants can be part of the Authority's system of internal control, the Consultants are not members of management. Ultimately, the Supervisors and employees, of the Authority are responsible for the design and implementation of the system of internal control.

Material Weaknesses

We observed the following deficiencies in the Authority's internal controls that we consider to be material weaknesses:

Material Weaknesses (Continued)

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

During the course of performing an audit, we prepared various 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 Authority's Management relies on the Authority's auditor to prepare the capital asset and depreciation schedules and 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

The Authority's Board of Supervisors is elected from the general population and do not necessarily have governmental accounting expertise. The Board engages 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 Board believes the financial statements to be materially correct. The Board does not think that 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 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 management, 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

MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

APRIL 30, 2025

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

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McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

Chris Swedlund
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INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Memorial Villages Water Authority
Harris County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Memorial Villages Water Authority (the "Authority") as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority'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 major fund of the Authority as of April 30, 2025, 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 Authority, 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 Authority'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
Memorial Villages Water Authority

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 Authority'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 Authority'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, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of Authority Contributions 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.

Board of Supervisors
Memorial Villages Water Authority

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority'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

August 12, 2025

MEMORIAL VILLAGES WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2025

Management's discussion and analysis of the financial performance of Memorial Villages Water Authority (the "Authority") provides an overview of the Authority's financial activities for the fiscal year ended April 30, 2025. Please read it in conjunction with the Authority'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 Fund Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Authority'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 Authority'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 the Authority's assets, liabilities and, if applicable, deferred inflows and 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 Authority is improving or deteriorating. Evaluation of the overall health of the Authority would extend to other non-financial factors.

The Statement of Activities reports how the Authority's assets 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 Authority has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, maintenance tax revenues, customer service revenues, operating costs and general expenditures.

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 Authority'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 Authority 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 Fund Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in 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 Authority's financial position. In the case of the Authority, assets and deferred outflows of resources exceeded liabilities by $50,835,155 as of April 30, 2025. A portion of the Authority's assets reflects its net investment in capital assets (buildings and equipment as well as the water and wastewater facilities, less any debt used to acquire those assets that is still outstanding). The following is a comparative analysis of government-wide changes in net position:

MEMORIAL VILLAGES WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Summary of Changes in the Statement of Net Position		
	2025	2024	Change Positive (Negative)
Current and Other Assets	$ 16,215,683	$ 16,153,594	$ 62,089
Capital and Right-to-Use Assets (Net of Accumulated Depreciation)	35,831,064	33,344,807	2,486,257
Total Assets	$ 52,046,747	$ 49,498,401	$ 2,548,346
Deferred Outflows of Resources	$ 71,970	$ 33,006	$ 38,964
Long-Term Liabilities	$ 112,100	$ 107,455	$ (4,645)
Other Liabilities	1,171,462	799,336	(372,126)
Total Liabilities	$ 1,283,562	$ 906,791	$ (376,771)
Net Position:			
Net Investment in Capital Assets	$ 35,890,797	$ 33,371,834	$ 2,518,963
Unrestricted	14,944,358	15,252,782	(308,424)
Total Net Position	$ 50,835,155	$ 48,624,616	$ 2,210,539

The following table provides a summary of the Authority's operations for the years ended April 30, 2025, and April 30, 2024.

	Summary of Changes in the Statement of Activities		
	2025	2024	Change Positive (Negative)
Revenues:			
Property Taxes	$ 1,616,008	$ 1,611,580	$ 4,428
Charges for Services	7,980,469	9,351,193	(1,370,724)
Other Revenues	2,349,535	321,108	2,028,427
Total Revenues	$ 11,946,012	$ 11,283,881	$ 662,131
Expenses for Services	9,735,473	9,842,519	107,046
Change in Net Position	$ 2,210,539	$ 1,441,362	$ 769,177
Net Position, Beginning of Year	48,624,616	47,183,254	1,441,362
Net Position, End of Year	$ 50,835,155	$ 48,624,616	$ 2,210,539

MEMORIAL VILLAGES WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2025

FINANCIAL ANALYSIS OF THE AUTHORITY'S GOVERNMENTAL FUNDS

The Authority's General Fund fund balance as of April 30, 2025, was $14,944,358, a decrease of $319,384 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Supervisors did not amend the budget during the fiscal year. Actual revenues were $934,407 more than budgeted revenues and actual expenditures were $964,419 less than budgeted expenditures which resulted in a positive budget variance of $1,898,826 for the current fiscal year. See the budget to actual comparison for more information.

CAPITAL ASSETS

The Authority's capital assets as of April 30, 2025, total $35,831,064 (net of accumulated depreciation). Capital asset activity during the current fiscal year included the purchase of new vehicles, pumps and motors.

Capital Assets At Year-End, Net of Accumulated Depreciation

	2025	2024	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	$ 1,775,942	$ 1,775,942	$
Construction in Progress	2,186,888	173,296	2,013,592
Capital Assets, Net of Accumulated Depreciation:			
Buildings	411,500	441,160	(29,660)
Machinery and Equipment	230,429	15,900	214,529
Vehicles	128,720	177,896	(49,176)
Water System	19,424,523	19,186,819	237,704
Sanitary Sewer System	11,673,062	11,573,794	99,268
Total Net Capital Assets	$ 35,831,064	$ 33,344,807	$ 2,486,257

LONG-TERM DEBT ACTIVITY

On August 4, 2022, the Authority entered into a line of credit agreement with Allegiance Bank (the "Line of Credit") to minimize any potential liquidity risks from ongoing construction projects. Per the agreement, the Authority can borrow up to $3,000,000, at the lessor of 3.00% interest per annum or the maximum rate allowed by law, with no closing costs or fees. Interest payments would be made quarterly on the outstanding balance until the maturity date, at which time all outstanding principal and interest would be due and payable. The maturity date would be determined at the time the Authority draws upon the Line of Credit. The Authority has not made any draws upon the Line of Credit and the outstanding liability is $0 as of April 30, 2025.

At April 30, 2025, the Authority had no bonds authorized for the purposes of acquiring, constructing and improving the water, sanitary sewer and drainage system within the Authority.

RELEVANT FACTORS AND WATER SUPPLY ISSUES

Property Tax Base

The Authority's tax base increased approximately $120,588,000 for the 2024 tax year (approximately 2%) primarily due to the increase in the average assessed valuations on existing property.

Annexation

The total area within the Authority's jurisdiction is comprised of all land within the City of Hedwig Village, the City of Piney Point Village and the majority of land within the City of Hunter's Creek Village. The Authority is not within the extraterritorial jurisdiction of the City of Houston.

Water Supply Issues

The Harris-Galveston Subsidence District (the "Subsidence District") was created by the Texas Legislature to reduce subsidence by regulating the withdrawal of groundwater within Harris and Galveston Counties. In 1999, the Subsidence District adopted its District Regulatory Plan ("Regulatory Plan") to control groundwater withdrawals. The Regulatory Plan divides the Subsidence District's jurisdiction into regulatory areas. The Authority is within the Subsidence District's Regulatory Area 2. Pursuant to the Regulatory Plan, major water users in Area 2 must reduce groundwater withdrawals to no more than 20% of total annual water usage. Additionally, each such water user, including the Authority, is required to have either a certified Groundwater Reduction Plan ("GRP") on file with the Subsidence District or to be part of a regional GRP; otherwise, the Authority risks being assessed a penalty per 1,000 gallons of water pumped. The Authority has a certified GRP on file with the Subsidence District. The Authority's GRP includes the purchase of surface water from the City of Houston (the "City") pursuant to a contract entered into between the Authority and the City as described in Note 11 of the notes to

RELEVANT FACTORS AND WATER SUPPLY ISSUES (Continued)

Water Supply Issues (Continued)

the financial statements. The Regulatory Plan allows a water user to tender Groundwater Bank Certificates in order to pump groundwater in lieu of purchasing surface water. As described in Note 12 of the notes to the financial statements, on an annual basis, the Authority combines the purchase of surface water and the utilization of Groundwater Bank Certificates to comply with its GRP at optimum cost to the Authority.

CONTACTING THE AUTHORITY'S MANAGEMENT

This financial report is designed to provide a general overview of the Authority's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Memorial Villages Water Authority, 8955 Gaylord Dr., Houston, TX 77024.

MEMORIAL VILLAGES WATER AUTHORITY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
APRIL 30, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	$ 390,130	$	$ 390,130
Investments	7,442,458		7,442,458
Receivables:			
Property Taxes	112,100		112,100
Service Accounts	955,650		955,650
City of Bunker Hill Village	75,781		75,781
Other	8,823		8,823
Prepaid Costs	70,540		70,540
Groundwater Bank Certificates, At Costs	7,160,201		7,160,201
Land		1,775,942	1,775,942
Construction in Progress		2,186,888	2,186,888
Capital Assets (Net of Accumulated Depreciation)		31,868,234	31,868,234
TOTAL ASSETS	$ 16,215,683	$ 35,831,064	$ 52,046,747
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows-Pension	$ -0-	$ 71,970	$ 71,970
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 16,215,683	$ 35,903,034	$ 52,118,717

DRAFT SUBJECT TO CHANGE

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

MEMORIAL VILLAGES WATER AUTHORITY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
APRIL 30, 2025

	General Fund	Adjustments	Statement of Net Position
LIABILITIES			
Accounts Payable	$ 1,010,020	$	$ 1,010,020
Security Deposits	66,685		66,685
Unearned Tap Revenues	82,520		82,520
Net Pension Liability		12,237	12,237
Long-term Liabilities:			
Compensated Absences		112,100	112,100
TOTAL LIABILITIES	$ 1,159,225	$ 124,337	$ 1,283,562
DEFERRED INFLOWS OF RESOURCES			
Property Tax Revenues	$ 112,100	$ (112,100)	$ - 0 -
FUND BALANCE			
Nonspendable:			
Prepaid Costs	$ 70,540	$ (70,540)	$
Assigned:			
Groundwater Bank Certificates	7,160,201	(7,160,201)	
Operating Reserve	500,000	(500,000)	
Unassigned	7,213,617	(7,213,617)	
TOTAL FUND BALANCE	$ 14,944,358	$ (14,944,358)	$ - 0 -
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 16,215,683		
NET POSITION			
Net Investment in Capital Assets		$ 35,890,797	$ 35,890,797
Unrestricted		14,944,358	14,944,358
TOTAL NET POSITION		$ 50,835,155	$ 50,835,155

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

MEMORIAL VILLAGES WATER AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION
APRIL 30, 2025

Total Fund Balance - Governmental Fund	$ 14,944,358
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Certain assets are not available in the current period and, therefore, are not reported as assets in the governmental funds. These assets at year-end consist of net pension liability.	(12,237)
Capital assets in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.	35,831,064
Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2024 and prior tax levies became part of recognized revenue in the governmental activities of the Authority.	112,100
Portions of the change in net pension liability/(asset) that are not immediately recognized as pension expense are recorded as deferred outflows and inflows of resources.	71,970
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:	
Compensated Absences	(112,100)
Total Net Position - Governmental Activities	$ 50,835,155

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

MEMORIAL VILLAGES WATER AUTHORITY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED APRIL 30, 2025

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	$ 1,600,403	$ 15,605	$ 1,616,008
Water Service	5,139,532		5,139,532
Wastewater Service	2,196,960		2,196,960
Wastewater Service - City of Bunker Hill Village	559,041		559,041
Penalty and Interest	45,586		45,586
Tap Connection Fees	39,350		39,350
Service Agreement	1,988,813		1,988,813
Investment Revenues	327,066		327,066
Miscellaneous Revenues	33,656		33,656
TOTAL REVENUES	$ 11,930,407	$ 15,605	$ 11,946,012
EXPENDITURES/EXPENSES			
Service Operations:			
Utility Operations:			
Water Production	$ 5,214,236	$ (122,094)	$ 5,092,142
Water Distribution Systems	1,047,158	(220,000)	827,158
Sewer Plant and Common Truckline	3,786,977	(2,086,527)	1,700,450
Sewer Collection System	537,440	(141,943)	395,497
Billing and Collection	138,530		138,530
General and Administrative	1,525,450	56,246	1,581,696
TOTAL EXPENDITURES/EXPENSES	$ 12,249,791	$ (2,514,318)	$ 9,735,473
NET CHANGE IN FUND BALANCE	$ (319,384)	$ 319,384	$
CHANGE IN NET POSITION		2,210,539	2,210,539
FUND BALANCE/NET POSITION - MAY 1, 2024	15,263,742	33,360,874	48,624,616
FUND BALANCE/NET POSITION - APRIL 30, 2025	$ 14,944,358	$ 35,890,797	$ 50,835,155

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

MEMORIAL VILLAGES WATER AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2025

Net Change in Fund Balance - Governmental Fund	$ (319,384)
Amounts reported for governmental activities in the Statement of Activities are different:	
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.	15,605
Governmental funds do not account for depreciation. However, depreciation expense of capital assets is recorded in the Statement of Activities.	(1,382,096)
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.	3,868,354
Compensated absences are reported as a liability in the Statement of Net Position. Therefore, an expense is recored in the Statement of Activities. In addition, the changes in deferred outflows and inflows of resources for pensions are recorded as pension expense in the government-wide financial statements.	28,060
Change in Net Position - Governmental Activities	$ 2,210,539

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

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 1. CREATION OF AUTHORITY

Memorial Villages Water Authority (the "Authority") is a conservation and reclamation district and limited purpose political subdivision of the State of Texas, organized, created, and established by Chapter 20, Acts of the 57th Legislature of the State of Texas, 3rd C.S., 1962, as subsequently amended and codified as Chapter 6912, Special District Local Laws Code, and operates in accordance with Chapter 6912, Special District Local Laws Code and Texas Water Code Chapters 49 and 53. The first bonds were sold on March 14, 1963. The Authority is a political subdivision of the State of Texas, governed by an elected seven member Board of Supervisors. The Authority is subject to the continuing supervision of the Texas Commission on Environmental Quality.

The Authority 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.

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 Authority are maintained generally in accordance with the *Water District Financial Management Guide* published by the Commission.

The Authority is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether 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 Authority 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 Authority's financial statement as component units.

<u>Financial Statement Presentation</u>

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting ("GASB Codification").

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- 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 net position 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 Authority'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 Authority as a whole. The Authority's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The Authority 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.

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements (Continued)

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 to obtain net total revenues and expenses of the government-wide Statement of Activities.

Fund Financial Statements

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

Governmental Funds

The Authority has one governmental fund and considers them to be major fund.

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

Basis of Accounting

The Authority 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 collectable within the current period or soon enough thereafter to pay current liabilities. The Authority considers revenue reported in governmental funds to be available if they are collectable within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Property taxes considered available by the Authority and included in revenue include taxes collected during the year and taxes collected after year-end, which were considered available to defray the expenditures of the current year. Deferred inflows of resources related to property tax revenues are those taxes which the Authority does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

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 Fund 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.

Capital Assets

Capital assets, which include property, plant, equipment, and immovable public domain or "infrastructure" assets are reported in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial individual cost of more than $10,000 (including installation costs, if any, and associated professional fees) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed by the Authority. Donated capital assets are recorded at historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset or increase the value of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	Years
Buildings and Improvements	40
Furniture and Fixtures	5
Office Equipment	3-5
Machinery and Vehicles	5-15
Plant and Equipment	10-45
Underground Lines	45

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgeting

An annual unappropriated budget is adopted for the General Fund by the Authority'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 original budget amounts compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The Authority makes payments into the social security system for the employees. See Note 10 for the Authority's pension plan. The Internal Revenue Service has determined that fees of office received by Supervisors are wages subject to federal income tax withholding for 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 position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

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.

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus (Continued)

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.

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. The Authority does not have any restricted fund balances.

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 Authority. 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 Authority 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 Authority has not adopted a formal policy regarding the assignment of fund balances. The Authority has assigned $500,000 as an operating reserve. The Authority has also assigned $7,160,201 in groundwater bank certificates. See Note 12.

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 Authority 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.

NOTE 3. LONG-TERM DEBT

As of April 30, 2025, the Authority had no authorized but unissued.

On August 4, 2022, the Authority entered into a line of credit agreement with Allegiance Bank (the "Line of Credit") to minimize any potential liquidity risks from ongoing construction projects. Per the agreement, the Authority can borrow up to $3,000,000, at the lessor of 3.00% interest per annum or the maximum rate allowed by law, with no closing costs or fees. Interest payments would be made quarterly on the outstanding balance until the maturity date, at which time all outstanding principal and interest would be due and payable. The maturity date would be determined at the time the Authority draws upon the Line of Credit. The Authority has not made any draws upon the Line of Credit and the outstanding liability is $0 as of April 30, 2025.

NOTE 4. MAINTENANCE TAX

On May 4, 1991, voters authorized a maintenance tax not to exceed $0.05 per $100 valuation on all property within the Authority subject to taxation. During the year ended April 30, 2025, the Authority levied an ad valorem maintenance tax at the rate of $0.023929 per $100 of assessed valuation, which resulted in a tax levy of $1,636,872 on the taxable valuation of $6,840,537,158 for the 2024 tax year. The maintenance tax is being used by the general fund to pay expenditures of operating the Authority.

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 levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

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 Authority'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 Authority of securities eligible under the laws of Texas to secure the funds of the Authority, 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.

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

At fiscal year end, the carrying amount of the Authority's deposits was $390,130 and the bank balance was $261,984. The Authority was not exposed to custodial credit risk at year-end.

Investments

Under Texas law, the Authority 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 Authority funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the Authority'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 Authority'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 Authority funds without express written authority from the Board of Supervisors. Texas statutes include specifications for and limitations applicable to the Authority and its authority to purchase investments as defined in the Public Funds Investment Act. The Authority has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The Authority's investment policy may be more restrictive than the Public Funds Investment Act.

The Authority invests in TexPool, an external investment pool that is not SEC-registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pool. Federated Hermes, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures its portfolio assets at amortized cost. As a result, the Authority also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

As of April 30, 2024, the Authority had the following investments and maturities:

Funds and Investment Type	Fair Value	Maturities of Less Than 1 Year
GENERAL FUND		
TexPool	$ 3,816,875	$ 3,816,875
TexPool Prime	3,625,583	3,625,583
TOTAL INVESTMENTS	$ 7,442,458	$ 7,442,458

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At April 30, 2025, the Authority's investment in TexPool was rated AAAm by Standard and Poor's.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority considers the investments in TexPool to have a maturity of less than one year due to the fact the share position can usually be redeemed each day at the discretion of the Authority, unless there has been a significant change in value.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2025 is as follows:

	May 1, 2024	Increases	Decreases	April 30, 2025
Capital Assets Not Being Depreciated				
Land	$ 1,775,942	$	$	$ 1,775,942
Construction in Progress	173,296	3,868,354	1,854,762	2,186,888
Total Capital Assets Not Being Depreciated	$ 1,949,238	$ 3,868,354	$ 1,854,762	$ 3,962,830
Capital Assets Subject to Depreciation				
Buildings	$ 1,109,246	$	$	$ 1,109,246
Machinery and Equipment	108,249	220,000		328,249
Vehicles	486,689			486,689
Water System	31,019,991	954,533		31,974,524
Sanitary Sewer System	29,035,202	680,229		29,715,431
Total Capital Assets Subject to Depreciation	$ 61,759,377	$ 1,854,762	$ - 0 -	$ 63,614,139
Less Accumulated Depreciation				
Buildings	$ 668,086	$ 29,660	$	$ 697,746
Machinery and Equipment	92,349	5,471		97,820
Vehicles	308,793	49,176		357,969
Water System	11,833,172	716,829		12,550,001
Sanitary Sewer System	17,461,408	580,961		18,042,369
Total Accumulated Depreciation	$ 30,363,808	$ 1,382,097	$ - 0 -	$ 31,745,905
Total Depreciable Capital Assets, Net of Accumulated Depreciation	$ 31,395,569	$ 472,665	$ - 0 -	$ 31,868,234
Total Capital Assets, Net of Accumulated Depreciation	$ 33,344,807	$ 4,341,019	$ 1,854,762	$ 35,831,064

NOTE 7. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Authority carries commercial insurance for its fidelity bonds and participates in the Texas Municipal League Intergovernmental Risk Pool (TML) to provide property, general liability, automobile, boiler and machinery, errors and omissions and workers compensation coverage. The Authority, along with other participating entities, contributes annual amounts determined by TML's management. As claims arise they are submitted and paid by TML. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

NOTE 8. CONTRACT WITH CITY OF BUNKER HILL VILLAGE

In July, 1985, the Authority and the City of Bunker Hill Village ("Bunker Hill") entered into a thirty-year Waste Disposal Agreement. Pursuant to the terms of this agreement, the Authority agreed to construct and operate a new wastewater treatment plant to treat and dispose of at least 3.052 mgd of effluent and to reserve 18.2% of the capacity of said plant for wastewater flowing through Bunker Hill's sewage collection system into the Authority's main sewer trunk line.

On March 18, 2025, the Authority and Bunker Hill entered into a Wholesale Wastewater Services Agreement with an initial term of ten years, which shall renew for five-year terms unless either Party notifies the other of its intention not to renew. The wholesale wastewater rate for Bunker Hill is $4.01/1,000 gallons. The wholesale wastewater rate for Bunker Hill is based solely on the percentage of operating expenses allocated to Bunker Hill by the Authority, calculated based on and in accordance with the allocation determination resulting from the evaluation of the wastewater flows from Bunker Hill to the Authority's system and the Authority's Parshall flume meter readings totaling 30%, plus an additional 5% to adjust for rain flows. In addition to paying its share of operating expenses monthly, Bunker Hill shall make payments to the Authority for its share of estimated costs associated with each capital improvement or rehabilitation project at the WWTP or the Trunk Line.

Bunker Hill's share of these costs was $559,041 for the fiscal year ended April 30, 2025. At that date, the Authority was due $75,781 from Bunker Hill under the terms of the contract. During the current fiscal year, the Authority received $1,988,813 from Bunker Hill for amounts related to capital improvements.

NOTE 9. COMPENSATED ABSENCES

Effective May 1, 1990, the Authority allows employees to accumulate unused sick leave to a maximum of 90 days. Earned vacation time is generally required to be used within the year between anniversary dates of employment with the Authority. Upon termination, two-thirds of accumulated sick leave and the unused earned vacation days for the current year will be paid to the employee. As of April 30, 2025, the liability for accrued vacation time is not significant and has not been recorded. The liability for accrued sick leave to be paid from current resources is not significant. The accumulated liability of accrued sick leave at April 30, 2024, was $107,455, which has been recorded as a long-term liability of the Authority.

NOTE 9. COMPENSATED ABSENCES (Continued)

Effective May 1, 1990, the Authority allows employees to accumulate unused sick leave to a maximum of 90 days. Earned vacation time is generally required to be used within the year between anniversary dates of employment with the Authority. Upon termination, two-thirds of accumulated sick leave and the unused earned vacation days for the current year will be paid to the employee. As of April 30, 2025, the liability for accrued vacation time is not significant and has not been recorded. The liability for accrued sick leave to be paid from current resources is not significant. The accumulated liability of accrued sick leave at April 30, 2025, was $112,000, which has been recorded as a long-term liability of the Authority.

NOTE 10. PENSION PLAN

Plan Description

The Authority provides retirement, disability, and death benefits for all its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District

Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over 850 non-traditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (ACFR) which includes financial statements, notes and required supplementary information which can be obtained at TCDRS, Finance Division, Barton Oaks Plaza IV Suite 500, 901 S. MoPac Expressway, Austin, Texas 78746 or at www.TCDRS.org.

Benefits Provided

Benefit provisions are adopted by the Authority, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 10 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after 10 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit

Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the Authority. Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Authority within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

NOTE 10. PENSION PLANS (Continued)

Benefits Provided (Continued)

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled but not yet receiving benefits	3
Active employees	17

Contributions

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.31% for the months of the 2024 accounting year. The deposit rate payable by the employee members for calendar year 2024 is 7% as adopted by the governing body of the Authority. The employee deposit rate and the employer contribution rate may be changed by the governing body of the Authority within the options available in the TCDRS Act.

For the Authority's accounting year ended April 30, 2025, the annual pension cost for the TCDRS plan for its employees was $135,904; the actual contributions were $135,904. The employees contributed $101,130 to the plan for the 2025 fiscal year.

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumption:

Actuarial valuation date	12/31/24
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining Amortization period	19.2 years
Asset Valuation Method	5-year smoothed market
Actuarial Assumptions:	
Investment return [1]	7.50%
Projected salary increases [1]	4.70%
Inflation	2.50%
Cost-of-living adjustments	0.00%

[1] Includes inflation at the stated rate

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 10. PENSION PLANS (Continued)

Actuarial Assumptions (Continued)

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2024. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Mortality rates were based on the following:

Depositing members – 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Service retirees, beneficiaries and non-depositing members – 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Disabled retirees – 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

NOTE 10. PENSION PLANS (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.6%. The discount rate did not change from the previous year.

In order to determine the discount rate to be used, the actuary used an alternative method to determine the sufficiency of the fiduciary net position in all future years. This alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act:

1) TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.

2) Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.

3) The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.

4) Any increased cost due to the adoption of a cost-of-living adjustment is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses. Therefore, the actuary has used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2025 information for a 10-year time horizon.

NOTE 10. PENSION PLANS (Continued)

Discount Rate (Continued)

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	13.00%	5.35%
Global Equities	4.00%	5.15%
International Equities-Development	6.00%	4.75%
International Equities-Emerging	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships (MLPs)	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships	6.00%	5.75%
Private Equity	25.00%	8.15%
Hedge Funds	6.00%	3.60%
Cash Equivalents	2.00%	1.10%

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2025

NOTE 10. PENSION PLANS (Continued)

Changes in Net Pension Liability/(Asset)

Changes in Net Pension Liability/(Asset) for the measurement year ended December 31, 2024 are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balances of December 31, 2023	$ 157,458	$ 151,479	$ 5,979
Changes for the year:			
Service Cost	216,107		216,107
Interest on the Total Pension Liability	28,254		28,254
Effect of Economic/Demographic gains or losses	30,405		30,405
Refund of Contributions	(3,676)	(3,676)	
Administrative Expenses		(227)	227
Member Contributions		101,104	(101,104)
Net Investment Income		20,354	(20,354)
Employer Contributions		134,469	(134,469)
Other		12,808	(12,808)
Balances of December 31, 2024	$ 428,548	$ 416,311	$ 12,237

Sensitivity Analysis

The following presents the net pension liability/(asset) of the Authority, calculated using the discount rate of 7.60%, as well as what the Authority net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	$ 493,703	$ 428,548	$ 374,228
Fiduciary Net Position	416,312	416,311	416,312
Net Pension Liability/(Asset)	$ 77,391	$ 12,237	$ (42,084)

NOTE 10. PENSION PLANS (Continued)

Deferred Inflows/Outflows of Resources

As of December 31, 2024, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -0-	$ 26,135
Net difference between projected and actual earnings		2,732
Contributions paid to TCDRS subsequent to the measurement date		43,103
Total	$ -0-	$ 71,970

$43,103 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2025 (i.e. recognized in the Authority's financial statements for the year ending April 30, 2025). Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTE 11. SURFACE WATER SUPPLY CONTRACT

Effective September 3, 1998, the Authority and the City of Houston (the "City") entered into a 40 year Water Supply Contract. Under the terms of this contract the City is to supply surface water to the Authority at the rate established by the City's ordinance. The Authority has committed to buy a minimum amount of gallons of water per month. Purchases under this contract began in August of 1998. The Authority recorded a total of $3,254,568 for water purchases under this contract during the year ended April 30, 2025.

