MINUTES OF MEETING OF BOARD OF SUPERVISORS
SEPTEMBER 12, 2023

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 September 12, 2023, 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 for Supervisor Baysal, thus constituting a quorum. Also attending were Mr. Trey Cantu, General Manager of the Authority; 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. Mark Eyring of Mark C. Eyring, CPA, PLLC, auditor for the Authority; and Ms. Andrea Hermann, residents 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. **Public Hearing on Proposed 2023 Tax Rate.** The President opened the public hearing on the 2023 proposed tax rate. Mr. Cantu reported that at the August Board meeting the Board decided to publish a proposed tax rate of $0.024389 per $100 assessed valuation. The President asked for public comments; there were none. The President closed the public hearing on the 2023 tax rate.

3. **Adopt Order Setting Tax Rate and Levying Tax for 2023.** The Board reviewed the Order Setting Tax Rate and Levying Tax for 2023, a copy of which is attached hereto as Exhibit "B". Upon motion by Supervisor Wilson, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted unanimously to adopt the Order Setting Tax Rate and Levying Tax Rate for 2023, thereby setting a tax rate of $0.024389 per $100 assessed valuation for operations and maintenance purposes.

4. Approve Amended District Information Form. The Board reviewed the Amended District Information Form, a copy of which is attached hereto as Exhibit "C". Mr. Cantu reported that the Amended District Information Form will be filed in the Harris County Real Property Records to reflect the change to the tax rate for 2023. Discussion ensued regarding the wording of the form. Ms. Ellison said that the Board is authorized to omit or edit for accuracy statements in the form not applicable to the Authority, as determined by the Board. Upon motion by Supervisor Stubbs, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Amended District Information Form, as revised.

5. Approve minutes of the August 8, 2023 regular meeting. Proposed minutes of the August 8, 2023 meeting, previously distributed to the Board, were submitted for consideration and approval. Upon motion by Supervisor Braly, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the August 8, 2023 regular meeting, as presented.

6. Approve audit for fiscal year ending April 30, 2023. Mr. Eyring presented to and reviewed with the Board the audit for fiscal year ending April 30, 2023, a copy of which is attached hereto as Exhibit "D." Mr. Eyring stated that the Authority was issued a clean, unmodified opinion. He reported on the expenditures and revenues within the fiscal year. Mr. Eyring reviewed the five year comparative schedule of revenues and expenses. Discussion ensued regarding the description of the revenue note entered into by the Authority. Upon motion by Supervisor Braly, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted to approve the audit for fiscal year ended April 30, 2023, subject to confirming the description of the interest rate on the note.

The Board thanked Mr. Eyring for his audit work over the years and asked him whether he would reconsider his decision to stop auditing the Authority's financial statements. Mr. Eyring thanked the Board and said he would take it under consideration.

7. Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action. Mr. Gutierrez stated that LEI will be reviewing the preliminary plans with Mr. Cantu next week. He stated that LEI plans to schedule bidding in October. Discussion ensued regarding the project time schedule.

8. Status report on emergency repairs of sanitary sewer collection system on Memorial Drive and take any necessary action. Mr. Gutierrez stated that the project is complete except for reviewing the results of the televising of one of the sanitary sewer lines.

9. Status report Windermere Lift Station Project and take any necessary action. Mr. Gutierrez stated that LEI is waiting on CenterPoint to install the electrical meter. He stated that the pumps are enroute to the facility.

10. Status report on City of Bunker Hill Wastewater Service Contract and take any necessary action. Mr. Cantu stated that the Authority has been able to measure the sanitary sewer flow from the City of Bunker Hill and it is much higher than the amount the City originally contracted for or that it is currently paying for. He said he is still working with LEI to analyze the results. He recommended that in the interim the Board consider an increase in the sewer rate to City of Bunker Hill. Extensive discussion ensued.

11. Consider amendment to the Amended and Restated Rate Order and take any necessary action. Mr. Cantu presented to and reviewed with the Board a proposed change to the Amended and Restated Rate Order to increase the sewer rate to the City of Bunker Hill from $1.50 to $2.25 per 1,000 gallons. A copy of the proposed Amended and Restated Rate Order is attached as Exhibit "E." Discussion ensued. Upon motion by Supervisor Wilson, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted to approve the amendment to the Amended and Restated Rate Order, as discussed.

12. Consider proposals from Certified Public Accountant (CPA) firms for annual auditing services and take any necessary action. Mr. Cantu stated that there will be no action on this item at this time. He stated that he would like to review references before moving forward.

13. Consider approving purchase of one (1) 2023 pickup truck and take any necessary action. Mr. Cantu presented to and reviewed with the Board the contract pricing for a 2023 pickup truck, a copy of which is hereto attached as Exhibit "F." Mr. Cantu stated that he would like to cancel the existing order with Caldwell for the pickup truck that was approved in May 2022, due to not knowing when it will be available. He stated that he has contacted several dealerships to find a truck to replace the one that is currently in use and located one for $58,584.70. Discussion ensued regarding whether a diesel truck was appropriate. Upon motion by Supervisor Roa, seconded by Supervisor Wilson, after full discussion and the question being put to the Board, the Board voted to approve the purchase if further investigation of the market through Brazelton did not provide a better alternative, with the final decision to be made by the President.

14. 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 Manager's Report.

Mr. Cantu presented the Drinking Water Coliform Report, a copy of which is attached hereto as Exhibit "G."

Mr. Cantu presented the Discharge Monitoring Report, a copy of which is attached hereto as Exhibit "H."

Mr. Cantu presented the Wastewater Treatment Facility Monthly Operating Report, a copy of which is attached hereto as Exhibit "I." He stated that there were no violations this month and that all monthly water samples are in compliance. Discussion ensued.

Mr. Cantu presented the Monthly Tax Office Report, a copy of which is attached hereto as Exhibit "J."

Mr. Cantu presented the Funds Balance – Investment Report, a copy of which is attached hereto as Exhibit "K."

Mr. Cantu presented the Budgeted Statement of Revenue and Expenditures, a copy of which is attached hereto as Exhibit "L." He discussed with the Board the revenues reported.

Mr. Cantu discussed the current sludge removal costs at the Wastewater Treatment Plant. He stated that Waste Management, the current provider, offered to decrease its fee by $90,000 after he told them he was talking to a competitor. He stated that Waste Management has proposed a two year term. Discussion ensued.

Mr. Cantu discussed personnel changes.

15. 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 "M."

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 October 4, 2023.

President, Board of Supervisors

ATTEST:

Secretary, Board of Supervisors

(AUTHORITY SEAL)

NORTON ROSE FULBRIGHT

CERTIFICATE OF POSTING

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

I hereby certify that on September 8, 2023 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 September, 2023.

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, September 12, 2023**. At such meeting, the Board will consider the following:

1. Public Comments;
2. Public Hearing on Proposed 2023 Tax Rate;
3. Adopt Order Setting Tax Rate and Levying Tax for 2023;
4. Approve Amended District Information Form;
5. Approve minutes of the August 8, 2023 regular meeting;
6. Approve audit for fiscal year ended April 30, 2023;
7. Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action;
8. Status report on emergency repairs of sanitary sewer collection system on Memorial Drive and take any necessary action;
9. Status report Windermere Lift Station Project and take any necessary action;
10. Status report on City of Bunker Hill Wastewater Service Contract and take any necessary action;
11. Consider amendment to the Amended and Restated Rate Order and take any necessary action;
12. Consider proposals from Certified Public Accountant (CPA) firms for annual auditing services and take any necessary action;
13. Consider approving purchase of one (1) 2023 pickup truck and take any necessary action;
14. 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
15. Authorize payment of bills.

Norton Rose Fulbright US LLP, attorneys for Authority

51587104.2 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

CERTIFICATE FOR
ORDER SETTING TAX RATE AND LEVYING TAX FOR 2023

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

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

The Board convened in regular session, open to the public, on September 12, 2023, at 8995 Gaylord, Houston, Texas, and 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

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

ORDER SETTING TAX RATE AND LEVYING TAX FOR 2023

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

AYES: 6 NOES: 0

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 acting 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 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, and Section 49.063, Texas Water Code, both as amended.

SIGNED AND SEALED this 12th day of September, 2023 .

Secretary, Board of Supervisors

President, Board of Supervisors

(AUTHORITY SEAL)

ORDER SETTING TAX RATE AND LEVYING TAX FOR 2023

WHEREAS, the Appraisal Review Board of the Harris County Appraisal District (the "HCAD") has finally approved the appraisal records of Memorial Village Water Authority (the "*Authority*") and the chief appraiser of the Harris County Appraisal District has prepared and certified to the Authority's tax assessor and collector the Authority's tax roll for 2023;

WHEREAS, the Board of Supervisors (the "Board") of the Authority is required to levy and cause to be assessed and collected ad valorem taxes upon all taxable property within the Authority in sufficient amount to pay the interest on bonds issued by the Authority payable in whole or in part from taxes, to create a sinking fund for the payment of the principal of the bonds when due or the redemption price at any earlier required redemption date, to pay when due the other contractual obligations of the Authority payable in whole or in part from taxes, and to pay the expenses of assessing and collecting the taxes, full allowance being made for expected delinquencies;

WHEREAS, the Board is authorized to levy and collect a tax for operation and maintenance purposes; and

WHEREAS, all actions required to be taken prior to levying such tax have been taken;

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

I.

The Board hereby levies and causes to be assessed upon all taxable property within the Authority an ad valorem tax for the year 2023 at the rate of $0.00 per $100 assessed valuation to pay the debt service requirements on Authority bonds (TAX LEVY FOR BONDS); and at the rate of $0.024389 per $100 assessed valuation for operation and maintenance purposes (MAINTENANCE TAX). TOTAL TAX RATE = $0.024389 per $100 assessed valuation. Such total tax rate shall consist of:

$0.00 per $100 assessed valuation, which shall, pursuant to the Texas Property Tax Code, comprise the District's Debt Tax and shall be the rate that will impose the amount of taxes needed to pay the District's debt service; and

$0.024389 per $100 assessed valuation, which shall, pursuant to the Texas Property Tax Code, comprise the District's Operation and Maintenance Tax and shall be the rate that will impose the amount of taxes needed to fund maintenance and operation expenditures of the Authority for the next year.

II.

Taxes shall be due and payable on receipt of the tax bill and shall be paid on or before January 31, 2023 or as otherwise provided by section 31.02 of the Texas Property Tax Code.

III.

The Tax Assessor and Collector for the Authority is hereby authorized and instructed to proceed to collect the aforesaid tax upon the basis of this Order.

IV.

Pursuant to Section 49.455 of the Texas Water Code, the Authority has filed an Amended Information Form indicating the most recent rate of Authority taxes on property located in the Authority. If such rate is changed by this Order, the Authority shall file within seven days an amendment to such Information Form indicating that the most recent rate of Authority taxes on property located in the Authority is $0.024389 per $100 assessed valuation.

V.

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 C

AMENDMENT TO AMENDED AND RESTATED
DISTRICT INFORMATION FORM

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

The District Information Form for Memorial Villages Water Authority (the "Authority") is hereby amended by amending Sections 3 and 8 therefore to read as follows:

"3. The most recent rate of taxes on property located in the Authority is \$0.024389 per \$100 of assessed valuation."

"8. The form of Notice to Purchasers required by Section 49.455 of the Texas Water Code to be furnished by a seller to a purchaser of real property in the Authority, is as follows:

NOTICE TO PURCHASER OF SPECIAL TAXING OR ASSESSMENT DISTRICT

The real property which you are about to purchase is located in Memorial Villages Water Authority, a fresh water supply district, and may be subject to district taxes. The district may, subject to voter approval, impose taxes and issue bonds. The district may impose an unlimited rate of tax in payment of such bonds. The current rate of the district property tax is $0.025468 on each $100 of assessed valuation. The total amount of bonds that were payable wholly or partly from property taxes, excluding refunding bonds that were separately approved by voters, approved by the voters were:

(i) $13,325,000 for water, sewer, and drainage facilities;

(ii) $0 for road facilities; and

(iii) $0 for parks and recreational facilities.

The aggregate initial principal amounts of all such bonds issued were:

(i) $13,325,000 for water, sewer, and drainage facilities, all of which have been retired.

The district is located wholly or partly within the corporate boundaries of the City of Bunker Hill Village, Texas, the City of Hedwig Village, Texas, and the City of Piney Point Village, Texas. The municipalities and the district overlap, but may not provide duplicate services or improvements. Property located in each municipality and the district is subject to taxation by the municipality and the district.

The purpose of this district is to provide water, sewer, and drainage facilities and services. The cost of the district facilities is not included in the purchase price of your property.

____________ Date

____________________ Signature of Seller

PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO CHANGE BY THE DISTRICT AT ANY TIME. THE DISTRICT ANNUALLY ESTABLISHES TAX RATES. PURCHASER IS ADVISED TO CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM.

The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or before the execution of a binding contract for the purchase of the real property or at closing of purchase of the real property.

______________ ______________________________

Date Signature of Purchaser

This Amendment is dated this September 12, 2023.

MEMORIAL VILLAGES WATER AUTHORITY

Gary Schenk, President
Board of Supervisors

Will Wilson, Vice President
Board of Supervisors

Randolph Ewing, Secretary
Board of Supervisors

Veronica Roa, Assistant Secretary
Board of Supervisors

Cathy Stubbs, Assistant Secretary/Treasurer
Board of Supervisors

Unal Baysal, Assistant Secretary
Board of Supervisors

Locke Braly, Assistant Secretary
Board of Supervisors

THE STATE OF TEXAS §
COUNTY OF HARRIS §

BEFORE ME, the undersigned authority on this day personally appeared Gary Schenk, Veronica Roa, Randolph Ewing, Will Wilson, Cathy Stubbs and Locke Braly whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this 12th day of September, 2023.

Notary Public in and for the State of T E X A S

KAITLYN BEAR
Notary ID #130836586
My Commission Expires
September 26, 2024

Please return to:
Kaitlyn Malek
Norton Rose Fulbright US LLP
1301 McKinney, Suite 5100
Houston, Texas 77010-3095

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Exhibit D

MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

ANNUAL AUDIT REPORT

APRIL 30, 2023

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CONTENTS

Mark C. Eyring, CPA, PLLC

12702 Century Drive • Suite C2 • Stafford, Texas 77477 • 281-277-9595 • Mark@EyringCPA.com

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August 8, 2023

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Memorial Villages
Water Authority
Harris County, Texas

Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Memorial Villages Water Authority as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise Memorial Villages Water Authority's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Memorial Villages Water Authority, as of April 30, 2023, and the respective changes in financial position and, where applicable, cash flows there of for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Memorial Villages Water Authority, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Memorial Villages Water 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.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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. I 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 Memorial Villages Water Authority's internal control. Accordingly, no such opinion is expressed. I 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. I conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Memorial Villages Water Authority's ability to continue as a going concern for a reasonable period of time.

I am 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 I 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 budgetary comparison information 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. I 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 I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Memorial Villages Water Authority's basic financial statements. The supplementary information on Pages 27 to 37 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. Except for the portion marked "unaudited," the information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The supplementary information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on it. The accompanying supplementary information includes financial data excerpted from prior year financial statements which were audited by my firm.

Management's Discussion and Analysis

Using this Annual Report

Within this section of the Memorial Villages Water Authority (the "Authority") annual report, the Authority's Board of Supervisors provide narrative discussion and analysis of the financial activities of the Authority for the fiscal year ended April 30, 2023.

The annual report consists of a series of financial statements plus additional supplemental information to the financial statements as required by its state oversight agency, the Texas Commission on Environmental Quality. In accordance with required reporting standards, the Authority reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single governmental program. In the Authority's case, the single governmental program is provision of water and sewer services. The financial statements of special-purpose governments combine two types of financial statements into one statement. These two types of financial statements are the government-wide financial statements and the fund financial statements. The fund financial statements are presented on the left side of the statements, a column for adjustments is to the right of the fund financial statements, and the government-wide financial statements are presented to the right side of the adjustments column. The following sections describe the measurement focus of the two types of statements and the significant differences in the information they provide.

Government-Wide Financial Statements

The focus of government-wide financial statements is on the overall financial position and activities of the Authority. The Authority's government-wide financial statements include the statement of net position and statement of activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the statement of net position is to attempt to report all of the assets and liabilities owned by the Authority. The Authority reports all of its assets when it acquires or begins to maintain the assets and reports all of its liabilities when they are incurred.

The difference between the Authority's total assets and total liabilities is labeled as *net position* and this difference is similar to the total owners' equity presented by a commercial enterprise.

The purpose of the statement of activities is to present the revenues and expenses of the Authority. Again, the items presented on the statement of activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the Authority. Thus, revenues are reported even when they may not be collected for several months or years after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Although the statement of activities looks different from a commercial enterprise's income statement, the financial statement is different only in format, not substance. Whereas the bottom line in a commercial enterprise is its net income, the Authority reports an amount described as *change in net position*, essentially the same thing.

Fund Financial Statements

Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the Authority rather than the Authority as a whole. Except for the General Fund, a specific fund is established to satisfy managerial control over resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations.

Governmental fund financial statements consist of a balance sheet and statement of revenues, expenditures and change in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

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In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted into cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a very short period of time, but do not include capital assets such as land and water and sewer systems. Fund liabilities include amounts that are to be paid within a very short period after the end of the fiscal year. The difference between a fund's total assets and total liabilities is labeled the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's' activities. Likewise, the operating statement for governmental funds reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the fiscal year.

Because the focus of the government-wide and fund financial statements are different, there are significant differences between the totals presented in these financial statements. For this reason, there is an analysis in Note 3 of the notes to the financial statements that reconciles the total fund balances to the amount of net position presented in the governmental activities column on the statement of net position. Also, there is an analysis in Note 3 of the notes to the financial statements that reconciles the total change in fund balances for all governmental funds to the change in net position as reported in the governmental activities column in the statement of activities.

Financial Analysis of the Authority as a Whole

Financial analysis of the Authority as a Whole begins with an understanding of how financial resources flow through the Authority's funds. Resources in the Capital Projects Fund are derived principally from proceeds of the sale of bonds and expenditures from this fund are subject to the Rules of the Texas Commission on Environmental Quality. Resources in the Debt Service Fund are derived principally from the collection of property taxes and are used for the payment of tax collection costs and bond principal and interest. Resources in the General Fund are derived principally from property taxes and billings for water and sewer services and are used to operate and maintain the system, the payment of tax collection costs, to fund capital improvements and to pay costs of administration of the Authority.

Management has financial objectives for each of the Authority's funds. The financial objective for the General Fund is to keep the fund's expenditures as low as possible while ensuring that revenues are adequate to cover expenditures and maintaining the fund balance that Management believes is prudent. Management believes that these financial objectives were met during the fiscal year.

Management believes that the required method of accounting for certain elements of the government-wide financial statements makes the government-wide financial statements as a whole not useful for financial analysis. In the government-wide financial statements, capital assets and depreciation expense have been required to be recorded at historical cost. Management's policy is to maintain the Authority's capital assets in a condition greater than or equal to the condition required by regulatory authorities and does not believe that depreciation expense is relevant to the management of the Authority. In the government-wide financial statements, certain non-cash costs of long-term debt are capitalized and amortized over the life of the related debt. Management believes that this required method of accounting is not useful for financial analysis of the Authority and prefers to consider the required cash flows of the debt as reported in the fund statements and the notes to the financial statements. In the government-wide financial statements, property tax revenues are required to be recorded in the fiscal year for which the taxes are levied, regardless of the year of collection. Management believes that the cash basis method of accounting for property taxes in the funds provides more useful financial information.

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The following required summaries of the Authority's overall financial position and operations for the past two years are based on the information included in the government-wide financial statements. For the reasons described in the preceding paragraph, a separate analysis of the summaries is not presented.

Summary of Net Position

	2023	2022	Change
Current and other assets	$ 13,687,777	$ 12,347,867	$ 1,339,910
Capital assets	34,310,604	35,179,585	(868,981)
Total assets	47,998,381	47,527,452	470,929
Long-term liabilities	109,761	99,050	10,711
Other liabilities	705,366	1,312,598	(607,232)
Total liabilities	815,127	1,411,648	(596,521)
Net position:			
Invested in capital assets, net of related debt	34,310,604	35,179,585	(868,981)
Unrestricted	12,872,650	10,936,219	1,936,431
Total net position	$ 47,183,254	$ 46,115,804	$ 1,067,450

Summary of Changes in Net Position

	2023	2022	Change
Revenues:			
Property taxes	$ 1,584,773	$ 1,536,076	$ 48,697
Charges for services	8,396,014	7,110,133	1,285,881
Other revenues	75,215	8,619	66,596
Total revenues	10,056,002	8,654,828	1,401,174
Expenses:			
Service operations	8,988,552	7,542,935	1,445,617
Debt service	0	0	0
Total expenses	8,988,552	7,542,935	1,445,617
Change in net position	1,067,450	1,111,893	(44,443)
Net position, beginning of year	46,115,804	45,003,911	1,111,893
Net position, end of year	$ 47,183,254	$ 46,115,804	$ 1,067,450

Financial Analysis of the Authority's Funds

The Authority's General Fund balance as of the end of the fiscal year ended April 30, 2023, was $12,904,832, an increase of $1,943,810 from the prior year. The General Fund balance increased in accordance with the Authority's plans to increase the fund balance as future repairs and maintenance expenditures will be made from this fund.

General Fund Budgetary Highlights

The Board of Supervisors did not amend the budget during the fiscal year. The District's budget is primarily a planning tool. Accordingly, actual results varied from the budgeted amounts. A comparison of actual to budgeted amounts is presented on Page 21 of this report. The budgetary fund balance as of April 30, 2023, was expected to be $11,673,207 and the actual end of year fund balance was $12,904,832.