NOTE 12. GROUNDWATER BANK CERTIFICATES

Since 1994 the Authority has purchased Groundwater Bank certificates directly from the issuer, the Harris-Galveston Subsidence District (the "District"), and from other parties in the limited secondary market. These certificates expire in 40 years (certificates issued after August 1, 2001 expire in 20 years) and allow the bearer to pump the quantity of water specified on the certificate from wells instead of using surface water as mandated by the District. Certificates can also be used in lieu of a disincentive fee assessed by the District for ground water pumpage in excess of the Authority's permit as amended. At April 30, 2025, the Authority had in its possession certificates totaling 17,176,750 thousand gallons of water (1,299,888 40-year certificates and 15,876,862 20-year certificates). The Authority believes that it will use these certificates in the future to forego purchases of surface water from the City of Houston. The Authority values the

NOTE 12. GROUNDWATER BANK CERTIFICATES (Continued)

certificates at cost which resulted in a total cost basis for the certificates on hand of $7,160,201 at April 30, 2025. The average cost of the certificates at April 30, 2025, was approximately $0.417 per 1,000 gallons of water. The Authority increased certificates by 109,099 remainder certificates. The Authority used certificates with a specific identification cost basis of $87,362 during the fiscal year ended April 30, 2025 in lieu of paying the disincentive fee. As described in Note 11, the Authority has contracted with the City of Houston to purchase surface water at the rate established by the City of Houston's ordinance. In accordance with this ordinance, as of April 30, 2025, the City of Houston had established a water rate of $4.57 per 1,000 gallons of water.

MEMORIAL VILLAGES WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

APRIL 30, 2025

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	$ 1,550,000	$ 1,600,403	$ 50,403
Water Service	5,000,000	5,139,532	139,532
Wastewater Service	2,400,000	2,196,960	(203,040)
Wastewater Service - City of Bunker Hill Village	1,680,000	559,041	(1,120,959)
Penalty and Interest	30,000	45,586	15,586
Tap Connection and Inspection Fees	50,000	39,350	(10,650)
Service Agreement		1,988,813	1,988,813
Investment Revenues	280,000	327,066	47,066
Miscellaneous Revenues	6,000	33,656	27,656
TOTAL REVENUES	$ 10,996,000	$ 11,930,407	$ 934,407
EXPENDITURES			
Utility Operations:			
Water Production	$ 5,619,200	$ 5,214,236	$ 404,964
Water Distribution Systems	1,611,100	1,047,158	563,942
Sewer Plant and Common Truckline	4,053,000	3,786,977	266,023
Sewer Collection System	453,000	537,440	(84,440)
Billing and Collection	149,000	138,530	10,470
General and Administrative	1,328,910	1,525,450	(196,540)
TOTAL EXPENDITURES	$ 13,214,210	$ 12,249,791	$ 964,419
NET CHANGE IN FUND BALANCE	$ (2,218,210)	$ (319,384)	$ 1,898,826
FUND BALANCE - MAY 1, 2024	15,263,742	15,263,742	
FUND BALANCE - APRIL 30, 2025	$ 13,045,532	$ 14,944,358	$ 1,898,826

DRAFT SUBJECT TO CHANGE

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
WATER PRODUCTION			
Salaries and Wages	$ 397,400	$ 348,368	$ 49,032
Vacations, Holidays and Sick Pay	43,000	7,376	35,624
Payroll Taxes	31,000	30,005	995
Outside Labor	1,500	4,200	(2,700)
Engineering Expenses	106,000	85,081	20,919
Maintenance and Repairs	220,000	178,436	41,564
Chemicals	121,000	96,596	24,404
Uniforms	11,300	11,793	(493)
Power and Fuels	298,500	306,274	(7,774)
Rental of Equipment	2,000		2,000
Insurance	12,000	15,940	(3,940)
Water Analysis Fee	17,100	13,702	3,398
Truck Expense	14,300	1,685	12,615
Tools	1,000	915	85
Telephone	36,400	35,600	800
Equipment Expense	4,500	665	3,835
TCEQ Inspection Fees	10,000	9,295	705
Surface Water Purchases	3,500,000	3,254,568	245,432
Landscaping	2,000		2,000
Office Furniture/Furnishings	500		500
Vehicle Expenses	3,000	4,200	(1,200)
Permits	30,000	25,009	4,991
Freight	500		500
Medical Expenses	200		200
Water Plant Improvements	725,000	765,652	(40,652)
Purchase of Equipment	10,000		10,000
Repairs to Buildings	5,000	13,458	(8,458)
Software and Data	15,000	4,328	10,672
Miscellaneous	1,000	1,090	(90)
TOTAL WATER PRODUCTION	$ 5,619,200	$ 5,214,236	$ 404,964

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
WATER DISTRIBUTION SYSTEM			
Salaries and Wages	$ 276,200	$ 214,771	$ 61,429
Vacations, Holidays and Sick Pay	20,000	29,945	(9,945)
Payroll Taxes	17,000	19,593	(2,593)
Outside Labor	1,500		1,500
Engineering Expenses	120,000	10,628	109,372
Maintenance and Repairs	319,500	483,152	(163,652)
Chemicals	500		500
Power and Fuels		9,297	(9,297)
Rental of Equipment	1,000		1,000
Insurance	12,000	15,940	(3,940)
Truck Expense	10,300	1,453	8,847
Tools	1,000	439	561
Telephone	1,600	3,887	(2,287)
Equipment Expense	3,000		3,000
Vehicle Expense	3,000	14,550	(11,550)
TCEQ Regulatory Assessment	22,000	19,562	2,438
Freight	500		500
Water Distribution Improvements	800,000	220,000	580,000
Miscellaneous	2,000	3,941	(1,941)
TOTAL WATER DISTRIBUTION SYSTEM	$ 1,611,100	$ 1,047,158	$ 563,942

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
SEWER PLANT AND COMMON TRUNKLINE			
Salaries and Wages	$ 377,600	$ 338,027	$ 39,573
Vacations, Holidays and Sick Pay	40,000	37,626	2,374
Payroll Taxes	20,000	31,359	(11,359)
Security System	5,500	2,257	3,243
Outside Labor	1,500		1,500
Engineering Expenses	337,000	411,013	(74,013)
Maintenance and Repairs	329,700	516,049	(186,349)
Chemicals	135,400	143,541	(8,141)
Uniforms	7,800	7,390	410
Power and Fuels	183,500	204,957	(21,457)
Rental of Equipment	3,000		3,000
Insurance	12,000	15,940	(3,940)
Sewer Analysis Fee	37,700	22,499	15,201
Truck Expense	8,700	2,755	5,945
Tools	2,000	1,854	146
Telephone	14,900	12,245	2,655
Equipment Expense	2,600	2,254	346
TCEQ Inspection Fees	22,300	20,537	1,763
Landscaping	600		600
Office Furniture and Furnishings	500		500
Sludge Disposal/Processing	160,500	186,489	(25,989)
Sewer Plant Office Supplies	3,500	5,381	(1,881)
Freight	500	30	470
Medical Expenses	200		200
Sewer Plant Improvements	2,250,000	1,823,296	426,704
Purchase of Equipment	45,000		45,000
Repairs to Buildings	40,000		40,000
Software and Data	10,000	1,443	8,557
Miscellaneous	1,000	35	965
TOTAL SEWER PLANT AND COMMON TRUNKLINE	$ 4,053,000	$ 3,786,977	$ 266,023

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
SEWER COLLECTION SYSTEM			
Vacations, Holidays and Sick Pay	$	$ 46,573	$ (46,573)
Engineering Expenses	2,000	14,149	(12,149)
Maintenance and Repairs	37,000	253,378	(216,378)
Chemicals	20,000		20,000
Power and Fuels	3,000	8,007	(5,007)
Rental of Equipment	10,000		10,000
Insurance	3,000	19,926	(16,926)
Truck Expense	15,000		15,000
Telephone	1,000	4,487	(3,487)
Equipment Expense	4,300		4,300
Landscaping	3,200		3,200
Vehicle Expense & Reimbursement	200		200
TCEQ Regulatory Assessment	22,000	19,562	2,438
Freight	200		200
Sewer Collection Improvements	250,000	81,068	168,932
Purchase of Equipment	80,000	90,290	(10,290)
Repair to Buildings	500		500
Software and Data	1,000		1,000
Miscellaneous	600		600
TOTAL SEWER COLLECTION SYSTEM	$ 453,000	$ 537,440	$ (84,440)
BILLING AND COLLECTION			
Computer Billing	$ 145,000	$ 138,530	$ 6,470
Purchase of Equipment	4,000		4,000
TOTAL BILLING AND COLLECTION	$ 149,000	$ 138,530	$ 10,470

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
GENERAL AND ADMINISTRATIVE			
Salaries and Wages	$ 362,100	$ 388,088	$ (25,988)
Vacations, Holidays and Sick Pay	6,000	61,094	(55,094)
Payroll Taxes	33,000	44,958	(11,958)
Security System	30,550	13,806	16,744
Outside Labor	7,000		7,000
Engineering Fees	1,500	22,559	(21,059)
Maintenance & Repair	20,500		20,500
Power and Fuels	5,400	9,243	(3,843)
Insurance	9,000	11,955	(2,955)
Telephone	16,500	10,491	6,009
Office Equipment Repairs and Maintenance	1,500	8,579	(7,079)
Office Furniture/Furnishings	1,500	961	539
Vehicle Expense	12,900	771	12,129
Office Supplies	8,000	11,026	(3,026)
Freight	200	-	200
Medical Expenses	60		60
Postage	3,500	2,418	1,082
Public Notice Expenses	1,000	4,175	(3,175)
Purchase of Equipment	500		500
Harris County Appraisal District	12,000	12,601	(601)
Tax Collection	24,000	23,501	499
Accounting and Auditing	72,000	41,815	30,185
Legal and Contingencies	80,000	271,393	(191,393)
Employee Related Expense	5,500	3,446	2,054
Group Insurance Premium	265,000	307,216	(42,216)
Retirement Fund Contribution, Net of Forfeiture	139,000	135,904	3,096
Banking Fees	5,000	737	4,263
Dues, Subscriptions, Schools	5,500	3,314	2,186
Supervisors' Fees	40,000	24,750	15,250
Supervisors' Expenses	200	6,869	(6,669)
Repairs and Maintenance - 435 Piney Point	87,600	4,355	83,245
Repairs and Maintenance - Office Bldg.	18,300	30,815	(12,515)
Software and Data	53,500	66,359	(12,859)
Miscellaneous	600	2,251	(1,651)
TOTAL GENERAL AND ADMINISTRATIVE	$ 1,328,910	$ 1,525,450	$ (196,540)

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED APRIL 30, 2025

	Year Ended December 31, 2024	Year Ended December 31, 2023
Total Pension Liability		
Service cost	$ 216,107	$ 146,245
Interest on total pension liability	28,254	11,115
Effect of economic/demographic (gains) or losses	30,405	98
Effect of assumptions changes or inputs		
Benefit payments/refunds of contributions	(3,676)	
Net change in total pension liability	$ 271,090	$ 157,458
Total pension liability, beginning	157,458	
Total pension liability, ending (a)	$ 428,548	$ 157,458
Fiduciary Net Position		
Employer contributions	$ 134,469	$ 81,652
Member contributions	101,104	61,333
Investment income net of investment expenses	20,354	1,415
Benefit payments/refunds of contributions	(3,676)	
Administrative expenses	(227)	(79)
Other	12,808	7,158
Net change in plan fiduciary net position	$ 264,832	$ 151,479
Fiduciary net position, beginning	151,479	
Fiduciary net position, ending (b)	$ 416,311	$ 151,479
Net Pension Liability/(Asset), Ending = (a) - (b)	$ 12,237	$ 5,979
Fiduciary net position as a percentage of the total pension liability	97.14%	96.20%
Pensionable covered payroll	$ 1,444,346	$ 876,188
Net pension liability as a percentage of covered employee payroll	0.85%	0.68%

A full 10-year schedule will be displayed as it becomes available.

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SCHEDULE OF AUTHORITY CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
APRIL 30, 2025

Fiscal Year Ending April 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a Percentage of Covered Payroll
2023	$ 81,573	$ 81,652	$ (79)	$ 876,188	9.3%
2024	$ 125,653	$ 125,653	$ -0-	$ 1,348,814	9.3%
2025	$ 134,503	$ 134,503	$ -0-	$ 1,446,269	9.3%

(1) Payroll is calculated based on contributions as reported by TCDRS

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
NOTES TO SCHEDULE OF AUTHORITY CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED APRIL 30, 2025

Assumptions

The following methods and assumptions were used to determine contribution rates:

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19.2 years (based on contribution rate calculated in 12/31/24 valuation)
Asset Valuation Method	5-year, smoothed market
Inflation	2.50%
Salary Increases	4.7%, average over career including inflation, varies by age and service
Investment Rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New Inflation, mortality and other assumptions were reflected 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015-2022: Not applicable, prior to TCDRS participation. 2023: No changes in plan provisions were reflected in the Schedule 2024: No changes in plan provisions were reflected in the Schedule

- Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY

SUPPLEMENTARY INFORMATION – REQUIRED BY THE

WATER DISTRICT FINANCIAL MANAGEMENT GUIDE

APRIL 30, 2025

MEMORIAL VILLAGES WATER AUTHORITY
SERVICES AND RATES
FOR THE YEAR ENDED APRIL 30, 2025

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

X	Retail Water		Wholesale Water		Drainage
X	Retail Wastewater		Wholesale Wastewater		Irrigation
	Parks/Recreation		Fire Protection		Security
	Solid Waste/Garbage		Flood Control		Roads

____ Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)

____ Other (specify): ____________

2. RETAIL SERVICE PROVIDERS

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

Based on the rate order effective April 8, 2025.

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons over Minimum Use	Usage Levels
WATER:	$ 19.00	2,000	N	$ 2.20	2,001 to 5,000
				2.55	5,001 to 10,000
				3.05	10,001 to 15,000
				4.20	15,001 to 20,000
				4.70	20,001 to 25,000
				5.05	25,001 to 30,000
				5.60	30,001 to 35,000
				5.75	35,001 to 40,000
				6.10	40,001 to 50,000
				6.60	50,001 to 60,000
				7.40	60,001 and up
WASTEWATER:	$ 19.00	2,000	N	$ 2.15	2,001 to 5,000
				2.25	5,001 to 10,000
				2.60	10,001 to 15,000
				2.85	15,001 to 20,000
				3.55	20,001 to 25,000
				4.25	25,001 to 30,000
				-0-	30,001 and up
SURCHARGE:					

Authority employs winter averaging for wastewater usage? ____ Yes X No

Total monthly charges per 10,000 gallons usage: Water: $38.85 Wastewater: $36.70 Surcharge $-0-

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SERVICES AND RATES
FOR THE YEAR ENDED APRIL 30, 2025

2. RETAIL SERVICE PROVIDERS (Continued)

b. WATER AND WASTEWATER RETAIL CONNECTIONS: (Unaudited)

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFCs
Unmetered	712	712	x 1.0	712
≤¾"	1,479	1,479	x 1.0	1,479
1"	2,630	2,630	x 2.5	6,575
1½"	518	518	x 5.0	2,590
2"	161	161	x 8.0	1,288
3"	7	7	x 15.0	105
4"	15	15	x 25.0	375
6"	3	3	x 50.0	250
8"			x 80.0	
10"			x 115.0	
Total Water Connections	5,525	5,525		13,374
Total Wastewater Connections	3,273	3,273	x 1.0	3,273

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

Gallons pumped into system: 1,366,000

Water Accountability Ratio: 83.2%
(Gallons billed and sold/Gallons pumped)

Gallons billed to customers: 1,136,000

See accompanying independent auditor's report.

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

Does the Authority have Debt Service standby fees? Yes ___ No _X_

Does the Authority have Operation and Maintenance standby fees? Yes ___ No _X_

5. **LOCATION OF AUTHORITY:**

Is the Authority located entirely within one county?

Yes _X_ No ___

Counties in which Authority is located:

Harris County, Texas

Is the Authority located within a city?

Entirely ___ Partly _X_ Not at all ___

Cities in which Authority is located:

City of Houston, Texas, City of Bunker Hill Village, Texas, and City of Spring Valley, Texas

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

Entirely ___ Partly _X_ Not at all ___

ETJ's in which Authority is located:

City of Hedwig, Texas, City of Hunter Creek, Texas, and City of Piney Point, Texas

Are Board Members appointed by an office outside the Authority?

Yes ___ No _X_

MEMORIAL VILLAGES WATER AUTHORITY
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2025

UTILITY OPERATIONS		
Water Production	$	5,214,236
Water Distribution Systems		1,047,158
Sewer Plant and Common Truckline		3,786,977
Sewer Collection System		537,440
Billing and Collection		138,530
TOTAL UTILITY OPERATIONS	$	10,724,341
GENERAL AND ADMINISTRATIVE		
Personnel Expenditures (Including Benefites)	$	937,260
Professional Fees		
Accounting and Auditing	$	41,815
Engineering		22,559
Legal		271,393
Total Professional Fees	$	335,767
Contracted Services		
Appraisal District	$	12,601
Tax Collector		23,501
Total Contracted Services	$	36,102
Repairs and Maintenance	$	43,749
Administrative Expenditures		
Supervisor Fees	$	24,750
Supervisor Expenses		6,869
Other		140,953
Total Administrative Expenditures	$	172,572
TOTAL GENERAL AND ADMINISTRATIVE	$	1,525,450
TOTAL EXPENDITURES	$	12,249,791

Number of persons employed by Authority 17 Full-Time -0- Part-Time

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
INVESTMENTS
APRIL 30, 2025

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
GENERAL FUND					
TexPool	XXXX0001	Varies	Daily	$ 3,816,875	$
TexPool Prime	XXXX0001	Varies	Daily	3,625,583	
TOTAL GENERAL FUND				$ 7,442,458	$ - 0 -

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED APRIL 30, 2025

	Maintenance Taxes	
TAXES RECEIVABLE -		
MAY 1, 2024	$ 96,495	
Adjustments to Beginning Balance	(20,864)	$ 75,631
Original 2024 Tax Levy	$ 1,636,872	
Adjustment to 2024 Tax Levy		1,636,872
TOTAL TO BE ACCOUNTED FOR		$ 1,712,503
TAX COLLECTIONS:		
Prior Years	$ 49,287	
Current Year	1,551,116	1,600,403
TAXES RECEIVABLE - APRIL 30, 2025		$ 112,100
TAXES RECEIVABLE BY YEAR:		
2024		$ 85,756
2023		5,824
2022		4,569
2021		3,441
2020		2,685
2019		2,204
2018		1,427
2017		925
2016		803
2015		857
2014		1,534
2013 and Prior		2,075
TOTAL		$ 112,100

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED APRIL 30, 2025

	2024	2023	2022	2021
TOTAL PROPERTY VALUATIONS	$ 6,840,537,158	$ 6,719,949,603	$ 6,203,846,895	$ 5,829,519,201
TAX RATES PER $100 VALUATION:				
Maintenance	$ 0.023929	$ 0.024389	$ 0.025468	$ 0.026369
ADJUSTED TAX LEVY*	$ 1,636,872	$ 1,638,696	$ 1,578,898	$ 1,537,186
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	94.76 %	99.64 %	99.71 %	99.78 %

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

Maintenance Tax – Maximum Tax Rate of $0.05 per $100 of assessed valuation approved by voters on May 4, 1991.

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND - FIVE YEARS

	Amounts		
	2025	2024	2023
REVENUES			
Property Taxes	$ 1,600,403	$ 1,592,664	$ 1,566,961
Water Service	5,139,532	6,262,776	5,545,858
Wastewater Service	2,196,960	2,307,581	2,324,049
Wastewater Service to City of Bunker Hill Village	559,041	702,069	480,669
Penalty and Interest	45,586	33,435	39,798
Tap Connection and Inspection Fees	39,350	45,332	16,150
Investment Revenues	327,066	303,653	75,215
Service Agreement	1,988,813		
Miscellaneous Revenues	33,656	17,455	3,970
TOTAL REVENUES	$ 11,930,407	$ 11,264,965	$ 10,052,670
EXPENDITURES			
Utility Operations	$ 10,724,341	$ 7,710,524	$ 6,865,101
General and Administrative	1,525,450	1,195,531	1,243,759
TOTAL EXPENDITURES	$ 12,249,791	$ 8,906,055	$ 8,108,860
NET CHANGE IN FUND BALANCE	$ (319,384)	$ 2,358,910	$ 1,943,810
BEGINNING FUND BALANCE	15,263,742	12,904,832	10,961,022
ENDING FUND BALANCE	$ 14,944,358	$ 15,263,742	$ 12,904,832
TOTAL ACTIVE RETAIL WATER CONNECTIONS	5,525	5,629	3,357
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	3,273	3,177	3,162

See accompanying independent auditor's report.

2022	2021	2025	2024	2023	2022	2021
		Percentage of Total Revenues				
$ 1,537,904	$ 1,557,988	13.3 %	14.0 %	15.6 %	17.7 %	18.0 %
4,372,620	4,414,033	43.2	55.7	55.2	50.5	51.0
2,193,856	2,166,227	18.4	20.5	23.1	25.3	25.0
436,852	411,996	4.7	6.2	4.8	5.0	4.8
30,577	26,929	0.4	0.3	0.4	0.4	0.3
81,900	56,000	0.3	0.4	0.2	0.9	0.6
8,619	10,358	2.7	2.7	0.7	0.1	0.1
		16.7				
8,184	18,333	0.3	0.2		0.1	0.2
$ 8,670,512	$ 8,661,864	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
$ 9,943,081	$ 8,042,450	89.9 %	68.4 %	68.3 %	114.7 %	92.8 %
1,163,213	1,309,070	12.8	10.6	12.4	13.4	15.1
$ 11,106,294	$ 9,351,520	102.7 %	79.0 %	80.7 %	128.1 %	107.9 %
$ (2,435,782)	$ (689,656)	(2.7) %	21.0 %	19.3 %	(28.1) %	(7.9) %
13,396,804	14,086,460					
$ 10,961,022	$ 13,396,804					
3,328	3,344					
3,219	3,165					

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SUPERVISORS, KEY PERSONNEL AND CONSULTANTS
APRIL 30, 2025

Authority Mailing Address	-	Memorial Villages Water Authority 8955 Gaylord Houston, TX 77024
Authority Telephone Number	-	(713) 465-8318

Supervisors	Term of Office (Elected or Appointed)	Fees of Office for the year ended April 30, 2025	Expense Reimbursements for the year ended April 30, 2025	Title
Gary Schenk	11/2022 11/2026 (Elected)	$ 7,050	$ -0-	President
Will Wilson	11/2024 11/2028 (Elected)	$ 5,700	$ -0-	Vice President
Cathy Stubbs	11/2024 11/2028 (Elected)	$ 6,300	$ -0-	Treasurer
Veronica Roa	11/2022 11/2026 (Elected)	$ 750	$ -0-	Assistant Secretary
Randolph Ewing	11/2022 11/2026 (Elected)	$ 5,250	$ -0-	Secretary
Unal Baysal	11/2024 11/2028 (Elected)	$ 750	$ -0-	Assistant Secretary
Locke Braly	11/2022 11/2026 (Elected)	$ 4,500	$ -0-	Assistant Secretary

Note: No Supervisor has any business or family relationships (as defined by the Texas Water Code) with major landowners in the Authority, with the Authority's developers or with any of the Authority's consultants. Limit on Fees of Office that a Supervisor may receive during a fiscal year is the maximum allowed by law. Fees of Office are the amounts actually paid to a Supervisor during the Authority's current fiscal year.

Submission date of most recent Registration Form: June 23, 2023

See accompanying independent auditor's report.

MEMORIAL VILLAGES WATER AUTHORITY
SUPERVISORS, KEY PERSONNEL AND CONSULTANTS
APRIL 30, 2025

Key Administrative Personnel:	Date Hired	Fees/ Compensation for the fiscal year ending April 30, 2024	Title
Trey Cantu	2020	Salaried	General Manager/ Investment Officer
Consultants:			
Norton Rose Fulbright US LLP	1962	$ 136,008	General Counsel
McCall Gibson Swedlund Barfoot Ellis PLLC	2024	$ 22,000	Auditor
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	03/07/00	$ 2,620	Delinquent Tax Attorney
Langford Engineering, Inc.	1972	$ 511,237	Engineer

Exhibit C

IDS Engineering Group

August 11, 2025

UPDAted

Cost Breakdown for Interlocal Agreement with MVWA for the CoHV WSIP- Phase 1 Limits

WSIP Bids received on 7/29/2025, low bid was $5,493,000.00

WSIP Design Services by EHRA & Construction Management Services by IDS $1,248,030.00

WSIP Phase 1 MVWA Full or Partially Shared Bid Items

100% of waterline, sanitary items:	$542,748.60
Pro Rata Share Non-Specific WL or Sanitary Items:	$180,747.42*
Add 10% contingency to total of these two categories:	$ 72,349.60
Design Cost *13.61%* of $1,248,030	$169,856.88

MVWA portion of project **$965,702.50**

**this amount is 13.61% of overall project (precontingency), use 13.61% on general items to prorate MVWA share of non-specific WL or Sanitary Items, such as traffic control, SWPPP, mobilization, tree protection, and site restoration, and 50% of sanitary items related to storm sewer replacement.*

Exhibit A is attached which reflects a summary of the MVWA only and combined MVWA/COHV joint bid items from the Bid Tab using low bidder pricing. Bid Tab provided to MVWA.

Prepared by: Timothy E. Buscha

EXHIBIT A

July Bid Item	July Item Description	Bid Amount	% MVWA	Estimated Cost
1	Mobilization	$229,717.33	13.61%	$31,264.53
2	Tree Protection	$320,639.00	13.61%	$43,638.97
4	Removal of Spoil Dirt	$76,800.00	13.61%	$10,452.48
16	Remove/Dispose PVC/CCP Pipes	$1,802.00	100.00%	$1,802.00
26	Remove/Salvage FHs	$4,634.00	100.00%	$4,634.00
28	Site Restoration	$135,812.00	13.61%	$18,484.01
85	6-inch WL	$7,540.00	100.00%	$7,540.00
86	8-inch WL	$144,360.00	100.00%	$144,360.00
87	6-inch ductile iron pipe WL	$1,640.00	100.00%	$1,640.00
88	8-inch ductile iron pipe WL	$20,020.00	100.00%	$20,020.00
89	6-inch DIP retrained joint	$25,800.00	100.00%	$25,800.00
90	8-inch DIP retrained joint	$124,785.00	100.00%	$124,785.00
91	6-inch wet connect	$8,128.00	100.00%	$8,128.00
92	8-inch wet connect	$2,460.00	100.00%	$2,460.00
93	8" x 8" TSV	$6,552.00	100.00%	$6,552.00
94	Install FHs	$11,998.00	100.00%	$11,998.00
95	6-inch Gate Valve	$21,996.00	100.00%	$21,996.00
96	8-inch Gate Valve	$36,585.00	100.00%	$36,585.00
97	Trench Safety	$418.60	100.00%	$418.60
98	6-inch C900 PVC	$2,240.00	100.00%	$2,240.00
99	2-inch blow off valve,etc	$24,480.00	100.00%	$24,480.00
100	Reconnect long service	$20,812.00	100.00%	$20,812.00
101	Reconnect short service	$12,801.00	100.00%	$12,801.00
102	Misc Cut and Plug TSV	$5,841.00	100.00%	$5,841.00
5	Traffic Control	$252,617.00	13.61%	$34,381.17
116	SWPPP	$34,212.00	13.61%	$4,656.25
105	Steel Casing	$6,700.00	100.00%	$6,700.00
106	Manhole Adjustment	$2,005.00	100.00%	$2,005.00
107	Conflict Manhole	$25,260.00	100.00%	$25,260.00
108	Sanitary Sewer Connections	$34,680.00	100.00%	$34,680.00
109	Relocate existing water meter	$32,940.00	100.00%	$32,940.00
110	Replace damage water meter	$5,200.00	100.00%	$5,200.00
111	Adjsut water meter/valves	$1,195.00	100.00%	$1,195.00
112	Adjust MH to Prop Grade	$2,005.00	100.00%	$2,005.00
113	Remove/relocate gas marker	$8,760.00	100.00%	$8,760.00
114	Adjust gas valve	$1,195.00	100.00%	$1,195.00
115	Adjust water meter	$9,321.00	100.00%	$9,321.00
123	Sanitary Sewer Point Repair	$15,800.00	100.00%	$15,800.00
124	Extra Ductile Iron Pipe Fittings	$2,500.00	100.00%	$2,500.00

Construction Cost		$775,331.02
Contignecy @ 10%		$77,533.10
13.61% of Professional Servcies thru constuction phase	$1,248,030.00	$169,856.88
	ILA TOTAL	**$1,022,721.00**
Water and Sanitary Items Only		$632,453.60
13.61% of MVWA/COHV joint items		$142,877.42
Total of MVWA/COHV joint items		$1,049,797.33

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	ICON GC, LLC BIDDER NO. 1 AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 AMOUNT
		A. BASE UNIT PRICE FOR SITE PREPARATION AND EARTHWORK ITEMS:								
1.	COH 1502	MOBILIZATION (MAXIMUM $250,000)	1	LS	$229,717.33	$229,717.33	$250,000.00	$250,000.00	$250,000.00	$250,000.00
2.	COH 1562	TREE AND PLANT PROTECTION	1	LS	$320,639.00	$320,639.00	$50,000.00	$50,000.00	$105,000.00	$105,000.00
3.	COH 2915	TREE REMOVAL	9	EA	$1,624.00	$14,616.00	$1,925.00	$17,325.00	$3,000.00	$27,000.00
4.	COH 1576	REMOVAL OF SPOIL DIRT	3,200	CY	$24.00	$76,800.00	$30.00	$96,000.00	$25.00	$80,000.00
5.	COH 1555	TRAFFIC CONTROL - INCLUSIVE OF BUT NOT LIMITED TO FLAGMEN, BARRICADES, BARRIERS, BARRELS, CONE, SIGNING, AND STEEL PLATES	1	LS	$252,617.00	$252,617.00	$140,000.00	$140,000.00	$35,000.00	$35,000.00
6.	COH 2322	FLOWABLE FILL FOR EXISTING STM (GROUTED - COMPLETE IN PLACE)	170	CY	$260.00	$44,200.00	$250.00	$42,500.00	$260.00	$44,200.00
7.	DRAWINGS	CONC. BRICK PLUGS (SEE NOTE 7 IN DEMO SHEETS) PLUG IS PERFORMED INSIDE EXISTING AND TO REMAIN STORM INLET.	12	EA	$578.00	$6,936.00	$1,150.00	$13,800.00	$900.00	$10,800.00
8.	DRAWINGS	CONC. BRICK PLUGS (SEE NOTE 16 IN DEMO SHEETS) PLUG IS PERFORMED NEAR EXISTING EXCAVATED RCP.	43	EA	$780.00	$33,540.00	$1,250.00	$53,750.00	$900.00	$38,700.00
9.	COH 2221	REMOVE & DISPOSE CONCRETE DRIVEWAY, TO INCLUDE TEMPORARY ACCESS	1,398	SY	$14.00	$19,572.00	$15.00	$20,970.00	$20.00	$27,960.00
10.	COH 2221	REMOVE & DISPOSE ASPHALT DRIVEWAY, TO INCLUDE TEMPORARY ACCESS	32	SY	$21.00	$672.00	$15.00	$480.00	$20.00	$640.00
11.	COH 2221	REMOVE & DISPOSE GRAVEL DRIVEWAY & SIDE PARKING, TO INCLUDE TEMPORARY ACCESS	20	SY	$21.00	$420.00	$15.00	$300.00	$20.00	$400.00
12.	COH 2221	REMOVE, DISPOSE, OR RECLAIM BRICK DRIVEWAY, TO INCLUDE TEMPORARY ACCESS	91	SY	$15.00	$1,365.00	$25.00	$2,275.00	$20.00	$1,820.00
13.	DRAWINGS	REMOVE TOP 12" OF ABANDONED INLET AND FILL WITH FLOWABLE FILL	5	EA	$855.00	$4,275.00	$2,000.00	$10,000.00	$4,200.00	$21,000.00
14.	COH 2221	REMOVE & DISPOSE CONCRETE SIDEWALK & WALKWAY, TO INCLUDE TEMPORARY ACCESS	1,346	SY	$12.00	$16,152.00	$15.00	$20,190.00	$17.00	$22,882.00

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1		CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2		ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3	
					UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
15.	COH 2221	REMOVE & DISPOSE REINFORCED CONCRETE PAVEMENT, TO INCLUDE TEMPORARY ACCESS	3,228	SY	$10.00	$32,280.00	$12.50	$40,350.00	$22.00	$71,016.00
16.	COH 2221	REMOVE & DISPOSE OF PVC & CCP PIPES (ALL SIZES & DEPTHS)	106	LF	$17.00	$1,802.00	$25.00	$2,650.00	$30.00	$3,180.00
17.	COH 2221	REMOVE & DISPOSE OF EXISTING BOX CULVERTS (ALL SIZES & DEPTHS)	636	LF	$70.00	$44,520.00	$50.00	$31,800.00	$30.00	$19,080.00
18.	COH 2221	REMOVE & DISPOSE OF EXISTING CONCRETE PIPE (ALL SIZES & DEPTHS)	3,087	LF	$33.00	$101,871.00	$22.50	$69,457.50	$30.00	$92,610.00
19.	COH 2221	REMOVE & DISPOSE INLETS (ALL SIZES & DEPTHS)	53	EA	$660.00	$34,980.00	$900.00	$47,700.00	$850.00	$45,050.00
20.	COH 2221	REMOVE & DISPOSE MANHOLES (ALL SIZES & DEPTHS)	6	EA	$1,292.00	$7,752.00	$1,200.00	$7,200.00	$950.00	$5,700.00
21.	COH 2221	REMOVE & DISPOSE ASPHALTIC SURFACE AND BASE MATERIAL (ALL DEPTHS)	3,894	SY	$5.00	$19,470.00	$12.00	$46,728.00	$15.00	$58,410.00
22.	COH 1554	REMOVE, SALVAGE & REINSTALL OR REPLACE TRAFFIC SIGNS (INLCUSIVE OF DECORATIVE POLE FOR STOP SIGNS AND FOUNDATIONS, AND SIGNAGE MOUNTED TO EACH POLE)	20	EA	$370.00	$7,400.00	$175.00	$3,500.00	$800.00	$16,000.00
23.	COH 2221	TEMPORARY ASPHALT REQUIRED FOR CONSTRUCTION SEQUENCING INCLUSIVE OF PLACEMENT, MAINTENANCE AND REMOVAL	1,085	SY	$101.00	$109,585.00	$90.00	$97,650.00	$100.00	$108,500.00
24.	COH 2713	TEMPORARY DRIVEWAY	44	EA	$1,389.00	$61,116.00	$900.00	$39,600.00	$2,000.00	$88,000.00
25.	HARRIS CO 502.02	MAILBOXES (REMOVE AND PRESERVE WHERE APPLICABLE, INCLUSIVE OF TEMPORARY CONSTRUCTION MAILBOX)	22	EA	$195.00	$4,290.00	$275.00	$6,050.00	$500.00	$11,000.00
26.	COH 2520	REMOVE & SALVAGE EXISTING FIRE HYDRANT	7	EA	$662.00	$4,634.00	$1,750.00	$12,250.00	$950.00	$6,650.00
27.	HARRIS CO 561.01	VIDEO RECORDING CONSTRUCTION (PRE & POST)	1	LS	$9,747.00	$9,747.00	$100.00	$100.00	$5,500.00	$5,500.00

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	AMOUNT
28.	COH 1740	SITE RESTORATION OF EXISTING LOT TO EXISTING OR BETTER THAN EXISTING CONDITIONS, COMPLETE IN PLACE, **INCLUSIVE OF SOD, LANDSCAPING, IRRIGATION AND PVC COMPONENTS**	38	EA	$3,574.00	$135,812.00	$2,250.00	$85,500.00	$3,750.00	$142,500.00
		TOTAL SITE PREP AND EARTHWORK ITEMS:				**$1,596,780.33**		**$1,208,125.50**		**$1,338,598.00**
		B. BASE UNIT PRICE FOR SUBGRADE, PAVING AND MAILBOX ITEMS:								
29.	COH 2336	8-INCH LIME STABILIZED SUBGRADE (7%) COMPACTED IN PLACE TO PROPER DENSITY	4,532	SY	$28.00	$126,896.00	$9.00	$40,788.00	$13.00	$58,916.00
30.	COH 2751	REINFORCED CONCRETE PAVEMENT (6")	4,680	SY	$89.00	$416,520.00	$84.00	$393,120.00	$78.00	$365,040.00
31.	COH 2741	3-INCH HOT MIX ASPHALT	398	TON	$226.00	$89,948.00	$250.00	$99,500.00	$275.00	$109,450.00
32.	COH 2713	8-INCH CRUSHED CONCRETE BASE	2,666	SY	$31.00	$82,646.00	$35.00	$93,310.00	$45.00	$119,970.00
33.	COH 2336	6-INCH LIME STABILIZED SUBGRADE (7%) COMPACTED IN PLACE TO PROPER DENSITY	2,662	SY	$27.00	$71,874.00	$8.50	$22,627.00	$11.00	$29,282.00
34.	COH 2336	7% LIME BY WEIGHT	190	TON	$410.00	$77,900.00	$375.00	$71,250.00	$380.00	$72,200.00
35.	COH 2754	6-INCH-THICK CONCRETE DRIVEWAY	1,040	SY	$125.00	$130,000.00	$110.00	$114,400.00	$105.00	$109,200.00
36.	COH 2754	4-INCH-THICK CONCRETE WALKWAY	25	SY	$135.00	$3,375.00	$100.00	$2,500.00	$68.00	$1,700.00
37.	DRAWINGS	CUSTOM DRIVEWAY AND WALKWAY, THICKNESS TO BE DETERMINED BY CONTRACTOR. SEE CONTRACT DOCUMENTS.	356	SY	$144.00	$51,264.00	$210.00	$74,760.00	$145.00	$51,620.00
38.	COH 2754	GRAVEL PARKING STALL (12")	20	SY	$88.00	$1,760.00	$150.00	$3,000.00	$85.00	$1,700.00
39.	COH 2775	CONCRETE SIDEWALK (4")	1,160	SY	$69.00	$80,040.00	$77.00	$89,320.00	$68.00	$78,880.00
40.	DRAWINGS	MAILBOXES MONOLITHIC STYLE; STONE, BRICK, CONC.	18	EA	$2,404.00	$43,272.00	$1,200.00	$21,600.00	$3,500.00	$63,000.00
41.	DRAWINGS	MAILBOXES POST STYLE; CUSTOM METAL, WOOD, OR OTHER	4	EA	$455.00	$1,820.00	$500.00	$2,000.00	$500.00	$2,000.00
42.	COH 2221	REMOVE & DISPOSE ALL CURB	1,066	LF	$10.00	$10,660.00	$2.50	$2,665.00	$9.00	$9,594.00
43.	COH 2771	6-INCH CONCRETE CURB (DOWELED ON)	210	LF	$13.00	$2,730.00	$12.00	$2,520.00	$6.50	$1,365.00
44.	COH 2771	6-INCH MONOLITHIC CONCRETE CURB	856	LF	$5.00	$4,280.00	$7.00	$5,992.00	$9.50	$8,132.00

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	ICON GC, LLC BIDDER NO. 1 AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 AMOUNT
45.	COH 2771	STANDARD PAVEMENT HEADER	200	LF	$28.00	$5,600.00	$15.00	$3,000.00	$18.00	$3,600.00
		TOTAL SUBGRADE, PAVING AND MAILBOX ITEMS:				**$1,200,585.00**		**$1,042,352.00**		**$1,085,649.00**
		C. BASE UNIT PRICES FOR DRAINAGE ITEMS:								
46.	COH 2081	TYPE "C" MANHOLE	6	EA	$6,163.00	$36,978.00	$7,000.00	$42,000.00	$6,250.00	$37,500.00
47.	COH 2081	CONFLICT TYPE "C" MANHOLE	1	EA	$6,165.00	$6,165.00	$14,000.00	$14,000.00	$24,000.00	$24,000.00
48.	COH 2321	CEMENT STABALIZED SAND	3,300	TON	$15.00	$49,500.00	$37.50	$123,750.00	$70.00	$231,000.00
49.		REGRADE DITCH AND SWALES	4,394	LF	$13.00	$57,122.00	$13.50	$59,319.00	$20.00	$87,880.00
50.	COH 2260	TRENCH SAFETY	4,639	LF	$0.13	$603.07	$4.00	$18,556.00	$1.00	$4,639.00
51.	COH 2631	TOUNGUE AND GROOVE (12")	40	LF	$50.00	$2,000.00	$135.00	$5,400.00	$140.00	$5,600.00
52.	COH 2631	TOUNGUE AND GROOVE (22"X14") ELLIPTICAL ARCH PIPE	56	LF	$164.00	$9,184.00	$220.00	$12,320.00	$210.00	$11,760.00
53.	COH 2631	TOUNGUE AND GROOVE (29"X18") ELLIPTICAL ARCH PIPE	36	LF	$184.00	$6,624.00	$255.00	$9,180.00	$225.00	$8,100.00
54.	COH 2631	REINFORCED CONCRETE PIPE (12")	54	LF	$50.00	$2,700.00	$135.00	$7,290.00	$140.00	$7,560.00
55.	COH 2631	REINFORCED CONCRETE PIPE (18")	189	LF	$61.00	$11,529.00	$140.00	$26,460.00	$145.00	$27,405.00
56.	COH 2631	REINFORCED CONCRETE PIPE (24")	18	LF	$76.00	$1,368.00	$185.00	$3,330.00	$200.00	$3,600.00
57.	COH 2631	REINFORCED CONCRETE PIPE (30")	135	LF	$94.00	$12,690.00	$175.00	$23,625.00	$235.00	$31,725.00
58.	COH 2510	POLYPROPYLENE PIPE (18")	1,215	LF	$48.00	$58,320.00	$130.00	$157,950.00	$105.00	$127,575.00
59.	COH 2510	POLYPROPYLENE PIPE (24")	252	LF	$63.00	$15,876.00	$150.00	$37,800.00	$155.00	$39,060.00
60.	COH 2510	POLYPROPYLENE PIPE (30")	405	LF	$88.00	$35,640.00	$195.00	$78,975.00	$190.00	$76,950.00
61.	COH 2510	POLYPROPYLENE PIPE (36")	324	LF	$103.00	$33,372.00	$200.00	$64,800.00	$210.00	$68,040.00
62.	COH 2631	PVC (2") CONNECTIONS	10	LF	$62.00	$620.00	$80.00	$800.00	$45.00	$450.00
63.	COH 2631	PVC (4") CONNECTIONS	50	LF	$64.00	$3,200.00	$85.00	$4,250.00	$45.00	$2,250.00
64.	COH 2631	PVC (6") CONNECTIONS	40	LF	$69.00	$2,760.00	$95.00	$3,800.00	$55.00	$2,200.00
65.	COH 2631	PVC (8") CONNECTIONS	130	LF	$76.00	$9,880.00	$100.00	$13,000.00	$55.00	$7,150.00
66.	COH 2631	PVC (10") CONNECTIONS	10	LF	$88.00	$880.00	$115.00	$1,150.00	$65.00	$650.00
67.	COH 2631	PVC (15") CONNECTIONS	10	LF	$118.00	$1,180.00	$125.00	$1,250.00	$65.00	$650.00
68.	COH 2631	RCP (12") CONNECTIONS	10	LF	$301.00	$3,010.00	$175.00	$1,750.00	$85.00	$850.00

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	ICON GC, LLC BIDDER NO. 1 AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 AMOUNT
69.	COH 2631	RCP (18") CONNECTIONS	20	LF	$312.00	$6,240.00	$180.00	$3,600.00	$85.00	$1,700.00
70.	COH 2631	RCP (24") CONNECTIONS	40	LF	$324.00	$12,960.00	$190.00	$7,600.00	$85.00	$3,400.00
71.	COH 2631	PRECAST RCB (3' x 2')	319	LF	$325.00	$103,675.00	$415.00	$132,385.00	$425.00	$135,575.00
72.	COH 2631	PRECAST RCB (3' x 3')	351	LF	$359.00	$126,009.00	$440.00	$154,440.00	$455.00	$159,705.00
73.	COH 2631	PRECAST RCB (4' x 3')	860	LF	$403.00	$346,580.00	$495.00	$425,700.00	$520.00	$447,200.00
74.	COH 2631	PRECAST RCB (4' x 4')	515	LF	$449.00	$231,235.00	$530.00	$272,950.00	$535.00	$275,525.00
75.	COH 2631	PRECAST RCB (5' x 4')	29	LF	$550.00	$15,950.00	$850.00	$24,650.00	$650.00	$18,850.00
76.	COH 2633	JUNCTION BOX	12	EA	$5,230.00	$62,760.00	$10,500.00	$126,000.00	$12,500.00	$150,000.00
77.	COH 2633	CONFLICT JUNCTION BOX	4	EA	$5,230.00	$20,920.00	$15,000.00	$60,000.00	$25,000.00	$100,000.00
78.	DRAWINGS	JUNCTION BOX WITH WIER	1	EA	$6,776.00	$6,776.00	$50,000.00	$50,000.00	$56,500.00	$56,500.00
79.	DRAWINGS	GROUTED CONNECTION OF DUAL WALL POLYPROPYLENE PIPE TO CONCRETE STORM SEWER	34	EA	$937.00	$31,858.00	$1,500.00	$51,000.00	$2,500.00	$85,000.00
80.	DRAWINGS	PRECAST COMPRESSION GASKET CONNECTION OF DUAL WALL PROLYPROPYLENE PIPE TO CONCRETE STORM SEWER	2	EA	$1,604.00	$3,208.00	$1,650.00	$3,300.00	$2,500.00	$5,000.00
81.	COH 2752	BLOCK OUT FOR STORM SEWER STRUCTURES UNDER PAVEMENT (COMPLETE IN PLACE)	19	EA	$1,058.00	$20,102.00	$100.00	$1,900.00	$1,500.00	$28,500.00
82.	COH 2631	CONNECT TO EXISTING STORM SEWER INLET (COMPLETE IN PLACE)	29	EA	$611.00	$17,719.00	$1,500.00	$43,500.00	$1,500.00	$43,500.00
83.	COH 2633	TYPE "E" INLET	1	EA	$5,562.00	$5,562.00	$6,500.00	$6,500.00	$6,850.00	$6,850.00
84.	COH 2633	INLET CONSTRUCTED WITH NYOPLAST RISER AND INLET BASEPLATE TOP. (SEE DETAILS)	60	EA	$8,729.00	$523,740.00	$4,000.00	$240,000.00	$6,000.00	$360,000.00
		TOTAL DRAINAGE ITEMS:				**$1,896,495.07**		**$2,314,280.00**		**$2,683,899.00**
		D. BASE UNIT PRICE FOR WATERLINE ITEMS:								
85.	COH 2520	6-INCH WATER LINE, ALL DEPTHS	20	LF	$377.00	$7,540.00	$200.00	$4,000.00	$140.00	$2,800.00
86.	COH 2520	8-INCH WATER LINE, ALL DEPTHS	2,005	LF	$72.00	$144,360.00	$130.00	$260,650.00	$135.00	$270,675.00
87.	COH 2520	6-INCH DUCTILE IRON PIPE	20	LF	$82.00	$1,640.00	$210.00	$4,200.00	$165.00	$3,300.00

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	 AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	 AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	 AMOUNT
88.	COH 2520	8-INCH DUCTILE IRON PIPE	220	LF	$91.00	$20,020.00	$175.00	$38,500.00	$170.00	$37,400.00
89.	COH 2511	6-INCH DIAMETER DIP WATER W/ RESTRAINED JOINTS	200	LF	$129.00	$25,800.00	$170.00	$34,000.00	$170.00	$34,000.00
90.	COH 2511	8-INCH DIAMETER DIP WATER W/ RESTRAINED JOINTS	885	LF	$141.00	$124,785.00	$175.00	$154,875.00	$175.00	$154,875.00
91.	COH 2513	6-INCH WET CONNECTION	8	EA	$1,016.00	$8,128.00	$3,100.00	$24,800.00	$2,250.00	$18,000.00
92.	COH 2513	8-INCH WET CONNECTION	2	EA	$1,230.00	$2,460.00	$4,000.00	$8,000.00	$2,750.00	$5,500.00
93.	COH 2513	8-INCH x 8-INCH TS&V	1	EA	$6,552.00	$6,552.00	$8,500.00	$8,500.00	$10,000.00	$10,000.00
94.	COH 2520	INSTALL SLAVAGED FIRE HYDRANTS	7	EA	$1,714.00	$11,998.00	$3,500.00	$24,500.00	$4,000.00	$28,000.00
95.	COH 2525	6-INCH GATE VALVE AND BOX	13	EA	$1,692.00	$21,996.00	$3,750.00	$48,750.00	$2,000.00	$26,000.00
96.	COH 2525	8-INCH GATE VALVE AND BOX	15	EA	$2,439.00	$36,585.00	$4,200.00	$63,000.00	$3,000.00	$45,000.00
97.	COH 2260	TRENCH SAFETY	3,220	LF	$0.13	$418.60	$1.00	$3,220.00	$1.00	$3,220.00
98.	COH 2520	6-INCH, AWWA C-900, PVC FIRE HYDRANT LEAD, (FURNISH AND INSTALL, THRUST BLOCKING, ALL DEPTHS, COMPLETE IN PLACE)	70	LF	$32.00	$2,240.00	$105.00	$7,350.00	$25.00	$1,750.00
99.	COH 2521	2-INCH BLOW-OFF VALVE WITH BOX INCLUDING CHECK VALVE	10	EA	$2,448.00	$24,480.00	$3,500.00	$35,000.00	$1,750.00	$17,500.00
10.	COH 2512	RECONNECT SERVICE LEAD (LONG)	22	EA	$946.00	$20,812.00	$2,750.00	$60,500.00	$3,650.00	$80,300.00
101.	COH 2512	RECONNECT SERVICE LEAD (SHORT)	17	EA	$753.00	$12,801.00	$2,300.00	$39,100.00	$2,250.00	$38,250.00
102.	COH 2512	MISC. CUT & PLUG, TS&V	1	LS	$5,841.00	$5,841.00	$20,000.00	$20,000.00	$17,500.00	$17,500.00
		TOTAL WATERLINE ITEMS:				**$478,456.60**		**$838,945.00**		**$794,070.00**
		E. BASE UNIT PRICE FOR SIGNING AND PAVEMENT MARKING ITEMS:								
103.	COH 1554	INSTALL & FURNISH ALUMINUM TRAFFIC SIGNS	5	EA	$747.00	$3,735.00	$750.00	$3,750.00	$700.00	$3,500.00
104.	COH 2767	THERMOPLASTIC PAVEMENT MARKINGS 24-INCH WIDE WHITE	110	LF	$13.00	$1,430.00	$20.00	$2,200.00	$17.50	$1,925.00
		TOTAL SIGNING AND PAVEMENT MARKING ITEMS:				**$5,165.00**		**$5,950.00**		**$5,425.00**