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Capital Asset and Debt Administration

Capital Assets

Capital assets held by the Authority at the end of the current and previous fiscal years are summarized as follows:

Capital Assets (Net of Accumulated Depreciation)

	2023	2022	Change
Land	$ 1,775,942	$ 1,775,942	$ 0
Construction in progress	1,570	4,143,035	(4,141,465)
Buildings	451,490	480,185	(28,695)
Vehicles and equipment	93,298	43,480	49,818
Water facilities	19,869,758	16,070,777	3,798,981
Sewer facilities	12,118,546	12,666,166	(547,620)
Totals	$ 34,310,604	$ 35,179,585	$ (868,981)

Changes to capital assets during the fiscal year ended April 30, 2023, are summarized as follows:

Additions:	
Water system improvements and engineering	$ 372,093
Sewer system improvements and engineering	9,231
Vehicles and equipment	73,374
Total additions to capital assets	454,698
Decreases:	
Depreciation	(1,323,679)
Net change to capital assets	$ (868,981)

Debt

On August 4, 2022, the Authority entered into a loan agreement with Allegiance Bank (the "Draw Note"). Per the loan agreement, the Authority can borrow up tp $3,000,000 at 3.00% interest per annum. 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 Draw Note. The Authority has not made any draws upon the Draw Note and the outstanding liability is $0 as of April 30, 2023.

At April 30, 2023, 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 baseincreased approximately $374,325,000 for the 2022 tax year (approximately 6%) 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.

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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 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.

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MEMORIAL VILLAGES WATER AUTHORITY

STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET

APRIL 30, 2023

	General	Debt Service	Capital Projects	Total	Adjustments (Note 3)	Statement of Net Position
ASSETS						
Cash, including interest-bearing accounts, Note 7	$ 768,910	$	$	$ 768,910	$	$ 768,910
Temporary investments, at cost, Note 7	4,731,597			4,731,597		4,731,597
Receivables:						
Property taxes	77,579			77,579		77,579
Service accounts	936,709			936,709		936,709
City of Bunker Hill Village, Note 9	78,955			78,955		78,955
Prepaid expenditures	42,925			42,925		42,925
Groundwater Bank certificates, at cost, Note 12	7,051,102			7,051,102		7,051,102
Capital assets, net of accumulated depreciation, Note 4:						
Capital assets not being depreciated				0	1,777,512	1,777,512
Depreciable capital assets				0	32,533,092	32,533,092
Total assets	$13,687,777	$ 0	$ 0	$ 13,687,777	34,310,604	47,998,381
LIABILITIES						
Accounts payable	$ 590,061	$	$	$ 590,061		590,061
Construction contracts payable	11,690			11,690		11,690
Customer deposits	53,165			53,165		53,165
Tap deposits	50,450			50,450		50,450
Long-term liabilities, Note 5:						
Due in more than one year				0	109,761	109,761
Total liabilities	705,366	0	0	705,366	109,761	815,127
DEFERRED INFLOWS OF RESOURCES						
Property tax revenues	77,579	0	0	77,579	(77,579)	0
FUND BALANCES / NET POSITION						
Fund balances:						
Assigned to:						
Groundwater Bank certificates, Note 12	7,051,102			7,051,102	(7,051,102)	0
Operating reserve	500,000			500,000	(500,000)	0
Unassigned	5,353,730			5,353,730	(5,353,730)	0
Total fund balances	12,904,832	0	0	12,904,832	(12,904,832)	0
Total liabilities, deferred inflows, and fund balances	$13,687,777	$ 0	$ 0	$ 13,687,777		
Net position:						
Invested in capital assets, net of related debt					34,310,604	34,310,604
Unrestricted					12,872,650	12,872,650
Total net position					$ 47,183,254	$ 47,183,254

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MEMORIAL VILLAGES WATER AUTHORITY

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED APRIL 30, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments (Note 3)	Statement of Activities
REVENUES						
Property taxes	$ 1,566,961	$	$	$ 1,566,961	$ 3,332	$ 1,570,293
Water service	5,545,858			5,545,858		5,545,858
Sewer service	2,324,049			2,324,049		2,324,049
Sewer service to City of Bunker Hill Village, Note 9	480,669			480,669		480,669
Penalty and interest - operations	25,318			25,318		25,318
Penalty and interest - taxes	14,480			14,480		14,480
Tap connection fees	16,150			16,150		16,150
Interest on deposits and investments	75,215			75,215		75,215
Other revenues	3,970			3,970		3,970
Total revenues	10,052,670	0	0	10,052,670	3,332	10,056,002
EXPENDITURES / EXPENSES						
Service operations:						
Utility operations	6,865,101			6,865,101	(454,698)	6,410,403
General and administrative	1,243,759			1,243,759		1,243,759
Depreciation				0	1,323,679	1,323,679
Compensated absences				0	10,711	10,711
Total expenditures / expenses	8,108,860	0	0	8,108,860	879,692	8,988,552
Excess (deficiency) of revenues over expenditures	1,943,810	0	0	1,943,810	(876,360)	1,067,450
Net change in fund balances / net position	1,943,810	0	0	1,943,810	(876,360)	1,067,450
Beginning of year	10,961,022	0	0	10,961,022	35,154,782	46,115,804
End of year	$ 12,904,832	$ 0	$ 0	$ 12,904,832	$ 34,278,422	$ 47,183,254

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MEMORIAL VILLAGES WATER AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

APRIL 30, 2023

NOTE 1: REPORTING ENTITY

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.

In evaluating how to define the Authority for financial reporting purposes, the Board of Supervisors of the Authority has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Authority is able to exercise oversight responsibilities. Based upon the application of these criteria, there were no other entities which were included as a component unit in the Authority's financial statements.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

The Authority's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board (the "GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board issued through November 30, 1989 (when applicable), that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Authority are discussed below.

Basic Financial Statements

The Authority's basic financial statements include both government-wide (reporting the Authority as a whole) and governmental fund financial statements (reporting the Authority's funds). Because the Authority is a single-program government as defined by the GASB, the Authority has combined the government-wide statements and the fund financial statements using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements. An additional reconciliation between the fund and the government-wide financial data is presented in Note 3.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Authority. The effect of interfund activity has been removed from these statements. The Authority's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The government-wide statement of activities reports the components of the changes in net position during the reporting period.

The financial transactions of the Authority are reported in individual funds in the fund financial statements. Each fund is accounted for in a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues and expenditures and changes in fund balances. The Authority's fund balances are reported as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balances are either not in spendable form or are contractually required to remain intact. Restricted fund balances include amounts that can only be used for the specific purposes stipulated by constitutional provisions, external resource providers or enabling legislation. Committed fund balances include amounts that can only be used for the specific purposes determined by formal action of the Authority's Board of Supervisors. Assigned fund balances are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed. Unassigned fund balance is the residual classification for the Authority's General Fund and includes all spendable amounts not contained in the other classifications. The transactions of the Authority are accounted for in the following funds:

General Fund -- To account for all revenues and expenditures not required to be accounted for in other funds.

Debt Service Fund -- To account for the accumulation of financial resources for, and the payment of, bond principal and interest, paid principally from property taxes levied by the Authority.

Capital Projects Fund -- To account for financial resources designated to construct or acquire capital assets. Such resources are derived principally from proceeds of the sale of bonds.

Basis of Accounting

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting which recognizes all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem property taxes are recognized as revenues in the fiscal year for which they have been levied and related penalties and interest are recognized in the fiscal year in which they are imposed. An allowance for uncollectibles is estimated for delinquent property taxes and reported separately in the financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred except for principal and interest on bonds payable, as well as expenditures related to compensated absences, which are recorded only when payment is due.

Interfund Activity

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is reported as interfund receivables or payables, as appropriate, as are all other outstanding balances between funds. Operating transfers between funds represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Receivables

Service accounts receivable as reported are considered collectible. The Authority uses the direct write off method for uncollectible service accounts. Unbilled water and sewer revenues are estimated and recorded at year end. The Authority considers service accounts revenues to be available if they are to be collected within 60 days after the end of the fiscal year.

In the fund financial statements, ad valorem taxes and penalties and interest are reported as revenues in the fiscal year in which they become available to finance expenditures of the fiscal year for which they have been levied. Property taxes which have been levied and are not yet collected (or have been collected in advance of the fiscal year for which they have been levied) are recorded as deferred inflow of resources. Property taxes collected after the end of the fiscal year are not included in revenues.

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.

Inventory

Inventory is valued at cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased and significant inventories on hand at the balance sheet date are reported as an asset in the balance sheet. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute "available spendable resources."

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

Buildings and improvements	40 years	Plant and equipment	10-45 years
Furniture and fixtures	5 years	Underground lines	45 years
Office equipment	3-5 years		
Machinery and vehicles	5-15 years		

Long-term Liabilities

Long-term debt and other long-term obligations are reported in the government-wide financial statements. Bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable premium or discount. If bonds are refunded and the carrying amount of the new debt is different than the net carrying amount of the old debt, the difference is netted against the new debt and amortized using the effective interest method over the shorter of the remaining life of the refunded debt or the life of the new debt issued.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures of the fund from which they are paid.

NOTE 3: RECONCILIATION OF FUND TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Reconciliation of year end fund balances to net position:

Total fund balances, end of year	$ 12,904,832
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Total capital assets, net	34,310,604
Some long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
Compensated absences	(109,761)
Some receivables that do not provide current financial resources are not reported as receivables in the funds:	
Uncollected property taxes	77,579
Net position, end of year	$ 47,183,254

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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Reconciliation of net change in fund balances to change in net position:

Total net change in fund balances		$ 1,943,810
The funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	$ 454,698	
Depreciation	(1,323,679)	(868,981)
Some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in the funds:		
Uncollected property taxes		3,332
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:		
Compensated absences		(10,711)
Change in net position		$ 1,067,450

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NOTE 4: CAPITAL ASSETS

Capital asset activity for the fiscal year ended April 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,775,942	$	$	$ 1,775,942
Construction in progress	4,143,035	107,336	4,248,801	1,570
Total capital assets not being depreciated	5,918,977	107,336	4,248,801	1,777,512
Depreciable capital assets:				
Buildings	1,089,955			1,089,955
Machinery and equipment	88,367	19,882		108,249
Vehicles	295,162	53,492		348,654
Water system	26,454,747	4,491,326		30,946,073
Sewer system	28,959,289	31,463		28,990,752
Total depreciable capital assets	56,887,520	4,596,163	0	61,483,683
Less accumulated depreciation for:				
Buildings	(609,770)	(28,695)		(638,465)
Machinery and equipment	(88,367)	(1,988)		(90,355)
Vehicles	(251,682)	(21,568)		(273,250)
Water system	(10,383,970)	(692,345)		(11,076,315)
Sewer system	(16,293,123)	(579,083)		(16,872,206)
Total accumulated depreciation	(27,626,912)	(1,323,679)	0	(28,950,591)
Total depreciable capital assets, net	29,260,608	3,272,484	0	32,533,092
Total capital assets, net	$ 35,179,585	$ 3,379,820	$ 4,248,801	$ 34,310,604
Changes to capital assets:				
Capital outlay		$ 454,698	$	
Assets transferred to depreciable assets		4,248,801	4,248,801	
Less depreciation expense for the fiscal year		(1,323,679)		
Net increases / decreases to capital assets		$ 3,379,820	$ 4,248,801	

NOTE 5: LONG-TERM LIABILITIES AND CONTINGENT LIABILITIES

Long-term liability activity for the fiscal year ended April 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Compensated absences, Note 10	$ 99,050	$ 10,711	$ 0	$ 109,761	----------
Total long-term liabilities	$ 99,050	$ 10,711	$ 0	$ 109,761	----------

Developer Construction Commitments and Liabilities

At April 30, 2023, there were no developer construction commitments or liabilities.

Bonds voted	$	13,325,000
Bonds approved for sale, sold and retired		13,325,000

On August 4, 2022, the Authority entered into a loan agreement with Allegiance Bank (the "Draw Note"). Per the loan agreement, the Authority can borrow up tp $3,000,000 at 3.00% interest per annum. 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 Draw Note. The Authority has not made any draws upon the Draw Note and the outstanding liability is $0 as of April 30, 2023.

NOTE 6: PROPERTY TAXES

The Harris County Appraisal Authority has the responsibility for appraising property for all taxing units within the county as of January 1 of each year, subject to review and change by the county Appraisal Review Board. The appraisal roll, as approved by the Appraisal Review Board, must be used by the Authority in establishing its tax roll and tax rate. The Authority's taxes are usually levied in the fall, are due when billed and become delinquent after January 31 of the following year or 30 days after the date billed, whichever is later. On January 1 of each year, a statutory tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property.

At an election held May 4, 1991, the voters within the Authority authorized a maintenance tax not to exceed $0.05 per $100 valuation on all property subject to taxation within the Authority. This maintenance tax is being used by the General Fund to pay expenditures of operating the Authority.

On September 6, 2022, the Authority levied the following ad valorem taxes for the 2022 tax year on the adjusted taxable valuation of $6,203,846,895:

	Rate	Amount
Maintenance	$ 0.025468	$ 1,578,898

A reconciliation of the tax levy to property tax revenues on the Statement of Activities is as follows:

2022 tax year total property tax levy	$	1,578,898
Appraisal district adjustments to prior year taxes		(8,605)
Statement of Activities property tax revenues	$	1,570,293

NOTE 7: DEPOSITS AND TEMPORARY INVESTMENTS

The Authority complied with the requirements of the Public Funds Investment Act during the current fiscal year including the preparation of quarterly investment reports required by the Act.

State statutes authorize the Authority to invest and reinvest in direct or indirect obligations of the United States, the State of Texas, any county, city, school district, or other political subdivision of the state, or in local government investment pools authorized under the Public Funds Investment Act. Funds of the Authority may be placed in certificates of deposit of state or national banks or savings and loan associations within the state provided that they are secured in the manner provided for the security of the funds under the laws of the State of Texas. In accordance with the District's investment policies, during the current year the District's funds were invested in interest bearing accounts at authorized financial institutions and in TexPool, a local government investment pool sponsored by the State Comptroller. TexPool is rated AAAm by Standard & Poor's.

In accordance with state statutes and the Authority's investment policies, the Authority requires that insurance or security be provided by depositories for all funds held by them. At the balance sheet date, the carrying amount of the Authority's deposits was $768,910 and the bank balance was $1,226,370. Of the bank balance, $500,000 was covered by federal insurance and $726,370 was covered by the market value of collateral held by the Authority's custodial bank in the Authority's name. The market value of collateral was reported to the Authority by the depository.

At the balance sheet date the carrying value and market value of the investments in TexPool was $4,731,597.

NOTE 8: 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; personal injuries and natural disasters. Significant losses are covered by insurance as described below. There were no significant reductions in insurance coverage from the prior fiscal year. There have been no settlements which have exceeded the insurance coverage for each of the past three fiscal years.

At April 30, 2023, the Authority had physical damage coverage of $11,402,830, boiler and machinery coverage of $100,000, flood coverage of $1,500,000, earthquake coverage of $10,000,000, general liability coverage with a per occurrence limit of $10,000,000 and $10,000,000 general aggregate, pollution liability coverage with a per occurrence limit of $2,000,000 and $10,000,000 general aggregate, automobile coverage of $10,000,000, mobile equipment coverage of 71,600, employee/consultant's crime coverage of $100,000 and statutory workers' compensation coverage with the Texas Municipal League Intergovernmental Risk Pool (the "Pool"). The Pool is a public entity risk pool currently operating as a common risk management and insurance program for various Texas public entities. The District pays annual premiums for its general insurance coverage. The Pool purchases reinsurance for protection against catastrophic losses that exceed the Pool's self-insurance retention. This reinsurance is purchased from companies rated A- or higher by A. M. Best Company.

NOTE 9: 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. The Agreement is subject to review and renegotiation in 1991 and every fifth year thereafter. 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.

Operating and overhead costs of the sewer trunk line and sewage treatment plant are shared based upon the volume of sewage flows and equivalent connections. Bunker Hill's share of these costs was $480,669 for the fiscal year ended April 30, 2023. At that date, the Authority was due $78,955 from Bunker Hill under the terms of the contract.

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NOTE 10: RETIREMENT PLAN, DEFERRED COMPENSATION PLAN AND COMPENSATED ABSENCES

Retirement Plan

The Authority provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees with one year of service are eligible to participate. The plan provides that the Authority will contribute an amount equal to ten percent (10%) of the employee's eligible compensation each pay period. The Authority's contributions for each employee (and earnings allocated to the employee's account) are forty percent vested after four years and one hundred percent vested after ten years' continuous service. Authority contributions for, and earnings forfeited by, employees who leave employment prior to becoming fully vested are used to reduce the Authority's current-period contribution requirement to the extent of the unvested portion of those funds.

The Authority's total payroll for the year ended April 30, 2023, was $1,369,209. The Authority's contributions were calculated using the eligible compensation amount of $1,197,532 and the Authority made the required contribution of $119,753.

The Authority has entered into a contract with Mutual of America Life Insurance Company of New York ("MoA"). The contract provides that the Authority will make contributions to MoA in accordance with the previously described policy and that each employee's account with MoA will be self-directed by the employee. MoA will administer the plan on behalf of the Authority at a small charge to the Authority and at no charge to each participant. Activity of the plan is not reported in the financial statements of the Authority.

Deferred Compensation Plan

Employees of the Authority participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available until termination, retirement, death, or unforeseen emergency. All deferred amounts are the property of the participants.

The Authority has entered into a contract with Mutual of America Life Insurance Company of New York ("MoA"). The contract provides that the Authority will deposit the participants' contributions with MoA and that each employee's account with MoA will be self-directed by the employee. MoA will administer the plan on behalf of the Authority at no charge to the Authority and at a small charge to each participant. Activity of the plan is not reported in the financial statements of the Authority.

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, 2023, 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, 2023, was $109,761, which has been recorded as a long-term liability of the Authority.

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 $3,166,243 for water purchases under this contract during the year ended April 30, 2023.

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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, 2023, the Authority had in its possession certificates totaling 16,891,955 thousand gallons of water (1,168,497 40-year certificates and 15,723,458 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 certificates at cost which resulted in a total cost basis for the certificates on hand of $7,051,102 at April 30, 2023. The average cost of the certificates at April 30, 2023, was approximately $0.417 per 1,000 gallons of water. Purchases during the fiscal year ended April 30, 2023, were $91,504 for certificates totaling 202,272 thousand gallons of water. The Authority used certificates with a specific identification cost basis of $149,163 during the fiscal year ended April 30, 2023 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, 2023, the City of Houston had established a water rate of $4.52 per 1,000 gallons of water.

The Authority includes the purchases of certificates in its budget as a current period expenditure. The budgeted amount was $230,000 for the fiscal year ended April 30, 2023, and the expenditures under generally accepted accounting principles were $149,163 as described in the preceding paragraph.

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MEMORIAL VILLAGES WATER AUTHORITY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET AND ACTUAL, GENERAL FUND

FOR THE YEAR ENDED APRIL 30, 2023

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property taxes	$ 1,550,000	$ 1,550,000	$ 1,566,961	$ 16,961
Water service	5,200,000	5,200,000	5,545,858	345,858
Sewer service	2,400,000	2,400,000	2,324,049	(75,951)
Sewer service to City of Bunker Hill Village	470,000	470,000	480,669	10,669
Penalty - operations	20,000	20,000	25,318	5,318
Penalty - property taxes	0	0	14,480	14,480
Tap connection fees	39,000	39,000	16,150	(22,850)
Interest on deposits and investments	210,000	210,000	75,215	(134,785)
Other revenues	18,000	18,000	3,970	(14,030)
TOTAL REVENUES	9,907,000	9,907,000	10,052,670	145,670
EXPENDITURES				
Service operations:				
Utility operations:				
Water production	4,162,020	4,162,020	4,612,137	450,117
Water distribution system	493,963	493,963	526,675	32,712
Sewer plant and common trunkline	2,724,080	2,724,080	1,286,510	(1,437,570)
Sewer collection system	520,040	520,040	340,454	(179,586)
Billing and collection	64,600	64,600	99,325	34,725
General and administrative	1,230,112	1,230,112	1,243,759	13,647
TOTAL EXPENDITURES	9,194,815	9,194,815	8,108,860	(1,085,955)
EXCESS REVENUES (EXPENDITURES)	712,185	712,185	1,943,810	1,231,625
FUND BALANCE, BEGINNING OF YEAR	10,961,022	10,961,022	10,961,022	0
FUND BALANCE, END OF YEAR	$ 11,673,207	$ 11,673,207	$ 12,904,832	$ 1,231,625

The Authority's Board of Supervisors adopts an annual nonappropriated budget. This budget may be amended throughout the fiscal year and is prepared on a basis consistent with generally accepted accounting principles.

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES, BUDGET AND ACTUAL, GENERAL FUND

FOR THE YEAR ENDED APRIL 30, 2023

	Budget	Actual	Variance Over (Under)
WATER PRODUCTION			
Salaries and wages	$ 347,000	$ 169,177	$ (177,823)
Vacations, holidays and sick pay	41,500	68,640	27,140
Payroll taxes	29,720	24,731	(4,989)
Outside labor	2,000	0	(2,000)
Engineering expenses	25,000	128,384	103,384
Maintenance and repairs	180,000	152,300	(27,700)
Chemicals	100,000	96,133	(3,867)
Uniforms	6,300	7,478	1,178
Power and fuels	250,000	243,306	(6,694)
Rental of equipment	2,000		(2,000)
Insurance	11,000	12,609	1,609
Water analysis fee	6,000	6,479	479
Truck expense	7,000	7,839	839
Tools	800	732	(68)
Telephone	35,000	35,803	803
Equipment expense	5,000	2,622	(2,378)
Purchase of surface water certificates*	230,000	91,504	(138,496)
Less certificates added to inventory*		57,659	57,659
TCEQ inspection fees	12,000	9,251	(2,749)
Surface water purchases	2,800,000	3,166,243	366,243
Landscaping	2,000	101	(1,899)
Office furniture/furnishings	500	0	(500)
Vehicle expenses	4,500	4,200	(300)
Permits	17,000	34,261	17,261
Freight	500	0	(500)
Medical expenses	200	0	(200)
Water plant improvements	0	271,797	271,797
Purchase of equipment	26,000	0	(26,000)
Repairs to buildings	5,000	0	(5,000)
Software and data	15,000	17,679	2,679
Miscellaneous	1,000	3,209	2,209
TOTALS	$ 4,162,020	$ 4,612,137	$ 450,117

*The Authority includes the purchases of certificates in its budget as a current period expenditure. Purchases for the fiscal year ended April 30, 2023, were $91,504. Certificates added to inventory were $91,504. As described in Note 12 of the notes to the financial statements, the Authority recorded the $149,163 specific identification cost of certificates used during the fiscal year as a current expenditure under generally accepted accounting principles.