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	AMOUNT
		F. BASE UNIT PRICE FOR SANITARY ITEMS:								
105.	COH 2448	STEEL CASING	50	LF	$134.00	$6,700.00	$250.00	$12,500.00	$255.00	$12,750.00
106.	COH 2086	MANHOLE ADJUSTMENT	5	EA	$401.00	$2,005.00	$1,750.00	$8,750.00	$1,000.00	$5,000.00
107.	COH 2086	CONFLICT MANHOLE	4	EA	$6,315.00	$25,260.00	$100.00	$400.00	$13,500.00	$54,000.00
108.	COH 2534	SANITARY SEWER CONNECTIONS	17	EA	$2,040.00	$34,680.00	$2,000.00	$34,000.00	$7,250.00	$123,250.00
		TOTAL SANITARY ITEMS:				**$68,645.00**		**$55,650.00**		**$195,000.00**
		G. BASE UNIT PRICE FOR UTILITY ITEMS:								
109.	COH 2526	RELOCATE EXISTING WATER METER	15	EA	$2,196.00	$32,940.00	$750.00	$11,250.00	$4,250.00	$63,750.00
110.	COH 2526	REPLACE DAMAGED WATER METER	5	EA	$1,040.00	$5,200.00	$1,000.00	$5,000.00	$8,500.00	$42,500.00
111.	COH 2086	ADJUST WATER METER & VALVES TO GRADE	5	EA	$239.00	$1,195.00	$500.00	$2,500.00	$900.00	$4,500.00
112.	COH 2086	ADJUST MANHOLE TO PROPOSED GRADE	5	EA	$401.00	$2,005.00	$1,750.00	$8,750.00	$950.00	$4,750.00
113.	COH 2221	REMOVE & RELOCATE GAS MARKER	5	EA	$1,752.00	$8,760.00	$1.00	$5.00	$500.00	$2,500.00
114.	COH 2086	ADJUST GAS VALVE	5	EA	$239.00	$1,195.00	$1.00	$5.00	$6,000.00	$30,000.00
115.	COH 2086	ADJUST WATER METER	39	EA	$239.00	$9,321.00	$500.00	$19,500.00	$900.00	$35,100.00
		TOTAL UTILITY ITEMS:				**$60,616.00**		**$47,010.00**		**$183,100.00**
		H. BASE UNIT PRICE FOR SWPPP ITEMS:								
116.	DRAWINGS	SWPPP (INCLUSIVE OF INLET PROTECTION BARRIER FOR STAGE I	1	LS	$34,212.00	$34,212.00	$27,500.00	$27,500.00	$15,000.00	$15,000.00
		TOTAL SWPPP ITEMS:				**$34,212.00**		**$27,500.00**		**$15,000.00**
		I. CASH ALLOWANCES TABLE:								
117.		ALLOWANCE FOR ADDITIONAL WORK TBD BY OWNER/ENGINEER	$15,000	CA	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
		TOTAL CASH ALLOWANCE ITEMS:				**$15,000.00**		**$15,000.00**		**$15,000.00**

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1 UNIT PRICE	AMOUNT	CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2 UNIT PRICE	AMOUNT	ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3 UNIT PRICE	AMOUNT
		I. EXTRA WORK PRICE TABLE:								
118.	COH 2318	EXTRA PLACEMENT OF BACKFILL MATERIAL	50	CY	$37.00	$1,850.00	$40.00	$2,000.00	$81.00	$4,050.00
119.	COH 2318	EXTRA MACHINE EXCAVATIONS	50	CY	$9.00	$450.00	$45.00	$2,250.00	$150.00	$7,500.00
120.	COH 2318	EXTRA HAND EXCAVATIONS	50	CY	$75.00	$3,750.00	$55.00	$2,750.00	$100.00	$5,000.00
121.	COH 2318	EXTRA REMOVAL & REPLACEMENT OF CURB (TBD BY ENGINEER)	50	LF	$15.00	$750.00	$20.00	$1,000.00	$20.00	$1,000.00
122.		UTILITY SPOIL TO BE DISPOSED OFF SITE LEGALLY AT CONTRACTORS DISGRESSION	1,000	CY	$24.00	$24,000.00	$25.00	$25,000.00	$19.00	$19,000.00
123.	COH 2553	SANITARY SEWER POINT REPAIR	200	LF	$79.00	$15,800.00	$130.00	$26,000.00	$183.00	$36,600.00
124.	COH 2501	EXTRA DUCTILE IRON FITTING	1	TON	$2,500.00	$2,500.00	$5,000.00	$5,000.00	$2,500.00	$2,500.00
125.	COH 2221	REMOVE MISC. CONC & MASONRY	50	CY	$104.00	$5,200.00	$25.00	$1,250.00	$28.00	$1,400.00
126.	COH 2631	TOUNGUE AND GROOVE (18")	50	LF	$76.00	$3,800.00	$140.00	$7,000.00	$117.00	$5,850.00
127.	COH 2631	TOUNGUE AND GROOVE (24")	50	LF	$98.00	$4,900.00	$175.00	$8,750.00	$182.00	$9,100.00
128.	COH 2631	TOUNGUE AND GROOVE (36")	50	LF	$153.00	$7,650.00	$225.00	$11,250.00	$265.00	$13,250.00
129.	COH 2633	TYPE "A" INLET (STANDARD CONCRETE)	5	EA	$3,619.00	$18,095.00	$3,750.00	$18,750.00	$3,500.00	$17,500.00
130.	COH 2631	REINFORCED CONCRETE ARCH PIPE (18")	50	LF	$175.00	$8,750.00	$225.00	$11,250.00	$225.00	$11,250.00
131.	COH 2631	REINFORCED CONCRETE ARCH PIPE (24")	50	LF	$195.00	$9,750.00	$260.00	$13,000.00	$280.00	$14,000.00
132.	COH 2633	GROUTING AND RESTORATION OF EXISTING INLET	5	EA	$1,560.00	$7,800.00	$2,750.00	$13,750.00	$1,500.00	$7,500.00
133.		CONSTRUCTION STAKING (TO INCLUDE CONTROL AND POST TOPOGRAPHIC STAKING	1	LS	$22,000.00	$22,000.00	$22,000.00	$22,000.00	$22,000.00	$22,000.00
		TOTAL EXTRA WORK PRICE ITEMS:				**$137,045.00**		**$171,000.00**		**$177,500.00** *

CITY OF HEDWIG VILLAGE

WESTSIDE INFRASTRUCTURE PROJECT PHASE 1 (P-4740)

UNIT BID TABULATION

BID DATE: July 29, 2025

ITEM	SPEC.	DESCRIPTION	QUANTITY	UNIT	ICON GC, LLC BIDDER NO. 1		CONRAD CONSTRUCTION CO., LTD. BIDDER NO. 2		ENVIRONMENTAL ALLIES, LLC BIDDER NO. 3	
					UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
		TOTAL BASE UNIT PRICES FOR SITE PREPERATION AND EARTHWORK ITEMS:				$1,596,780.33		$1,208,125.50		$1,338,598.00
		TOTAL BASE UNIT PRICES FOR SUBGRADE, PAVING AND MAILBOX ITEMS:				$1,200,585.00		$1,042,352.00		$1,085,649.00
		TOTAL BASE UNIT PRICES FOR DRAINAGE ITEMS:				$1,896,495.07		$2,314,280.00		$2,683,899.00
		TOTAL BASE UNIT PRICES FOR WATERLINE ITEMS:				$478,456.60		$838,945.00		$794,070.00
		TOTAL BASE UNIT PRICES FOR SIGNING AND PAVEMENT MARKING ITEMS:				$5,165.00		$5,950.00		$5,425.00
		TOTAL BASE UNIT PRICES FOR SANITARY ITEMS:				$68,645.00		$55,650.00		$195,000.00
		TOTAL BASE UNIT PRICES FOR UTILITY ITEMS:				$60,616.00		$47,010.00		$183,100.00
		TOTAL BASE UNIT PRICES FOR SWPPP ITEMS:				$34,212.00		$27,500.00		$15,000.00
		TOTAL CASH ALLOWANCE:				$15,000.00		$15,000.00		$15,000.00
		TOTAL EXTRA WORK ITEMS:				$137,045.00		$171,000.00		$177,500.00
		TOTAL BID PRICE:				$5,493,000.00		$5,725,812.50		$6,493,241.00
		CALENDAR DAYS				300		300		300

*Environmental Allies had a mathematical error in the total for Extra Work Items

INTERLOCAL AGREEMENT

THE STATE OF TEXAS

COUNTY OF HARRIS

This Interlocal Agreement (the "Agreement") is made and entered into by and between Memorial Villages Water Authority ("Water Authority"), a conservation and reclamation district, and the City of Hedwig Village ("Hedwig Village"), a municipal corporation, each being organized and existing under the laws of the State of Texas and being located in Harris County, Texas.

W I T N E S S E T H:

WHEREAS, the Water Authority is desirous of constructing certain water distribution line improvements as part of its Capital Improvements Program; and

WHEREAS, Hedwig Village is desirous of constructing certain drainage and pavement improvements as part of its West Side Infrastructure Project; and

WHEREAS, such construction will necessitate certain adjustments to the Water Authority's sanitary sewer facilities; and

WHEREAS, such water distribution line, sanitary sewer, drainage and paving improvements (referred to herein as the "Project") will be constructed within the same right-of-way by a single contractor to the mutual economic benefit of the Water Authority and Hedwig Village; and

WHEREAS, the parties agree that the respective rights, duties, and obligations regarding this joint project are as specified in this Interlocal Agreement; now therefore

For and in consideration of the mutual covenants, obligations, and benefits hereunder, the parties do hereby agree as follows:

I.

The recitations and statements set out above are true and correct.

II.

Hedwig Village caused the preparation of bid documents and plans and specifications for the construction of pavement and drainage improvements within the right-of–ways of the streets and roadways contained within the Hedwig West Side Infrastructure Project. A copy of such bid documents and plans and specifications have been made available by Hedwig Village at its City Hall, located at 955 Piney Point Road, Houston, Texas 77024, for all purposes.

Such bid documents and plans have now been revised to include construction of the Authority's water line improvements and required adjustments to the Authority's sanitary sewer facilities. A copy of such revised bid documents and plans (the "Bid Documents and Plans") has been reviewed and approved by Hedwig Village and the Water Authority.

The pavement, drainage and waterline improvements and sanitary sewer adjustments included within the Bid Documents and Plans are referred to herein as the "Project." All water and sanitary sewer facilities included in the Project or existing within the location of the Project are referred to herein as the "Water Authority Facilities."

III.

Hedwig Village will advertise and receive bids for the construction of the Project based upon the approved Bid Documents and Plans. Upon receipt and tabulation of all bids and after obtaining input from the Water Authority, Hedwig Village will determine the lowest responsive and responsible bidder for the Project based on the total of all parts of the Project. Hedwig Village will cause to be transmitted to the Water Authority a copy of said bid tabulation and the Water Authority shall have a reasonable time to review and approve its participation in the Project based upon those costs payable by the Water Authority to Hedwig Village pursuant to Article V below. The Water Authority shall notify Hedwig Village of its decision to participate in the Project and Hedwig Village may then award the construction contract for the Project (the "Construction Contract") to the agreed upon lowest responsive and responsible bidder (the "Hedwig Village Contractor").

Hedwig Village, acting as administrator of the Project, will execute in its name all bid documents, contracts, insurance agreements, bonds, and other such documents as required by law to facilitate the construction of the Project. It is specifically acknowledged and agreed by the parties that the Water

Authority has no contractual agreement, authority over or liability for the Hedwig Village Contractor but does have and shall maintain full authority and responsibility for the Water Authority Facilities within the Project.

IV.

Included in the Bid Documents and Plans are construction drawings with the proposed water line and sanitary sewer improvements and/or adjustments. The approved construction cost estimate, reviewed by both the Water Authority and Hedwig Village specifies those items whose cost will be borne solely by the Water Authority and those items whose cost will be borne solely by Hedwig Village. Additionally, the cost estimate includes items defined as "General Project Cost" for which cost will be shared by Hedwig Village and the Water Authority on a pro rata basis. based on costs identified in the Bid Documents and Plans as pertaining to drainage and paving improvements and sanitary sewer adjustments required by such drainage and paving improvements (to be borne by Hedwig Village) and costs identified herein as pertaining to water line improvements and sanitary sewer adjustments required by such water line improvements (to be borne by the Water Authority).

Additionally it was agreed by the Water Authority and Hedwig Village that a pro rata share of the professional design services cost by Hedwig Village consultant(s) to prepare the Documents and Plans, and manage the Project (Professional Services Cost) shall be shared on a similar pro rata basis.

The pro rata basis percentage agreed to by the Water Authority is 13.61% of the identified totals of Professional Services Cost and General Project Cost; provided however, this percentage shall change based on any change orders affecting the cost of the Project.

V.

Except in the event the Water Authority or Hedwig Village terminates this Agreement as provided hereunder, the Water Authority agrees to pay the cost of the line improvements and sanitary sewer adjustments required by the water line improvements (the "Water Authority Cost Items") as follows:

Memorial Villages Water Authority:

WATER LINE IMPROVEMENTS AND SANITARY SYSTEM ADJUSTMENTS REQUIRED BY WATER LINE IMPROVEMENTS – Total of $~~xxxxx~~1,022,721.00~~,~~, derived as follows:

As detailed on Exhibit A Bid Items ~~Bid Items~~ for 100% expense to MVWA in an amount of $632,453.60~~x to x~~

~~$~~

As detailed on Exhbiit A Bid Items for 13.61% allocation of expnse to MVWA in an amount of $142,877.42~~Bid Item x (pro rata share @ 12.9%)~~

~~$~~

~~Bid Item x (pro rata share @ 12.9%) $~~

~~Bid Item x (pro rata share @ 12.9%) $~~

~~Bid Item x (pro rata share @ 12.9%) $~~

Subtotal $ 775,331.02

Additional 10% Contingency on Subtotal ~~$__________~~ $77,533.10

Professional Services Cost (pro rata share @ ~~12.9~~13.61%) $169,856.88_________

The bid items of the construction cost estimate and elements of the professional services are provided in Exhibit "A".

VI.

Following the Water Authority's notice to Hedwig Village that it wishes to participate in the Project, the parties shall proceed diligently to approve and execute this Agreement and shall exchange two (2) executed originals with the other party. Provided the Agreement has been fully signed and delivered, the Water Authority shall deliver a warrant or check made payable to the City of Hedwig Village within thirty (30) days of notice from Hedwig Village in the amount of its share of the costs of the Project pursuant to Article V above. It is specifically acknowledged and agreed by the parties that said funds paid by the Water Authority to Hedwig Village will be used solely to pay for the Water Authority Cost Items and for no other purpose.

VII.

Hedwig Village ~~require that the Construction Contract permit Hedwig Village to~~ will assign all its right, title and interest in the Construction Contract with respect to the Water Authority Facilities to the Authority simultaneously with execution of the Construction Contract. Hedwig Village hereby assigns

Commented [TB1]: Trey- run this back by your attorney as without my correction did not seem to read correctly all its right, title and interest in the Construction Contract with respect to the Water Authority Facilities to the Authority, including all warranties of the Hedwig Village Contractor with respect to said facilities, with the understanding that the Water Authority will coordinate with Hedwig Village before attempting to enforce any remedies during the pendency of construction of the Project and all communication with the Hedwig Village Contractor shall be through Hedwig Village. The Water Authority may require Hedwig Village to execute a separate assignment with respect to the Water Authority Facilities.

VIII.

Hedwig Village will require that the Hedwig Village Contractor submit good and sufficient statutory payment and performance bonds in the form and in the amount required in the Bid Documents and Plans approved by the parties.

IX.

Hedwig Village will require that the Hedwig Village Contractor's insurance policies name the Water Authority as an additional insured. All such insurance policies, with the exception of Workers Compensation, shall be in such amounts and with such terms as are set out in the Bid Documents and Plans approved by the parties.

X.

Upon execution of the Construction Contract, Hedwig Village shall forward a copy of said document to the Water Authority. Hedwig Village, through its designated Engineer or Representative shall administer and inspect construction of the Project; provided, however, the Water Authority, through its designated Engineer or Representative shall have access at all reasonable times to the construction site and to all relevant plans, specifications, contract documents, submittals and records in order to verify that all work is performed in compliance with this Agreement and the Water Authority's standard specifications. It is herein agreed that during construction, the Contractor will take its direction from Hedwig Village, its designated Engineer or Representative and that any questions concerning the Water Authority's water and sanitary sewer facilities shall be directed to Hedwig Village, its designated Engineer or Representative; provided, however, Hedwig Village shall not give the Hedwig Village Contractor directions concerning the Water Authority Facilities without consulting with and obtaining approval from the Water Authority, its designated Engineer or Representative.

XI.

Hedwig Village may make such changes and amendments in the drawings and specifications for the Project that are within the general scope of the Project as Hedwig Village deems necessary or desirable during construction; provided, however, any changes or amendments in the drawings or specifications that concern the Water Authority Facilities shall be submitted to the Water Authority for approval and Hedwig Village shall receive written approval of such changes or amendments from the Water Authority prior to Hedwig Village, or its Engineer or Representative approving or submitting any of said changes. The Water Authority shall have the right to review and approve all submittals from the Hedwig Village Contractor to Hedwig Village, its designated Engineer or Representative pertaining to all Water Authority Facilities before said submittals are approved for the Project.

XII.

In the event change orders are required during construction of the Project that affect in any manner the Water Authority Facilities, release the Hedwig Village Contractor from any obligation, or result in an increase in the price set forth in this Agreement for the Authority's portion of the Project or other water system improvements or sanitary sewer system improvements which may become necessary during construction of the Project and which are not currently a part of the Project, Hedwig Village shall submit each such change order to the Water Authority for consideration and approval. Upon approval by the Water Authority of any such change order, the Water Authority agrees to transmit to Hedwig Village, without demand, a warrant or check for the Water Authority's portion of the costs of the approved change order, made payable to the City of Hedwig Village, or Hedwig Village shall refund to the Water Authority its portion of prepaid cost and expense if such approved change order reduces the cost.

XIII.

Hedwig Village shall establish a separate account or system of accounting of the funds paid by the Water Authority to Hedwig Village pursuant to Article V or Article XII above. Until used, such funds shall be invested in the same manner as similar funds are invested by Hedwig Village pursuant to the Public Fund Investment Act. Any earnings from such investment shall be retained in the account or system until completion of the Project, at which time Hedwig Village will perform or cause to be performed a final accounting and promptly pay over any excess funds to the Water Authority.

XIV.

During construction of the Project, Hedwig Village shall transmit to the Water Authority a copy of each monthly pay estimate from the Hedwig Village Contractor and the Water Authority shall have fifteen (15) days to review and provide input to Hedwig Village regarding such monthly pay estimate prior to its approval by Hedwig Village; provided, however, Hedwig Village shall not approve a pay estimate which includes any Water Authority Cost Items without prior written approval from the Water Authority. Upon the Hedwig Village Contractor's notice to Hedwig Village that the Project is substantially complete, Hedwig Village shall arrange a final inspection and provide notice thereof to the Water Authority so that the Water Authority can participate. Hedwig Village will not accept the Project without consent of the Water Authority.

XV.

Upon completion of the Project, Hedwig Village shall cause to be prepared and delivered to the Water Authority plans showing the Water Authority Facilities (the "As-Built Plans"). At that time, the Water Authority shall assume full ownership of and responsibility for the maintenance and repair of its facilities, subject to its right to enforce the warranty on such facilities provided by the Hedwig Village Contractor pursuant to the Construction Contract. In particular, but not by way of limitation, it is specifically agreed that, after completion of construction, Hedwig Village shall have no responsibility for the condition or maintenance of the Water Authority Facilities beyond assisting the Water Authority, if necessary, to enforce the Hedwig Village Contractor's warranty on the Water Authority Facilities as specified in the Construction Contract.

XVI.

Hedwig Village may terminate this Agreement, with or without cause, any time prior to the completion of the Project, by fifteen (15) days' prior written notice to the Water Authority, and Hedwig Village shall have no obligation hereunder other than to insure that any of the Water Authority Facilities damaged or removed from service due to any aspect of the construction of the Project are operating in compliance with all TCEQ requirements and to return to the Water Authority any unexpended funds, plus any interest earned thereon, paid by the Water Authority pursuant to Article V or Article XII above. The Water Authority may terminate this Agreement, with or without cause, any time prior -to the construction of the Project, by written notice to Hedwig Village, and the Water Authority shall have no rights hereunder other than to receive any unexpended funds, plus any interest earned thereon, paid by the Water Authority pursuant to Article V or Article XII above. In any event, this Agreement automatically terminates upon completion of the warranty period for the Project as specified in the Construction Contract.

XVII.

In the event the Hedwig Village Contractor fails or refuses to construct the Water Authority Facilities or fails or refuses to construct the Project, or any portion thereof, Hedwig Village shall diligently exercise all its rights under the Contractor's performance bond so that the Water Authority Facilities or Project are constructed. Hedwig Village shall keep the Water Authority apprised of all progress toward obtaining performance under the bond. Hedwig Village shall not release the bond or accept any work related to the Water Authority Facilities performed by a contractor for the surety without the consent of the Water Authority.

XVIII.

No party hereto shall make, in whole or in part, any assignment of this Agreement or any obligation hereunder without the prior written consent of the other party hereto.

XIX.

The parties agree that it will be beneficial to both to sustain lines of communication so that they can collaborate to make the best decisions regarding Construction Contract matters. Each party shall have a designated Representative and Engineer to provide and receive information concerning the Project. The Hedwig Village Representative and Engineer shall communicate with the Water Authority's Representative and/or Engineer on a regular basis regarding Contract progress, issues encountered in the field, pay estimates, change orders, and any other matter related to the Construction Contract.

XX.

All notices and communications under this Agreement shall be mailed or delivered to the Water Authority at the following address:

Memorial Villages Water Authority
8955 Gaylord Drive
Houston, Texas 77024-2903
Attn: Trey Cantu
General Manager
trey@mvwa.org

All notices and communications under this Agreement shall be mailed or delivered to Hedwig Village at the following address:

City of Hedwig Village
955 Piney Point Road
Houston, Texas 77024
Attn: Wendy Baimbridge
City Administrator
wbaimbridge@hedwigtx.gov

Any notice given hereunder shall be deemed given upon deposit of such in the United States mail.

XXI.

This instrument contains the entire Agreement between the parties relating to the rights herein granted and the obligations herein assumed. Any modification of this instrument shall be of no force and effect except by a subsequent modification in writing signed by both parties hereto. This Agreement shall bind and be for the sole and exclusive benefit of the respective parties and their legal successors.

IN TESTIMONY OF WHICH, this Agreement, in duplicate originals, each having equal force has been executed on behalf of the parties hereto as follows:

a. It has on the ____ day of ______________, 2024, been executed on behalf of the Memorial Villages Water Authority by the President of the Board, and approved by its governing body authorizing such execution.

b.

c. It has on the ____ day of ______________, 2024, been executed on behalf of the City of Hedwig Village by its Mayor, and approved by its governing body authorizing such execution.

Memorial Villages Water Authority Harris County, Texas	City of Hedwig Village Harris County, Texas
By ________________________	By ________________________
Gary Schenk President, Board of Supervisors Memorial Village Water Authority	Honorable Tom Jinks Mayor City of Hedwig Village
ATTEST: (SEAL)	ATTEST: (SEAL)

By ______________________

Randolph Ewing
Secretary, Board of Supervisors
Memorial Village Water Authority

By ______________________

Lisa Modisette
City Secretary
City of Hedwig Village

Exhibit D

Elite
PUMPS & MECHANICAL SERVICES, LLC

281-506-7390 Office
281-506-7491 Fax
6102 Centralcrest St.
Houston, TX 77092
TECL 35212

Quote

Date	Quote #
7/25/2025	6665

Name / Address	Ship To
MEMORIAL VILLAGES WATER AUTHORITY 8955 GAYLORD DR HOUSTON, TX 77024-2903	HUNTER CREEK LIFT STATION LEON

P.O. No.	Rep	FOB	Project
			HUNTER CREEK L...

Description	Qty	Rate	Total
Elite Pumps & Mechanical Services, LLC is proud to quote the following: Supply new internal panel and transducer w/float back up. Scope of work: *Travel time to job site. *Install new conduit from the panel to the wet well. *Install new transducer and floats in the wet well. *Install new float rack. *Remove old panel. *Install new panel. *Connect and test.			0.00
Total Parts & Labor	1	43,050.00	43,050.00
Respectfully, Tim Middleton			

Quote Good for 30 Days
To accept this quotation sign & return or provide PO#

Subtotal	$43,050.00
Sales Tax (8.25%)	$0.00
Total	$43,050.00

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

ELECTRICAL FIELD SERVICES, INC. DBA
SOUTH TEXAS UTILITIES AND UNDERGROUND
27911 FM 2100 RD
HUFFMAN, TEXAS
281-361-7455
TECL 17932
MASTER # 58676
VJOHNSON@EFSERVICES.NET

www.electricalfieldservices.com

Date: 5/05/2025

RE: Hunter Creek Lift Station / Leon

EFS is pleased to quote the following.

Job Description: Supply New Internal Panel & Transducer w/float back-up

Scope:

- Mobilize and prep job site.
- Install new conduit from panel to wet well.
- Install new transducer & floats.
- Supply new float rack & installation.
- Remove all components from existing panel.
- Clean & paint inside existing panel.
- Supply & install a new back pan with all new components.
- Reconnect all components and test.
- Demobilize & clean work site.

Sale: 38,000.00

Notes: All materials & labor will have a 1-year warranty from date of installation.

(Quote valid for 30 days)

Sincerely

Chris Morris

Exhibit E

MEMORIAL VILLAGES WATER AUTHORITY
RECOMMENDATION OF 2025 PROPERTY TAX RATE

It is hereby recommended to the Board of Supervisors of Memorial Villages Water Authority that the Property Tax Rate for **2025** be set at **$0.022920/$100** of taxable value. This will generate approximately **$54,642.00** more revenue than projected in the BUDGET, represents a 4**.22% decrease in the tax rate** and a slight **INCREASE** in taxes on the average home of **$15.08** or **3.50%**.

Tax Rates To Consider

M&O Rate Meets Projected Budget Requirements

		Increase / Decrease Rate	Increase / Decrease Levy
M&O Tax Rate per $100 Taxable Value	$0.022380 /$100	$1,650,000	
Debt Service Tax Rate per $100 Taxable Value	N/A /$100		
Total Tax Rate	$0.022380 /$100	$0.001549	$14,819
		6.47%	-0.90%

M&O Rate That Results in No Increase in Levy

		Increase / Decrease Rate	Increase / Decrease Levy
M&O Tax Rate per $100 Taxable Value	$0.022179 /$100	$1,635,181	
Debt Service Tax Rate per $100 Taxable Value	N/A /$100		
Total Tax Rate	$0.022179 /$100	$0.001750	$0.00
		7.31%	N/A

M&O Rate Same as Last Year

		Increase / Decrease Rate	Increase / Decrease Levy
M&O Tax Rate per $100 Taxable Value	$0.023929 /$100	$1,764,214	
Debt Service Tax Rate per $100 Taxable Value	N/A /$100		
Total Tax Rate **[EXCEEDS ELECTION RATE]**	$0.023929 /$100	0.0	$129,033
		0.00%	7.89%

Maximum Rate Without Rollback

		Increase / Decrease Rate	Increase / Decrease Levy
M&O Tax Rate per $100 Taxable Value	**$0.022920** /$100	**$1,689,823**	
Debt Service Tax Rate per $100 Taxable Value	N/A /$100		
Total Tax Rate	**$0.022920** /$100	$0.00101	$54,642
		4.22%	3.34%

2024 avg taxable value of residence homestead = $ 1,801,806
2024 M&O tax on average residence homestead = $ 431.15
2025 avg taxable value of residence homestead = $1,946,906

% increase in Avg Taxable Value = 3.50%

2024 Total Taxable Value =	$6,833,468,111
2024 Tax Rate/$100 =	$0.023929
2024 Levy	$1,635,181

Est. **2025** Taxable Value =	$7,372,702,156

This information is based on figures prepared by the Chief Appraiser, Mr. Roland Altinger, by letter dated July 25, 2025. The values represent the 2025 estimated taxable values as per Sec. 26.01(a-1) of the Texas Property Tax Code.

If the Recommended Rate of $0.022920/$100 is adopted:

Est. 2025 Avg Residential Levy =	$446.23
2024 Avg Residential Levy =	$431.15
Percent **Increase** in Avg Levy	**3.50%**

2025 Unused Incremental Tax Rate = $0.0000000

Trey Cantu

Trey Cantu
General Manager

August 8, 2025

CERTIFICATE OF ORDER DESIGNATING OFFICER TO CALCULATE AND PUBLISH TAX RATE AND TAKING OTHER ACTIONS IN CONNECTION WITH THE LEVY OF A TAX FOR 2025

THE STATE OF TEXAS
COUNTY OF HARRIS
MEMORIAL VILLAGES WATER AUTHORITY

We, the undersigned officers of the Board of Directors (the "Board") of Memorial Villages Water Authority (the "Authority"), hereby certify as follows:

1. The Authority convened in regular session, open to the public, on August 12, 2025, at the Authority's office at 8955 Gaylord, Houston, Harris County, Texas at 7:00 pm, and the roll was called of the members of the Board, to-wit:

Gary Schenk, President
Will Wilson, Vice President
Randolph Ewing, Secretary
Cathy Stubbs, Treasurer
Veronica Roa, Assistant Secretary
Unal Baysal, Assistant Secretary
Locke Braly, Assistant Secretary

All members of the Board were present, except the following: Supervisors Wilson, Stubbs & Baysal thus constituting a quorum. Whereupon among other business, the following was transacted at such Meeting: A written

ORDER DESIGNATING OFFICER TO CALCULATE AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN CONNECTION WITH THE LEVY OF A TAX FOR 2025

Was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Resolution be adopted; and, after due discussion, such motion, carrying with it the adoption of such Resolution, prevailed and carried by the following votes:

AYES: 4 NOES: 0

2. A true, full, and correct copy of the aforesaid Order adopted at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; such Order has been duly recorded in the Board's minutes of such Meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such Meeting pertaining to the adoption of such Order; the persons named in the above and foregoing paragraph are the duly chosen qualified, and action officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of such Meeting, and that such Order would be introduced and considered for adoption at such Meeting and each of such officers and members consented, in advance, to the holding of such Meeting for such purpose; and such Meeting was open to the public, and public notice of the time, place, and

purpose of such Meeting was given, all as required by Chapter 551, Texas Government Code, as amended, and Section 49.063, Texas Water Code, as amended.

SIGNED AND SEALED this August 12, 2025.

President, Board of Directors

Secretary, Board of Directors

ORDER DESIGNATING OFFICER TO CALCULATE
AND PUBLISH TAX RATES
AND TAKING OTHER ACTIONS IN CONNECTION
WITH THE LEVY OF A TAX FOR 2025

THE STATE OF TEXAS §
COUNTY OF HARRIS §
MEMORIAL VILLAGES WATER AUTHORITY §

WHEREAS, the chief appraiser of the HCAD has prepared and certified the Memorial Villages Water Authority (the "Authority") tax roll for 2025 to the Tax Assessor and Collector for the District;

WHEREAS, an officer or employee designated by the Board of Directors (the "Board") of the Authority is required to calculate and publish certain information in accordance with Section 49.236 of the Texas Water Code and the directions of the Comptroller of Public Accounts of the State of Texas (the "Comptroller");

WHEREAS, the Board must preliminarily decide the 2025 tax rate it proposes to adopt to enable it to publish notice and hold a hearing prior to adopting such tax rate;

IT IS, THEREFORE, ORDERED BY THE BOARD OF DIRECTORS OF MEMORIAL VILLAGES WATER AUTHORITY:

The Board hereby designates Jamie Matelske, the Tax Assessor and Collector for the Authority, as its representative to calculate and publish in the form prescribed by the Comptroller all information required by Section 49.236 of the Texas Water Code and the directions of the Comptroller.

At a subsequent meeting, the Board shall consider a proposal to levy an ad valorem tax for the year 2025 at the rate of $0.00 per $100 assessed valuation ($0.00 per $100 assessed valuation to pay principal and interest to service the District's debts in the next year and $0.022920 per $100 assessed valuation to fund maintenance and operating expenditures).

The Board hereby calls a public hearing on the proposed tax rate at 7:00 p.m. on September 9, 2025, at the Authority's office located at 8955 Gaylord, Houston, Texas, a location open to the public, and authorizes and instructs the Tax Assessor and Collector for the District to publish notice of such hearing in accordance with section 49.236 of the Texas Water Code.

The President or the Vice President and Secretary or Assistant Secretary are authorized on behalf of the Board to evidence adoption of this Order and to do any and all things appropriate or necessary to give effect to the intent hereof.

* * *

Exhibit F

Elite
PUMPS & MECHANICAL SERVICES, LLC

281-506-7390 Office
281-506-7491 Fax
6102 Centralcrest St.
Houston, TX 77092
TECL 35212

Quote

Date	Quote #
4/28/2025	6502

Name / Address	Ship To
MEMORIAL VILLAGES WATER AUTHORITY 8955 GAYLORD DR HOUSTON, TX 77024-2903	THAMER LIFT STATION

P.O. No.	Rep	FOB	Project

Description	Qty	Rate	Total
Elite Pumps & Mechanical Services, LLC is proud to quote the following: Supply & Deliver two (2) New Flygt 3085 Pumps w/base stands			0.00
Scope of work: • Supply & Deliver two (2) New Flygt 3085 2.3HP Pumps • Supply & Deliver two (2) New adjustable base elbows stands. • 230 Volt 3 Phase w/50Ft cables. • Supply two (2) Mini Cast Relays. Total Parts & Labor	1	35,420.00	35,420.00
Delivery lead time is estimated @ 8-10 weeks. Respectfully, Jeff Davis			

Quote Good for 30 Days
To accept this quotation sign & return or provide PO#

Subtotal	$35,420.00
Sales Tax (8.25%)	$0.00
Total	$35,420.00

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

Elite
PUMPS & MECHANICAL SERVICES, LLC

281-506-7390 Office
281-506-7491 Fax
6102 Centralcrest St.
Houston, TX 77092
TECL 35212

Quote

	Quote #
4/28/2025	6501

Name / Address
MEMORIAL VILLAGES WATER AUTHORITY 8955 GAYLORD DR HOUSTON, TX 77024-2903

Ship To
THAMER LIFT STATION

P.O. No.	Rep	FOB	Project

Description	Qty	Rate	Total
Elite Pumps & Mechanical Services, LLC is proud to quote the following: Installation of two (2) New 3085 Flygt Pumps, Demolish and Re-pipe the pumps Scope of work: • Mobilization and Preparation of the job site. • Replace suction valves with new 4-inch Plug valves. (one pump at a time) • Installation of two (2) new Flygt 3085 pumps • Installation of two (2) 4-inch new check valves & two (2) 4-inch Plug valves discharge. • New concrete pedestals (if needed). • New 4-inch 401 ductile iron piping. • Removal of all existing materials & piping. • Start-up and test / check for leaks. • Demobilization and cleaning of the work area.			0.00
Total Parts & Labor	1	87,560.00	87,560.00
*** There will not be any by-passing needed. The scope of work is to demolish and install one pump at a time.***			

Quote Good for 30 Days
To accept this quotation sign & return or provide PO#

Subtotal	
Sales Tax (8.25%)	
Total	

PUMPS & MECHANICAL SERVICES, LLC

281-506-7390 Office
281-506-7491 Fax
6102 Centralcrest St.
Houston, TX 77092
TECL 35212

Quote

	Quote #
4/28/2025	6501

Name / Address	Ship To
MEMORIAL VILLAGES WATER AUTHORITY 8955 GAYLORD DR HOUSTON, TX 77024-2903	THAMER LIFT STATION

P.O. No.	Rep	FOB	Project

Description	Qty	Rate	Total
Respectfully, Jeff Davis			

Quote Good for 30 Days
To accept this quotation sign & return or provide PO#

Subtotal	$87,560.00
Sales Tax (8.25%)	$0.00
Total	$87,560.00

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

ELECTRICAL FIELD SERVICES, INC. DBA
SOUTH TEXAS UTILITIES AND UNDERGROUND
27911 FM 2100 RD
HUFFMAN, TEXAS
281-361-7455
TECL 17932
MASTER # 58676
VJOHNSON@EFSERVICES.NET

www.electricalfieldservices.com

Date: 8/05/2025

RE: Memorial Village Water Auth. / Thamer Lift Station / Leon

EFS is pleased to quote the following.

Job Description: Supply & Deliver (2) New Flygt 3085 Pumps w/base stands

Scope:

- Supply & Deliver (2) New Flygt 3085 2.3HP Pumps
- Supply & Deliver (2) New adjustable base elbows stands.
- 230 Volt 3 Phase w/50Ft cables.
- Supply (2) Mini Cast Relays.

Sale: 34,900.00

Notes: Pumps are an 8-10-week lead time.

(Quote valid for 30 days)

Sincerely

Chris Morris

ELECTRICAL FIELD SERVICES, INC. DBA
SOUTH TEXAS UTILITIES AND UNDERGROUND
27911 FM 2100 RD
HUFFMAN, TEXAS
281-361-7455
TECL 17932
MASTER # 58676
VJOHNSON@EFSERVICES.NET

www.electricalfieldservices.com

Date: 8/05/2025

RE: Memorial Village Water Authy / Thamer Lift Station

EFS is pleased to quote the following.

Job Description: Install (2) New 3085 Flygt Pumps / Demo & Re-pipe

Scope:

- Mobilize & Prep job site.
- Replace suction valves with new 4-inch Plug valves. (one pump at a time)
- Install (2) new Flygt 3085 pumps
- Install (2) 4-inch new check valves & (2) 4-inch Plug valves discharge.
- New concrete pedestals if needed.
- New 4-inch 401 ductile iron piping.
- Haul off all existing materials & piping.
- Start-up and test / check for leaks.
- Demobilize and clean work area.

Mechanical Labor $87,100.00

Notes: No bypassing will be needed. The scope of work is to demo/install one pump at a time.

(Quote valid for 30 days)

Sincerely

Chris Morris

Exhibit G

MEMORIAL VILLAGES WATER AUTHORITY

8955 GAYLORD DRIVE, HOUSTON, TEXAS 77024-2903

PH: 713-465-8318 Email: Info@MVWA.Org FAX: 713-465-8387

General Manager's Report

August 8, 2025

Updates:

MVWA continues to work with Neptune on AMI study. Core and Main are scheduled to replace 50 meters at select locations within the next couple weeks to perform a pilot study. The study will help determine the cost benefits of a complete meter changeout.

EPA 2nd Qtr. samples for UCMR5 were collected July 22nd. SDWA requires that once every five years, EPA issue a list of priority unregulated contaminants to be monitored by certain public water systems. MVWA is on a 12-month monitoring schedule with samples collected every quarter.

Environmental Compliance

All samples for the month of July were within State and Federal compliance limits.

WATER TREATMENT	Result	Range Low-High		WASTEWATER	Result	Permit Limit
Well Pumped	**61.59 MG**	50 - 80 MG		Avg Flow	**1.41 MGD**	3.05 MGD
Purchased COH	**63.58 MG**	62 MG		2Hr Peak	**6.26 MG**	9.23 MG
Daily Peak	**6.07 MG**	3 - 8 MG		AVG BOD	**6.26 mg/L**	10 mg/L
AVG Cl2	**3.64 mg/L**	0.05 - 4.0 mg/L		AVG E coli	**3 mpn/100**	63 mpn/100
AVG Free Ammonia	**0.09 mg/L**	0.05 - 0.45 mg/L		AVG NH3	**0.26 mg/L**	3 mg/L
AVG Mono NH_2Cl	**3.75 mg/L**	1.5 - 4.0 mg/L		AVG DO	**7.6 mg/L**	4 mg/L min

July Billing:

Total active accounts; 3,321.

- 28 new accounts
- 5 disconnected accounts (all accounts were reconnected)

Total billed consumption; 100.302 MG

- 38.372 MG Sprinklers
- 61.930 MG Water

Accounts with Penalties

- 446 accounts
- $3,083.72 revenue

Personnel Update:

Alphonse Pipkins started as Utility Crew Member August 4th.

Memorial Villages W A
Monthly Tax Office Report
July 31, 2025

Prepared by: J Matelske, Tax Assessor/Collector

A. Current Taxable Value

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Original Levy	$ -	$ -	$ -
Carryover Balance	-	112,100.41	112,100.41
Adjustments	-	(11,040.96)	(11,040.96)
Adjusted Levy	-	101,059.45	101,059.45
Less Collections Y-T-D	-	60,231.70	60,231.70
Receivable Balance	$ -	$ 40,827.75	$ 40,827.75

C. COLLECTION RECAP:

Current Month:	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Base Tax	$ -	$ 9,246.43	$ 9,246.43
Penalty & Interest	-	438.46	438.46
Attorney Fees	-	384.07	384.07
Other Fees	-	1.55	1.55
Total Collections	$ -	$ 10,070.51	$ 10,070.51

Year-To-Date:	Current 2025 Tax Year	Delinquent 2024 & Prior Tax Years	Total
Base Tax:	$ -	$ 60,231.70	$ 60,231.70
Penalty & Interest	-	5,045.08	5,045.08
Attorney Fees	-	417.24	417.24
Other Fees	-	13.06	13.06
Total Collections	$ -	$ 65,707.08	$ 65,707.08
Percent of Adjusted Levy	#DIV/0!		#DIV/0!

Memorial Village W A
Tax A/R Summary by Year
July 31, 2025

YEAR	BEGINNING BALANCE AS OF 04/30/2025	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS OF 7/31/2025
2024	$ 85,755.78	$ (1,691.49)	$ 68,792.45	15,271.84
23	5,823.96	(8,781.84)	(8,450.72)	5,492.84
22	4,572.93	(147.19)	57.49	4,368.25
21	3,437.13	(140.93)	(138.92)	3,435.12
20	2,684.85	(19.54)	(17.49)	2,682.80
19	2,203.60	-	-	2,203.60
18	1,427.15	(11.11)	(11.11)	1,427.15
17	925.15	-	-	925.15
16	803.07	-	-	803.07
15	856.53	-	-	856.53
14	1,533.83	(248.14)	-	1,285.69
13	838.76	-	-	838.76
12	503.62	-	-	503.62
11	340.56	-	-	340.56
10	0.46	-	-	0.46
09	0.43	-	-	0.43
08	109.27	-	-	109.27
07	0.44	-	-	0.44
06	0.46	-	-	0.46
05	281.71	-	-	281.71
04	0.72	(0.72)	-	0.00
	$ 112,100.41	$ (11,040.96)	$ 60,231.70	$ 40,827.75

MEMORIAL VILLAGES WATER AUTHORITY
FUND BALANCES - INVESTMENT AND BANK ACCOUNTS

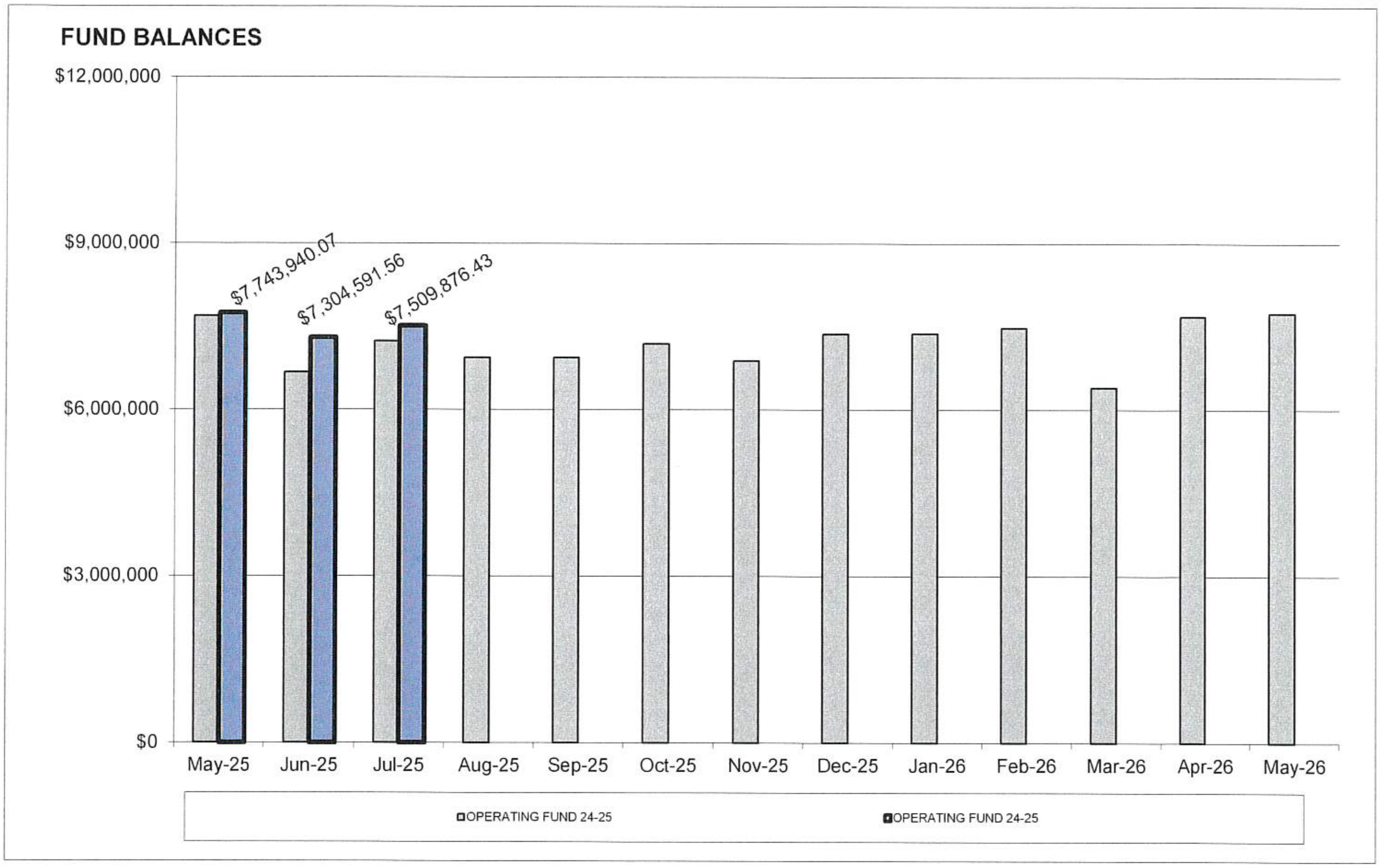
7/31/2025

BANK ACCOUNTS

ACCT. NO.	MVWA FUND NAME	DEPOSITORY	TYPE OF FUND	ACCOUNT VALUE
1004246383	BUSINESS OPERATING	STELLAR BANK	DEPOSIT/CHECKING	$947,056.52
1004246409	BUSINESS CHECKING	STELLAR BANK	CHECKING	$44,870.65
7986200001	TEX POOL OPERATING	TEX POOL 449	INT. CHECKING	$2,851,767.59
7986200001	TEX POOL PRIME OPERATING	TEX POOL 590	INT. CHECKING	$3,666,181.67
			TOTAL VALUE	**$7,509,876.43**

PLEDGED SECURITIES, PAR VALUE, ABOVE FDIC COVERAGE **$7,009,876.43**

MVWA FUND NAME		TOTAL FUND VALUE
OPERATING FUND	TOTAL VALUE	**$7,509,876.43**



I, Trey Cantu, investment officer of Memorial Villages Water Authority (the "Authority"), confirm: I prepared the foregoing investment report. The investment portfolio of the Authority complies with the investment strategy of the Authority as stated in its Investment Policy and the Public Funds Investment Act.

Trey Cantu

Trey Cantu, General Manager

TexPool Participant Services
1001 Texas Avenue, Suite 1150
Houston, TX 77002

TEXPOOL
AN INVESTMENT SERVICE FOR PUBLIC FUNDS

TEXAS TRUST
TEXAS TREASURY SAFEKEEPING TRUST COMPANY
COMPTROLLER GLENN HEGAR CHAIRMAN

MEMORIAL VILLAGES WATER AUTHORITY
MVWA OPERATING
ATTN TREY CANTU
8955 GAYLORD DR
HOUSTON TX 77024-2903

Participant Statement

Statement Period 07/01/2025 - 07/31/2025

Customer Service 1-866-TEX-POOL
Location ID 000079862
Investor ID 000030203

TexPool Update

TexPool Participant Services is excited to announce that beginning August 18, 2025, TexPool Prime's transaction cutoff time will be extended from 2:00 p.m. CT to 3:00 p.m. CT.

TexPool Summary

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	$3,341,242.99	$0.00	$500,000.00	$10,524.60	$2,851,767.59	$2,873,840.56
Texpool Prime	$3,652,472.12	$0.00	$0.00	$13,709.55	$3,666,181.67	$3,652,914.36
Total Dollar Value	**$6,993,715.11**	**$0.00**	**$500,000.00**	**$24,234.15**	**$6,517,949.26**	

Portfolio Value

Pool Name	Pool/Account	Market Value (07/01/2025)	Share Price (07/31/2025)	Shares Owned (07/31/2025)	Market Value (07/31/2025)
Texas Local Government Investment Pool	449/7986200001	$3,341,242.99	$1.00	2,851,767.590	$2,851,767.59
Texpool Prime	590/7986200001	$3,652,472.12	$1.00	3,666,181.670	$3,666,181.67
Total Dollar Value		**$6,993,715.11**			**$6,517,949.26**

Interest Summary

Pool Name	Pool/Account	Month-to-Date Interest	Year-to-Date Interest
Texas Local Government Investment Pool	449/7986200001	$10,524.60	$75,213.55
Texpool Prime	590/7986200001	$13,709.55	$87,462.99
Total		**$24,234.15**	**$162,676.54**

Transaction Detail

Texas Local Government Investment Pool

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Pool/Account: 449/7986200001

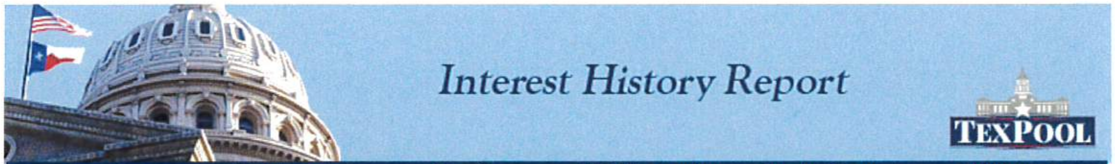
Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
07/01/2025	07/01/2025	BEGINNING BALANCE	$3,341,242.99	$1.00		3,341,242.990
07/03/2025	07/03/2025	WITHDRAWAL	$500,000.00-	$1.00	500,000.000-	2,841,242.990
07/31/2025	07/31/2025	MONTHLY POSTING	$10,524.60	$1.00	10,524.600	2,851,767.590
Account Value as of 07/31/2025			**$2,851,767.59**	**$1.00**		**2,851,767.590**

Texpool Prime

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Pool/Account: 590/7986200001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
07/01/2025	07/01/2025	BEGINNING BALANCE	$3,652,472.12	$1.00		3,652,472.120
07/31/2025	07/31/2025	MONTHLY POSTING	$13,709.55	$1.00	13,709.550	3,666,181.670
Account Value as of 07/31/2025			**$3,666,181.67**	**$1.00**		**3,666,181.670**



Deposit | Withdrawal | Transfer | Multi Transaction | Vendor Payment | Maintenance
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Interest History Report

Interest History Report

Generated: 08/05/2025

Pool Name: TexPool
Pool Nbr: 449

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
07/01/2025	0.000119314	4.3550	4.34	$1.00
07/02/2025	0.000119142	4.3487	4.35	$1.00
07/03/2025	0.000118445	4.3232	4.34	$1.00
07/04/2025	0.000118445	4.3232	4.34	$1.00
07/05/2025	0.000118445	4.3232	4.34	$1.00
07/06/2025	0.000118445	4.3232	4.34	$1.00
07/07/2025	0.000117932	4.3045	4.33	$1.00
07/08/2025	0.000117975	4.3061	4.32	$1.00
07/09/2025	0.000117933	4.3046	4.32	$1.00
07/10/2025	0.000117689	4.2956	4.31	$1.00
07/11/2025	0.000117625	4.2933	4.31	$1.00
07/12/2025	0.000117625	4.2933	4.30	$1.00
07/13/2025	0.000117625	4.2933	4.30	$1.00
07/14/2025	0.000117823	4.3005	4.30	$1.00
07/15/2025	0.000118411	4.3220	4.30	$1.00
07/16/2025	0.000118563	4.3275	4.30	$1.00
07/17/2025	0.000118333	4.3192	4.31	$1.00
07/18/2025	0.000118004	4.3071	4.31	$1.00
07/19/2025	0.000118004	4.3071	4.31	$1.00
07/20/2025	0.000118004	4.3071	4.31	$1.00
07/21/2025	0.000117501	4.2888	4.31	$1.00
07/22/2025	0.000117400	4.2851	4.31	$1.00
07/23/2025	0.000117306	4.2817	4.30	$1.00
07/24/2025	0.000117518	4.2894	4.30	$1.00
07/25/2025	0.000118216	4.3149	4.30	$1.00
07/26/2025	0.000118216	4.3149	4.30	$1.00
07/27/2025	0.000118216	4.3149	4.30	$1.00
07/28/2025	0.000118713	4.3330	4.30	$1.00
07/29/2025	0.000118574	4.3280	4.31	$1.00
07/30/2025	0.000118264	4.3166	4.32	$1.00
07/31/2025	0.000118559	4.3274	4.32	$1.00

Pool Name: TexPool Prime
Pool Nbr: 590

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
07/01/2025	0.000121838	4.4471	4.45	$1.00
07/02/2025	0.000121754	4.4440	4.45	$1.00
07/03/2025	0.000121134	4.4214	4.45	$1.00
07/04/2025	0.000121134	4.4214	4.44	$1.00
07/05/2025	0.000121134	4.4214	4.44	$1.00