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES, BUDGET AND ACTUAL, GENERAL FUND, (Continued)

FOR THE YEAR ENDED APRIL 30, 2023

	Budget	Actual	Variance Over (Under)
WATER DISTRIBUTION SYSTEM			
Salaries and wages	$ 199,000	$ 194,012	$ (4,988)
Payroll taxes	16,200	15,089	(1,111)
Outside labor	16,463	6,385	(10,078)
Engineering expenses	10,000	330	(9,670)
Maintenance and repairs	100,000	202,666	102,666
Chemicals	500	0	(500)
Rental of equipment	800	0	(800)
Insurance	11,000	13,870	2,870
Truck expense	4,000	8,348	4,348
Tools	1,000	337	(663)
Telephone	3,000	1,335	(1,665)
Equipment expense	4,000	869	(3,131)
Vehicle expense	2,000	1,800	(200)
TCEQ regulatory assessment	21,000	20,976	(24)
Freight	500	0	(500)
Purchase of equipment	100,000	53,492	(46,508)
Tap costs	1,000	2,835	1,835
Software and data	500	1,129	629
Miscellaneous	3,000	3,202	202
TOTALS	$ 493,963	$ 526,675	$ 32,712

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES, BUDGET AND ACTUAL, GENERAL FUND, (Continued)

FOR THE YEAR ENDED APRIL 30, 2023

	Budget	Actual	Variance Over (Under)
SEWER PLANT AND COMMON TRUNKLINE			
Salaries and wages	$ 198,732	$ 286,059	$ 87,327
Vacations, holidays and sick pay	38,500	53,469	14,969
Payroll taxes	18,148	25,519	7,371
Security system	4,000	3,369	(631)
Outside labor	2,000	32,032	30,032
Engineering expenses	200,000	14,631	(185,369)
Maintenance and repairs	145,000	162,726	17,726
Chemicals	110,000	109,607	(393)
Uniforms	4,500	5,456	956
Power and fuels	145,000	131,690	(13,310)
Rental of equipment	3,000	2,184	(816)
Insurance	11,000	13,870	2,870
Sewer analysis fee	35,000	37,589	2,589
Truck expense	4,000	9,853	5,853
Tools	2,000	1,458	(542)
Telephone	12,600	11,835	(765)
Equipment expense	2,000	990	(1,010)
TCEQ inspection fees	22,000	20,272	(1,728)
Landscaping	600	0	(600)
Office furniture and furnishings	500	0	(500)
Sludge disposal/processing	230,000	231,045	1,045
Sewer plant office supplies	3,500	4,043	543
Freight	500	0	(500)
Medical expenses	500	0	(500)
Sewer plant improvements	1,300,000	118,618	(1,181,382)
Purchase of equipment	215,000	0	(215,000)
Repairs to buildings	5,000	1,239	(3,761)
Software and data	10,000	8,513	(1,487)
Miscellaneous	1,000	443	(557)
TOTALS	$ 2,724,080	$ 1,286,510	$(1,437,570)

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES, BUDGET AND ACTUAL, GENERAL FUND, (Continued)

FOR THE YEAR ENDED APRIL 30, 2023

	Budget	Actual	Variance Over (Under)
SEWER COLLECTION SYSTEM			
Salaries and wages	$ 0	$ 147,731	$ 147,731
Payroll taxes	0	10,916	10,916
Outside labor	2,000	0	(2,000)
Engineering expenses	60,000	22,402	(37,598)
Maintenance and repairs	20,000	56,519	36,519
Chemicals	3,000	2,282	(718)
Power and fuels	8,000	7,114	(886)
Rental of equipment	3,000	19,875	16,875
Insurance	13,000	17,652	4,652
Truck expense	7,000	9,473	2,473
Tools	500	337	(163)
Telephone	4,900	5,107	207
Equipment expense	5,000	0	(5,000)
Landscaping	200	0	(200)
TCEQ regulatory assessment	21,000	20,976	(24)
Freight	240	0	(240)
Sewer collection improvements	320,000	0	(320,000)
Purchase of equipment	50,000	19,882	(30,118)
Repairs to buildings	600	0	(600)
Software and data	1,000	188	(812)
Miscellaneous	600	0	(600)
TOTALS	$ 520,040	$ 340,454	$ (179,586)

	Budget	Actual	Variance Over (Under)
BILLING AND COLLECTION			
Salaries and wages	$ 0	$ 39,380	$ 39,380
Computer billing	60,000	59,338	(662)
Purchase of equipment	4,000	607	(3,393)
TOTALS	$ 64,000	$ 99,325	$ 35,325

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES, BUDGET AND ACTUAL, GENERAL FUND, (Continued)

FOR THE YEAR ENDED APRIL 30, 2023

	Budget	Actual	Variance Over (Under)
GENERAL AND ADMINISTRATIVE			
Salaries and wages - manager	$ 153,142	$ 146,347	$ (6,795)
Salaries and wages - office	188,732	220,621	31,889
Vacations, holidays and sick pay	31,421	43,773	12,352
Payroll taxes	28,557	29,215	658
Security system	7,000	10,604	3,604
Outside labor	2,000	0	(2,000)
Engineering fees	10,000	17,360	7,360
Power and fuels	4,000	3,699	(301)
Insurance	7,800	5,282	(2,518)
Telephone	16,000	11,621	(4,379)
Office equipment repairs and maintenance	1,500	1,015	(485)
Office furniture/furnishings	1,500	4,986	3,486
Vehicle expense	14,000	12,260	(1,740)
Office supplies	8,000	10,312	2,312
Freight	300	20	(280)
Medical expenses	60	2,719	2,659
Postage	3,000	0	(3,000)
Public notice expenses	1,000	846	(154)
Purchase of equipment	500	0	(500)
Harris county appraisal district	12,000	11,179	(821)
Tax collection	24,000	22,815	(1,185)
Accounting and auditing	11,000	10,791	(209)
Legal and contingencies	75,000	124,491	49,491
Employee related expense	5,000	0	(5,000)
Group insurance premium	350,000	332,976	(17,024)
Retirement fund contribution, net of forfeiture	110,000	119,753	9,753
Banking fees	6,000	3,071	(2,929)
Dues, subscriptions, schools	4,500	4,721	221
Supervisors' fees	30,000	26,700	(3,300)
Supervisors' expenses	3,500	3,441	(59)
Repairs and maintenance - 435 Piney Point	50,000	760	(49,240)
Pension contract expenses	0	789	789
Repairs and maintenance - office bldg.	20,000	302	(19,698)
Delivery	0	0	0
Software and data	50,000	56,471	6,471
Miscellaneous	600	4,819	4,219
TOTALS	$ 1,230,112	$ 1,243,759	$ 13,647

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MEMORIAL VILLAGES WATER AUTHORITY

SCHEDULE OF TEXAS SUPPLEMENTARY INFORMATION
REQUIRED BY THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

APRIL 30, 2023

(Schedules included are checked or explanatory notes provided for omitted schedules.)

[X] TSI-1. Services and Rates

[X] TSI-2. General Fund Expenditures

[X] TSI-3. Temporary Investments

[X] TSI-4. Taxes Levied and Receivable

[ ] TSI-5. Long-Term Debt Service Requirements by Years
None at April 30, 2023.

[ ] TSI-6. Changes in Long-Term Bonded Debt
Not applicable.

[X] TSI-7. Comparative Schedule of Revenues and Expenditures - General Fund and Debt Service Fund - Five Year
Debt Service Fund not applicable.

[X] TSI-8. Board Members, Key Personnel and Consultants

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MEMORIAL VILLAGES WATER AUTHORITY

SCHEDULE OF SERVICES AND RATES

APRIL 30, 2023

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

2. Retail Service Providers

a. Retail Rates for a 5/8" meter (or equivalent):

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallons Over Minimum	Usage Levels
WATER:	$17.50	2,000	N	$2.10	2,001 to 5,000
				2.40	5,001 to 10,000
				2.80	10,001 to 15,000
				3.90	15,001 to 20,000
				4.35	20,001 to 25,000
				4.65	25,001 to 30,000
				5.25	30,001 to 35,000
				5.35	35,001 to 40,000
				5.65	40,001 to 50,000
				6.00	50,001 to 60,000
				6.65	Over 60,000
WASTEWATER:	$17.50	2,000	N	$2.00	2,001 to 5,000
				2.10	5,001 to 10,000
				2.40	10,001 to 15,000
				2.70	15,001 to 20,000
				3.30	20,001 to 25,000
				4.00	25,001 to 30,000
				0.00	Over 30,000
SURCHARGE:	$0.00	0.50 % of monthly billing -- TCEQ assessment fees included above.			

Authority employs winter averaging for wastewater usage: Yes __ No X

Total charges per 10,000 gallons usage: Water: $35.80 Wastewater: $34.00 Surcharge: $0.00

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

SCHEDULE OF SERVICES AND RATES (Continued)

APRIL 30, 2023

b. Water and Wastewater Retail Connections (unaudited):

Meter Size	Total Connections	Active Connections	ESFC* Factor	Active ESFCs
Unmetered	23	17	1.0	17
< or = 3/4"	995	973	1.0	973
1"	1,804	1,793	2.5	4,483
1-1/2"	433	430	5.0	2,150
2"	134	131	8.0	1,048
3"	3	2	15.0	30
4"	10	10	25.0	250
6"	1	1	50.0	50
8"	0	0	80.0	0
10"	0	0	115.0	0
Total Water	3,403	3,357		9,001
Total Wastewater	3,183	3,162	1.0	3,162

*Single family equivalents

3. Total Water Consumption during the Fiscal Year (rounded to thousands):

Gallons pumped into system (unaudited):	1,471,774
Gallons billed to customers (unaudited):	1,191,817
Water Accountability Ratio (Gallons billed/ gallons pumped):	81%

4. Standby Fees (authorized only under TWC Section 49.231):

Does the Authority have Debt Service standby fees? Yes __ No X

If yes, date of the most recent Commission Order: ________________

Does the Authority have Operation and Maintenance standby fees? Yes __ No X

If yes, date of the most recent Commission Order: ________________

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MEMORIAL VILLAGES WATER AUTHORITY

EXPENDITURES

FOR THE YEAR ENDED APRIL 30, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Totals (Memorandum Only)
CURRENT				
Utility operations:				
Water production	$ 4,612,137	$	$	$ 4,612,137
Water distribution system	526,675			526,675
Sewer plant and common trunkline	1,286,510			1,286,510
Sewer collection system	340,454			340,454
Billing and collection	99,325			99,325
	6,865,101	0	0	6,865,101
General and administrative:				
Salaries and payroll taxes	439,956			439,956
Legal and professional	175,441			175,441
Employee benefits	452,729			452,729
Other expenditures	175,633			175,633
	1,243,759	0	0	1,243,759
TOTAL EXPENDITURES	$ 8,108,860	$ 0	$ 0	$ 8,108,860

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

SCHEDULE OF TEMPORARY INVESTMENTS

APRIL 30, 2023

	Interest Rate	Maturity Date	Year End Balance	Accrued Interest Receivable
GENERAL FUND				
TexPool				
No. 449/7986200001	Market	On demand	$ 2,215,427	$ 0
No. 590/7986200001	Market	On demand	2,516,170	0
			$ 4,731,597	$ 0

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MEMORIAL VILLAGES WATER AUTHORITY

ANALYSIS OF CHANGES IN DEPOSITS AND TEMPORARY INVESTMENTS
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED APRIL 30, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Totals (Memorandum Only)
SOURCES OF DEPOSITS AND TEMPORARY INVESTMENTS				
Cash receipts from revenues	$ 10,218,875	$	$	$10,218,875
Increase in customer and builder deposits	1,595			1,595
TOTAL DEPOSITS AND TEMPORARY INVESTMENTS PROVIDED	10,220,470	0	0	10,220,470
APPLICATIONS OF DEPOSITS AND TEMPORARY INVESTMENTS				
Cash disbursements for current expenditures	8,651,702			8,651,702
Prepaid expenditures	42,925			42,925
TOTAL DEPOSITS AND TEMPORARY INVESTMENTS APPLIED	8,694,627	0	0	8,694,627
INCREASE (DECREASE) IN DEPOSITS AND TEMPORARY INVESTMENTS	1,525,843	0	0	1,525,843
DEPOSITS AND TEMPORARY INVESTMENTS BALANCES, BEGINNING OF YEAR	3,974,664	0	0	3,974,664
DEPOSITS AND TEMPORARY INVESTMENTS BALANCES, END OF YEAR	$ 5,500,507	$ 0	$ 0	$ 5,500,507

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

TAXES LEVIED AND RECEIVABLE

FOR THE YEAR ENDED APRIL 30, 2023

	Maintenance Taxes
RECEIVABLE, BEGINNING OF YEAR	$ 74,247
Additions and corrections to prior year taxes	(8,605)
Adjusted receivable, beginning of year	65,642
2022 ADJUSTED TAX ROLL	1,578,898
Total to be accounted for	1,644,540
Tax collections: Current tax year	(1,529,926)
Prior tax years	(37,035)
RECEIVABLE, END OF YEAR	$ 77,579
RECEIVABLE, BY TAX YEAR	
2012 and prior	$ 2,423
2013	658
2014	2,276
2015	1,738
2016	2,048
2017	2,179
2018	3,101
2019	3,887
2020	4,839
2021	5,458
2022	48,972
RECEIVABLE, END OF YEAR	$ 77,579

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

TAXES LEVIED AND RECEIVABLE (Continued)

FOR THE YEAR ENDED APRIL 30, 2023

ADJUSTED PROPERTY VALUATIONS AS OF JANUARY 1 OF TAX YEAR	2022	2021	2020	2019
TOTAL PROPERTY VALUATIONS	$ 6,203,846,895	$ 5,829,519,201	$ 5,826,484,110	$ 5,695,403,123
MAINTENANCE TAX RATES PER $100 VALUATION	$ 0.025468	$ 0.026369	$ 0.026899	$ 0.027463
TAX ROLLS	$ 1,578,898	$ 1,537,186	$ 1,567,266	$ 1,564,128
PERCENT OF TAXES COLLECTED TO TAXES LEVIED	96.9 %	99.6 %	99.7 %	99.8 %

*Maximum tax rate approved by voters on May 4, 1991: $0.05

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MEMORIAL VILLAGES WATER AUTHORITY

COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES, GENERAL FUND

FOR YEARS ENDED APRIL 30

	AMOUNT					PERCENT OF TOTAL REVENUES				
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019
REVENUES										
Property taxes	$ 1,566,961	$ 1,537,904	$ 1,557,988	$ 1,545,168	$ 1,498,685	15.6 %	17.7 %	18.0 %	19.1 %	19.6 %
Water service	5,545,858	4,372,620	4,414,033	4,192,079	3,978,285	55.2	50.5	51.0	51.9	52.0
Sewer service	2,324,049	2,193,856	2,166,227	1,994,652	1,873,597	23.1	25.3	25.0	24.7	24.5
Sewer service to City of Bunker Hill Village	480,669	436,852	411,996	187,383	145,519	4.8	5.0	4.8	2.3	1.9
Penalty and interest - operations	25,318	16,721	17,321	17,928	14,934	0.3	0.2	0.2	0.2	0.2
Penalty and interest - taxes	14,480	13,856	9,608	8,790	7,932	0.1	0.2	0.1	0.1	0.1
Tap connection fees	16,150	81,900	56,000	82,575	53,337	0.2	0.9	0.6	1.0	0.7
Interest on deposits and investments	75,215	8,619	10,358	34,244	46,054	0.7	0.1	0.1	0.4	0.6
Other revenues	3,970	8,184	18,333	24,835	26,801	0.0	0.1	0.2	0.3	0.4
TOTAL REVENUES	10,052,670	8,670,512	8,661,864	8,087,654	7,645,144	100.0	100.0	100.0	100.0	100.0
EXPENDITURES										
Current:										
Utility operations	6,865,101	9,943,081	8,042,450	7,933,381	10,196,030	68.3	114.7	92.8	98.1	133.4
General and administrative	1,243,759	1,163,213	1,309,070	1,118,534	1,061,521	12.4	13.4	15.1	13.8	13.9
TOTAL EXPENDITURES	8,108,860	11,106,294	9,351,520	9,051,915	11,257,551	80.7	128.1	107.9	111.9	147.3
EXCESS REVENUES (EXPENDITURES)	$ 1,943,810	$(2,435,782)	$ (689,656)	$ (964,261)	$(3,612,407)	19.3 %	(28.1) %	(7.9) %	(11.9) %	(47.3) %
TOTAL ACTIVE RETAIL WATER CONNECTIONS	3,357	3,328	3,344	3,339	3,338					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	3,162	3,219	3,165	3,162	3,184					

See accompanying independent auditor's report.

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MEMORIAL VILLAGES WATER AUTHORITY

BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS

APRIL 30, 2023

Complete Authority Mailing Address: Memorial Villages Water Authority
8955 Gaylord
Houston, Texas 77024

Authority Business Telephone No.: 713-465-8318

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

Limit on Fees of Office that a Supervisor may receive during a fiscal year: $7,200

BOARD MEMBERS

Name and Address	Term of Office (Elected/ Appointed)	Fees of Office Paid	Expense Reimb.	Title at Year End
Gary Schenk 806 Magdalene Houston, Texas 77024 Position No. 2	Elected 11/07/22- 11/03/26	$ 6,000	$ 0	President/ Asst. Treasurer
Will Wilson 11319 Coloma Lane Houston, Texas 77024 Position No. 5	Elected 11/03/20- 11/05/24	6,000	0	Vice President/ Asst. Treasurer
Cathy Stubbs 522 Hunters Park Lane Houston, Texas 77024 Position No. 3	Appointed 12/01/20- 11/05/24	3,750	0	Treasurer
Veronica Roa 11 Mott Lane Houston, Texas Position No. 6	Elected 11/07/22- 11/03/26	1,500	0	Asst. Treasurer
Randolph Ewing 6363 Woodway, Suite 1000 Houston, Texas 77057 Position No. 7	Elected 11/07/22- 11/03/26	4,500	0	Secretary/ Asst. Treasurer
Unal Baysal 11415 Chatten Way Houston, Texas 77024 Position No. 1	Appointed 2/02/21- 11/05/24	750	0	Asst. Treasurer
Locke Braly 10607 Gawain Lane Houston, Texas 77024 Position No. 4	Elected 11/07/22- 11/03/26	4,200	0	Asst. Treasurer

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MEMORIAL VILLAGES WATER AUTHORITY

BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS (Continued)

APRIL 30, 2023

KEY PERSONNEL

Name and Address	Date Hired	Fees and Expense Reimbursements	Title at Year End
Mr. Trey Cantu 8955 Gaylord Houston, Texas 77024	2020	$ 162,805	Authority General Manager, Investment Officer

CONSULTANTS

Name and Address	Date Hired	Fees and Expense Reimbursements	Title at Year End
Norton Rose Fulbright US LLP 1301 McKinney Street Suite 5100 Houston, Texas 77010	1962	$ 117,384	Attorney
Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 N. Loop West, Suite 600 Houston, Texas 77008	3/07/00	2,108	Delinquent Tax Attorney
Langford Engineering, Inc. 1080 West Sam Houston Beltway North Suite 200 Houston, Texas 77043	1972	183,106	Engineer
Harris County Appraisal District P.O. Box 900275 Houston, Texas 77292	Legislative Action	11,179	Central Appraisal District
Mark C. Eyring, CPA, PLLC 12702 Century Drive Suite C2 Stafford, Texas 77477	2/04/92	10,775	Independent Auditor

See accompanying independent auditor's report.

Exhibit E

CERTIFICATE FOR
ORDER ADOPTING AMENDED RATE ORDER

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

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

1. The Board convened in regular session, open to the public, on September 12, 2023 at 8995 Gaylord, Houston, Texas, and 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, Assistant Secretary
Unal Baysal, Assistant Secretary
Locke Braly, Supervisor

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

ORDER ADOPTING AMENDED RATE ORDER

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

AYES: 6 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 acting 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, and Section 49.063, Texas Water Code, both as amended.

SIGNED AND SEALED this September 12, 2023

Secretary, Board of Supervisors

President, Board of Supervisors

*Not applicable to separate sprinkler meters.

City of Bunker Hill Village:

Each **1,000** gallons of sewer treated Minimum bill)	$ 10.85
Each **1,000** gallons of sewer treated over **1,000** Gallons	$~~1,50~~2.25

G & A Expense based on "Residential Equivalents"

"City of Bunker Hill Village" "*the City*" shall be billed on a monthly basis of the total gallons treated multiplied by the current sewer rate for the City plus G & A Expenses as calculated below.

The G & A Expenses shall be determined by dividing the number of "Residential Equivalents" for the fiscal year ending April 30th included in the City by the number of "Residential Equivalents" for the fiscal year ending April 30th included in both the Authority and the City and multiplying the resulting quotient (a) times the total of Direct Costs Chargeable to the Wastewater Treatment Plant and the Trunk Line for the fiscal year ending April 30th.