07/06/2025	0.000121134	4.4214	4.43	$1.00
07/07/2025	0.000120989	4.4161	4.43	$1.00
07/08/2025	0.000120957	4.4149	4.42	$1.00
07/09/2025	0.000120924	4.4137	4.42	$1.00
07/10/2025	0.000120874	4.4119	4.42	$1.00
07/11/2025	0.000120795	4.4090	4.42	$1.00
07/12/2025	0.000120795	4.4090	4.41	$1.00
07/13/2025	0.000120795	4.4090	4.41	$1.00
07/14/2025	0.000120903	4.4130	4.41	$1.00
07/15/2025	0.000121217	4.4244	4.41	$1.00
07/16/2025	0.000121302	4.4275	4.41	$1.00
07/17/2025	0.000121180	4.4231	4.42	$1.00
07/18/2025	0.000121086	4.4196	4.42	$1.00
07/19/2025	0.000121086	4.4196	4.42	$1.00
07/20/2025	0.000121086	4.4196	4.42	$1.00
07/21/2025	0.000120913	4.4133	4.42	$1.00
07/22/2025	0.000120762	4.4078	4.42	$1.00
07/23/2025	0.000120672	4.4045	4.42	$1.00
07/24/2025	0.000120629	4.4030	4.41	$1.00
07/25/2025	0.000121053	4.4184	4.41	$1.00
07/26/2025	0.000121053	4.4184	4.41	$1.00
07/27/2025	0.000121053	4.4184	4.41	$1.00
07/28/2025	0.000121324	4.4283	4.41	$1.00
07/29/2025	0.000121365	4.4298	4.42	$1.00
07/30/2025	0.000121165	4.4225	4.42	$1.00
07/31/2025	0.000121404	4.4312	4.42	$1.00

Memorial Villages Water Authority, TX

Budget Variance Report
As Of: 07/31/2025

Fund: 01 - GENERAL FUND

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	**BUDGETED**	**VARIANCE**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**%**	**TOTAL**	**REMAINING**	**%**
REVENUE SUMMARY										
NON-DEPARTMENTAL	815,295.03	1,157,139.62	(341,844.59)	2,549,619.09	3,298,146.86	(748,527.77)	22	11,534,976.00	(8,985,356.91)	78
TOTAL REVENUE	815,295.03	1,157,139.62	(341,844.59)	2,549,619.09	3,298,146.86	(748,527.77)	22	11,534,976.00	(8,985,356.91)	78
EXPENSE SUMMARY										
WATER PLANT	409,510.76	418,358.34	8,847.58	1,191,808.64	1,255,075.02	63,266.38	24	5,035,409.30	(3,843,600.66)	76
WATER DISTRIBUTION	35,820.59	63,331.87	27,511.28	82,737.25	189,995.61	107,258.36	11	782,286.80	(699,549.55)	89
WASTEWATER TREATMENT PLANT	101,725.85	108,482.84	6,756.99	335,792.84	325,448.52	(10,344.32)	25	1,329,115.16	(993,322.32)	75
SEWER COLLECTIONS/LIFT STATIONS	3,118.21	35,502.46	32,384.25	9,525.53	106,507.38	96,981.85	2	448,200.00	(438,674.47)	98
BILLING & COLLECTION	6,779.66	6,264.16	(515.50)	11,744.39	18,792.48	7,048.09	16	75,200.00	(63,455.61)	84
GENERAL & ADMINISTRATION	110,756.72	102,759.15	(7,997.57)	300,402.78	308,277.45	7,874.67	24	1,257,603.45	(957,200.67)	76
TOTAL EXPENSE	667,711.79	734,698.82	66,987.03	1,932,011.43	2,204,096.46	272,085.03	22	8,927,814.71	6,995,803.28	78
REVENUE OVER/(UNDER) EXPENDITURE	147,583.24	422,440.80	(274,857.56)	617,607.66	1,094,050.40	(476,442.74)		2,607,161.29	(15,981,160.19)	

Fund: 01 - GENERAL FUND

REVENUES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
NON-DEPARTMENTAL											
01-00-4010	WATER SALES	511,916.70	726,000.00	(214,083.30)	1,584,781.84	2,057,000.00	(472,218.16)	26	6,050,000.00	(4,465,218.16)	74
01-00-4020	SEWER SALES	205,639.54	313,632.00	(107,992.46)	632,186.69	888,624.00	(256,437.31)	24	2,613,600.00	(1,981,413.31)	76
01-00-4030	LATE PENALTIES	2,797.03	2,499.00	298.03	6,257.00	7,497.00	(1,240.00)	21	30,000.00	(23,743.00)	79
01-00-4040	COMPLETED TAPS/TAP REV	4,750.00	4,165.00	585.00	30,515.00	12,495.00	18,020.00	61	50,000.00	(19,485.00)	39
01-00-4050	MISCELLANEOUS REVENUE	475.00	499.80	(24.80)	1,375.00	1,499.40	(124.40)	23	6,000.00	(4,625.00)	77
01-00-4060	UTILITY CONVENIENCE FEES	75.90	166.60	(90.70)	155.07	499.80	(344.73)	8	2,000.00	(1,844.93)	92
01-00-4170	SEWER SERV-BUNKER HILL	54,076.83	54,145.00	(68.17)	150,230.16	162,435.00	(12,204.84)	23	650,000.00	(499,769.84)	77
01-00-4173	BUNKER HILL CAPEX SHARE	0.00	14,442.22	(14,442.22)	0.00	43,326.66	(43,326.66)	0	173,376.00	(173,376.00)	100
01-00-4200	INTEREST EARNED-OP FUND	25,887.54	24,990.00	897.54	78,838.44	74,970.00	3,868.44	26	300,000.00	(221,161.56)	74
01-00-4310	TAX REVENUE COLLECTED	9,246.43	16,500.00	(7,253.57)	60,231.70	49,500.00	10,731.70	4	1,650,000.00	(1,589,768.30)	96
01-00-4320	P & I REVENUE COLLECTED	438.46	100.00	338.46	5,045.08	300.00	4,745.08	50	10,000.00	(4,954.92)	50
01-00-4332	DISCOUNT EARNED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-00-4365	TAXES OTHER FEES	(8.40)	0.00	(8.40)	3.11	0.00	3.11		0.00	3.11	
01-00-4900	DELIQ. TAX. ATTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL NON-DEPARTMENTAL		815,295.03	1,157,139.62	(341,844.59)	2,549,619.09	3,298,146.86	(748,527.77)	22	11,534,976.00	(8,985,356.91)	78
TOTAL REVENUE		815,295.03	1,157,139.62	(341,844.59)	2,549,619.09	3,298,146.86	(748,527.77)	22	11,534,976.00	(8,985,356.91)	78

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	**ACCOUNT NAME**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**%**	**TOTAL**	**REMAINING**	**%**
WATER PLANT											
01-01-5113	SALARY & WAGES-WP	31,446.48	24,689.28	(6,757.20)	74,078.04	74,067.84	(10.20)	25	296,390.00	(222,311.96)	75
01-01-5114	WATER PLANT-OVERTIME	6,849.00	6,147.54	(701.46)	14,744.22	18,442.62	3,698.40	20	73,800.00	(59,055.78)	80
01-01-5117	VAC, HOLIDAY, SICK PAY, ETC	2,880.72	2,876.59	(4.13)	9,947.36	8,629.77	(1,317.59)	29	34,533.00	(24,585.64)	71
01-01-5214	PAYROLL TAX EXPENSE-WP	3,169.79	2,706.10	(463.69)	7,575.67	8,118.30	542.63	23	32,486.30	(24,910.63)	77
01-01-6100	OUTSIDE LABOR-WP	0.00	8.33	8.33	0.00	24.99	24.99	0	100.00	(100.00)	100
01-01-6101	SOFTWARE EXP - WP	0.00	1,207.85	1,207.85	0.00	3,623.55	3,623.55	0	14,500.00	(14,500.00)	100
01-01-6103	CONSULTING SERV - WP	0.00	0.00	0.00	0.00	0.00	0.00	0	3,000.00	(3,000.00)	100
01-01-6125	WATER ANALYSIS FEE-WP	800.00	1,532.72	732.72	1,858.18	4,598.16	2,739.98	10	18,400.00	(16,541.82)	90
01-01-6130	GROUND WATER CREDIT	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-01-6131	TCEQ INSPECTION FEES-WP	0.00	0.00	0.00	0.00	0.00	0.00	0	10,100.00	(10,100.00)	100
01-01-6133	LANDSCAPING-WP	2,175.41	2,582.30	406.89	6,526.23	7,746.90	1,220.67	21	31,000.00	(24,473.77)	79
01-01-6135	SURFACE WATER-HOUSTON	272,800.00	308,210.00	35,410.00	847,999.23	924,630.00	76,630.77	23	3,700,000.00	(2,852,000.77)	77
01-01-6161	GROUND WATER PERMIT	0.00	2,499.00	2,499.00	386.25	7,497.00	7,110.75	1	30,000.00	(29,613.75)	99
01-01-6300	TRUCK EXPENSE-WP	26.93	516.46	489.53	1,124.13	1,549.38	425.25	18	6,200.00	(5,075.87)	82
01-01-6301	VEHICLE EXP & REIM	350.00	349.86	(0.14)	1,050.00	1,049.58	(0.42)	25	4,200.00	(3,150.00)	75
01-01-6400	EQUIPMENT - WP	34,220.00	4,748.10	(29,471.90)	34,220.00	14,244.30	(19,975.70)	60	57,000.00	(22,780.00)	40
01-01-6401	EQUIPMENT EXPENSE-WP	0.00	333.20	333.20	0.00	999.60	999.60	0	4,000.00	(4,000.00)	100
01-01-6500	MAINT & REPAIRS - WP	11,286.17	17,801.21	6,515.04	55,174.74	53,403.63	(1,771.11)	26	213,700.00	(158,525.26)	74
01-01-6502	BLDG/GR REPAIRS-WP	0.00	416.50	416.50	0.00	1,249.50	1,249.50	0	5,000.00	(5,000.00)	100
01-01-6600	EQUIPMENT RENTAL-WP	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-01-6700	NATURAL GAS-WP	0.00	291.55	291.55	666.07	874.65	208.58	19	3,500.00	(2,833.93)	81
01-01-6701	ELECTRICITY-WP	31,548.88	24,990.00	(6,558.88)	92,281.24	74,970.00	(17,311.24)	31	300,000.00	(207,718.76)	69

EXPENDITURES

		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-01-6702	PHONE/CABLE EXP-WP	3,110.63	3,223.71	113.08	9,589.47	9,671.13	81.66	25	38,700.00	(29,110.53)	75
01-01-6800	INSURANCE-WP	1,187.82	1,166.20	(21.62)	3,563.46	3,498.60	(64.86)	25	14,000.00	(10,436.54)	75
01-01-6900	FREIGHT CHARGES-WP	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-01-6902	OFFICE FURNITURE - WP	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-01-6903	MEDICAL EXPENSES-W.P.	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-01-7000	GASOLINE/DIESEL-WP	487.95	749.70	261.75	1,470.68	2,249.10	778.42	16	9,000.00	(7,529.32)	84
01-01-7001	CHEMICALS-WP	6,795.88	9,837.73	3,041.85	27,072.48	29,513.19	2,440.71	23	118,100.00	(91,027.52)	77
01-01-7002	TOOLS-WP	53.56	124.95	71.39	53.56	374.85	321.29	4	1,500.00	(1,446.44)	96
01-01-7100	UNIFORMS-WP	321.54	957.95	636.41	2,426.13	2,873.85	447.72	21	11,500.00	(9,073.87)	79
01-01-8000	MISCELLANEOUS-WP	0.00	41.65	41.65	1.50	124.95	123.45	0	500.00	(498.50)	100
01-01-9300	DEPRECIATION - WP	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-01-9400	ENG EXP-WP	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL WATER PLANT		409,510.76	418,358.34	8,847.58	1,191,808.64	1,255,075.02	63,266.38	24	5,035,409.30	(3,843,600.66)	76
WATER DISTRIBUTION											
01-02-5113	SALARY & WAGES-WD	19,230.40	19,121.74	(108.66)	50,463.76	57,365.22	6,901.46	22	229,552.80	(179,089.04)	78
01-02-5114	OVERTIME-WD	71.40	299.88	228.48	71.40	899.64	828.24	2	3,600.00	(3,528.60)	98
01-02-5117	VAC, HOLIDAY, SICK PAY, ETC	2,238.32	2,644.85	406.53	6,883.48	7,934.55	1,051.07	22	31,751.00	(24,867.52)	78
01-02-5214	PAYROLL TAX EXPENSE-WD	1,647.85	1,747.88	100.03	4,460.61	5,243.64	783.03	21	20,983.00	(16,522.39)	79
01-02-6100	OUTSIDE LABOR-WD	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-02-6101	SOFTWARE EXP - WD	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-02-6132	REG ASSESSMENT FEE-WD	0.00	0.00	0.00	0.00	0.00	0.00	0	22,000.00	(22,000.00)	100
01-02-6300	TRUCK EXPENSE-WD	243.84	491.47	247.63	243.84	1,474.41	1,230.57	4	5,900.00	(5,656.16)	96
01-02-6301	VEHICLE EXP. & REIMBURSEMENT	150.00	249.90	99.90	450.00	749.70	299.70	15	3,000.00	(2,550.00)	85
01-02-6400	EQUIPMENT - WD	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100

EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGETED	CURRENT MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGETED	YEAR TO DATE VARIANCE	%	ANNUAL BUDGET TOTAL	ANNUAL BUDGET REMAINING	%
01-02-6401	EQUIPMENT EXPENSE-WD	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-02-6500	MAINT & REPAIRS - WD	10,124.00	35,652.40	25,528.40	12,970.80	106,957.20	93,986.40	3	428,000.00	(415,029.20)	97
01-02-6600	EQUIPMENT RENTAL-WD	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-02-6702	PHONE/CABLE EXP-WD	288.76	441.49	152.73	866.38	1,324.47	458.09	16	5,300.00	(4,433.62)	84
01-02-6800	INSURANCE-WD	1,187.82	1,166.20	(21.62)	3,563.46	3,498.60	(64.86)	25	14,000.00	(10,436.54)	75
01-02-6900	FREIGHT CHARGES-WD	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-02-6901	TAP COSTS-WATER DIST.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-02-7000	GASOLINE/DIESEL-WD	638.20	749.70	111.50	1,990.21	2,249.10	258.89	22	9,000.00	(7,009.79)	78
01-02-7001	CHEMICALS-WD	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-02-7002	TOOLS-WD	0.00	166.60	166.60	64.91	499.80	434.89	3	2,000.00	(1,935.09)	97
01-02-8000	MISCELLANEOUS-WD	0.00	83.30	83.30	708.40	249.90	(458.50)	71	1,000.00	(291.60)	29
01-02-9300	DEPRECIATION - WD	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL WATER DISTRIBUTION		35,820.59	63,331.87	27,511.28	82,737.25	189,995.61	107,258.36	11	782,286.80	(699,549.55)	89
WASTEWATER TREATMENT PLANT											
01-03-5113	SALARY & WAGES-WWTF	37,937.73	26,899.16	(11,038.57)	86,741.63	80,697.48	(6,044.15)	27	322,919.20	(236,177.57)	73
01-03-5114	OVERTIME-WWTF	3,870.83	3,498.60	(372.23)	8,563.66	10,495.80	1,932.14	20	42,000.00	(33,436.34)	80
01-03-5117	VAC, HOLIDAY, SICK PAY, ETC	3,188.98	4,678.69	1,489.71	9,606.66	14,036.07	4,429.41	17	56,166.78	(46,560.12)	83
01-03-5214	PAYROLL TAX EXPENSE-WWTF	3,442.31	2,809.64	(632.67)	8,045.71	8,428.92	383.21	24	33,729.18	(25,683.47)	76
01-03-6100	OUTSIDE LABOR-WWTF	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-03-6101	SOFTWARE EXP - WWTP	0.00	708.05	708.05	0.00	2,124.15	2,124.15	0	8,500.00	(8,500.00)	100
01-03-6103	CONSULTING SERV- WWTP	0.00	0.00	0.00	0.00	0.00	0.00	0	4,300.00	(4,300.00)	100
01-03-6106	SECURITY SYSTEM-WWTF	0.00	458.15	458.15	0.00	1,374.45	1,374.45	0	5,500.00	(5,500.00)	100
01-03-6125	SEWER ANALYSIS FEE-WWTF	1,881.00	3,148.74	1,267.74	8,883.37	9,446.22	562.85	24	37,800.00	(28,916.63)	76
01-03-6131	TCEQ INSPECTION FEE-WWTF	0.00	0.00	0.00	0.00	0.00	0.00	0	22,500.00	(22,500.00)	100

Fund: 01 - GENERAL FUND

EXPENDITURES

		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-03-6133	LANDSCAPING-WWTF	0.00	49.98	49.98	237.00	149.94	(87.06)	40	600.00	(363.00)	60
01-03-6134	SLUDGE DISPOSAL FEE-WWTF	9,523.10	13,328.00	3,804.90	46,556.91	39,984.00	(6,572.91)	29	160,000.00	(113,443.09)	71
01-03-6142	LEGAL & CONT FEES - WWTF	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-03-6300	TRUCK EXPENSE-WWTF	0.00	183.26	183.26	155.00	549.78	394.78	7	2,200.00	(2,045.00)	93
01-03-6400	EQUIPMENT - WWTF	0.00	2,415.70	2,415.70	0.00	7,247.10	7,247.10	0	29,000.00	(29,000.00)	100
01-03-6401	EQUIPMENT EXPENSE-WWTF	0.00	208.25	208.25	11,463.00	624.75	(10,838.25)	459	2,500.00	8,963.00	-359
01-03-6500	MAINT & REPAIRS - W.W.T.F.	3,342.58	18,784.15	15,441.57	39,445.70	56,352.45	16,906.75	17	225,500.00	(186,054.30)	83
01-03-6502	BLDG/GR REPAIRS-WWTF	0.00	1,832.60	1,832.60	0.00	5,497.80	5,497.80	0	22,000.00	(22,000.00)	100
01-03-6600	EQUIP RENTAL-WWTF	0.00	291.55	291.55	0.00	874.65	874.65	0	3,500.00	(3,500.00)	100
01-03-6700	NATURAL GAS-WWTF	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-03-6701	ELECTRICITY-WWTF	19,863.58	14,161.00	(5,702.58)	56,261.34	42,483.00	(13,778.34)	33	170,000.00	(113,738.66)	67
01-03-6702	PHONE/CABLE EXP-WWTF	1,043.47	1,066.24	22.77	3,130.52	3,198.72	68.20	24	12,800.00	(9,669.48)	76
01-03-6800	INSURANCE-WWTF	1,187.82	1,166.20	(21.62)	3,563.46	3,498.60	(64.86)	25	14,000.00	(10,436.54)	75
01-03-6900	FREIGHT CHARGES-WWTF	0.00	66.64	66.64	0.00	199.92	199.92	0	800.00	(800.00)	100
01-03-6902	OFFICE FURNITURE-WWTP	0.00	49.98	49.98	0.00	149.94	149.94	0	600.00	(600.00)	100
01-03-6903	MEDICAL EXPENSE-WWTF	0.00	24.99	24.99	0.00	74.97	74.97	0	300.00	(300.00)	100
01-03-7000	GASOLINE/DIESEL-WWTF	217.88	541.45	323.57	775.55	1,624.35	848.80	12	6,500.00	(5,724.45)	88
01-03-7001	CHEMICALS-WWTF	15,430.22	10,845.66	(4,584.56)	36,978.32	32,536.98	(4,441.34)	28	130,200.00	(93,221.68)	72
01-03-7002	TOOLS-WWTF	0.00	166.60	166.60	1,843.51	499.80	(1,343.71)	92	2,000.00	(156.49)	8
01-03-7007	OFFICE SUPPLIES-WWTF	533.99	308.21	(225.78)	1,252.17	924.63	(327.54)	34	3,700.00	(2,447.83)	66
01-03-7100	UNIFORMS-WWTF	262.36	666.40	404.04	2,037.07	1,999.20	(37.87)	25	8,000.00	(5,962.93)	75
01-03-8000	MISCELLANEOUS-WWTF	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-03-9300	DEPRECIATION - WWTF	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Fund: 01 - GENERAL FUND

EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGETED	CURRENT MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGETED	YEAR TO DATE VARIANCE	%	ANNUAL BUDGET TOTAL	ANNUAL BUDGET REMAINING	%
01-03-9400	ENG EXP - WWTF	0.00	0.00	0.00	10,252.26	0.00	(10,252.26)		0.00	10,252.26	
TOTAL WASTEWATER TREATMENT PLANT		101,725.85	108,482.84	6,756.99	335,792.84	325,448.52	(10,344.32)	25	1,329,115.16	(993,322.32)	75
SEWER COLLECTIONS/LIFT STATIONS											
01-04-5113	SALARY & WAGES-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-5114	OVERTIME-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-5214	PAYROLL TAX EXPENSE-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6100	OUTSIDE LABOR-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6101	SOFTWARE EXP - SC	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-04-6132	REG ASSESSMENT FEE-SC	0.00	0.00	0.00	0.00	0.00	0.00	0	22,000.00	(22,000.00)	100
01-04-6133	LANDSCAPING-SC	933.00	658.07	(274.93)	2,799.00	1,974.21	(824.79)	35	7,900.00	(5,101.00)	65
01-04-6300	TRUCK EXPENSE-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6400	EQUIPMENT - SC	0.00	29,155.00	29,155.00	0.00	87,465.00	87,465.00	0	350,000.00	(350,000.00)	100
01-04-6401	EQUIPMENT EXPENSE-SC	0.00	291.55	291.55	0.00	874.65	874.65	0	3,500.00	(3,500.00)	100
01-04-6500	MAINT & REPAIRS - SC	0.00	1,832.60	1,832.60	0.00	5,497.80	5,497.80	0	22,000.00	(22,000.00)	100
01-04-6502	BLDG/GR REPAIRS	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-04-6600	EQUIPMENT RENTAL-SC	0.00	208.25	208.25	0.00	624.75	624.75	0	2,500.00	(2,500.00)	100
01-04-6700	NATURAL GAS-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6701	ELECTRICITY-SC	700.44	999.60	299.16	2,013.76	2,998.80	985.04	17	12,000.00	(9,986.24)	83
01-04-6702	PHONE/CABLE EXP-SC	0.00	333.20	333.20	258.46	999.60	741.14	6	4,000.00	(3,741.54)	94
01-04-6800	INSURANCE-SC	1,484.77	1,474.41	(10.36)	4,454.31	4,423.23	(31.08)	25	17,700.00	(13,245.69)	75
01-04-6900	FREIGHT CHARGES-SC	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-04-7001	CHEMICALS-WWTF	0.00	208.25	208.25	0.00	624.75	624.75	0	2,500.00	(2,500.00)	100
01-04-7002	TOOLS-SC	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-04-8000	MISCELLANEOUS EXP.-SC	0.00	49.98	49.98	0.00	149.94	149.94	0	600.00	(600.00)	100
01-04-9300	DEPRECIATION - SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

EXPENDITURES

ACCT#	ACCOUNT NAME	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGETED	CURRENT MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGETED	YEAR TO DATE VARIANCE	%	ANNUAL BUDGET TOTAL	ANNUAL BUDGET REMAINING	%
	TOTAL SEWER COLLECTIONS/LIFT STATIONS	3,118.21	35,502.46	32,384.25	9,525.53	106,507.38	96,981.85	2	448,200.00	(438,674.47)	98
BILLING & COLLECTION											
01-05-6100	OUTSIDE LABOR-BILIING/COLLECT.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-05-6102	U/B SOFTWARE FEES	6,779.66	6,247.50	(532.16)	11,744.39	18,742.50	6,998.11	16	75,000.00	(63,255.61)	84
01-05-6400	EQUIPMENT - U/B	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-05-6702	PHONE/CABLE EXP	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
	TOTAL BILLING & COLLECTION	6,779.66	6,264.16	(515.50)	11,744.39	18,792.48	7,048.09	16	75,200.00	(63,455.61)	84
GENERAL & ADMINISTRATION											
01-07-5111	SALARIES & WAGES - ADMIN	44,415.74	27,432.30	(16,983.44)	103,227.18	82,296.90	(20,930.28)	31	329,319.40	(226,092.22)	69
01-07-5114	OVERTIME-G&A	246.78	499.80	253.02	465.78	1,499.40	1,033.62	8	6,000.00	(5,534.22)	92
01-07-5117	VAC, HOLIDAY, SICK PAY, ETC	5,399.56	2,559.98	(2,839.58)	10,877.29	7,679.94	(3,197.35)	35	30,732.08	(19,854.79)	65
01-07-5200	EMPLOYEES INSURANCE PREM	23,679.76	22,074.50	(1,605.26)	72,384.54	66,223.50	(6,161.04)	27	265,000.00	(192,615.46)	73
01-07-5201	PENSION - EMPLOYER`S CONT	14,451.51	11,745.30	(2,706.21)	34,657.78	35,235.90	578.12	25	141,000.00	(106,342.22)	75
01-07-5203	VAC/SICK PAY PURCHASED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-5204	RETIREMENT EXP.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-5214	PAYROLL TAX EXPENSE-G&A	3,862.89	3,182.22	(680.67)	8,842.70	9,546.66	703.96	23	38,201.97	(29,359.27)	77
01-07-6100	OUTSIDE LABOR-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6101	SOFTWARE EXP - G&A	6,588.83	6,830.60	241.77	24,584.06	20,491.80	(4,092.26)	30	82,000.00	(57,415.94)	70
01-07-6103	DUES, SUBS,SCHOOL-G&A	869.26	441.49	(427.77)	998.26	1,324.47	326.21	19	5,300.00	(4,301.74)	81
01-07-6104	EMPLOYEE RELATED EXPENSE	0.00	366.52	366.52	0.00	1,099.56	1,099.56	0	4,400.00	(4,400.00)	100
01-07-6105	TAX COLLECTION EXP. (SBISD)	0.00	0.00	0.00	0.00	0.00	0.00	0	24,000.00	(24,000.00)	100
01-07-6106	SECURITY SYSTEM-G&A	0.00	928.79	928.79	0.00	2,786.37	2,786.37	0	11,150.00	(11,150.00)	100
01-07-6140	HARRIS CO. APPRAISAL DIS	0.00	999.60	999.60	3,108.00	2,998.80	(109.20)	26	12,000.00	(8,892.00)	74