Where the Authority provides sewer service only, no water service, the following rates shall apply:

Residential Sewer Service Only:

FLAT RATE BASED ON 30,000 GALLONS	$84.10

Commercial Sewer Service Only – Inside or Outside Authority:

To be set by the General Manager of the Authority based on type of business, typical water usage, comparative usages and/or available usage historical information.

C. Returned Checks. Any check of any customer of the Authority returned because of insufficient funds shall result in a charge of $25.00 to such customer's account.

VII. Billing and Collection; Delinquent Accounts and Delinquent Ad Valorem Tax Accounts.

A. The Authority shall bill each customer on or about the 15th day of every month. All bills shall become delinquent if not paid by the 10th day of the following month. A penalty of 5% will be added to all bills outstanding by the end of the billing month. Upon a customer's request for a waiver of the penalty, the General Manager may waive such penalty if it is determined by past payment record that the Customer has paid all bills in a timely fashion for the last 12 consecutive months. If a bill is delinquent for 60 days (irrespective of the payment record of the customer), the Authority shall discontinue the delinquent customer's water service.

After the 10-day delinquency period, a delinquent customer shall be notified in the next billing of the delinquency and the date on which water service shall be terminated if the account customer, the Authority may add such cost to the customer's next bill and payment will be due at the same time as the remainder of the bill. Failure to pay the full amount of any bill may result in termination of water service, as set forth in Article VII.

XI. General Policies.

A. All Services Charged. The Authority shall not provide free water or sewer service to any person, firm, corporation, or organization, including water passing through the meter of a customer due to a broken or leaking pipe, fitting or fixture, irrespective of whether the broken or leaking pipe, fitting or fixture was a result of cold or freezing weather or any other act by or beyond the control of the customer. Unless otherwise approved by the General Manager, it shall be a violation of this Order for anyone to take water from any Authority pipe, line, tank, fire hydrant, sample tap, hose bib, or other Authority facility without first passing through an Authority water meter.

1. Sewer Credit for Water Leak: Upon a customer's written request, the General Manager may make an adjustment to a customer's sewer charge due to a customer's broken or leaking pipe, fitting or fixture provided (1) the customer can furnish either a paid invoice from the plumber that made the repairs or (2) a paid invoice of the plumbing supplies purchased by the customer to make the repairs and (3) the broken or leaking pipe, fitting or fixture did not leak into the sanitary sewer system of the Authority. The adjustment to the sewer charge shall be calculated as follows:

SEWER CREDIT DUE = WATER USAGE DURING BREAKAGE PERIOD LESS THE CUSTOMERS AVERAGE WATER USAGE DURING LIKE PERIODS OF TIME MULTIPLIED BY THE SEWER RATE IN EFFECT AT THE TIME OF THE LEAK.

B. Other Utilities. Prior to installing underground cables, lines, conduit or other facilities in the area of Authority water supply and sanitary sewer collection lines, representatives of companies installing such cables, lines, conduit, or other facilities shall contact the Authority to file such companies' construction plan and schedule and to review the engineering plans illustrating the location of Authority lines.

C. Implementation of Order. This Order shall become effective ~~upon~~with the first practicable billing period following its adoption by the Board on ~~January 10~~September 12, 2023.

* * *

AMENDED AND RESTATED
ORDER SETTING WATER AND SEWER SERVICE RATES, ESTABLISHING TAP FEES, ADOPTING RULES AND REGULATIONS CONCERNING DISTRICT'S WATERWORKS AND SANITARY SEWER SYSTEM, AND ESTABLISHING POLICY WITH RESPECT TO FIRE HYDRANTS, MANHOLES, METER BOXES, AND CLEAN-OUTS

THE STATE OF TEXAS
COUNTY OF HARRIS
MEMORIAL VILLAGES WATER AUTHORITY

WHEREAS, the Board of Supervisors (the "Board") of Memorial Villages Water Authority (the "Authority") desires to (1) set water and sewer rates sufficient to pay for operation and maintenance of the Authority's waterworks and sanitary sewer system; (2) provide for connections into its water distribution and sanitary sewer collection systems; (3) adopt rules to maintain a safe and adequate sanitary sewer system, protect the sanitary condition of the Authority's water supply, and prevent waste or unauthorized use of its water supply and unauthorized use of its sanitary sewer system; and (4) establish a policy for the adjustment of fire hydrants, manholes, meter boxes, and clean-outs;

WHEREAS, the Board is required by 31 Texas Administrative Code Section 293.111 to adopt certain rules concerning construction of commercial and/or household sewer service lines and connections to the Authority's sanitary sewer system; and

WHEREAS, the Board has been advised by the Authority's General Manager that the charges, rules, and policies described below are sufficient for such purposes;

WHEREAS, the Board now deems it necessary and advisable to amend such Consolidated Rate Order to increase water and sewer service rates and to restate such Order as amended;

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

I. Service Agreements with Customer. Prior to receiving permanent water service (upon initial completion of an improvement within the Authority's service area, upon reinstatement of water service after a turn-off, or upon transfer of water service to a new customer), the customer shall execute and deliver to the Authority's General Manager a service agreement in the form attached as Exhibit "A".

II. Customer Service Inspections.

A. A customer service inspection certification in the form attached to these Rules as exhibit "B" must be completed and delivered to the Authority: (1) prior to the time the Authority provides sanitary sewer service or permanent water service to a new connection in the Authority's service area, (2) within 5 days after an existing customer receives notice from the Authority that it has reason to believe that a cross-connection or other unacceptable plumbing practice exists at his establishment, or (3) within 30 days after any material improvement, correction or addition is made to the private plumbing facilities of any connection. Failure to provide such certification is a violation of these rules.

B. Individuals with the following credentials shall be recognized as capable of conducting a customer service inspection certification.

1. Plumbing Inspectors and Water Supply Protection Specialists holding license endorsement issued by the Texas State Board of Plumbing Examiners.

2. Certified Waterworks Operators and members of other water related professional groups who have completed a training course, passed an examination administered by the Commission or its designated agent, and hold an endorsement granted by the Commission or its designated agent.

C. It is the responsibility of the customer to obtain the certification and to deliver such to the Authority.

D. The existence of private plumbing facilities in violation of (1) local plumbing codes and/or, (2) Section III or IV of these rules is an unacceptable plumbing practice and a violation of these rules. Upon discovery of any such condition, the Authority may immediately terminate water service to the connection to protect the integrity of its public water supply system. Service will be restored only when the source of potential contamination no longer exists or when sufficient additional safeguards have been taken as determined by the Authority's General Manager.

III. Rules and Regulations Governing the Authority's Waterworks and Wastewater Systems.

A. Prohibition on Use of Lead: The use of pipes and pipe fittings that contain more

than 8.0 percent lead or solders and flux that contain more than 0.2 percent lead is prohibited for installation or repair of the Authority's water system and for installation or repair of any plumbing in a residential or non-residential facility providing water for human consumption and connected to the Authority's water system.

B. Prohibition on Direct or Cross Connections: No water connection from the Authority's water system shall be made to any establishment where an actual or potential contamination or system hazard exists without an air gap separation between the drinking water supply and the source of potential contamination. Where the containment air gap is impractical, reliance may be placed on individual "internal" air gaps or mechanical backflow prevention devices. Under these conditions, additional protection shall be required at the meter in the form of a backflow prevention device (in accordance with AWWA Standards C510 and C511, and AWWA Manual M14) on those establishments handling substances deleterious or hazardous to the public health.

C. Service Connections Requiring Booster Pumps: Service connections that require booster pumps must be equipped with automatic pressure cut-off devices so that the pumping units become inoperative at a suction pressure of less than 20 psi. Where these types of installations are necessary the connection shall consists of an air gapped connection with a storage tank and subsequent re-pressurization facilities.

D. Condensing, Cooling or Industrial Process: No water connection from the Authority's water supply system shall be made to any condensing, cooling or industrial process or any other system of non-potable usage over which the Authority does not have sanitary control, unless the connection is made in accordance with the requirements of this subsection. Water from such systems cannot be returned to the Authority's potable water supply system.

E. Overhead and Elevated Bulk Water Stations: No overhead or elevated bulk water dispensing station may be connected to the Authority's water supply system without an air gap between the filling outlet hose and the receiving tank to protect against back siphonage and cross-connection.

F. .Fire Sprinkler and Irrigation Systems: No residential or nonresidential fire sprinkler system or irrigation system may be connected to the Authority's water supply system without an approved backflow prevention device installed and maintained in accordance with AWWA Standards C510 and C511, AWWA Manual M14 and local fire and plumbing codes as applicable.

G. Inspection of Backflow Prevention Devices:

1. All backflow prevention assemblies shall be tested by a recognized backflow prevention assembly tester after installation and, in case of new establishments, prior to the time the Authority begins providing permanent water service to the system on which the devices has been installed. Backflow prevention assemblies which are installed to provide protection against high health hazards must also be tested at least annually. A high health hazard is defined as a cross-connection, potential cross-connection, or other situation involving any substance that could cause death, illness, spread of disease, or has a high probability of causing such effects if introduced into the potable drinking water supply.

2. Recognized testers shall have completed a Commission approved course on cross connection control and backflow prevention and shall have passed an examination administered by the Commission or its designated agent. Testers are required to renew their accreditation every 3 years. The accredited tester classification shall be broken down into two categories:

a) The "General Tester" is qualified to test backflow prevention assemblies on any domestic, commercial, industrial or irrigation service except fire lines.

b) The "Fire Line Tester" is qualified to test backflow prevention assemblies on fire lines only. The State Fire Marshall's office requires that a person performing maintenance on fire lines must be employed by an Approved Fire Line Contractor.

3. Individuals that can show proof of completion of a course and passage of an exam based on the ABPA or ASSE National exam, prior to September 1, 1995, may be recognized as accredited for the term of their current certification (not to exceed 3 years). Those individuals that have not renewed their accreditation are required to complete the Commission approved courses and pass the exam administered by the Commission or it designated agent.

4. Gauges used in the testing of backflow prevention assemblies shall be tested for accuracy annually in accordance with the University of Southern California's Foundation of Cross Connection Control and Hydraulic Research and/or the AWWA manual of

Cross Connection Control (Manual M-14). Testers shall include test gauge serial numbers on "Test and Maintenance" report forms.

5. A test report must be completed by the recognized backflow prevention assembly tester for each assembly tested. The signed and dated original must be submitted to the City having jurisdiction (City of Hedwig Village, Hunters Creek Village or Piney Point Village) and a copy of such provided to the Authority for record keeping purposes. Should the tester choose to use a report format which differs from that provided by the Authority and attached to these Rules as exhibit "C", it must minimally contain all information required by the Authority's report form.

6. Repairs to backflow prevention assemblies must be performed by authorized individuals as recognized by the Texas State Board of Plumbing Examiners, Texas Irrigators Advisory Council, or the Texas Commission on Fire Protection – State Fire Marshal's Office, depending upon application and use.

7. The use of a backflow prevention device at the service connection shall be considered as additional backflow prevention and shall not negate the use of backflow protection on internal hazards as outlined and enforced by local plumbing codes.

8. No permanent service will be provided or continued to any connection in the Authority's service area which requires a backflow prevention device, unless the customer provides the Authority with a backflow prevention assembly test and maintenance report properly completed and signed by an accredited tester.

9. A customer with a connection to the Authority's public water supply system which presents high health hazards must provide the Authority with a properly completed and signed test report annually. In the event any customer fails to provide such a report within 30 days after written notification by the Authority that such a report is required, the Authority may (1) terminate the connection to its water system or (2) engage a Certified Tester to inspect and test the backflow prevention device and the cost will automatically be charged to the customer's account.

H. Operation of Irrigation Systems: Notwithstanding the provisions of the Authority's Drought Contingency Plan or Water Conservation Plan, in normal conditions, the days that irrigation systems connected to the Authority's Public Water Supply System may be operated, shall be as follows:

Even ending addresses (0, 2, 4, 6, and 8) – Mondays, Wednesdays and Fridays

Odd ending addresses (1, 3, 5, 7, and 9) – Tuesdays, Thursdays and Saturdays

Hand–held hose watering, a hose connected to portable sprinkler device, a faucet filled bucket or water can and drip irrigation systems may be utilized at any time.

I. Discharge of Waste into the Sanitary Sewers:

1. All discharges into the sanitary sewers of the Authority are regulated by a BOARD ORDER "Regulating the Discharge of Waste into the Sanitary Sewers of the Memorial Villages Water Authority, Establishing a Permit System, Establishing a System of Charges For

Services Rendered, Regulating Un-sewered and Miscellaneous Discharges, and Providing for Enforcement", established July 5, 1983, as amended and attached as exhibits "D" and "E".

J. Encumbrance of Facilities Prohibited: No person shall encumber or cause to be encumbered any manhole, fire hydrant, valve, valve box, water meter, water meter box, clean-out, clean-out box, or any other water or sewer utility line or related fitting, equipment, facilities or appurtenances owned by the Authority. This shall include, but not be limited to, anything that creates a burden or impediment to the Authority's ability to properly maintaining the Authority's facilities, covering or hindering the access to or opening of manholes, clean-out boxes, water valve boxes or water meter boxes and shall include structures, driveways, parking pads, sidewalks and landscaping.

K. Adjustments of Manholes, Fire Hydrants, Meter Boxes, and Clean-Outs. No elevation or grade change to any manhole, fire hydrant, valve, valve box, water meter, water meter box, clean-out, clean-out box, or any other water or sewer utility line or related fitting, equipment, facilities or appurtenances owned by the Authority shall be made without written permission of the Authority. Where an adjustment in elevation or grade is needed, the Authority shall approve the method and materials used before such adjustment is made and all costs of said adjustment shall be the responsibility of the property owner requesting the adjustment. The General Manager shall prepare a cost accounting of the adjustment and payment shall be made to the Authority before any such adjustments are made. The Authority shall only make adjustments to facilities owned by the Authority.

IV. Connections to Authority's Waterworks and Sanitary Sewer System.

A. Connections Made, and Inspected by Authority, Plans Reviewed by Authority's General Manager. All water taps and sanitary sewer taps, except those for new subdivisions and/or re-plated property or property subdivided, and inspections shall be made by the Authority. All water taps and sanitary sewer taps for subdivisions and/or re-plated property or property subdivided shall be made by the developer or owner at their expense. All plans and specifications shall be submitted in duplicate, reviewed and approved by the Authority's General Manager prior to construction.

B. New Buildings. All new buildings constructed within the Authority service area shall have a finished floor elevation of any fixture in the building, that is connected to sanitary waste system, no less than 12 inches above the nearest manhole cover upstream of the tap that provides service to the building or, where no sewer is available, the finished floor shall be not less than four inches above the crown of the street. All Sanitary Sewer Service Lines shall be fitted with a two-way clean-out, at the property line.

C. Plans Submissions. Construction plans shall be submitted to the General Manager for construction of sewer connections to the Authority's sanitary sewer system and shall reflect the elevations of the finished floor of the building, the floor elevation of any sunken tub and/or sunken plumbing fixture and the elevation of the nearest manhole downstream of the proposed connection that provides service to the building. No connection of any private sewer system to the Authority's lines or system is allowed until such plans have been reviewed and verified that the plan meets the requirements of this Order. "

D. Damage Risks. All connections to the Authority's system are made on the condition that the owner shall take all risk of damage that may result from a backup of water and/or sewage into and or onto the premises from the sewer.

E. Existing Structures, Remodeling and Demolition: Existing structures and additions constructed during remodeling required to be connected to (1) the public sewers or (2) existing private sewers that have an existing connection to the public sewer (re-modeling), shall have the finished floor elevation of any fixture in the building, that is connected to the sanitary waste system, a minimum of 12 inches above the nearest manhole cover upstream of the tap that provides service to the structure or, where no sewer is available, the finished floor shall be not less than four inches above the crown of the street. Demolition of property, that has an existing connection to the Authority's sanitary sewer system, shall be preceded by a written approval from the Authority for such demolition.

F. Exceptions. Where the public or private sewer is not of sufficient depth or where structures required to be connected to the sewer cannot meet the minimum requirements of this Section and other ordinances, the General Manager of the Authority may authorize a connection to the Authority's system for an alternative method of construction or installation when this will not be detrimental to the health, welfare and safety of the public, provided, however, that the Director of Public Works or other official designated by the governing body of the City in which the construction or connection is proposed to be made has also certified that the proposed alternative method of construction or installation will not be detrimental to the health, welfare and safety of the public. The full cost of any such authorized alternative method of construction, connection or installation, including maintenance, shall be the responsibility of the owner.

G. Payment of Fees. Anyone desiring a connection to the Authority's waterworks and sanitary sewer system must pay the water tap fee, water system connection fee, sanitary sewer tap fee, sanitary sewer connection fee and inspection fees, as applicable, prior to receiving the connection. The Authority shall make no connection into or allow any connection into the Authority's system until the applicable fees are paid.

H. Tap Fees, Connection Fees and Inspection Fees.

1. The metered water tap fees and water system connection fees for ¾-inch to 2-inch taps shall be as follows and include the tap, service line, meter, meter box and initial inspection where the water tap is made by the Authority. For metered taps made by the owner, only the Connection Fee shall apply and will include the meter, strainer and initial inspection. The meter box to be provided and installed by owner as per the Authority's requirements. For un-metered connections, such as fire lines, taps to be made by the owner and are subject to Un-metered fee.

TAP SIZE	TAP FEE	METERING FEE	Un-Metered Fee
¾-inch tap	600.00	400.00	
1-inch tap	800.00	525.00	
1-1/2-inch tap	1,000.00	700.00	
2-inch tap	1,200.00	850.00	
3-inch tap	By Owner	3,750.00	1,300.00
4-inch tap	By Owner	5,250.00	1,500.00

6-inch tap	By Owner	8,500.00	1,800.00
8-inch tap	By Owner	10,600.00	2,100.00

Taps and meters larger than 2-inch, and fire line taps made by the Authority will be quoted on a cost plus 15 percent fee basis.

Re-inspection fees of private water facilities shall be $50.00.

2. Where the Authority makes the sanitary sewer tap, the sanitary sewer tap fee and connection fee shall be quoted on a cost plus 15% fee basis and will include the tap, service line to the property line, a 2-way clean out at the property line and an initial inspection fee. Where the Authority does not make the tap, only a connection fee of $ 1,200.00 is required. Re- inspection fees of private sanitary sewer facilities shall be $50.00.

I. Limitations. Residential customers shall be limited to one sanitary sewer connection per residence unless a waiver of such limitation is granted by the Authority's General Manager or Board of Supervisors. Where a waiver is granted, a sanitary sewer tap "Surcharge" fee of $500.00 shall be required in addition to the normal and customary sanitary sewer tap and connection fees stated in H.2. above, as applicable.

V. Requirements of Homebuilders.

A. Builder Deposit. Before any water taps, sanitary sewer taps, or inspections shall be made by the Authority or water or sanitary sewer service provided for a builder operating within the Authority, the builder shall deposit $100.00, per account, with the Authority. The deposit shall be refunded without interest to the builder at the completion of the builder's building program within the Authority.

B. Use of Deposit. The Authority shall bill repair costs caused by builder negligence, the builder's contractors, sub-contractors or any other person, to the builder responsible for the property, for damages to any part of the Authority's water or sanitary sewer system. If a builder (1) fails to pay such bills for 45 days or more or (2) is responsible for outstanding bills in an amount greater than $100.00, then the Authority may apply all or any part of the $100.00 deposit to pay for the system repairs. Subsequent to the application of a builder's deposit, the Authority shall provide no water or sewer service, make no additional water taps, sanitary sewer taps, or inspections for such builder until the deposit is re-established in the full amount of $100.00 or such greater amount as required by the General Manager.

VI. Deposits and Rates; Water and Sewer Service; Checks Returned Because of Insufficient Funds.

A. Deposit. For each residence in the Authority which is the subject of a lease or rental agreement, the Authority shall collect a security deposit of $70.00 from the lessee or renter upon each new connection or reconnection by the Authority to its waterworks system. The Authority shall collect a security deposit equal to the highest average of four billings, as estimated by General manager of the Authority, for each new commercial connection or reconnection by the Authority to its waterworks system; provided, however, that such deposit may be in the form of cash, a letter of credit from a local bank or savings and loan association insured by the Federal Deposit Insurance Corporation, a surety bond from a surety which is rated

"A" or better by Best Key Rating Service, or any other instrument acceptable to the General Manager of the Authority. The Authority shall collect a $500.00 cash fire hydrant meter security deposit from persons requesting water from one of the Authority's fire hydrants.

All deposits, except for the cash meter security deposit, shall be placed in a separate, non-interest bearing account. The cash deposit shall be held by the Authority until the Authority's fire hydrant meter has been returned. All deposits shall be refunded or applied to any outstanding bill, as applicable, when the resident or commercial establishment discontinues Authority service or fire hydrant meter has been returned. If a resident or commercial establishment is delinquent in payment of amounts owed the Authority for 60 days or more, then the Authority may apply all or part of the deposit against the amount owed the Authority. The resident or commercial establishment shall then be required to re-establish a deposit with the Authority as provided in VI.A, above. The Authority shall discontinue water service if a resident or commercial establishment fails to establish a deposit within 15 days of receiving notification of such from the Authority.

B. Water and Sewer Service. The following charges for water distribution and sewage collection along with the regulatory assessment to be collected pursuant to Texas Water Code § 5.235, are hereinafter in effect:

WATER SERVICE

Monthly Charges:

Residential:

First **2,000** gallons of water used (Minimum bill)	$ 17.50
Each 1,000 gallons of water used from **2,001** to **5,000** gallons	$ 2.10
Each 1,000 gallons of water used from **5,001** to **10,000** gallons	$ 2.40
Each 1,000 gallons of water used from **10,001** to **15,000** gallons	$ 2.80
Each 1,000 gallons of water used from **15,001** to **20,000** gallons	$ 3.90
Each 1,000 gallons of water used from **20,001** to **25,000** gallons	$ 4.35
Each 1,000 gallons of water used from **25,001 to 30,000** gallons	$ 4.65
Each 1,000 gallons of water used from **30,001 to 35,000** gallons	$5.25
Each 1,000 gallons of water used from **35,001 to 40,000** gallons	$5.35
Each 1,000 gallons of water used from **40,001 to 50,000** gallons	$5.65
Each 1,000 gallons of water used from **50,001 to 60,000** gallons	$6.00
Each 1,000 gallons of water used over 60,001 gallons	$6.65

Schools, Churches, and Commercial Users:

First **2,000** gallons of water used (Minimum bill)	$23.00
Each 1,000 gallons of water used from **2,001** to **5,000** gallons	$ 2.25
Each 1,000 gallons of water used from **5,001** to **10,000** gallons	$ 2.55
Each 1,000 gallons of water used from **10,001** to **15,000** gallons	$ 3.20
Each 1,000 gallons of water used from **15,001** to **20,000** gallons	$3.70
Each 1,000 gallons of water used from **20,001** to **25,000** gallons	$ 4.10
Each 1,000 gallons of water used from **25,001** to **30,000** gallons	$ 4.50
Each 1,000 gallons of water used from **30,001 to 35,000** gallons	$ 5.30
Each 1,000 gallons of water used from **35,001 to 40,000** gallons	$5.60
Each 1,000 gallons of water used from **40,001 to 50,000** gallons	$6.00
Each 1,000 gallons of water used from 50,001 to 60,000 gallons	$6.55
Each 1,000 gallons of water used over 60,001 gallons	$7.25

Water for Fire Protection	$ 10.00

Water for Contractors Through Fire Hydrants: (METER TO BE PROVIDED BY THE AUTHORITY)

First 1,000 gallons of water used (Minimum bill)	$ 25.00
Each 1,000 gallons of water used from 2,000 to 4,000 gallons	$ 3.00
Each 1,000 gallons of water used over 4,001 gallons	$ 4.00

SEWER SERVICE*

Monthly Charges:

Residential:

First **2,000** gallons of water used (Minimum bill)	$17.50
Each 1,000 gallons of water used from **2,001** to **5,000** gallons	$ 2.00
Each 1,000 gallons of water used from **5,001** to **10,000** gallons	$ 2.10
Each 1,000 gallons of water used from **10,001** to **15,000** gallons	$ 2.40
Each 1,000 gallons of water used from **15,001** to **20,000** gallons	$ 2.70
Each 1,000 gallons of water used from **20,001** to **25,000** gallons	$ 3.30
Each 1,000 gallons of water used from 25,001 to 30,000 gallons	$ 4.00

(No sewer charge on water over 30,000 gallons)

Schools, Churches, and Commercial Users:

First **2,000** gallons of water used (Minimum bill)	$ 23.00
Each 1,000 gallons of water used from **2,001** to **5,000** gallons	$ 2.25
Each 1,000 gallons of water used from **5,001** to **10,000** gallons	$ 2.45
Each 1,000 gallons of water used from **10,001** to **15,000** gallons	$ 2.70
Each 1,000 gallons of water used from **15,001** to **20,000** gallons	$ 3.15
Each 1,000 gallons of water used from **20,001** to **25,000** gallons	$ 3.55
Each 1,000 gallons of water used from **25,001** to **30,000** gallons	$ 3.95
Each 1,000 gallons of water used from **30,001 to 35,000** gallons	$ 4.05
Each 1,000 gallons of water used from **35,001 to 40,000** gallons	$4.25
Each 1,000 gallons of water used from **40,001 to 50,000** gallons	$4.35
Each 1,000 gallons of water used from 50,001 to 60,000 gallons	$4.45
Each 1,000 gallons of water used over 60,001 gallons	$5.25

*Not applicable to separate sprinkler meters.

City of Bunker Hill Village:

Each **1,000** gallons of sewer treated Minimum bill)	$10.85
Each **1,000** gallons of sewer treated over **1,000** Gallons	$2.25
G & A Expense based on "Residential Equivalents"	

"City of Bunker Hill Village" "*the City*" shall be billed on a monthly basis of the total gallons treated multiplied by the current sewer rate for the City plus G & A Expenses as calculated below.

The G & A Expenses shall be determined by dividing the number of "Residential Equivalents" for the fiscal year ending April 30th included in the City by the number of "Residential Equivalents" for the fiscal year ending April 30th included in both the Authority and the City and multiplying the resulting quotient (a) times the total of Direct Costs Chargeable to the Wastewater Treatment Plant and the Trunk Line for the fiscal year ending April 30th.

Where the Authority provides sewer service only, no water service, the following rates shall apply:

Residential Sewer Service Only:

FLAT RATE BASED ON 30,000 GALLONS	$84.10

Commercial Sewer Service Only – Inside or Outside Authority:

To be set by the General Manager of the Authority based on type of business, typical water usage, comparative usages and/or available usage historical information.

C. Returned Checks. Any check of any customer of the Authority returned because of insufficient funds shall result in a charge of $25.00 to such customer's account.

VII. Billing and Collection; Delinquent Accounts and Delinquent Ad Valorem Tax Accounts.

A. The Authority shall bill each customer on or about the 15th day of every month. All bills shall become delinquent if not paid by the 10th day of the following month. A penalty of 5% will be added to all bills outstanding by the end of the billing month. Upon a customer's request for a waiver of the penalty, the General Manager may waive such penalty if it is determined by past payment record that the Customer has paid all bills in a timely fashion for the last 12 consecutive months. If a bill is delinquent for 60 days (irrespective of the payment record of the customer), the Authority shall discontinue the delinquent customer's water service.

After the 10-day delinquency period, a delinquent customer shall be notified in the next billing of the delinquency and the date on which water service shall be terminated if the account is not paid. The termination date shall be not less than 5 days from the date the notice is sent. The notice shall additionally state the place and time at which the account may be paid and that any errors in the billing may be corrected by contacting the Authority at that telephone number given in such notice. A similar notice shall be left by the Authority on the door at the address where service was provided.

Notwithstanding anything else in this section, the Authority shall not provide service to a customer whose service has been discontinued, due to delinquency, until the account has been paid in full or the security deposit provided for in VI.A. is re-established in the full amount described therein or such greater amount as required by the General Manager.

B. Delinquent Ad Valorem Tax Accounts. The Authority shall, in accordance with law, bill or cause the billing of all property owners in the Authority for ad valorem taxes due, including penalty and delinquency charges. All bills shall become delinquent if not paid by January 31 of the year following the year for which the tax bills have been rendered. If a bill remains unpaid for 6 months after any annual delinquency date, water service may be discontinued in accordance with this paragraph. The taxpayer shall be notified in the next billing after such 6-month period (or at any time thereafter that the Board of Supervisors of the Authority determines that discontinuance of service is an appropriate method for collecting delinquent taxes from any taxpayer), of the tax delinquency and that water service shall be terminated if the delinquent tax account is not paid by a date certain, which date shall be not less than 20 days from the date such notice is mailed. Such notice shall be mailed to the address appearing on the tax roll and shall state the place and time at which the account may be paid and that any errors in the tax statement may be corrected by contacting the tax assessor/collector, whose telephone number shall also be given in such notice. Such notice shall also be postmarked or sent at least 10 days before the next regular Board of Supervisors meeting, which shall be the meeting at which the question of the termination of service for the nonpayment of taxes for any such delinquent taxpayer is to be considered. Such notice shall specify the date, time and place of such Board of Supervisors meeting and shall indicate that the taxpayer shall have the opportunity to appear at such Board meeting to present evidence of why the taxpayer's water service should not be disconnected. Once the Board of Supervisors has authorized the Authority's General Manager to terminate water service for the nonpayment of taxes, a notice of intent to terminate shall be left by an Authority employee on the door at the address to which the service proposed to be disconnected was provided, which notice shall also state the time and place at which the account may be paid or that any errors in the tax bill may be corrected. The Authority's General Manager may have the water service disconnected on or after the date specified in the notice sent to the taxpayer, if the delinquent tax account is not resolved to the Authority's satisfaction by such date. After a notice of termination of water service has been sent to a taxpayer, payment of amount of taxes due must be in the form of cash, or by cashier's check or money order before service is again commenced to such taxpayer.

VIII. Discontinuation of Service.

A. Charges for Disconnection and Reconnection. If service is discontinued, whether because of a customer's delinquent water account, delinquent ad valorem tax account or, to enforce its rules regarding Authority facilities, the Authority shall charge $50.00 if the customer is a residential customer and $75.00 if the customer is a commercial customer.

B. Charges for Removal and Reinstallation of Water Meter. If the Authority is required to remove a water meter to enforce its rules regarding Authority facilities, the Authority shall charge $100.00 to remove ¾-inch and 1-inch meters and $100.00 to reinstall ¾-inch and 1-inch meters and $150.00 to remove 11/2-inch and 2-inch meters and $150.00 to reinstall 11/2-inch and 2-inch meters.

IX. PROCEDURES RELATED TO EXTREME WEATHER EMERGENCY

Notwithstanding any provisions of this Rate Order to the contrary, a customer may not be charged late fees nor have service disconnected for nonpayment of a bill that is due during an extreme weather emergency until after the emergency is over. An "extreme weather emergency" means a period when the previous day's highest temperature in the area of the Authority did not exceed 28 degrees Fahrenheit and the temperature is predicted to remain at or below that level for the next 24 hours according to the nearest National Weather Service reports for that area. An "extreme weather emergency" is over on the second business day the temperature exceeds 28 degrees Fahrenheit.

A customer may, within thirty (30) days from the date the extreme weather emergency is over, request from the Authority a payment schedule for any unpaid bill that was due during an extreme weather emergency. Upon receipt of a timely request, the Authority shall provide a written payment schedule and a deadline for accepting the payment schedule. The Authority may, at its discretion, determine the terms of the payment schedule described in this paragraph in accordance with applicable laws and regulations.

If a customer requests a payment schedule, the Authority shall not disconnect the customer from service for nonpayment of bills that were due during an extreme weather emergency unless the customer does not accept a payment schedule offered by the Authority in a timely manner or the customer violates the terms of the payment schedule. Any preexisting disconnection notices issued to a customer for nonpayment of bills due during an extreme weather emergency are suspended upon the timely request for a payment schedule; provided, however, a suspended disconnection may be reinstated if the customer does not accept a payment schedule offered by the Authority in a timely manner or violates the terms of the payment schedule. A customer who violates the terms of a payment schedule shall be subject to disconnection from service pursuant to the provisions of this Rate Order.

X. Enforcement.

A. Abuse of System. The Board hereby deems the violation of any rule, regulation, or policy of the Authority set forth in this Order and Exhibits or otherwise an abuse of the Authority's system, and the Authority reserves the right to discontinue water and/or sanitary sewer service to prevent the continuation of such abuse.

B. Reimbursement of Costs. Whenever the Authority incurs any non-scheduled cost (including but not limited to wages, other personnel cost, and charges of third party contractors) arising out of (1) the failure of a customer to comply with the Authority's rules, regulations and policies, as stated in this Order or as otherwise announced, or (2) the request of a customer for an inspection or other service call which is the result of the customer's improper maintenance, or (3) efforts to collect amounts due and owing to the Authority and not paid to the Authority on a timely basis, or (4) any other negligent or improper action on the part of the customer, the Authority may add such cost to the customer's next bill and payment will be due at the same time as the remainder of the bill. Failure to pay the full amount of any bill may result in termination of water service, as set forth in Article VII.

XI. General Policies.

A. All Services Charged. The Authority shall not provide free water or sewer service to any person, firm, corporation, or organization, including water passing through the meter of a customer due to a broken or leaking pipe, fitting or fixture, irrespective of whether the broken or leaking pipe, fitting or fixture was a result of cold or freezing weather or any other act by or beyond the control of the customer. Unless otherwise approved by the General Manager, it shall be a violation of this Order for anyone to take water from any Authority pipe, line, tank, fire hydrant, sample tap, hose bib, or other Authority facility without first passing through an Authority water meter.

1. Sewer Credit for Water Leak: Upon a customer's written request, the General Manager may make an adjustment to a customer's sewer charge due to a customer's broken or leaking pipe, fitting or fixture provided (1) the customer can furnish either a paid invoice from the plumber that made the repairs or (2) a paid invoice of the plumbing supplies purchased by the customer to make the repairs and (3) the broken or leaking pipe, fitting or fixture did not leak into the sanitary sewer system of the Authority. The adjustment to the sewer charge shall be calculated as follows:

SEWER CREDIT DUE = WATER USAGE DURING BREAKAGE PERIOD LESS THE CUSTOMERS AVERAGE WATER USAGE DURING LIKE PERIODS OF TIME MULTIPLIED BY THE SEWER RATE IN EFFECT AT THE TIME OF THE LEAK.

B. Other Utilities. Prior to installing underground cables, lines, conduit or other facilities in the area of Authority water supply and sanitary sewer collection lines, representatives of companies installing such cables, lines, conduit, or other facilities shall contact the Authority to file such companies' construction plan and schedule and to review the engineering plans illustrating the location of Authority lines.

C. Implementation of Order. This Order shall become effective with the first practicable billing period following its adoption by the Board on September 12, 2023.

* * *

MEMORIAL VILLAGES WATER AUTHORITY

1955 GAYLORD DRIVE HOUSTON, TEXAS 77024 (713) 465-8318

CUSTOMER APPLICATION AND SERVICE AGREEMENT

NAME:____

MAILING ADDRESS:____

SERVICE ADDRESS:____

SERVICE FOR: [ ] OWNERS PROPERTY [ ] RENTED/LEASED PROPERTY [ ] BUSINESS PROPERTY

[ ] VACANT LOT/PROPERTY [ ] BUILDERS PROPERTY [ ] REALTORS PROPERTY [ ] GOVERNMENT

DATE SERVICE IS TO BEGIN:____________________ TYPE OF SERVICE: [ ] WATER [ ] SEWER

The undersigned "Customer" hereby makes application for water and/or sanitary sewer service to be furnished by Memorial Villages Water Authority, the "District", to the premises described above in accordance with the operating practices of the District. The Customer agrees to take and use the same, and to pay for all water and/or sanitary sewer service supplied to said premises, at the rates now fixed, or which may be hereafter fixed, by the District, as bills are rendered therefor, is measured by the meter for water and as established for sanitary sewer service, until written notice is given by the Customer to the District at its office to discontinue service. The Customer hereby expressly agrees to, and this agreement is made subject to, all and singular the rules and regulations fixed and prescribed by the District, now in effect, or which may be hereafter fixed for the management, operation, maintenance and protection of the public water and sanitary sewer systems of the District. The Customer hereby acknowledges the following unacceptable practices are prohibited by state regulations and agrees to immediately correct any and all unacceptable practices on the premises described above.

A. No direct connection between the public drinking water supply and a potential source of contamination is permitted. Potential sources of contamination shall be isolated from the public water system by an air-gap or an appropriate backflow prevention device.

B. No cross-connection between the public drinking water supply and a private water system is permitted. These potential threats to the public drinking water supply shall be eliminated at the service connection by the installation of an air-gap or a reduced pressure-zone backflow prevention device.

C. No connection which allows water to be returned to the public drinking water supply is permitted.

D. No pipe or pipe fitting which contains more than 0.25% lead may be used for the installation or repair of plumbing at any connection which provides water for human use.

E. No solder or flux which contains more than 0.2% lead can be used for the installation or repair of plumbing at any connection which provides water for human use.

In addition, the following are made a part of the application and service agreement between the District and the Customer:

A. The District will maintain a copy of this agreement as long as the Customer and/or the premises is connected to the District.

B. The Customer shall allow his property to be inspected for possible cross-connections and other potential contamination hazards. These inspections shall be conducted by the District or its designated agent prior to initiating new water service; when there is reason to believe that cross-connections or other potential contamination hazards exist; or after any major changes to the private water distribution facilities. The inspections shall be conducted during the District's normal business hours.

C. The District shall notify the Customer in writing of any cross- connection or other potential contamination hazard which has been identified during the initial inspection or the periodic re-inspection.

D. The Customer shall immediately remove or adequately isolate any potential cross-connections or other potential contamination hazards on his premises.

E. The Customer shall, at his expense, properly install, test, and maintain any backflow prevention device required by the District. Copies of all testing and maintenance records shall be provided to the District.

F. If the Customer fails to comply with the terms of this Application and Service Agreement, the District shall have the right to terminate service immediately.

1. WATER METER, TAP & MAINTENANCE FEE:	$__________
2. SANITARY SEWER TAP & MAINTENANCE FEE: ...	$__________
3. METER DEPOSIT	$__________
4. AMOUNT PAID	$__________
5. BALANCE DUE	$__________

Description:____

____

This Application and Service Agreement is to become a CONTRACT only upon acceptance by the undersigned Customer and Memorial Villages Water Authority.

ACCEPTED THIS THE ______ DAY OF ___________________, _____.

__________________________ BY:__________________________

APPLICANTS SIGNATURE MEMORIAL VILLAGE WATER AUTHORITY

51138087.4/1000234208

Exhibit "A"

SAMPLE SERVICE INSPECTION CERTIFICATION

Name of PWS: ______________________

PWS I.D.#: ______________________

Location of Service: ______________________

I ______________________, upon insertion of the private plumbing facilities connected to the aforementioned public water supply do hereby certify that, to the best of my knowledge:

		Compliance	Non-Compliance	Certificate of Compliance on File
(1)	No direct connection between the public drinking water supply and a potential source of contamination exists. Potential sources of contamination are isolated from the public water system by an air gap or an appropriate backflow prevention assembly in accordance with state plumbing regulations. Additionally, all pressure relief valves and thermal expansion devices are in compliance with state plumbing codes.	☐	☐	☐
(2)	No cross-connection between the public drinking water supply and a private water system exists. Where an actual air gap is not maintained between the public water supply and a private water supply, an approval reduced pressure-zone backflow prevention assembly is properly installed and a service agreement exists for annual inspection and testing by a certified backflow prevention device tester.	☐	☐	☐
(3)	No connection exists which would allow the return of water used for condensing cooling or industrial processes back to the public water supply.	☐	☐	☐
(4)	No pipe or pipe fitting which contains more than 8.0% lead exists in private plumbing facilities installed on or after July 1, 1988 and prior to January 4, 2014. Plumbing installed after January 4, 2014 bears the expected labeling indication <.25% lead content.	☐	☐	☐
(5)	No solder or flux which contains more than 0.2% lead exists in private plumbing facilities installed on or after July 1, 1988.	☐	☐	☐

Water services shall not be provided or restored to the private plumbing facilities until the above conditions are determined to be in compliance.

I further certify that the following materials were used in the installation of the plumbing facilities.

Service Lines	Lead	☐	Copper	☐	PVC	☐	Other	☐
Solder	Lead	☐	Lead Free	☐	Solvent Weld	☐	Other	☐

I recognize that this document shall become a permanent record of the aforementioned Public Water System and that I am legally responsible for the validity of the information I have provided.

______________________ ______________________

Signature of Inspector | Registration Number

______________________ ______________________

Title | Type of Registration

____

Date

Exhibit "B"

MEMORIAL VILLAGES WATER AUTHORITY

1955 GAYLORD DRIVE HOUSTON, TEXAS 77024 (713) 465-8318

BACKFLOW PREVENTION ASSEMBLY TEST AND MAINTENANCE REPORT

Effective January 1, 1996, the Texas Natural Resource Conservation Commission (TNRCC) requires all backflow prevention assemblies to be tested upon installation and at least annually thereafter by a Certified Backflow Prevention Device Tester. This form shall be completed by a Certified Tester and returned to the Water Authority before water service can be provided.

Name of Public Water System : Memorial Villages Water Authority
Public Water System I.D. No. : 1010148

Service Address of Backflow Device: ______

Customer Name : ______

TYPE OF ASSEMBLY

[ ] Reduced Pressure Principle
[ ] Double Check Valve
[ ] Pressure Vacuum Breaker
[ ] Atmosphere Vacuum Breaker

Manufacturer ______ Size ______
Model Number ______ Located at ______
Serial Number ______ Located at ______

	REDUCED PRESSURE PRINCIPAL ASSEMBLY			PRESSURE VACUUM BREAKER	
	Double Check Valve Assembly				
	1st Check	2nd Check	Relief Valve	Air Inlet	Check Valve
Initial Test	DC-Closed Tight [ ] RP-______ psid Leaked [ ]	Closed Tight [ ] Leaked [ ]	Opened at: ______ psid	Opened at: ______ psid Did Not Open [ ]	______ psid Leaked [ ]
Repairs and Materials Used					
Test After Repair Made	DC-Closed Tight [ ] RP- ______ psid	Closed Tight [ ] Leaked [ ]	Opened at: ______ psid	Opened at: ______ psid	______ psid

THE ABOVE INFORMATION IS CERTIFIED TO BE TRUE TO THE BEST OF MY KNOWLEDGE.

Firm Name: ______ Testers Name (Print): ______

Firm Address: ______ Testers Signature: ______

______ Certificate No.: ______

Firm Phone No.: ______ Date: ______ Expiration Date: ______

45045499v1

Exhibit "C"

ORDER ADOPTING A SEWER USE ORDINANCE
A BOARD ORDER

REGULATING THE DISCHARGE OF WASTES INTO THE SANITARY SEWERS OF THE MEMORIAL VILLAGES WATER AUTHORITY, ESTABLISHING A PERMIT SYSTEM, ESTABLISHING A SYSTEM OF CHARGES FOR SERVICES RENDERED, REGULATING UNSEWERED AND MISCELLANEOUS DISCHARGES, AND PROVIDING FOR ENFORCEMENT.