Budget Variance Report
Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-07-6141	ACCOUNTING & AUDITING	0.00	2,082.50	2,082.50	0.00	6,247.50	6,247.50	0	25,000.00	(25,000.00)	100
01-07-6142	LEGAL & CONT FEES - G&A	4,898.56	9,163.00	4,264.44	20,504.42	27,489.00	6,984.58	19	110,000.00	(89,495.58)	81
01-07-6143	MESSENGER SERVICE-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6301	VEHICLE EXP. & REIMBURSEMENT	1,075.00	1,074.57	(0.43)	3,225.00	3,223.71	(1.29)	25	12,900.00	(9,675.00)	75
01-07-6400	EQUIPMENT - G&A	0.00	291.55	291.55	0.00	874.65	874.65	0	3,500.00	(3,500.00)	100
01-07-6401	EQUIPMENT EXPENSE	0.00	116.62	116.62	0.00	349.86	349.86	0	1,400.00	(1,400.00)	100
01-07-6500	MAINT & REPAIRS - OFFICE	1,150.93	1,457.75	306.82	2,525.62	4,373.25	1,847.63	14	17,500.00	(14,974.38)	86
01-07-6501	REPAIRS/MAINT - OFFICE QUIP	0.00	0.00	0.00	318.07	0.00	(318.07)		0.00	318.07	
01-07-6503	REPAIRS/MAINT-435 PINEY PT.	0.00	5,581.10	5,581.10	0.00	16,743.30	16,743.30	0	67,000.00	(67,000.00)	100
01-07-6700	NATURAL GAS-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6701	ELECTRICITY-G&A	300.00	416.50	116.50	900.00	1,249.50	349.50	18	5,000.00	(4,100.00)	82
01-07-6702	PHONE/CABLE EXP-G&A	671.49	666.40	(5.09)	2,014.56	1,999.20	(15.36)	25	8,000.00	(5,985.44)	75
01-07-6800	INSURANCE-G&A	890.86	882.98	(7.88)	2,672.57	2,648.94	(23.63)	25	10,600.00	(7,927.43)	75
01-07-6900	FREIGHT CHARGES-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6901	TAP COSTS-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6902	OFF. FURNITURE - G&A	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-07-6903	MEDICAL EXP.-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6904	BANKING FEES	439.40	499.80	60.40	808.06	1,499.40	691.34	13	6,000.00	(5,191.94)	87
01-07-7005	POSTAGE-G&A	0.00	199.92	199.92	327.99	599.76	271.77	14	2,400.00	(2,072.01)	86
01-07-7006	PUBLIC NOTICES EXP.	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-07-7007	OFFICE SUPPLIES-G&A	487.12	666.40	179.28	2,302.96	1,999.20	(303.76)	29	8,000.00	(5,697.04)	71
01-07-8000	MISCELLANEOUS-G&A	4.50	41.65	37.15	9.00	124.95	115.95	2	500.00	(491.00)	98
01-07-8100	SUPERVISORS EXPENSES-G&A	465.53	641.41	175.88	1,362.97	1,924.23	561.26	18	7,700.00	(6,337.03)	82
01-07-9000	CAPITAL OUTLAY-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-07-9300	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-9400	ENG./ARCHITECTS FEES-G&A	859.00	1,666.00	807.00	4,285.97	4,998.00	712.03	21	20,000.00	(15,714.03)	79
01-07-9500	DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-9501	UNCLAIMED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL GENERAL & ADMINISTRATION		110,756.72	102,759.15	(7,997.57)	300,402.78	308,277.45	7,874.67	24	1,257,603.45	(957,200.67)	76
TOTAL EXPENSE		667,711.79	734,698.82	66,987.03	1,932,011.43	2,204,096.46	272,085.03	22	8,927,814.71	6,995,803.28	78
REVENUE OVER/(UNDER) EXPENDITURE		147,583.24	422,440.80	(274,857.56)	617,607.66	1,094,050.40	(476,442.74)		2,607,161.29	(15,981,160.19)	

Fund: 02 - CAPITAL PROJECTS FUND

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
EXPENSE SUMMARY										
WATER PLANT	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
WATER DISTRIBUTION	82.00	78,635.20	78,553.20	1,063.00	235,905.60	234,842.60	0	944,000.00	(942,937.00)	100
WASTEWATER TREATMENT PLANT	1,999.30	274,443.50	272,444.20	582,996.89	823,330.50	240,333.61	18	3,294,640.00	(2,711,643.11)	82
SEWER COLLECTIONS/LIFT STATIONS	1,284.38	88,464.60	87,180.22	33,062.91	265,393.80	232,330.89	3	1,062,000.00	(1,028,937.09)	97
TOTAL EXPENSE	3,365.68	441,543.30	438,177.62	617,122.80	1,324,629.90	707,507.10	12	5,300,640.00	4,683,517.20	88
REVENUE OVER/(UNDER) EXPENDITURE	(3,365.68)	(441,543.30)	438,177.62	(617,122.80)	(1,324,629.90)	707,507.10		(5,300,640.00)	(4,683,517.20)	

Fund: 02 - CAPITAL PROJECTS FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
WATER PLANT											
02-01-9401	ENG EXP- PP BOOSTER	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL WATER PLANT		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
WATER DISTRIBUTION											
02-02-9002	MAGDELINE WATERLINE	0.00	66,640.00	66,640.00	0.00	199,920.00	199,920.00	0	800,000.00	(800,000.00)	100
02-02-9402	ENG - MAGDELINE WATERLINE	82.00	11,995.20	11,913.20	1,063.00	35,985.60	34,922.60	1	144,000.00	(142,937.00)	99
TOTAL WATER DISTRIBUTION		82.00	78,635.20	78,553.20	1,063.00	235,905.60	234,842.60	0	944,000.00	(942,937.00)	100
WASTEWATER TREATMENT PLANT											
02-03-9003	CLARIFIER (NORTH)	0.00	41,650.00	41,650.00	298,322.86	124,950.00	(173,372.86)	60	500,000.00	(201,677.14)	40
02-03-9004	BLOWER PANEL 2024	0.00	6,247.50	6,247.50	5,387.50	18,742.50	13,355.00	7	75,000.00	(69,612.50)	93
02-03-9006	CLARIFIER (SOUTH)	0.00	157,103.80	157,103.80	251,847.19	471,311.40	219,464.21	13	1,886,000.00	(1,634,152.81)	87
02-03-9007	CARBON AIR FILTER	0.00	32,237.10	32,237.10	0.00	96,711.30	96,711.30	0	387,000.00	(387,000.00)	100
02-03-9403	ENG - CLARIFIER (NORTH)	0.00	1,249.50	1,249.50	13,918.93	3,748.50	(10,170.43)	93	15,000.00	(1,081.07)	7
02-03-9404	ENG - BLOWER PANEL 2024	0.00	1,874.25	1,874.25	0.00	5,622.75	5,622.75	0	22,500.00	(22,500.00)	100
02-03-9406	ENG - CLARIFIER (SOUTH)	1,999.30	28,278.68	26,279.38	13,520.41	84,836.04	71,315.63	4	339,480.00	(325,959.59)	96
02-03-9407	ENG - CARBON AIR FILTER	0.00	5,802.67	5,802.67	0.00	17,408.01	17,408.01	0	69,660.00	(69,660.00)	100
TOTAL WASTEWATER TREATMENT PLANT		1,999.30	274,443.50	272,444.20	582,996.89	823,330.50	240,333.61	18	3,294,640.00	(2,711,643.11)	82
SEWER COLLECTIONS/LIFT STATIONS											
02-04-9009	2026 SANITARY SEWER REHAB	0.00	74,970.00	74,970.00	0.00	224,910.00	224,910.00	0	900,000.00	(900,000.00)	100
02-04-9409	ENG - 2026 SANITARY SEWER	1,284.38	13,494.60	12,210.22	33,062.91	40,483.80	7,420.89	20	162,000.00	(128,937.09)	80
TOTAL SEWER COLLECTIONS/LIFT STATIONS		1,284.38	88,464.60	87,180.22	33,062.91	265,393.80	232,330.89	3	1,062,000.00	(1,028,937.09)	97
TOTAL EXPENSE		3,365.68	441,543.30	438,177.62	617,122.80	1,324,629.90	707,507.10	12	5,300,640.00	4,683,517.20	88
REVENUE OVER/(UNDER) EXPENDITURE		(3,365.68)	(441,543.30)	438,177.62	(617,122.80)	(1,324,629.90)	707,507.10		(5,300,640.00)	(4,683,517.20)	

Monthly Activity Report
Account Summary

Memorial Villages Water Authority, TX

Account	Description	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
Fund: 01 - GENERAL FUND													
Department: 00 - NON-DEPARTMENTAL													
01-00-4010	WATER SALES	383,051.26	718,792.90	545,051.85	730,293.80	492,222.96	286,706.48	223,335.36	213,311.94	358,506.27	521,319.09	551,546.05	511,916.70
01-00-4020	SEWER SALES	172,366.96	227,940.84	208,666.08	235,116.88	197,747.37	151,422.63	141,232.17	135,968.87	171,347.68	209,147.48	217,399.67	205,639.54
01-00-4030	LATE PENALTIES	-1,578.88	0.00	4,669.00	5,190.86	7,274.64	4,241.35	1,363.19	2,015.94	1,365.48	-21.76	3,481.73	2,797.03
01-00-4040	COMPLETED TAPS/TAP REV	7,075.00	8,675.00	5,100.00	0.00	0.00	525.00	3,050.00	525.00	0.00	22,900.00	2,865.00	4,750.00
01-00-4050	MISCELLANEOUS REVENUE	-13.00	99.47	525.00	1,125.00	1,450.00	975.00	11,464.12	972.58	3,375.00	375.00	525.00	475.00
01-00-4060	UTILITY CONVENIENCE FEES	0.00	1.00	12.80	13.00	262.39	49.10	37.12	38.27	69.00	5.37	73.80	75.90
01-00-4170	SEWER SERV-BUNKER HILL	61,799.25	58,292.34	59,776.67	23,629.52	23,508.92	34,711.67	32,731.22	32,412.32	39,636.82	42,802.31	53,351.02	54,076.83
01-00-4173	BUNKER HILL CAPEX SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,988,812.57	0.00	0.00	0.00	0.00
01-00-4200	INTEREST EARNED-OP FUND	30,679.90	28,910.59	27,527.06	25,660.87	25,779.02	25,938.07	23,213.95	23,085.64	23,081.75	27,242.27	25,708.63	25,887.54
01-00-4310	TAX REVENUE COLLECTED	17,200.32	133.97	-51.95	55,357.99	460,846.54	817,038.84	191,078.85	23,913.77	12,124.41	43,010.03	7,975.24	9,246.43
01-00-4320	P & I REVENUE COLLECTED	3,810.50	355.36	177.64	9.21	547.38	1,151.14	3,037.91	1,333.84	1,550.35	3,932.39	674.23	438.46
01-00-4365	TAXES OTHER FEES	10.34	8.77	1.52	1.09	23.82	92.30	58.64	14.72	22.97	9.08	2.43	-8.40
	Department 00 - NON-DEPARTMENTAL Total:	**674,401.65**	**1,043,210.24**	**851,455.67**	**1,076,398.22**	**1,209,663.04**	**1,322,851.58**	**630,602.53**	**2,422,405.46**	**611,079.73**	**870,721.26**	**863,602.80**	**815,295.03**
Department: 01 - WATER PLANT													
01-01-5113	SALARY & WAGES-WP	35,188.50	18,203.60	19,864.20	19,900.50	19,474.00	28,991.40	21,501.60	20,956.20	21,408.40	22,046.72	20,584.84	31,446.48
01-01-5114	WATER PLANT- OVERTIME	6,519.23	7,588.80	4,726.69	3,213.08	6,376.65	8,152.50	3,901.50	6,071.63	6,054.90	2,736.66	5,158.56	6,849.00
01-01-5117	VAC, HOLIDAY, SICK PAY, ETC	3,679.50	6,847.60	1,775.80	2,075.10	9,313.60	4,549.20	778.40	839.00	536.00	2,827.84	4,238.80	2,880.72
01-01-5214	PAYROLL TAX EXPENSE-WP	3,472.10	2,496.95	2,017.04	1,926.92	2,690.06	3,666.54	2,002.88	2,131.82	2,141.95	2,112.25	2,293.63	3,169.79
01-01-6101	SOFTWARE EXP - WP	0.00	0.00	0.00	0.00	0.00	4,328.43	0.00	0.00	0.00	0.00	0.00	0.00
01-01-6125	WATER ANALYSIS FEE-WP	165.00	3,403.00	198.00	942.00	165.00	2,047.00	3,177.30	221.16	-2,625.27	763.30	294.88	800.00
01-01-6131	TCEQ INSPECTION FEES-WP	0.00	0.00	0.00	9,295.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-6133	LANDSCAPING-WP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,175.41	2,175.41	2,175.41
01-01-6135	SURFACE WATER-HOUSTON	272,800.00	264,000.00	272,800.00	264,000.00	272,800.00	272,800.00	246,400.00	272,800.00	275,627.50	297,917.63	277,281.60	272,800.00
01-01-6161	GROUND WATER PERMIT	0.00	0.00	0.00	0.00	0.00	309.00	0.00	24,700.00	0.00	0.00	386.25	0.00
01-01-6300	TRUCK EXPENSE-WP	0.00	0.00	261.54	0.00	0.00	929.87	26.90	132.55	150.10	987.60	109.60	26.93
01-01-6301	VEHICLE EXP & REIM	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
01-01-6400	EQUIPMENT - WP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,220.00
01-01-6401	EQUIPMENT EXPENSE-WP	0.00	0.00	0.00	0.00	0.00	0.00	665.36	0.00	0.00	0.00	0.00	0.00
01-01-6500	MAINT & REPAIRS - WP	33,241.90	33,002.43	11,532.12	2,085.97	6,937.00	10,163.80	2,877.37	11,540.04	9,733.40	18,700.27	25,188.30	11,286.17
01-01-6502	BLDG/GR REPAIRS-WP	0.00	0.00	13,458.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-6700	NATURAL GAS-WP	117.39	155.97	178.43	-934.52	342.26	558.45	435.51	225.09	168.58	255.26	410.81	0.00
01-01-6701	ELECTRICITY-WP	32,181.35	33,989.67	33,989.73	26,592.86	21,619.15	17,088.75	15,368.31	24,108.94	22,899.14	29,183.48	31,548.88	31,548.88
01-01-6702	PHONE/CABLE EXP-WP	3,315.91	2,776.14	3,064.06	2,412.16	1,375.82	5,449.80	1,845.28	3,428.81	3,420.53	3,368.14	3,110.70	3,110.63
01-01-6800	INSURANCE-WP	1,143.18	1,143.19	1,177.97	1,177.97	1,177.97	1,114.98	1,114.98	1,114.98	1,187.82	1,187.82	1,187.82	1,187.82

Monthly Activity Report

		August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
01-01-7000	GASOLINE/DIESEL-WP	787.50	783.71	753.15	511.05	410.34	627.09	434.68	489.94	525.32	541.89	440.84	487.95
01-01-7001	CHEMICALS-WP	13,454.21	9,594.35	12,176.06	6,027.13	4,779.63	5,528.87	1,618.07	8,411.65	8,150.41	11,406.12	8,870.48	6,795.88
01-01-7002	TOOLS-WP	0.00	0.00	0.00	0.00	0.00	315.00	0.00	599.85	0.00	0.00	0.00	53.56
01-01-7100	UNIFORMS-WP	855.16	996.70	1,098.99	1,435.53	932.50	708.48	717.61	693.38	916.09	1,070.85	1,033.74	321.54
01-01-8000	MISCELLANEOUS-WP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00
01-01-9400	ENG EXP-WP	24,319.04	34,816.54	18,316.12	1,937.22	-80,314.56	0.00	0.00	0.00	327.00	0.00	0.00	0.00
	Department 01 - WATER PLANT Total:	431,589.97	420,148.65	397,738.00	342,948.27	268,429.42	367,679.16	303,215.75	378,815.04	350,971.87	397,632.74	384,665.14	409,510.76
Department: 02 - WATER DISTRIBUTION													
01-02-5113	SALARY & WAGES-WD	26,936.90	17,827.33	18,570.34	17,166.88	14,709.12	21,884.24	16,365.80	16,649.85	14,033.52	15,967.84	15,265.52	19,230.40
01-02-5114	OVERTIME-WD	617.44	172.50	992.14	101.55	172.50	0.00	8.54	159.42	50.54	0.00	0.00	71.40
01-02-5117	VAC, HOLIDAY, SICK PAY, ETC	1,273.28	1,386.88	1,611.40	3,267.21	7,714.19	4,314.16	878.88	557.25	1,745.10	1,591.72	3,053.44	2,238.32
01-02-5214	PAYROLL TAX EXPENSE-WD	2,294.36	1,512.58	1,619.82	1,570.97	1,728.58	2,451.15	1,452.20	1,395.70	1,277.44	1,411.33	1,401.43	1,647.85
01-02-6132	REG ASSESSMENT FEE-WD	0.00	0.00	0.00	0.00	19,562.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-6300	TRUCK EXPENSE-WD	0.00	221.43	2.10	218.84	16.50	0.00	623.55	198.31	0.00	0.00	0.00	243.84
01-02-6301	VEHICLE EXP. & REIMBURSEMENT	150.00	150.00	150.00	150.00	150.00	300.00	0.00	150.00	150.00	150.00	150.00	150.00
01-02-6500	MAINT & REPAIRS - WD	2,665.01	226,055.00	21,685.68	40,753.00	109,637.00	13,241.24	12,566.66	360.00	3,615.91	1,157.05	1,689.75	10,124.00
01-02-6702	PHONE/CABLE EXP-WD	289.34	319.88	320.16	320.16	320.16	328.81	328.81	328.81	328.81	288.81	288.81	288.76
01-02-6800	INSURANCE-WD	1,143.18	1,143.19	1,177.97	1,177.97	1,177.97	1,114.98	1,114.98	1,114.98	1,187.82	1,187.82	1,187.82	1,187.82
01-02-7000	GASOLINE/DIESEL-WD	879.59	814.59	845.08	679.94	565.36	653.66	565.87	629.70	728.34	715.48	636.53	638.20
01-02-7002	TOOLS-WD	0.00	0.00	0.00	418.09	0.00	0.00	0.00	21.23	0.00	0.00	64.91	0.00
01-02-8000	MISCELLANEOUS-WD	392.15	353.05	369.15	331.20	287.50	316.25	294.40	270.25	698.05	438.15	270.25	0.00
	Department 02 - WATER DISTRIBUTION Total:	36,641.25	249,956.43	47,343.84	66,155.81	156,041.37	44,604.49	34,199.69	21,835.50	23,815.53	22,908.20	24,008.46	35,820.59
Department: 03 - WASTEWATER TREATMENT PLANT													
01-03-5113	SALARY & WAGES-WWTF	36,858.48	22,994.44	24,630.33	25,663.95	21,157.26	29,426.15	24,897.52	25,125.76	20,751.84	25,041.00	23,762.90	37,937.73
01-03-5114	OVERTIME-WWTF	4,955.25	1,809.00	1,545.60	3,169.20	1,407.00	5,267.26	2,900.63	1,407.00	1,557.75	3,055.80	1,637.03	3,870.83
01-03-5117	VAC, HOLIDAY, SICK PAY, ETC	3,224.52	3,967.66	2,807.97	1,055.70	17,455.95	10,707.40	1,793.68	1,565.44	5,939.36	2,756.48	3,661.20	3,188.98
01-03-5214	PAYROLL TAX EXPENSE-WWTF	3,445.46	2,201.00	2,217.29	2,286.49	3,061.56	4,171.62	2,351.82	2,169.45	2,180.99	2,380.21	2,223.19	3,442.31
01-03-6100	OUTSIDE LABOR-WWTF	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00	0.00	0.00	0.00	0.00	0.00
01-03-6101	SOFTWARE EXP - WWTP	0.00	0.00	0.00	0.00	0.00	1,442.82	0.00	0.00	0.00	0.00	0.00	0.00
01-03-6106	SECURITY SYSTEM-WWTF	0.00	0.00	752.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-6125	SEWER ANALYSIS FEE-WWTF	2,622.00	1,510.00	1,881.00	2,223.00	1,727.00	1,682.00	1,573.00	1,508.00	1,818.00	1,682.00	5,320.37	1,881.00
01-03-6131	TCEQ INSPECTION FEE-WWTF	0.00	0.00	19,821.06	0.00	200.00	464.76	51.38	0.00	0.00	0.00	0.00	0.00
01-03-6133	LANDSCAPING-WWTF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237.00	0.00
01-03-6134	SLUDGE DISPOSAL FEE-WWTF	10,095.95	33,349.92	16,462.00	12,312.93	13,099.81	7,599.16	5,695.20	14,252.63	18,454.19	14,095.14	22,938.67	9,523.10
01-03-6300	TRUCK EXPENSE-WWTF	83.96	0.00	20.00	0.00	0.00	0.00	271.69	457.35	595.35	38.60	116.40	0.00
01-03-6401	EQUIPMENT EXPENSE-WWTF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,919.23	0.00	11,463.00	0.00	0.00
01-03-6500	MAINT & REPAIRS - W.W.T.F.	3,636.70	1,739.99	17,214.77	1,632.60	9,902.76	4,034.31	1,996.33	32,898.91	11,621.68	28,782.57	7,320.55	3,342.58
01-03-6502	BLDG/GR REPAIRS-WWTF	1,201.32	2,500.00	0.00	0.00	294.00	310.83	0.00	0.00	0.00	0.00	0.00	0.00
01-03-6700	NATURAL GAS-WWTF	0.00	0.00	27.00	0.00	0.00	27.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-6701	ELECTRICITY-WWTF	16,957.23	15,617.92	17,361.24	18,992.75	18,781.76	16,772.26	15,852.15	16,169.69	16,750.86	16,534.18	19,863.58	19,863.58
01-03-6702	PHONE/CABLE EXP-WWTF	1,047.03	1,336.97	752.07	1,050.47	635.33	1,512.10	668.69	1,096.96	1,093.68	1,043.51	1,043.54	1,043.47

Monthly Activity Report

		August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
01-03-6800	INSURANCE-WWTF	1,143.18	1,143.19	1,177.97	1,177.97	1,177.97	1,114.98	1,114.98	1,114.98	1,187.82	1,187.82	1,187.82	1,187.82
01-03-7000	GASOLINE/DIESEL-WWTF	345.77	218.54	398.96	286.79	305.81	192.36	236.90	233.90	294.37	238.27	319.40	217.88
01-03-7001	CHEMICALS-WWTF	10,361.20	8,081.08	13,761.24	12,448.05	13,101.61	9,884.27	18,367.28	8,013.78	14,273.57	11,819.01	9,729.09	15,430.22
01-03-7002	TOOLS-WWTF	0.00	0.00	0.00	0.00	940.92	0.00	-73.06	986.49	0.00	0.00	1,843.51	0.00
01-03-7007	OFFICE SUPPLIES-WWTF	404.60	0.00	599.01	0.00	0.00	1,763.30	0.00	284.12	515.30	32.46	685.72	533.99
01-03-7100	UNIFORMS-WWTF	571.56	643.16	634.19	472.96	591.20	472.96	381.36	508.48	508.48	946.94	827.77	262.36
01-03-8000	MISCELLANEOUS-WWTF	0.00	0.00	0.00	0.00	52.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-9400	ENG EXP - WWTF	3,362.86	38,828.69	10,237.13	18,701.15	-18,179.99	33,840.39	0.00	0.00	1,658.04	9,964.34	287.92	0.00
	Department 03 - WASTEWATER TREATMENT PLANT Total:	**100,317.07**	**135,941.56**	**132,301.20**	**101,474.01**	**85,712.11**	**130,685.93**	**82,279.55**	**110,712.17**	**99,201.28**	**131,061.33**	**103,005.66**	**101,725.85**
Department: 04 - SEWER COLLECTIONS/LIFT STATIONS													
01-04-6132	REG ASSESSMENT FEE-SC	0.00	0.00	0.00	0.00	19,562.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-6133	LANDSCAPING-SC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933.00	933.00	933.00
01-04-6300	TRUCK EXPENSE-SC	0.00	0.00	0.00	0.00	0.00	89.21	0.00	0.00	0.00	0.00	0.00	0.00
01-04-6400	EQUIPMENT - SC	0.00	25,230.00	0.00	0.00	0.00	0.00	0.00	52,600.00	12,460.00	0.00	0.00	0.00
01-04-6500	MAINT & REPAIRS - SC	0.00	0.00	10,451.00	32,685.84	24,784.35	-11,500.00	6,000.00	3,350.00	0.00	0.00	0.00	0.00
01-04-6502	BLDG/GR REPAIRS	0.00	0.00	3,679.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-6701	ELECTRICITY-SC	625.39	557.16	694.69	700.92	636.99	747.50	713.54	511.57	665.10	612.88	700.44	700.44
01-04-6702	PHONE/CABLE EXP-SC	407.74	407.74	407.74	407.74	0.00	836.57	0.00	428.76	428.76	428.76	-170.30	0.00
01-04-6800	INSURANCE-SC	1,428.99	1,428.99	1,472.46	1,472.46	1,472.46	1,393.73	1,393.72	1,393.73	1,484.77	1,484.77	1,484.77	1,484.77
01-04-7001	CHEMICALS-WWTF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,670.98	0.00	0.00	0.00	0.00
01-04-8000	MISCELLANEOUS EXP.-SC	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Department 04 - SEWER COLLECTIONS/LIFT STATIONS Total:	**2,462.12**	**27,623.89**	**16,705.58**	**35,266.96**	**46,491.29**	**-8,432.99**	**8,107.26**	**60,955.04**	**15,038.63**	**3,459.41**	**2,947.91**	**3,118.21**
Department: 05 - BILLING & COLLECTION													
01-05-6102	U/B SOFTWARE FEES	12,883.16	54,719.78	5,421.39	2,811.18	2,335.10	9,153.00	9,958.18	-1,221.24	7,181.51	2,858.56	2,106.17	6,779.66
	Department 05 - BILLING & COLLECTION Total:	**12,883.16**	**54,719.78**	**5,421.39**	**2,811.18**	**2,335.10**	**9,153.00**	**9,958.18**	**-1,221.24**	**7,181.51**	**2,858.56**	**2,106.17**	**6,779.66**
Department: 07 - GENERAL & ADMINISTRATION													
01-07-5111	SALARIES & WAGES - ADMIN	24,469.97	14,564.75	13,448.90	19,142.82	17,188.56	23,581.44	30,720.03	30,379.80	29,978.94	27,723.28	31,088.16	44,415.74
01-07-5114	OVERTIME-G&A	1,338.90	480.49	283.50	422.98	82.06	72.23	789.13	213.75	0.00	219.00	0.00	246.78
01-07-5117	VAC, HOLIDAY, SICK PAY, ETC	2,118.40	3,783.40	1,453.80	4,362.72	12,998.75	8,830.56	1,941.90	2,098.86	2,022.98	2,897.09	2,580.64	5,399.56
01-07-5200	EMPLOYEES INSURANCE PREM	24,921.03	24,803.79	23,990.61	26,493.27	27,313.00	31,910.08	24,340.35	24,340.35	24,340.35	24,352.39	24,352.39	23,679.76
01-07-5201	PENSION -EMPLOYER`S CONT	15,613.83	10,575.49	9,844.15	10,387.26	13,166.01	15,485.02	9,841.79	9,657.60	9,516.91	10,014.62	10,191.65	14,451.51
01-07-5203	VAC/SICK PAY PURCHASED	4,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-5214	PAYROLL TAX EXPENSE-G&A	4,318.43	2,701.45	2,495.48	5,000.13	3,388.55	9,395.19	3,418.42	3,595.42	2,495.90	2,361.42	2,618.39	3,862.89
01-07-6101	SOFTWARE EXP - G&A	6,615.94	3,092.05	3,709.88	1,612.50	8,312.90	4,337.30	6,943.83	9,614.87	6,059.28	7,722.02	10,273.21	6,588.83
01-07-6103	DUES, SUBS,SCHOOL-G&A	0.00	1,723.63	463.00	0.00	316.83	500.00	261.00	0.00	0.00	0.00	129.00	869.26
01-07-6104	EMPLOYEE RELATED EXPENSE	776.23	0.00	397.26	34.09	1,695.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-6105	TAX COLLECTION EXP. (SBISD)	845.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,655.00	0.00	0.00	0.00
01-07-6106	SECURITY SYSTEM-G&A	0.00	0.00	2,520.70	0.00	0.00	3,462.45	0.00	0.00	2,781.26	0.00	0.00	0.00
01-07-6140	HARRIS CO. APPRAISAL DIS	3,644.00	0.00	0.00	2,319.00	0.00	0.00	0.00	3,092.00	0.00	3,108.00	0.00	0.00
01-07-6141	ACCOUNTING & AUDITING	1,700.00	26,632.50	4,052.50	127.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-6142	LEGAL & CONT FEES - G&A	8,311.85	21,861.74	16,956.00	9,751.37	47,577.58	19,675.01	45,113.21	20,521.16	9,443.56	9,447.30	6,158.56	4,898.56

Monthly Activity Report

Account	Description	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
01-07-6301	VEHICLE EXP. & REIMBURSEMENT	1,150.00	1,000.00	1,075.00	1,075.00	1,075.00	2,150.00	0.00	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00
01-07-6400	EQUIPMENT - G&A	0.00	0.00	298.29	0.00	472.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-6500	MAINT & REPAIRS - OFFICE	455.00	547.35	3,802.32	7,003.41	3,563.41	3,563.41	3,248.41	3,563.41	3,563.41	595.00	779.69	1,150.93
01-07-6501	REPAIRS/MAINT - OFFICE QUIP	85.40	359.74	3,215.89	196.83	124.00	104.00	0.00	3,247.99	837.13	178.07	140.00	0.00
01-07-6503	REPAIRS/MAINT-435 PINEY PT.	0.00	0.00	0.00	0.00	573.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-6701	ELECTRICITY-G&A	300.00	300.00	300.00	300.00	300.00	300.00	300.00	500.00	5,742.77	300.00	300.00	300.00
01-07-6702	PHONE/CABLE EXP-G&A	515.39	1,023.66	1,147.85	574.44	1,066.56	1,174.11	681.99	681.82	681.53	671.53	671.54	671.49
01-07-6800	INSURANCE-G&A	857.39	857.39	883.48	883.48	883.48	836.25	836.25	836.25	890.85	890.85	890.86	890.86
01-07-6902	OFF. FURNITURE - G&A	0.00	0.00	824.13	136.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-6904	BANKING FEES	0.00	0.00	0.00	0.00	0.00	223.97	80.76	43.02	389.49	0.00	368.66	439.40
01-07-7005	POSTAGE-G&A	0.00	472.56	0.00	0.00	0.00	0.00	1,000.00	472.56	0.00	327.99	0.00	0.00
01-07-7006	PUBLIC NOTICES EXP.	0.00	0.00	0.00	4,174.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-7007	OFFICE SUPPLIES-G&A	1,687.29	916.91	1,152.04	578.94	613.98	155.83	1,259.12	995.81	581.31	1,166.60	649.24	487.12
01-07-8000	MISCELLANEOUS-G&A	266.24	9.00	62.88	9.00	9.00	947.09	369.04	176.83	36.50	1.50	3.00	4.50
01-07-8100	SUPERVISORS EXPENSES-G&A	350.31	0.00	0.00	348.27	2,459.46	937.76	506.40	431.91	431.91	431.91	465.53	465.53
01-07-9400	ENG./ARCHITECTS FEES-G&A	447.50	6,509.56	781.75	3,737.45	0.00	1,552.92	4,375.36	2,468.06	1,119.00	715.77	2,711.20	859.00
	Department 07 - GENERAL & ADMINISTRATION Total:	**104,809.00**	**122,215.46**	**93,159.41**	**98,671.84**	**143,180.95**	**129,194.62**	**136,026.99**	**118,006.47**	**124,643.08**	**94,199.34**	**95,446.72**	**110,756.72**
	Fund 01 Surplus (Deficit):	**-14,300.92**	**32,604.47**	**158,786.25**	**429,070.15**	**507,472.80**	**649,967.37**	**56,815.11**	**1,733,302.48**	**-9,772.17**	**218,601.68**	**251,422.74**	**147,583.24**
Fund: 02 - CAPITAL PROJECTS FUND													
Department: 01 - WATER PLANT													
02-01-9401	ENG EXP- PP BOOSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,136.85	82.00	0.00	0.00	0.00
	Department 01 - WATER PLANT Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**74,136.85**	**82.00**	**0.00**	**0.00**	**0.00**
Department: 02 - WATER DISTRIBUTION													
02-02-9402	ENG - MAGDELINE WATERLINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,123.52	0.00	981.00	82.00
	Department 02 - WATER DISTRIBUTION Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,123.52**	**0.00**	**981.00**	**82.00**
Department: 03 - WASTEWATER TREATMENT PLANT													
02-03-9003	CLARIFIER (NORTH)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,401,390.00	223,346.33	259,931.83	38,391.03	0.00
02-03-9004	BLOWER PANEL 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,122.55	0.00	5,387.50	0.00	0.00
02-03-9006	CLARIFIER (SOUTH)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251,847.19	0.00
02-03-9403	ENG - CLARIFIER (NORTH)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,486.59	11,183.69	8,654.92	5,264.01	0.00
02-03-9404	ENG - BLOWER PANEL 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,274.16	0.00	0.00	0.00	0.00
02-03-9406	ENG - CLARIFIER (SOUTH)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,125.79	2,175.52	7,198.39	4,322.72	1,999.30
	Department 03 - WASTEWATER TREATMENT PLANT Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,736,399.09**	**236,705.54**	**281,172.64**	**299,824.95**	**1,999.30**
Department: 04 - SEWER COLLECTIONS/LIFT STATIONS													
02-04-9409	ENG - 2026 SANITARY SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,214.06	13,564.47	1,284.38
	Department 04 - SEWER COLLECTIONS/LIFT STATIONS Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**18,214.06**	**13,564.47**	**1,284.38**
	Fund 02 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,810,535.94**	**239,911.06**	**299,386.70**	**314,370.42**	**3,365.68**
	Total Surplus (Deficit):	**-14,300.92**	**32,604.47**	**158,786.25**	**429,070.15**	**507,472.80**	**649,967.37**	**56,815.11**	**-77,233.46**	**-249,683.23**	**-80,785.02**	**-62,947.68**	**144,217.56**

Monthly Activity Report

Group Summary

Departmen...		August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
Fund: 01 - GENERAL FUND													
00 - NON-DEPARTMENTAL		674,401.65	1,043,210.24	851,455.67	1,076,398.22	1,209,663.04	1,322,851.58	630,602.53	2,422,405.46	611,079.73	870,721.26	863,602.80	815,295.03
01 - WATER PLANT		431,589.97	420,148.65	397,738.00	342,948.27	268,429.42	367,679.16	303,215.75	378,815.04	350,971.87	397,632.74	384,665.14	409,510.76
02 - WATER DISTRIBUTION		36,641.25	249,956.43	47,343.84	66,155.81	156,041.37	44,604.49	34,199.69	21,835.50	23,815.53	22,908.20	24,008.46	35,820.59
03 - WASTEWATER TREATMENT PLANT		100,317.07	135,941.56	132,301.20	101,474.01	85,712.11	130,685.93	82,279.55	110,712.17	99,201.28	131,061.33	103,005.66	101,725.85
04 - SEWER COLLECTIONS/LIFT STATIONS		2,462.12	27,623.89	16,705.58	35,266.96	46,491.29	-8,432.99	8,107.26	60,955.04	15,038.63	3,459.41	2,947.91	3,118.21
05 - BILLING & COLLECTION		12,883.16	54,719.78	5,421.39	2,811.18	2,335.10	9,153.00	9,958.18	-1,221.24	7,181.51	2,858.56	2,106.17	6,779.66
07 - GENERAL & ADMINISTRATION		104,809.00	122,215.46	93,159.41	98,671.84	143,180.95	129,194.62	136,026.99	118,006.47	124,643.08	94,199.34	95,446.72	110,756.72
	Fund 01 Surplus (Deficit):	**-14,300.92**	**32,604.47**	**158,786.25**	**429,070.15**	**507,472.80**	**649,967.37**	**56,815.11**	**1,733,302.48**	**-9,772.17**	**218,601.68**	**251,422.74**	**147,583.24**
Fund: 02 - CAPITAL PROJECTS FUND													
01 - WATER PLANT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,136.85	82.00	0.00	0.00	0.00
02 - WATER DISTRIBUTION		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,123.52	0.00	981.00	82.00
03 - WASTEWATER TREATMENT PLANT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,736,399.09	236,705.54	281,172.64	299,824.95	1,999.30
04 - SEWER COLLECTIONS/LIFT STATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,214.06	13,564.47	1,284.38
	Fund 02 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,810,535.94**	**239,911.06**	**299,386.70**	**314,370.42**	**3,365.68**
	Total Surplus (Deficit):	**-14,300.92**	**32,604.47**	**158,786.25**	**429,070.15**	**507,472.80**	**649,967.37**	**56,815.11**	**-77,233.46**	**-249,683.23**	**-80,785.02**	**-62,947.68**	**144,217.56**

Fund Summary

Fund	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
01 - GENERAL FUND	-14,300.92	32,604.47	158,786.25	429,070.15	507,472.80	649,967.37	56,815.11	1,733,302.48	-9,772.17	218,601.68	251,422.74	147,583.24
02 - CAPITAL PROJECTS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,810,535.94	-239,911.06	-299,386.70	-314,370.42	-3,365.68
Total Surplus (Deficit):	**-14,300.92**	**32,604.47**	**158,786.25**	**429,070.15**	**507,472.80**	**649,967.37**	**56,815.11**	**-77,233.46**	**-249,683.23**	**-80,785.02**	**-62,947.68**	**144,217.56**

Exhibit H

Expense Approval Register

Memorial Villages Water Authority, TX

acket: APPKT00365 - PAYABLES PERIOD 07.17.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
DEPT OF HEALTH AND HUM...	INV0000787	05/01/2025	WATER ANALYSIS FEE MONT...	01-01-6125	184.30
DSHS CENTRAL LAB	INV0000839	06/01/2025	DSHS CENTRAL LAB WATER ...	01-01-6125	165.00
EXXON	INV0000841	06/30/2025	MONTHLY GASOLINE	01-01-7000	440.84
EXXON	INV0000841	06/30/2025	MONTHLY GASOLINE	01-02-7000	636.53
EXXON	INV0000841	06/30/2025	MONTHLY GASOLINE	01-03-7000	319.40
PVS DX, INC	057011458-25	07/01/2025	2 ONE TON CYLINDER CHLOR...	01-03-7001	4,316.80
LEON W. LEVANDOWSKI, JR.	07.25	07/10/2025	MONTHLY REIMBURSEMENT...	01-01-6301	350.00
LEON W. LEVANDOWSKI, JR.	07.25	07/10/2025	MONTHLY REIMBURSEMENT...	01-02-6301	150.00
TREY CANTU	07.25	07/10/2025	MONTHLY REIMBURSEMENT...	01-07-6301	1,075.00
CENTURY CONCRETE CONST...	11506	07/10/2025	ROAD REPAIR WORK ON BEI...	01-02-6500	9,764.00
MY FLEET CENTER	144682	07/03/2025	OIL CHANGE ON UNIT#19	01-02-6300	243.84
HACH COMPANY	14560715	06/30/2025	FREIGHT CHARGE	01-01-7001	30.10
HACH COMPANY	14560715	06/30/2025	FREE AMMONIA CHEMKEY R...	01-01-7001	1,400.00
POLYDYNE, INC.	1941015	07/10/2025	4 (450)LB DRUM CLARIFLOC ...	01-03-7001	2,970.00
A-B GAS COMPANY	2117695-C	07/10/2025	33LBS PROPANE REFILL	01-03-7001	27.00
GATED ACCESS SOLUTIONS	2211	07/10/2025	replace motors on our front ...	01-03-6500	1,225.66
COWBOY TRUCKING, INC.	25-616185	07/10/2025	2 PALLET OF SOD	01-02-6500	360.00
BLUE IRON TECHNOLOGIES	320134	07/01/2025	MONTHLY IT SERVICES 07.25	01-07-6101	6,558.83
BLUE IRON TECHNOLOGIES	320188	06/30/2025	ON-SITE IT SERVICES 06.30	01-07-6101	957.15
HOME DEPOT CREDIT SERVIC...	4350648	06/30/2025	REFRIGERATOR	01-03-6500	658.31
ACCURATE METER & BACKFL...	45404	07/10/2025	CERTIFY 4" BACKFLOW PREV...	01-03-6500	200.00
ACCURATE METER & BACKFL...	45404	07/10/2025	CERTIFY 2" BACKFLOW PREV...	01-03-6500	175.00
CAPITAL SERVICES	5202-167	07/10/2025	JANITORIAL SERVICES 07.25	01-07-6500	455.00
PETE TORRES	73G-156291	06/23/2025	REIMBURSEMENT FOR PETE ...	01-03-6500	329.95
HOME DEPOT CREDIT SERVIC...	8903737	07/02/2025	Sink for our Kitchen	01-03-6500	191.22
DEPT OF HEALTH AND HUM...	9002596	06/30/2025	SAMPLING FEE 06.25	01-01-6125	294.88
GRAINGER	9557781706	07/10/2025	SOLENIOD VALVE	01-01-6500	429.07
GRAINGER	9557781706	07/10/2025	MULTI-BIT SCREWDRIVER	01-01-7002	53.56
GRAINGER	9557781706	07/10/2025	BALLAST, LINER BULB	01-07-6500	695.93
CALDWELL COUNTRY CHEVR...	S1220832	07/10/2025	CHEVROLET COLORADO PIC...	01-01-6400	34,220.00
HEALTHINVEST HRA Gallagher	06.25	06/30/2025	MONTHLY FEE FOR JUNE2025	01-07-5201	64.14
PURIFY	141295843317	06/30/2025	SODIUM BISULFATE	01-03-7001	1,352.74
PURIFY	141295844607	07/11/2025	SODIUM BISULFITE	01-03-7001	4,058.21
HEALTHINVEST HRA Gallagher	172017	07/14/2025	LEON SOLD 60HRS TO HRA	01-00-2135	4,140.00
TEXAS 811 EXCAVATION	25-11276	06/30/2025	MSG FEE FOR JUNE2025	01-02-8000	270.25
LANGFORD ENGINEERING	29062	06/30/2025	GENERAL ENGINEERING SERV..	01-07-9400	2,711.20
LANGFORD ENGINEERING	29064	06/30/2025	WWTP PERMIT RENEWAL	01-03-9400	287.92
VAN SANT LANDSCAPE MAN...	83634	07/01/2025	LANDSCAPING SERVICES 07....	01-01-6133	2,175.41
VAN SANT LANDSCAPE MAN...	83634	07/01/2025	LANDSCAPING SERVICES 07....	01-04-6133	933.00
EASTEX ENVIRONMENTAL LA...	C25G360	06/30/2025	WATER ANAYLSIS FEE 06.25	01-03-6125	1,528.00
PVS DX, INC	DE05005693-25	06/30/2025	CHLORINE	01-01-7001	240.00
PVS DX, INC	DE05005693-25	06/30/2025	CHLORINE	01-03-7001	75.00
CESAR MARTINEZ	INV0000857	07/10/2025	REIMBURSEMENT FOR ONLI...	01-07-6103	400.00
TEXAS MUNICIPAL LEAGUE	INV0000858	07/01/2025	TML INSURANCE PERMIEN	01-00-1601	17,817.25
TREY CANTU	INV0000859	07/14/2025	REIMBURSEMENT FOR OFFIC...	01-07-7007	23.96
TREY CANTU	INV0000860	07/14/2025	REIMBURSEMENT FOR BOAR...	01-07-8100	465.53
WORLDWIDE POWER PROD...	088374	07/15/2025	QUARTERLY MAINT - 11 FAR...	01-03-6500	259.08
WORLDWIDE POWER PROD...	088375	07/14/2025	QUARTERLY MAINTENANCE	01-01-6500	242.76
WORLDWIDE POWER PROD...	088387	07/15/2025	QUARTERLY MAINT - GENER...	01-01-6500	259.08
				Fund 01 - GENERAL FUND Total:	**106,180.90**
Fund: 02 - CAPITAL PROJECTS FUND					
LANGFORD ENGINEERING	29006	06/30/2025	CIP PROJECT RELATED TO SA...	02-04-9409	825.03
LANGFORD ENGINEERING	29060	06/30/2025	ENG SERVICES RELATED TO ...	02-02-9402	981.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LANGFORD ENGINEERING	29061	06/30/2025	ENG SERVICES FOR SANITARY...	02-04-9409	12,739.44
LANGFORD ENGINEERING	29063	06/30/2025	WWTP SOUTH CLARIFIER IM...	02-03-9406	4,322.72
LANGFORD ENGINEERING	29065	06/30/2025	ENG SERVICES FOR NORTH C...	02-03-9403	5,264.01
				Fund 02 - CAPITAL PROJECTS FUND Total:	**24,132.20**
				Grand Total:	**130,313.10**

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Packet: APPKT00364 - PO PAYABLES 07.17.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
PVS DX, INC	057011458-25	07/01/2025	2 ONE TON CYLINDER CHLOR...	01-03-7001	4,316.80
CENTURY CONCRETE CONST...	11506	07/10/2025	ROAD REPAIR WORK ON BEI...	01-02-6500	9,764.00
MY FLEET CENTER	144682	07/03/2025	OIL CHANGE ON UNIT#19	01-02-6300	243.84
HACH COMPANY	14560715	06/30/2025	FREIGHT CHARGE	01-01-7001	30.10
HACH COMPANY	14560715	06/30/2025	FREE AMMONIA CHEMKEY R...	01-01-7001	1,400.00
POLYDYNE, INC.	1941015	07/10/2025	4 (450)LB DRUM CLARIFLOC ...	01-03-7001	2,970.00
A-B GAS COMPANY	2117695-C	07/10/2025	33LBS PROPANE REFILL	01-03-7001	27.00
GATED ACCESS SOLUTIONS	2211	07/10/2025	replace motors on our front ...	01-03-6500	1,225.66
COWBOY TRUCKING, INC.	25-616185	07/10/2025	2 PALLET OF SOD	01-02-6500	360.00
HOME DEPOT CREDIT SERVIC...	4350648	06/30/2025	REFRIGERATOR	01-03-6500	658.31
ACCURATE METER & BACKFL...	45404	07/10/2025	CERTIFY 2" BACKFLOW PREV...	01-03-6500	175.00
ACCURATE METER & BACKFL...	45404	07/10/2025	CERTIFY 4" BACKFLOW PREV...	01-03-6500	200.00
HOME DEPOT CREDIT SERVIC...	8903737	07/02/2025	Sink for our Kitchen	01-03-6500	191.22
GRAINGER	9557781706	07/10/2025	SOLENIOD VALVE	01-01-6500	429.07
GRAINGER	9557781706	07/10/2025	MULTI-BIT SCREWDRIVER	01-01-7002	53.56
GRAINGER	9557781706	07/10/2025	BALLAST, LINER BULB	01-07-6500	695.93
CALDWELL COUNTRY CHEVR...	S1220832	07/10/2025	CHEVROLET COLORADO PIC...	01-01-6400	34,220.00
				Fund 01 - GENERAL FUND Total:	**56,960.49**
				Grand Total:	**56,960.49**

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Packet: APPKT00379 - PAYABLES 07.31.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
CITY OF HOUSTON	INV0000837	06/01/2025	CITY OF HOUSTON WATER 06..	01-01-6135	277,281.60
PVS DX, INC	057012993-25	07/22/2025	10-150#CYLINDER @ GAYLO...	01-01-7001	1,438.28
PVS DX, INC	057012994-25	07/22/2025	10-150#CYLINDER @ PINEY ...	01-01-7001	1,797.85
WORLDWIDE POWER PROD...	085368	07/24/2025	PERFORMING ANNUAL MAI...	01-03-6500	1,224.00
WORLDWIDE POWER PROD...	088372	07/24/2025	PERFORMING QUARTERLY M...	01-01-6500	242.76
IMAGE COMMUNICATION	099861	06/30/2025	SERVICES FOR OFFCIE COPIER	01-07-6501	140.00
WATER UTILITY SERVICES, IN...	101924	07/24/2025	LIDQUID AMMONIUM SULFA...	01-01-7001	1,604.50
WATER UTILITY SERVICES, IN...	101925	07/24/2025	LIDQUID AMMONIUM SULFA...	01-01-7001	1,955.25
PURIFY	141295846169	07/24/2025	SODIUM BISULFATE	01-03-7001	4,058.21
MY FLEET CENTER	145013	07/10/2025	INSPECTION FOR UNIT#20	01-01-6300	16.68
SPM DOCUMENT SOLUTIONS	17960	07/24/2025	UTILITY STATEMENT PRINTI...	01-05-6102	2,719.81
JOHNSON CONTROLS SECURI...	41525724	08/01/2025	QUARTERLY SECUTIRY SERVI...	01-07-6106	2,709.75
JOHNSON CONTROLS SECURI...	41525731	08/01/2025	QUARTERLY SECUTIRY SERVI...	01-03-6106	808.79
OFFICE DEPOT	431073460001	07/16/2025	ink for printer, paper towel a...	01-03-7007	572.17
VAN SANT LANDSCAPE MAN...	83529	06/30/2025	LANDSCAPING 06.25	01-01-6133	2,175.41
VAN SANT LANDSCAPE MAN...	83529	06/30/2025	LANDSCAPING 06.25	01-04-6133	933.00
OFFICE OF ANN HARRIS BEN...	INV0000873	07/24/2025	VEHICLE REGISTRATION FOR...	01-01-6300	10.25
TREY CANTU	INV0000874	07/21/2025	REIMBURSEMENT - WATER ...	01-07-6103	400.00
TREY CANTU	INV0000875	07/24/2025	941 ONLINE FILING FEE	01-00-4365	9.95
HOME DEPOT CREDIT SERVIC...	2512051	07/25/2025	STANDARD POST STRAINER, ...	01-03-6500	83.44
HOME DEPOT CREDIT SERVIC...	2512051	07/25/2025	purchase GFI Breakers for the..	01-03-6500	300.00
CESAR MARTINEZ	INV0000876	07/25/2025	REIMBURSEMENT FOR ONLI...	01-07-6103	69.26
PUMP SOLUTIONS, INC	2025-07133	07/25/2025	REPAIR FOR PACO PUMP	01-01-6500	9,525.00
MURPHY APPRAISAL GROUP	WRM02507011289	07/01/2025	LAND APPRAISAL	01-01-6500	1,175.00
LEON W. LEVANDOWSKI, JR.	08.25	08/01/2025	MONTHLY REIMBURSEMENT...	01-01-6301	350.00
LEON W. LEVANDOWSKI, JR.	08.25	08/01/2025	MONTHLY REIMBURSEMENT...	01-02-6301	150.00
TREY CANTU	08.25	08/01/2025	Monthly Reimbursement for ...	01-07-6301	1,075.00
				Fund 01 - GENERAL FUND Total:	**312,825.96**
				Grand Total:	**312,825.96**

Memorial Villages Water Authority, TX

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et: APPKT00378 - PO PAYABLES PERIOD 07.31.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
PVS DX, INC	057012993-25	07/22/2025	10-150#CYLINDER @ GAYLO...	01-01-7001	1,438.28
PVS DX, INC	057012994-25	07/22/2025	10-150#CYLINDER @ PINEY ...	01-01-7001	1,797.85
MY FLEET CENTER	145013	07/10/2025	INSPECTION FOR UNIT#20	01-01-6300	16.68
OFFICE DEPOT	431073460001	07/16/2025	ink for printer, paper towel a...	01-03-7007	572.17
HOME DEPOT CREDIT SERVIC...	2512051	07/25/2025	purchase GFI Breakers for the..	01-03-6500	300.00
HOME DEPOT CREDIT SERVIC...	2512051	07/25/2025	STANDARD POST STRAINER, ...	01-03-6500	83.44
				Fund 01 - GENERAL FUND Total:	**4,208.42**
				Grand Total:	**4,208.42**

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Memorial Villages Water Authority, TX

0231 - PAYROLL PAY PERIOD 06.30.25 - 07.13.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
TX CHILD SUPPORT SDU	INV0000861	07/17/2025	CHILD SUPPORT	01-00-2137	252.00
TX CHILD SUPPORT SDU	INV0000861	07/17/2025	CHILD SUPPORT	01-07-8000	1.50
TCDRS	INV0000862	07/17/2025	TCDRS EE & ER CONTRIBUTI...	01-00-2175	8,523.53
UNITED STATES TREASURY	INV0000863	07/17/2025	Medicare	01-00-2131	1,589.56
UNITED STATES TREASURY	INV0000864	07/17/2025	Social Security	01-00-2131	6,796.38
UNITED STATES TREASURY	INV0000865	07/17/2025	FED WITHOLDING	01-00-2132	5,316.75
				Fund 01 - GENERAL FUND Total:	**22,479.72**
				Grand Total:	**22,479.72**

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Memorial Villages Water Authority, TX

' - PYPKT00243 - PAY PERIOD 07.14.25 - 07.27.25

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
TX CHILD SUPPORT SDU	INV0000878	07/31/2025	CHILD SUPPORT	01-00-2137	252.00
TX CHILD SUPPORT SDU	INV0000878	07/31/2025	CHILD SUPPORT	01-07-8000	1.50
TCDRS	INV0000879	07/31/2025	TCDRS EE & ER CONTRIBUTI...	01-00-2175	8,346.42
UNITED STATES TREASURY	INV0000880	07/31/2025	Medicare	01-00-2131	1,484.04
UNITED STATES TREASURY	INV0000881	07/31/2025	Social Security	01-00-2131	6,345.54
UNITED STATES TREASURY	INV0000882	07/31/2025	FED WITHOLDING	01-00-2132	5,232.15
				Fund 01 - GENERAL FUND Total:	**21,661.65**
				Grand Total:	**21,661.65**