WHEREAS, the Memorial Villages Water Authority has provide facilities for the collection and treatment of wastewater to promote the health, safety, and convenience of its people and for the safeguarding of water resources common to all, and

WHEREAS, a provision has been made in the design, construction and operation of such facilities to accommodate certain types and quantities of industrial wastes in addition to normal wastewater, and

WHEREAS, it is the obligation of the producers of industrial waste to defray the costs of the wastewater treatment services rendered by the Memorial Village Water Authority in an equitable manner and, insofar as it is practicable, in proportion to benefits derived, and

WHEREAS, protection of the quality of the effluent and proper operation of the wastewater collection and treatment facilities may require either the exclusion, pretreatment, or controlled discharge at point of origin of certain types of quantities of industrial wastes, and

WHEREAS, the Memorial Villages Water Authority shall require future compliance with any rules and regulations promulgated under Section 307 of the Clean Water Act;

NOW, THEREFORE BE IT RESOLVED, BY THE BOARD OF SUPERVISORS OF THE MEMORIAL VILLAGES WATER AUTHORITY:

SANITARY SEWER USE ORDINANCE

SECTION 1. Definitions. As used in this board order

(1) "APPROVING AUTHORITY" means the Board of Supervisors of the Authority or its duly authorized representative;

(2) "AUTHORITY" means the Memorial Villages Water Authority, Harris County, Texas, or any authorized person acting in its behalf;

(3) "B.O.D." (Biochemical Oxygen Demand) means the quantity of oxygen by weight, expressed in mg/1, utilized in the biochemical oxidation of organic matter under standard laboratory conditions for five (5) days at a temperature of twenty (20) degrees centigrade;

(4) "BUILDING SEWER" means the extension from the building drain to the Public Sewer or other place of disposal (also called the house lateral and house connection);

(5) "C.O.D." (Chemical Oxygen Demand) means measure of the oxygen consuming capacity of inorganic and organic matter present in the water of Wastewater expressed in mg/1 as the amount of oxygen consumed from a chemical oxidant in a specific test, but not differentiating between stable and unstable organic matter and thus not necessarily correlating with biochemical oxygen demand;

(6) "CONTROL MANHOLE" means a manhole giving access to a building sewer at some point before the building sewer discharge mixes with other discharges in the Public Sewer;

(7) "CONTROL POINT" means point of access to a course of discharge before the discharge mixes with other discharges in the Public Sewer;

(8) "GARBAGE" means animal and vegetable Wastes and residue from preparation, cooking and dispensing of food; and from the handling, processing, storage and sale of food products and produce;

(9) "INDUSTRIAL WASTE" means Waste resulting from any process of industry, manufacturing, trade, or business from the development of any natural resource, or any mixture of the Waste with water or Normal Wastewater, or distinct from Normal Domestic Wastewater;

(10) "INDUSTRIAL WASTE CHARGE" means the charge made to those persons who discharge Industrial Wastes in the Authority's Sanitary Sewer system;

(11) "MANAGER" means the General Manager of the Memorial Villages Water Authority, Harris County, Texas or his duly authorized deputy, agent or representative;

(12) "MILLIGRAMS PER LITER" (mg/1) means the same as parts per million and is a weight-to-volume ratio; the milligram-per-liter value multiplied by the factor 8.34 shall be equivalent to pounds per million gallons of water;

(13) "NATURAL OUTLET" means any outlet into a watercourse, ditch, lake, or other body of surface water or groundwater;

(14) "NORMAL DOMESTIC WASTEWATER" means Wastewater excluding Industrial Waste discharged by a person into Sanitary Sewers and in which the average concentration of total suspended solids is not more than 250 mg/1 and BOD is not more than 250 mg/1;

(15) "OVERLOAD" means the imposition of organic or hydraulic loading on a treatment facility in excess of its engineered design capacity;

(16) "PERSON" means any individual and includes any corporation, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership association, or other legal entity;

(17) "pH" means the logarithm (Base 10) of the reciprocal of the hydrogen ion concentration;

(18) "PUBLIC SEWER" means pipe or conduit carrying Wastewater or unpolluted drainage in which owners of abutting properties shall have the use, subject to control by the Authority;

(19) "SANITARY SEWER" means a Public Sewer that conveys domestic Wastewater or Industrial Wastes or a combination of both, and into which storm water, surface water, groundwater, and other unpolluted Wastes are not intentionally passed;

(20) "SLUG" means any discharge of water, Wastewater or Industrial Waste which in concentration of any given constituent or in quantity of flow, exceeds for any period of duration longer than fifteen (15) minutes more than five (5) times the average twenty-four hour concentration or flows during normal operation;

(21) "STANDARD METHODS" means the examination and analytical procedures set forth in the latest edition, at the time of analysis, of "Standard Methods for the Examination of Water and Wastewater" as prepared, approved and published jointly by the American Public Health Association, the American Water Works Association, and the Water Pollution Control Federation;

(22) "STORM SEWER" means a Public Sewer which carries storm and surface waters and drainage and into which Normal Domestic Wastewater or Industrial Wastes are not intentionally passed;

(23) "STORM WATER" means rainfall or any other forms of precipitation;

(24) "SUSPENDED SOLIDS" (SS) means solids measured in mg/1 that either float on the surface of, or are in suspension in, water, Wastewater, or other liquids, and which are largely, removable by a laboratory filtration device;;

(25) "TO DISCHARGE" includes to deposit; conduct, drain, emit, throw, run, allow to seep, or otherwise release or dispose of, or to allow, permit, or suffer any of these acts or omissions;

(26) "TRAP" means a device designed to skim, settle, or otherwise remove grease, oil, sand, flammable Wastes or other harmful substances;

(27) "UNPOLLUTED WASTEWATER" means water containing:

A. no free or emulsified grease or oil;

B. no acids or alkalis;

C. no phenols or other substances producing taste or odor in receiving water;

D. no toxic or poisonous substances in suspension, colloidal state, or solution;

E. no noxious or otherwise obnoxious or odorous gases;

F. not more than an insignificant amount in mg/l each of suspended solids and BOD, as determined by the Texas Commission on Environmental Quality; and

G. color not exceeding fifty (50) units as measured by the Platinum-Cobalt method of determination as specified in Standard Methods;

(28) "WASTE" means rejected, unutilized or superfluous substances in liquid, gaseous, or solid form resulting from domestic, agricultural, or industrial activities;

(29) "WASTEWATER" means a combination of the water-carried Waste from residences, business buildings, institutions and industrial establishments, together with any ground, surface, and storm water that may be present;

(30) "WASTEWATER FACILITIES" includes all facilities for collection, pumping, treating, and disposing of Wastewater, including Normal Domestic Wastewater and Industrial Wastes;

(31) "WASTEWATER TREATMENT PLANT" means any Authority-owned facilities, devices, and structures used for receiving processing and treating Wastewater, Industrial Waste, Normal Domestic Wastewater, and sludges from the Sanitary Sewers;

(32) "WASTEWATER SERVICE CHARGE" means the charge to all users of the Authority's Public Sewer system whose Wastes do not exceed in strength the concentration values established as representative of normal Wastewater; and

(33) "WATERCOURSE" means a natural or man-made channel in which a flow of water occurs, either continuously or intermittently.

SECTION 2. PROHIBITED DISCHARGES.

(1) No person may discharge to Public Sewers any Waste which by itself or by interaction with other Wastes may;

A. Injure or interference with the Wastewater Treatment Plant or Wastewater Facilities;

B. Constitute a hazard to humans or animals; or

C. Create a hazard in receiving waters of the Wastewater Treatment Plant effluent.

D. All discharges shall conform to requirements of this Order.

SECTION 3. CHEMICAL DISCHARGES.

(1) No discharge to Public Sewers may contain:

A. cyanide greater than 1.0 mg/1;

B. fluoride other than that contained in the public water supply;

C. chlorides in concentrations greater than 250 mg/1;

D. gasoline, benzene, naphtha, fuel oil, or other flammable or explosive liquid, solid or gas; or

E. substances causing an excessive Chemical Oxygen Demand (C.O.D.).

(2) No Waste or Wastewater discharged to Public Sewers may contain:

A. strong acid, iron pickling wastes, or concentrated plating solutions whether neutralized or not;

B. fats, wax, grease, or oils, whether emulsified or not, in excess of one hundred (100) mg/1 or containing substances which may solidify or become viscous at temperature between thirty-two (320 and one hundred fifty (150) degrees Fahrenheit (0 and 65 degrees centigrade);

C. objectionable or toxic substances, exerting an excessive chlorine requirement, to such degree that any such material received in the composite Wastewater Treatment Plant and Wastewater Facilities exceeds the limits established by the Approving Authority for such materials; or

D. obnoxious, toxic or poisonous solids, liquids, or gases in quantities sufficient to violate the provisions of Section 2 (1);

(3) No Waste, Wastewater, or other substance may be discharged into Public Sewers which has a pH lower than 5.5 or higher than 9.5, or any other corrosive property capable of causing damage or hazard to structures, equipment, and/or personnel at the Wastewater Facilities;

(4) All Waste, Wastewater, or other substance containing phenols, hydrogen sulfide, or other taste-and-odor producing substances, shall conform to concentration limits established by the Approving Authority. After treatment of the composite Wastewater, concentration limits may not exceed the requirements established by state, federal, or other agencies with jurisdiction over discharges to receiving waters.

SECTION 4. HAZARDOUS METALS AND TOXIC MATERIALS.

(1) No discharges may contain concentrations of hazardous metals other than amounts specified in subsection (2) of this section;

(2) The allowable concentrations of hazardous metals, in terms of milligrams per liter (mg/1), for discharge to inland waters, (as defined by the Texas Commission on Environmental Quality General Regulations incorporated into permits, Rule 156.19.15.001-.009, or any successor provision) and determined on the basis of individual sampling in accordance with "Standard Methods" are:

	Not to Exceed		
Metal	**Average**	**Daily Composite**	**Grab Sample**
Arsenic	0.1	0.2	0.3
Barium	1.0	2.0	4.0
Cadmium	0.05	0.1	0.2
Chromium	0.5	1.0	5.0
Copper	0.5	1.0	2.0
Lead	0.5	1.0	1.5
Manganese	1.0	2.0	3.0
Mercury	0.005	0.005	0.01
Nickel	1.0	2.0	3.0
Selenium	0.05	0.1	0.2
Silver	0.05	0.1	0.2
Zinc	1.0	2.0	6.0

Note: These concentration parameters and rules governing same are promulgated under authority of Sections 5.131 and 5.132, Texas Water Code – HAZARDOUS METALS and in accordance with Texas Commission on Environmental Quality Rule 156.19.

(3) No other hazardous metals or toxic materials may be discharged into Public Sewers without a written permit from the approving Authority specifying conditions of pretreatment, concentrations, volumes, and other applicable provisions;

(4) Prohibited hazardous materials include but are not limited to:

(5) Antimony, Rhenium, Herbicides
Beryllium, Strontium,
Bismuth, Tellurium,
Molybdenum, Fungicide
Uranyl ion, Pesticides; and

SECTION 5. PARTICULATE SIZE.

(1) No person may discharge Garbage or other solids into Public Sewers unless it is shredded to a degree that all particles can be carried freely under the flow conditions normally prevailing in Public Sewers. Particles greater than one-half (1/2) inch in any dimensions are prohibited;

(2) The Approving Authority is entitled to review and approve the installation and operation of any Garbage grinder equipped with a motor of three-fourths (3/4) horsepower (0.76 hp metric) or greater.

SECTION 6. STORM WATER AND OTHER UNPOLLUTED DRAINAGE.

(1) No Person may discharge to Sanitary Sewers

A. unpolluted storm water, surface water, groundwater, roof runoff or subsurface drainage;

B. unpolluted cooling water;

C. unpolluted industrial process waters;

D. other unpolluted drainage; or make any new connections from inflow sources.

(2) In compliance with the Texas Water Quality Act and other statutes, the Cities served by the Approving Authority will designate storm sewers and other watercourses into which unpolluted drainage described in subsection (1) of this section may be discharged. The Authority has no jurisdiction over or responsibility for storm water and other unpolluted water drainage.

SECTION 7. TEMPERATURE.

No person may discharge liquid or vapor having a temperature higher than one hundred fifty (150) degrees Fahrenheit (65 degrees centigrade), or any substance which causes the temperature of the total Wastewater Treatment Plant influent to increase at a rate of ten (10) degrees Fahrenheit or more per hour, or a combined total increase of plant influent to one hundred ten (110) degrees Fahrenheit.

SECTION 8. RADIOACTIVE WASTES.

(1) No person may discharge radioactive wastes or isotopes into public sewers without the written permission of the Approving Authority.

(2) The Approving Authority may establish, in compliance with applicable state and federal regulations, regulations for discharge of radioactive wastes into Public Sewers.

SECTION 9. IMPAIRMENT OF FACILITIES.

(1) No Person may discharge into Public Sewers any substance capable of causing:

A. Obstruction to the flow in sewers;

B. Interference with the operation of the Wastewater Facilities or processes used thereby; or

C. Excessive loading of Wastewater Facilities.

(2) Discharges prohibited by Section 9 (1) include, but are not limited to, materials which exert or cause concentrations of:

A. Inert suspended solids greater than 250 mg/1 including but not limited to:

1) Fuller's earth

2) lime slurries; and

3) lime residues;

B. Dissolved solids greater than 1,000 mg/1 including but not limited to:

1) sodium chloride; and

2) sodium sulfate;

C. Excessive discoloration including but not limited to:

1) dye wastes; and

2) vegetable tanning solutions; or

D. BOD, COD, or chlorine demand in excess of normal Wastewater Treatment Plant capacity.

(3) No Person may discharge into Public Sewers any substance that may:

A. deposit grease or oil in the sewer lines in such a manner as to clog the sewers;

B. overload skimming and grease handling equipment;

C. pass to the receiving waters without being effectively treated by normal Wastewater treatment processes due to the non-amenability of the substance to bacterial action; or

D. deleteriously affect the treatment process due to excessive quantities.

(4) No Person may discharge any substance into Public Sewers which:

A. is not amenable to treatment or reduction by the processes and facilities employed; or

B. is amenable to treatment only to such a degree that the Wastewater Treatment Plant effluent cannot meet the requirements of other agencies having jurisdiction over discharge to the receiving waters.

(5). The Approving Authority shall regulate the flow and concentration of slugs when they may:

A. impair the treatment process;

B. cause damage to Wastewater Facilities;

C. incur treatment costs exceeding those for normal Wastewater; or

D. render the effluent unfit for stream disposal or industrial use.

(6) No Person may discharge into Public Sewers solid or viscous substances which may violate subsection (1) of this section if present in sufficient quantity or size including but not limited to:

ashes;
cinders;
sand;
mud;
straw;
shavings;
metal;
glass;
rags;
feathers;
tar;
plastics;
wood;
underground Garbage;
whole blood;
paunch manure;
hair and fleshings;
entrails;
paper products, either whole or ground by Garbage grinders;
slops;
chemical residues;
paint residues; or
bulk solids.

SECTION 10. COMPLIANCE WITH EXISTING AUTHORITY.

(1) Unless exception is granted by the Approving Authority, the Public Sewer system shall be used by all Persons discharging;

A. Wastewater;

B. Industrial Waste;

C. polluted liquids.

(2) Unless authorized by the Texas Commission on Environmental Quality, no Person may deposit or discharge any Waste included in subsection (1) of this section on public or private property or into or adjacent to any:

A. Natural Outlet;

B. Watercourse;

C. Storm Sewer;

D. Other area within the jurisdiction of the Authority.

(3) The Approving Authority shall verify prior to discharge that Wastes authorized to be discharged will receive suitable treatment within the provisions of laws, regulations, board orders, rules and orders of federal, state and local governments.

SECTION 11. APPROVING AUTHORITY REQUIREMENTS.

(1) If discharges or proposed discharges to Public Sewers may:

A. deleteriously affect Wastewater Facilities, processes, equipment, or receiving waters;

B. create a hazard to life or health; or

C. create a public nuisance;

the Approving Authority shall require:

1) pretreatment to an acceptable condition for discharge to the Public Sewers;

2) control over the quantities and rates of discharge; and

3) payment to cover the cost of handling and treating the Wastes.

(2) The Approving Authority is entitled to determine whether a discharge or proposed discharge is included under subsection (1) of this section.

(3) The Approving Authority shall reject Wastes when it determines that a discharge or proposed discharge does not meet the requirements of subsection f(1) of this section.

SECTION 12. APPROVING AUTHORITY REVIEW AND APPROVAL.

(1) If pretreatment or control is required, the Approving Authority shall review and approve design and installation of equipment and processes.

(2) The design and installation of equipment and processes must conform to all applicable statutes, codes, ordinances and other laws.

(3) Any Person responsible for discharges requiring pretreatment, flow equalizing, or other facilities shall provide and maintain the facilities in effective operating condition at his own expense.

SECTION 13. REQUIREMENTS FOR TRAPS.

(1) Discharges requiring a trap include:

A. Grease or Waste containing grease in amounts that will impede or stop the flow in the Public Sewers;

B. oil;

C. sand;

D. flammable Wastes; and

E. other harmful ingredients.

Any Person responsible for discharges requiring a trap shall at his own expense and as required by the Approving Authority:

1) provide equipment and facilities of a type and capacity approved by the Approving Authority;

2) locate the trap in a manner that provides ready and easy accessibility for cleaning and inspection; and

3) maintain the trap in effective operating condition.

SECTION 14. REQUIREMENTS FOR BUILDING SEWERS.

(1) Any Person responsible for discharges through a Building Sewer carrying industrial Wastes shall, at his own expense and as required by the Approving Authority:

A. install an accessible control Manhole;

B. install meters and other appurtenances to facilitate observation sampling and measurement of the Waste;

C. install safety equipment and facilities (ventilation, steps. . .) where needed; and

D. maintain the equipment and facilities.

SECTION 15. SAMPLING AND TESTING.

(1) Sampling shall be conducted according to customarily accepted methods, reflecting the effect of constituents upon the sewage works and determining the existence of hazards to health, life, limb, and property.

> Note: The particular analysis involved will determine whether a twenty-four (24) hour composite sample from all outfalls of a premise is appropriate or whether a grab sample or samples should be taken. Normally, but not always, BOD and suspended solids analyses are obtained from 24-hour composites of all outfalls. Where applicable, 16-hour, 8-hour or some other period may be required. Periodic grab samples are used to determine pH and oil and grease.

(2) Examination and analyses of the characteristics of waters and Wastes required by this Order shall be;

A. conducted in accordance with the latest edition of Standard Methods; and

B. determined from suitable samples taken at the Control Manhole provided or other control point authorized by the Approving Authority.

(3) BOD and Suspended Solids shall be determined from composite sampling, except to detect unauthorized discharges.

(4) The Approving Authority shall determine which users or classes of users may contribute Wastewater which is of greater strength than Normal Domestic Wastewater. All users or classes of users so identified shall be sampled for flow, BOD, TSS and pH at least annually.

(5) The Authority may select an independent firm or laboratory to determine flow, BOD, and suspended solids, if necessary. Flow may alternately be determined by water meter measurements if no other flow device is available and no other source of raw water is used.

SECTION 16. USER CHARGE SYSTEM.

(1) Persons making discharges of Industrial Waste into the Authority's Sanitary Sewer system shall pay a charge to cover all costs of collection and treatment.

(2) When discharges of any Waste into the Authority's Sanitary Sewer system are approved by the Approving Authority, the Authority or its authorized representative shall enter into a written agreement or arrangement providing:

A. terms of acceptance by the Authority's;

B. payment by the Person making the discharge, in accordance with the User Charge System as established in Subpart (5) of this Section;

C. sewer connection procedures and requirements shall be in accordance with the Ordinances of the Cities served by the Authority;

D. Payment of the sewer connection fee as set forth in the Authority's rate order; and

E. Construction of sewer connections shall be approved by the Authority's manager prior to sewer use.

(3) Each User of the Wastewater Facilities will be notified, at least annually, in conjunction with a regular sewer bill, of the rate and that portion of user charges or ad valorem taxes which are attributable to the Operation and Maintenance of the Wastewater Facilities.

(4) The Authority will apply excess revenues collected from a class of users to the cost of operation and maintenance attributable to this class for the next year and adjust the rates accordingly.

(5) The User Charge System shall be computed based on the following formula:

<u>BUNKER HILL VILLAGE</u>

$$C(BH) = [(Ct - Ca))Vt] \times V(BH)$$

<u>MEMORIAL VILLAGES WATER AUTHORITY CUSTOMERS</u>

$$C(MV) = [(Ct - C(BH)])V(MV)$$

The symbols above are defined as follows:

C(MV)	=	User charge to MVWA customers for O, M & R/yr./MG
C(BH)	=	User charge to Bunker Hill for O, M, & R/yr./MG
Ct	=	Total O, M, & R cost for W.W.T.F. & Collection System
Ca	=	Total cost of Collection System O, M, & R
Vt	=	Total volume of Wastewater contributed by all users
V(BH)	=	Total volume of Wastewater contributed by Bunker Hill
V(MV)	=	Total volume of Wastewater contributed by MVWA

The rate established by the hereinbefore stated formulas will become effective on the date set forth in the Amended and Restated Order Setting Water and Sewer Service Rates, Establishing Tap Fees, Adopting Rules and Regulations Concerning District's Waterworks and Sanitary Sewer System, and Establishing Policy with Respect to Fire Hydrants, Manholes, Meter Boxes and Clean-Outs.

SECTION 17. SAVINGS CLAUSE.

(1) A Person discharging Wastes into Public Sewers prior to the effective date of this board order may continue without penalty so long as he:

A. does not increase the quantity or decrease the quality of discharge without permission of the Approving Authority;

B. has discharged the Waste at least twelve months prior to the effective date of this Order; and

C. applies for and is granted a permit no later than ninety days after the effective date of this Order.

SECTION 18. CONDITIONS OR PERMITS.

(1) The Authority may grant a permit to discharge to Persons meeting all requirements of the savings clause provided that the person:

A. Submits an application within ninety days after the effective date of this Order on forms supplied by the Approving Authority;

B. secures approval by the Approving Authority of plans and specifications for the facilities when required; and

C. has complied with all requirements for agreements or arrangements including but not limited to, provisions for:

1) payment of charges;

2) installation and operation of the facilities and of pretreatment facilities, if required; and,

3) sampling and analysis to determine quantity and strength when directed by the Authority; and,

4) provides a sampling point, when requested by the Authority, subject to the provisions of this Order and approval of the Approving Authority.

(2) A Person applying for a new discharge shall:

A. meet all conditions of subsection (1) of this section; and

B. secure a permit prior to discharging any Waste.

SECTION 19. POWER TO ENTER PROPERTY.

(1) The Manager and other duly authorized employees of the Authority bearing proper credentials and identification are entitled to enter any public or private property at any reasonable time for the purpose of enforcing this Order.

(2) Anyone acting under this authority shall observe the establishment's rules and regulations concerning safety, internal security, and fire protection.

(3) Except when caused by negligence or failure of Person(s) to maintain safe conditions, the Authority shall indemnify the Person(s) whose property its Manager or other duly

authorized employees have entered against loss or damage to their property by Authority's employees and against liability claims and demands for personal injury or property damage asserted against the Person(s) and growing out of the sampling operation.

(4) The Manager and other duly authorized employees of the Authority bearing proper credentials and identification are entitled to enter all private properties through which the Authority holds a valid and duly dedicated easement for the purposes of:

A. inspection, observation, measurement, sampling or repair;

B. maintenance of any portion of the Authority's system lying within the easements; and,

C. conducting any other authorized activity. All activities shall be conducted in full accordance with the terms of the negotiated easement pertaining to the private property involved.

(5) No person acting under authority of this provision may inquire into any processes including metallurgical, chemical, oil refining, ceramic, paper or other industries beyond that point having a direct bearing on the kind and source of discharge to the Public Sewers.

SECTION 20. AUTHORITY TO DISCONNECT SERVICE.

(1) The Authority may terminate water and Wastewater disposal service and disconnect a customer from the system when:

A. acids or chemicals which may damage the sewer lines or treatment process are released to the Public Sewer potentially causing accelerated deterioration of these structures of interfering with proper conveyance and treatment of Wastewater;

B. a governmental agency informs the Authority that the effluent from the Wastewater Treatment Plan is no longer of a quality permitted for discharge to a watercourse, and it is found that the customer is delivering Wastewater to the Authority's system that cannot be sufficiently treated or requires treatment that is not provided by the Authority as Normal Domestic Treatment; or

C. the customer;

1) discharges Waste or Wastewater that is in violation of the permit issued by the Approving Authority;

2) discharges Wastewater at an uncontrolled, variable rate in sufficient quantity to cause an imbalance in the Wastewater Facilities;

3) fails to pay monthly bills for water and sanitary sewer services when due; or

4) repeats a discharge of prohibited Wastes to Public Sewers in violation of Sections 2 through 9 as stated above.

(2) If service is discontinued pursuant to subsection (1)B of this section, the Authority shall:

A. disconnect the customer;

B. supply the customer with the governmental agency's report and provide the customer with all pertinent information; and

C. continue disconnection until such time as the customer provides pretreatment/additional pretreatment or other facilities designed to remove the objectionable characteristics from his Wastes;

D. exercise any other rights, impose any other charges or penalties, and enforce any other relevant provisions of its rate Order as referred to in Section 16 hereof.

SECTION 21. NOTICE.

The Authority shall serve Persons discharging in violation of this Order with written notice stating the nature of the violation and providing a reasonable time limit for satisfactory compliance.

SECTION 22. CONTINUING PROHIBITED DISCHARGES.

No Person may continue discharging in violation of this Order beyond the time limit provided in the notice.

SECTION 23. PENALTY.

(1) A Person who continues prohibited discharges is guilty of a misdemeanor and upon conviction is punishable by a fine of not more than $200 for each act of violation and for each day of violation.

(2) In addition to proceeding under authority of subsection (1) of this section, the Authority is entitled to pursue all other remedies to which it is entitled under authority of statutes or other board orders against a person continuing prohibited discharges.

SECTION 24. FAILURE TO PAY.

In addition to sanctions provided for by this Order, the Authority is entitled to exercise sanctions provided for by any other board orders of the Authority for failure to pay bills for water and sanitary sewer service when due.

SECTION 25. PENALTY FOR CRIMINAL MISCHIEF.

The Authority may pursue all criminal and civil remedies to which it is entitled under authority of statutes and board orders against a Person negligently, willfully or maliciously causing loss by tampering with or destroying Public Sewers or Wastewater Facility.

SECTION 26. REPEALING CLAUSE.

All Orders or parts of Orders adopted by the Authority inconsistent with the terms of this Order are hereby repealed, provided that such repeal shall be only to the extent of such inconsistency and in all other respects this Order shall be cumulative of other Orders regulating and governing the subject matter covered by this Order.

SECTION 27. SEPARABILITY CLAUSE.

Nothing in this Order shall be construed to violate any provisions of the Constitution of the United States of America or the Constitution of the State of Texas and all acts hereunder shall be done in such a manner as may conform thereto. If any word, phrase, clause, paragraph, sentence, part, portion or provision of this Order or the application thereof to any person or circumstance is held to be invalid or unconstitutional, the remainder of these shall nevertheless be valid and the Authority hereby declares this Order would have been enacted without such invalid word, phrase, clause, paragraph, sentence, part, portion or provision. All of the terms and provisions of this Order are to be liberally construed to effectuate the purposes, power, rights, functions and authorities herein contained.

SECTION 28. EFFECTIVE DATE.

The revision to this Order Adopting a Sewer Use Ordinance, attached hereto as Exhibit E shall be effective October 1, 2021

Mac Haik Ford (713) 932-4204

DEALER 52C 031

VIN 1FT8W2AT0PED80251

Exhibit F

		Suggested Retail Price	Invoice Amount
	F25V 4X2 CREW CAB PICKUP/176	47960.00	45562.00
	2023 MODEL YEAR		
Z1	OXFORD WHITE		
AS	MEDIUM DARK SLATE VINYL		
	PREFERRED EQUIPMENT PKG 600A		
	.XL TRIM		
572	.AIR CONDITIONING -- CFC FREE	NC	NC
	.AM/FM STEREO MP3/CLK		
99T	6.7L POWER STROKE V8 DIESEL	9995.00	9096.00
44G	10-SPEED AUTO TORQSHIFT	NC	NC
TD8	.LT245/75R17E BSW ALL-SEASON		
X3H	3.31 ELECTRONIC-LOCKING AXLE	430.00	392.00
	JOB #2 ORDER		
153	FRONT LICENSE PLATE BRACKET	NC	NC
	11100# GVWR PACKAGE		
41H	ENGINE BLOCK HEATER	100.00	91.00
425	50 STATE EMISSIONS	NC	NC
43C	120V/400W OUTLET	175.00	160.00
535	HIGH CAPACITY TRAILER TOW PKG	1130.00	1029.00
	.PAYLOAD PACKAGE UPGRADE		
	JACK		
66S	UPFITTER SWITCHES	165.00	150.00
67D	190AMP(GAS)/250AMP(6.7L) ALTR	NC	NC
86M	DUAL BATTERY	NC	NC
	TOTAL OPTIONS/OTHER	11995.00	10918.00
	TOTAL VEHICLE & OPTIONS/OTHER	59955.00	56480.00
	DESTINATION & DELIVERY	1995.00	1995.00
	TOTAL FOR VEHICLE	61950.00	
	FUEL CHARGE		39.70
	CV LOT MANAGEMENT		10.00
	ADVERTISING ASSESSMENT		60.00
	SHIPPING WEIGHT 6869 LBS.		
	TOTAL	61950.00	58584.70

This invoice may not reflect the final cost of the vehicle in view of the possibility of future rebates, allowances, discounts and incentive awards from Ford Motor Company to the dealer.

Sold to:
Mac Haik Ford 52C031
P.O. BOX 19505
Houston TX 77224

Order Type	Ramp Code	Batch ID	Price Level
60	RA5B	PH021	350

Ship to (If other than above)

Date Inv. Prepared	Item Number	Transit Days
08 02 23	52-9408	13

Ship Through

Invoice & Unit Identification NO.	Final Assembly Point	Finance Company and/or Bank
1FT8W2AT0PED80251	KENTUCKY	JPMORGAN CHASE BAN 910003

HB	Invoice Total	A & Z Plan	D Plan	X Plan	FPA	AA
1200	58584.70					960.00

This Invoice to be used for the billing of vehicles only

Dealer's copy

MAC HAIK FORD
10333 KATY FREEWAY
HOUSTON, TEXAS 77024
(713) 932-5000

MAC HAIK FORD HOUSTON
FLEET SALES

MAC HAIK FORD
MICHAEL D. HARRIS
DIRECT (832) 721-8918
OFFICE (713) 932-4713

AUTOMOBILE AGREEMENT (Fleet Sales) **INVOICE #** **PED80251** DATE: **08/22/23**

PURCHASER: **MEMORIAL VILLAGE WATER AUTHORITY** ADDRESS: **8955 GAYLORD STREET**

CITY: **HOUSTON** STATE: **TEXAS** ZIP CODE: 77024 TELEPHONE: 713-465-8318

I HEREBY AGREE TO PURCHASE FROM YOU, UNDER THE TERMS AND CONDITIONS SPECIFIED, THE FOLLOWING

STOCK NO	NEW/USED	YEAR	MAKE	MODEL	MOTOR NO.	COLOR	LICENSE
PED80251	NEW	2023	FORD	F250 CREW XL 2WD DSL	1FT8W2AT0PED80251	WHITE	TEMP

It is understood that this order and agreement is not binding on Dealer until accepted by Dealer in writing.
this order and agreement is executed in duplicate and Purchaser acknowledges that he has received a true copy.

P. O #: **MVWA -** **FIN Code:** **User FIN:** **RETAIL**

MILEAGE:

Dealer Adds:	COST:		
Dealer Adds:	COST:		
Dealer Adds:	COST:		
Dealer Adds:	COST:		
Total Adds:			**$0.00**

A DOCUMENTARY FEE IS NOT AN OFFICIAL FEE. A DOCUMENTARY FEE IS NOT REQUIRED BY LAW, BUT MAY BE CHARGED TO BUYERS FOR HANDLING DOCUMENTS AND PERFORMING SERVICE RELATING TO THE CLOSING OF A SALE. A DOCUMENTARY FEE MAY NOT EXCEED $150.00. THIS NOTICE IS REQUIRED BY LAW.

	COST @ INVOICE:	**$57,872.26**
	LESS RETAIL INCENTIVE:	$0.00
	LESS FLEET INCENTICE:	$0.00
	LESS FORD CREDIT INCENTIVE:	$0.00
	LESS FLEET DEPT:	$0.00
	PLUS DEALER MARK-UP:	$1,000.00
	PLUS DEALER ADDS:	$0.00
	SELLING PRICE	**$58,872.26**
	Convience Fee :	$10.00
Yes	**AUTO TAX EXEMPT :**	**$0.00**
Yes	Vehicle Inventory Tax:	$0.00
	TX STATE INSPECTION:	$7.00
	TX License Fees:	$159.50
	TX Title Fee :	$33.00
	Documentary Fee:	$50.00
	TOTAL CASH PRICE	**$59,131.76**

Used Car Allowance: **20 DAY PAYOFF**

V.I.N. #:

Year: Model:

Make: License #:

Mileage:

Cash Deposit:	$0.00
Net Equity:	$0.00
Rebate:	$0.00
Cash on Delivery:	$0.00
TOTAL DOWN PAYMENT	**$0.00**
NET BALANCE DUE	**$59,131.76**

LEINHOLDER:
Address:
City/State/Zip
Date:

TITLE TO: MEMORIAL VILLAGE WATER AUTHORITY
Address: 8955 GAYLORD STREET
City: HOUSTON ST: TEXAS ZIP: 77024

REGISTER T(MEMORIAL VILLAGE WATER AUTHORITY
Address: 8955 GAYLORD STREET
City: HOUSTON ST: TEXAS ZIP: 77024

GARAGE
Address:
City:
State:
Zip:
Driver:
Phone:
EMAIL

PURCHASING AGENT:
FIN CODE: 0
TAX ID #: **87-4169428**
USER FIN: RETAIL

THIS VEHICLE IS ON ASSIGNMENT OF PROCEEDS: YES: NO:

PURCHASER'S SIGNATURE: Accepted:
Sales Manager

DELIVERY DATE: **SALE TYPE:**

RP230802012

Exhibit G

DRINKING WATER (P/A) COLIFORM REPORT

Houston Health Department
Environmental Microbiology Laboratory
2250 Holcombe Blvd, Houston, TX 77030
P (832) 393-3939 F (832) 393-3989
www.houstontx.gov/health/water.html
waterlab.info@houstontx.gov

TCEQ PWSID: 1010148
PWSID Name: Memorial Villages Water Authority
County: Harris
System Type: PU
Water Source: S
Collector: Richard M Culver
Operator License #: WG0000185
Position: Operator

Send Results To:
Client Name: Memorial Villages Water Authority
Address: 8955 Gaylord Drive
City/State/Zip: Houston, TX, 77024
Phone: 713.465.8318
Email: /leon@mvwa.org
Account: 125200
Method: SM 9223 B

Received By: mkemp **Received Date/Time:** 08/01/2023 11:51 **Sample Iced?:** Yes **Receipt Temp.(°C):** 18.0 **Corrected Temp. (°C):** 18.1

Note: The results in this report apply only to the samples described below.

Lab Sample ID	Sample Identification	Collection Date/Time	Sample Type	Replacement	Previous Sample # (if RP)	Free Chlorine (mg/L)	Total Chlorine (mg/L)	Rejection Criteria	Lab Chlorine	Total Coliform	E. coli	Analysis Start Date/Time	Analysis End Date/Time	Analyst
230801012.01	1 780 Kuhlman SS	08/01/2023 09:30	RT	N			4.0		Absent	Absent	Absent	08/01/2023 13:34	08/02/2023 09:00	BG
230801012.02	2 598 Pifer SS	08/01/2023 10:00	RT	N			4.1		Absent	Absent	Absent	08/01/2023 13:34	08/02/2023 09:00	BG
230801012.03	3 625 Piney Pt	08/01/2023 10:25	RT	N			3.8		Absent	Absent	Absent	08/01/2023 13:34	08/02/2023 09:00	BG
230801012.04	4 11719 Woodsage	08/01/2023 10:53	RT	N			3.3		Absent	Absent	Absent	08/01/2023 13:34	08/02/2023 09:00	BG

Additional Comments:

Approving Technical Director: Jennifer Myers **Report Approval Signature:** JMyers **Approval Date:** 08/02/2023 **Report Date:** 08/02/2023

Rev. 06/2018

RP230808029

DRINKING WATER (P/A) COLIFORM REPORT

Houston Health Department
Environmental Microbiology Laboratory
2250 Holcombe Blvd, Houston, TX 77030
P (832) 393-3939 F (832) 393-3989
www.houstontx.gov/health/water.html
waterlab.info@houstontx.gov

TCEQ PWSID: 1010148
PWSID Name: Memorial Villages Water Authority
County: Harris
System Type: PU
Water Source: S
Collector: Richard M Culver
Operator License #: WG0000185
Position: Operator

Send Results To:
Client Name: Memorial Villages Water Authority
Address: 8955 Gaylord Drive
City/State/Zip: Houston, TX, 77024
Phone: 713.465.8318
Email: /leon@mvwa.org
Account: 125200
Method: SM 9223 B

Received By: bdavis **Received Date/Time:** 08/07/2023 11:56 **Sample Iced?:** Yes **Receipt Temp.(°C):** 15.9 **Corrected Temp. (°C):** 16.0

Note: The results in this report apply only to the samples described below.

Lab Sample ID	Sample Identification	Collection Date/Time	Sample Type	Replacement	Previous Sample # (if RP)	Free Chlorine (mg/L)	Total Chlorine (mg/L)	Rejection Criteria	Lab Chlorine	Total Coliform	E. coli	Analysis Start Date/Time	Analysis End Date/Time	Analyst
230807016.01	41 Willowend SS	08/07/2023 10:10	RT	N			3.1		Absent	Absent	Absent	08/07/2023 13:35	08/08/2023 08:14	JV
230807016.02	11311 Coloma SS	08/07/2023 11:05	RT	N			3.1		Absent	Absent	Absent	08/07/2023 13:35	08/08/2023 08:14	JV
230807016.03	454 Blalock SS	08/07/2023 09:40	RT	N			3.3		Absent	Absent	Absent	08/07/2023 13:35	08/08/2023 08:14	JV

Additional Comments:

Approving Technical Director: Jennifer Myers **Report Approval Signature:** Myers **Approval Date:** 08/08/2023 **Report Date:** 08/08/2023

Rev. 06/2018

RP230815002

DRINKING WATER (P/A) COLIFORM REPORT

Houston Health Department
Environmental Microbiology Laboratory
2250 Holcombe Blvd, Houston, TX 77030
P (832) 393-3939 F (832) 393-3989
www.houstontx.gov/health/water.html
waterlab.info@houstontx.gov

TCEQ PWSID: 1010148
PWSID Name: Memorial Villages Water Authority
County: Harris
System Type: PU
Water Source: S
Collector: Richard M Culver
Operator License #: WG0000185
Position: Operator

Send Results To:
Client Name: Memorial Villages Water Authority
Address: 8955 Gaylord Drive
City/State/Zip: Houston, TX, 77024
Phone: 713.465.8318
Email: /leon@mvwa.org
Account: 125200
Method: SM 9223 B

Received By: bdavis **Received Date/Time:** 08/14/2023 12:09 **Sample Iced?:** Yes **Receipt Temp.(°C):** 9.0 **Corrected Temp. (°C):** 9.0

Note: The results in this report apply only to the samples described below.

Lab Sample ID	Sample Identification	Collection Date/Time	Sample Type	Replacement	Previous Sample # (if RP)	Free Chlorine (mg/L)	Total Chlorine (mg/L)	Rejection Criteria	Lab Chlorine	Total Coliform	E. coli	Analysis Start Date/Time	Analysis End Date/Time	Analyst
230814007.01	San Felipe at Willowick	08/14/2023 11:00	RT	N			3.1		Absent	Absent	Absent	08/14/2023 14:49	08/15/2023 08:51	JV
230814007.02	22 Windermere	08/14/2023 10:20	RT	N			3.0		Absent	Absent	Absent	08/14/2023 14:49	08/15/2023 08:51	JV
230814007.03	422 Timberwilde	08/14/2023 09:30	RT	N			3.7		Absent	Absent	Absent	08/14/2023 14:49	08/15/2023 08:51	JV

Additional Comments:

Approving Technical Director: Mohammad Kaleemulla **Report Approval Signature:** MKaleemulla **Approval Date:** 08/15/2023 **Report Date:** 08/15/2023

Rev. 06/2018

Exhibit H

PERMITTEE NAME / ADDRESS

NAME MEMORIAL VILLAGES WATER AUTHORITY

ADDRESS 8955 GAYLORD

HOUSTON TX, 77024

FACILITY WASTEWATER TREATMENT FACILITY

LOCATION 11 1/2 FARNHAM PARK

HOUSTON TX, 77024

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT

TX 0047457	011 A
PERMIT NUMBER	DISCHARGE NUMBER

	MONITORING PERIOD		
	YEAR/MO/DAY		YEAR/MO/DAY
FROM	23/7/1	TO	23/7/31

TOTAL FACILITY DISCHARGE

F - FINAL

MAJOR

*** : NO DISCHARGE ☐ ***

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO.	FREQUENCY	SAMPLE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS	EX	OF ANALYSIS	TYPE
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	******	******		6.20	******	******	(19)	0	2 / WEEK	GRAB
00300 1 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	******	******	**** ****	4.0 MO MIN	******	******	MG/L		TWICE/ WEEK	GRAB
PH	SAMPLE MEASUREMENT	******	******		7.1	******	7.9	(12)	0	2 / WEEK	GRAB
00400 1 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	******	******	**** ****	6.0 MINIMUM	******	9.0 MAXIMUM	SU		TWICE / WEEK	GRAB
SOLIDS, TOTAL SUSPENDED	SAMPLE MEASUREMENT	10.43	******	(26)	******	1.20	1.80	(19)	0	2 / WEEK	COMP-6
00530 1 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	382 30 DA AVG	******	LBS/DAY	******	15 DAILY AVG	40 DAILY MAX	MG/L		TWICE / WEEK	COMP-6
NITROGEN, AMMONIA TOTAL (AS N)	SAMPLE MEASUREMENT	0.87	******	(26)	******	0.10	0.10	(19)	0	2 / WEEK	COMP-6
EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	76 30 DA AVG	******	LBS/DAY	******	2 DAILY AVG	10 DAILY MAX	MG/L		TWICE / WEEK	COMP-6
FLOW, IN CONDUIT OR THRU TREATMENT PLANT	SAMPLE MEASUREMENT	1.06	3.173	(03)	******	******	******		0	CONT	METER TOTAL
50050 1 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	REPORT DAILY AVG	REPORT DAILY MAX	MGD	******	******	******	**** ****		CONTIN UOUS	TOTALZ
FLOW, IN CONDUIT OR THRU TREATMENT PLANT	SAMPLE MEASUREMENT	******	1,461	(78)	******	******	******		0	CONT	METER TOTAL
50050 P 0 0 See Comments Below	PERMIT REQUIREMENT	******	6422 2HR PEAK	GPM	******	******	******	**** ****		CONTIN UOUS	TOTALZ
FLOW, IN CONDUIT OR THRU TREATMENT PLANT	SAMPLE MEASUREMENT	1.280	******	(03)	******	******	******		0	CONT	METER TOTAL
50050 P 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	3.05 ANNL AVG	******	MGD	******	******	******	**** ****		CONTIN UOUS	TOTALZ

TRC 0.5 MINIMUM TO BE REPORTED IF " JET DISINFECTION " APPLIES, OTHERWISE 1.0 MINIMUM WILL APPLY.

PERMITTEE NAME / ADDRESS

NAME MEMORIAL VILLAGES WATER AUTHORITY

ADDRESS 8955 GAYLORD

HOUSTON TX, 77024

FACILITY WASTEWATER TREATMENT FACILITY

LOCATION 11 1/2 FARNHAM PARK

HOUSTON TX. 77024

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT

TX 0047457 PERMIT NUMBER

011 A DISCHARGE NUMBER

FROM YEAR/MO/DAY 23/7/1 TO YEAR/MO/DAY 23/7/31

TOTAL FACILITY DISCHARGE

F - FINAL

MAJOR

*** NO DISCHARGE ***

PARAMETER		QUANTITY OR LOADING AVERAGE	QUANTITY OR LOADING MAXIMUM	QUANTITY OR LOADING UNITS	QUALITY OR CONCENTRATION MINIMUM	QUALITY OR CONCENTRATION AVERAGE	QUALITY OR CONCENTRATION MAXIMUM	QUALITY OR CONCENTRATION UNITS	NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
CHLORINE, TOTAL RESIDUAL	SAMPLE MEASUREMENT	******	******		******	******	0.09	(19)	0	8/PER DAY	GRAB
50060 B 0 0 PRIOR TO DISINFECT	PERMIT REQUIREMENT	******	******	**** ****	******	******	0.099 INST. MAX	MG/L		DAILY	GRAB
CHLORINE, TOTAL RESIDUAL	SAMPLE MEASUREMENT	******	******		1.15	******	******	(19)	0	8/PER DAY	GRAB
50060 P 0 0 SEE COMMENTS BELOW	PERMIT REQUIREMENT	******	******	**** ****	1.0 MO MIN	******	******	MG/L		DAILY	GRAB
E.coli	SAMPLE MEASUREMENT					11.30	32.00	(3Z)	0	2 / WEEK	GRAB
51040 1 0 0	PERMIT REQUIREMENT					63 DAILY AVG	200 DAILY MAX	MPN/100ml		01/07 WEEKLY	GRAB
BOD, CARBONACEOUS 05 DAY, 20 C	SAMPLE MEASUREMENT	26.47	******	(26)	******	3.06	5.20	(19)	0	2 / WEEK	COMP - 6
80082 1 0 0 EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	254 30 DA AVG	******	LBS/DAY	******	10 DAILY AVG	25 DAILY MAX	MG/L		TWICE / WEEK	COMP - 6
	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT										
	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT										
	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT										

TRC 0.5 MINIMUM TO BE REPORTED IF " JET DISINFECTION " APPLIES, OTHERWISE 1.0 MINIMUM WILL APPLY.

Exhibit I

MEMORIAL VILLAGES
WATER AUTHORITY

WASTE WATER TREATMENT FACILITY
MONTHLY OPERATING REPORT

FOR : July,2023
PERMIT # TX-0047457

		TREATMENT FACILITY QUANTITY & QUALITY RESULTS											RAW INFLUENT				RAIN
DATE	TIME	TREATED MGD	CBOD mg/l	TSS mg/l	NH3-N mg/l	PH units	CL2 min	CL2 lbs	D.O. min	DE-CL2 max	e-coli cfu/100ml	e-coli GeoMean	BOD mg/l	NH3N mg/l	TSS mg/l	VSS mg/l	TOTAL INCHES
1	06:00	1.069					5.6	130		0.07							
2	06:00	0.686					6.0	90		0.07							
3	07:00	1.108	5.00	1.80	0.10	7.30	2.56	140	8.30	0.04	2.0	0.30	68.50	18.70	72.0	66.0	0.53
4	08:00	1.025					5.10	140		0.02							
5	07:00	0.977					3.61	120		0.05							0.11
6	07:00	1.110	2.60	1.00	0.10	7.20	4.94	160	8.20	0.06			61.00	23.30	62.0	44.0	0.06
7	07:00	3.173					2.07	300		0.06							
8	08:00	2.296					8.80	240		0.09							1.00
9	08:00	1.142					8.60	240		0.09							1.00
10	07:00	0.866					1.58	140		0.04							
11	07:00	1.168	2.00	1.10	0.10	7.10	2.43	130	6.20	0.06	17.0	1.23	128.0	24.20	306.0	248.0	
12	07:00	1.006					1.79	120		0.04							
13	07:00	1.014	2.60	1.00	0.10	7.40	2.18	125	8.10	0.04			92.90	23.70	140.0	126.0	
14	07:00	1.045					2.69	125		0.04							
15	08:00	1.114					5.14	100		0.03							
16	08:00	0.851					5.31	120		0.02							
17	07:00	0.699					2.51	100		0.05							
18	07:00	1.004	2.00	1.00	0.10	7.92	2.30	120	7.80	0.05	15.0	1.18	113.0	23.30	204.0	191.0	
19	07:00	0.914					2.32	100		0.03							
20	07:00	0.920	2.00	1.30	0.10	7.30	2.91	120	8.20	0.04			50.30	33.90	38.0	36.0	
21	07:00	0.926					3.60	105		0.07							
22	08:00	0.915					6.30	115		0.04							
23	08:00	0.770					5.70	100		0.01							
24	07:00	0.704					2.03	105		0.06							
25	07:00	0.956	5.20	1.20	0.10	7.44	1.49	145	8.32	0.05	32.0	1.51	104.0	25.30	128.0	114.0	
26	07:00	1.062					1.74	110		0.05							0.13
27	07:00	0.831	2.90	1.00	0.10	7.20	2.73	100	7.30	0.06			116.0	40.90	90.0	82.0	
28	07:00	0.944					2.71	130		0.07							
29	08:00	0.976					8.73	150		0.05							
30	08:00	0.741					8.69	80		0.05							
31	07:00	0.688					1.15	110		0.04							
TOTAL		32.850	24.30	9.40	0.80	58.88	122.41	4110	62.42	1.54	66.00	4.21	732.7	213.3	1040.0	907.0	2.83
AVERAGE		1.060	3.04	1.18	0.10	7.36	3.95	133	7.80	0.05	16.50	11.30	91.6	26.7	130.0	113.4	0.47
MAXIMUM		3.173	5.20	1.80	0.10	7.92	8.80	300	8.32	0.09	32.00	1.51	128.0	40.9	306.0	248.0	1.00
MINIMUM		0.686	2.00	1.00	0.10	7.10	1.15	80.00	6.20	0.01	2.00	0.30	50.30	18.70	38.00	36.00	0.06

EFFLUENT CHARACTERISTICS	DISCHARGE LIMITATIONS				Self Monitoring Sample	
	Daily Avg mg/l(lbs/day)	7-Day Avg mg/l	Daily Max mg/l	Single Grab mg/l	Frequency	Type
CBOD	10 (254)	15	25	35	2/wk	Comp.
TSS	15 (382)	25	40	60	2/wk	Comp.
NH3N						
April - October	2 (51)	6	10	15	2/wk	Comp.
November - March	3 (76)	7	10	15	2/wk	Comp.
E.coli bacteria colonies per 100 ml	63 (N/A)	N/A	197	NA	1/wk	Grab
Chlorine Residual	Min. 1.0 mg/l before 20 min detention		Max. 0.1 mg/l after dechlorination		1/Day	Grab
Dissolved Oxygen	Min. 6.0 mg/l April - October		Min. 4.0 mg/l November - March		2/wk	Grab
pH	Min. 6.0 mg/l		Max. 9.0 mg/l		1/wk	Grab

CHIEF OPERATOR Pete Torres

GEN. MANAGER Trey Cantu

Exhibit J

Memorial Villages W A
Monthly Tax Office Report
August 31, 2023

Prepared by: Elizabeth Ruiz, Tax Assessor/Collector

A. Current Taxable Value

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

	Current 2023 Tax Year	Delinquent 2022 & Prior Tax Years	Total
Original Levy 0.025468		$ -	$ -
Carryover Balance	-	77,578.88	77,578.88
Adjustments		(6,384.47)	(6,384.47)
Adjusted Levy	-	71,194.41	71,194.41
Less Collections Y-T-D		28,186.55	28,186.55
Receivable Balance	$ -	$ 43,007.86	$ 43,007.86

C. COLLECTION RECAP:

Current Month:	Current 2023 Tax Year	Delinquent 2022 & Prior Tax Years	Total
Base Tax		$ (4,577.23)	$ (4,577.23)
Penalty & Interest		316.01	316.01
Attorney Fees	-	260.56	260.56
Other Fees		(68.47)	(68.47)
Total Collections	$ -	$ (4,069.13)	$ (4,069.13)

Year-To-Date:	Current 2023 Tax Year	Delinquent 2022 & Prior Tax Years	Total
Base Tax:	$ -	$ 28,186.55	$ 28,186.55
Penalty & Interest		2,650.61	2,650.61
Attorney Fees	-	689.87	689.87
Other Fees		(39.90)	(39.90)
Total Collections	$ -	$ 31,487.13	$ 31,487.13
Percent of Adjusted Levy	#DIV/0!		#DIV/0!

MONTHLY TAX OFFICE REPORT
Tax A/R Summary by Year
August 31, 2023

YEAR	BEGINNING BALANCE AS OF 04/30/2023	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS OF 08/31/2023
22	$ 48,971.75	$ (7,075.27)	$ 29,575.10	$ 12,321.38
21	5,458.29	(1,046.09)	(805.28)	5,217.48
20	4,838.95	(349.92)	(348.21)	4,837.24
19	3,886.71	(235.21)	(235.21)	3,886.71
18	3,101.15	-	-	3,101.15
17	2,178.83	-	0.15	2,178.68
16	2,048.33	-	-	2,048.33
15	1,737.51	351.20	-	2,088.71
14	2,275.62	528.91	-	2,804.53
13	658.00	1,649.21	-	2,307.21
12	983.77	(84.42)	-	899.35
11	814.06	-	-	814.06
10	14.42	-	-	14.42
09	5.56	8.09	-	13.65
08	120.36	2.04	-	122.40
07	133.60	(120.95)	-	12.65
06	10.82	2.18	-	13.00
05	295.39	-	-	295.39
04	18.15	-	-	18.15
03	13.37	-	-	13.37
02	14.24	(14.24)	-	(0.00)
	$ 44,883.56	$ (6,384.47)	$ 28,186.55	$ 43,007.86

MEMORIAL VILLAGES WATER AUTHORITY
FUND BALANCES - INVESTMENT AND BANK ACCOUNTS

9/7/2023

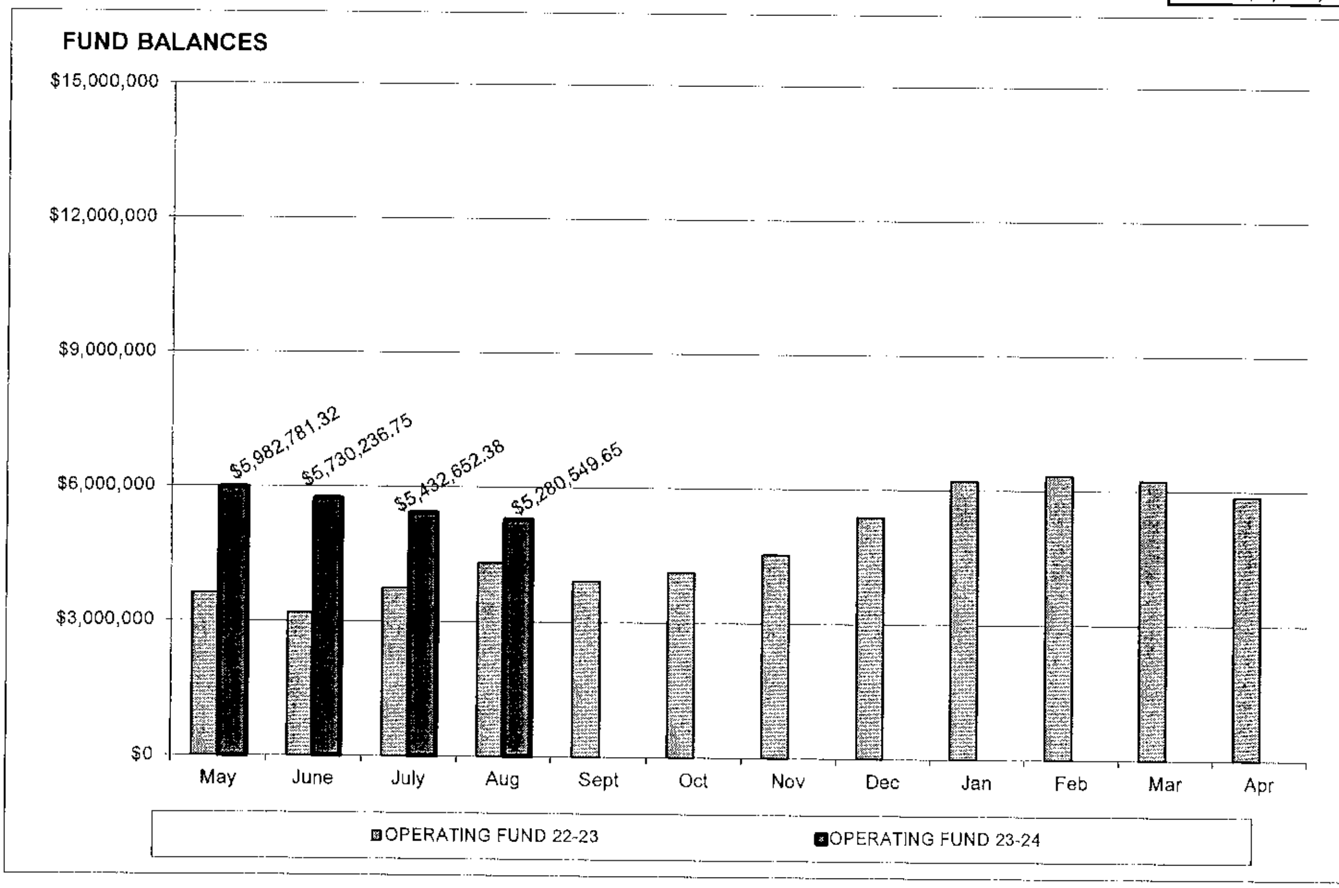
Exhibit K

BANK ACCOUNTS

ACCT. NO.	MVWA FUND NAME	DEPOSITORY	TYPE OF FUND	ACCOUNT VALUE
1004246383	BUSINESS OPERATING	STELLAR BANK	DEPOSIT/CHECKING	$178,187.67
1004246409	BUSINESS CHECKING	STELLAR BANK	CHECKING	$387,547.58
7986200001	TEX POOL OPERATING	TEX POOL 449	INT. CHECKING	$2,152,901.09
7986200001	TEX POOL PRIME OPERATING	TEX POOL 590	INT. CHECKING	$2,561,913.31
			TOTAL VALUE	**$5,280,549.65**

PLEDGED SECURITIES, PAR VALUE, ABOVE FDIC COVERAGE **$6,478,299.48**

MVWA FUND NAME		TOTAL FUND VALUE
OPERATING FUND	TOTAL VALUE	**$6,478,299.48**



I, Trey Cantu, investment officer of Memorial Villages Water Authority (the "Authority"), confirm: I prepar the foregoing investment report. The investment portfolio of the Authority complies with the investment strategy of th 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

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

Participant Statement

Statement Period 08/01/2023 - 08/31/2023

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

TexPool Update

Keep up to date with the latest market talk from our portfolio managers and strategists by visiting the Insights page of TexPool.com.

TexPool Summary

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	$2,143,244.90	$0.00	$0.00	$9,656.19	$2,152,901.09	$2,143,556.39
Texpool Prime	$2,549,866.38	$0.00	$0.00	$12,046.93	$2,561,913.31	$2,550,254.99
Total Dollar Value	**$4,693,111.28**	**$0.00**	**$0.00**	**$21,703.12**	**$4,714,814.40**	

Portfolio Value

Pool Name	Pool/Account	Market Value (08/01/2023)	Share Price (08/31/2023)	Shares Owned (08/31/2023)	Market Value (08/31/2023)
Texas Local Government Investment Pool	449/7986200001	$2,143,244.90	$1.00	2,152,901.090	$2,152,901.09
Texpool Prime	590/7986200001	$2,549,866.38	$1.00	2,561,913.310	$2,561,913.31
Total Dollar Value		**$4,693,111.28**			**$4,714,814.40**

Interest Summary

Pool Name	Pool/Account	Month-to-Date Interest	Year-to-Date Interest
Texas Local Government Investment Pool	449/7986200001	$9,656.19	$52,901.09
Texpool Prime	590/7986200001	$12,046.93	$61,913.31
Total		**$21,703.12**	**$114,814.40**

Transaction Detail

Texas Local Government Investment Pool
Pool/Account: 449/7986200001

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
08/01/2023	08/01/2023	BEGINNING BALANCE	$2,143,244.90	$1.00		2,143,244.900
08/31/2023	08/31/2023	MONTHLY POSTING	$9,656.19	$1.00	9,656.190	2,152,901.090
Account Value as of 08/31/2023			**$2,152,901.09**	**$1.00**		**2,152,901.090**

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
08/01/2023	08/01/2023	BEGINNING BALANCE	$2,549,866.38	$1.00		2,549,866.380
08/31/2023	08/31/2023	MONTHLY POSTING	$12,046.93	$1.00	12,046.930	2,561,913.310
Account Value as of 08/31/2023			**$2,561,913.31**	**$1.00**		**2,561,913.310**

Interest History Report

Interest History Report

Generated: 09/07/2023

Pool Name: TexPool
Pool Nbr: 449

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
08/01/2023	0.000145148	5.2979	5.27	$1.00
08/02/2023	0.000145089	5.2957	5.30	$1.00
08/03/2023	0.000144702	5.2816	5.31	$1.00
08/04/2023	0.000144767	5.2840	5.30	$1.00
08/05/2023	0.000144767	5.2840	5.30	$1.00
08/06/2023	0.000144767	5.2840	5.29	$1.00
08/07/2023	0.000144761	5.2838	5.29	$1.00
08/08/2023	0.000144794	5.2850	5.29	$1.00
08/09/2023	0.000144783	5.2846	5.28	$1.00
08/10/2023	0.000145256	5.3018	5.29	$1.00
08/11/2023	0.000145303	5.3036	5.29	$1.00
08/12/2023	0.000145303	5.3036	5.29	$1.00
08/13/2023	0.000145303	5.3036	5.29	$1.00
08/14/2023	0.000145319	5.3041	5.30	$1.00
08/15/2023	0.000145339	5.3049	5.30	$1.00
08/16/2023	0.000145345	5.3051	5.30	$1.00
08/17/2023	0.000145379	5.3063	5.30	$1.00
08/18/2023	0.000145386	5.3066	5.30	$1.00
08/19/2023	0.000145386	5.3066	5.31	$1.00
08/20/2023	0.000145386	5.3066	5.31	$1.00
08/21/2023	0.000145402	5.3072	5.31	$1.00
08/22/2023	0.000145432	5.3083	5.31	$1.00
08/23/2023	0.000145456	5.3091	5.31	$1.00
08/24/2023	0.000145750	5.3199	5.31	$1.00
08/25/2023	0.000145765	5.3204	5.31	$1.00
08/26/2023	0.000145765	5.3204	5.31	$1.00
08/27/2023	0.000145765	5.3204	5.31	$1.00
08/28/2023	0.000145834	5.3229	5.32	$1.00
08/29/2023	0.000146049	5.3308	5.32	$1.00
08/30/2023	0.000145955	5.3274	5.32	$1.00
08/31/2023	0.000145942	5.3269	5.32	$1.00

Pool Name: TexPool Prime
Pool Nbr: 590

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
08/01/2023	0.000151099	5.5151	5.48	$1.00
08/02/2023	0.000151602	5.5335	5.50	$1.00
08/03/2023	0.000151250	5.5206	5.52	$1.00
08/04/2023	0.000151487	5.5293	5.52	$1.00
08/05/2023	0.000151487	5.5293	5.52	$1.00

08/06/2023	0.000151487	5.5293	5.53	$1.00
08/07/2023	0.000151996	5.5479	5.53	$1.00
08/08/2023	0.000152096	5.5515	5.53	$1.00
08/09/2023	0.000152160	5.5538	5.53	$1.00
08/10/2023	0.000152437	5.5640	5.53	$1.00
08/11/2023	0.000152368	5.5614	5.54	$1.00
08/12/2023	0.000152368	5.5614	5.54	$1.00
08/13/2023	0.000152368	5.5614	5.54	$1.00
08/14/2023	0.000152581	5.5692	5.54	$1.00
08/15/2023	0.000152706	5.5738	5.55	$1.00
08/16/2023	0.000152863	5.5795	5.55	$1.00
08/17/2023	0.000152715	5.5741	5.55	$1.00
08/18/2023	0.000152821	5.5780	5.56	$1.00
08/19/2023	0.000152821	5.5780	5.56	$1.00
08/20/2023	0.000152821	5.5780	5.56	$1.00
08/21/2023	0.000152875	5.5799	5.56	$1.00
08/22/2023	0.000152795	5.5770	5.56	$1.00
08/23/2023	0.000152799	5.5772	5.56	$1.00
08/24/2023	0.000152762	5.5758	5.56	$1.00
08/25/2023	0.000153041	5.5860	5.56	$1.00
08/26/2023	0.000153041	5.5860	5.56	$1.00
08/27/2023	0.000153041	5.5860	5.57	$1.00
08/28/2023	0.000152950	5.5827	5.57	$1.00
08/29/2023	0.000152732	5.5747	5.57	$1.00
08/30/2023	0.000152728	5.5746	5.57	$1.00
08/31/2023	0.000152248	5.5571	5.56	$1.00

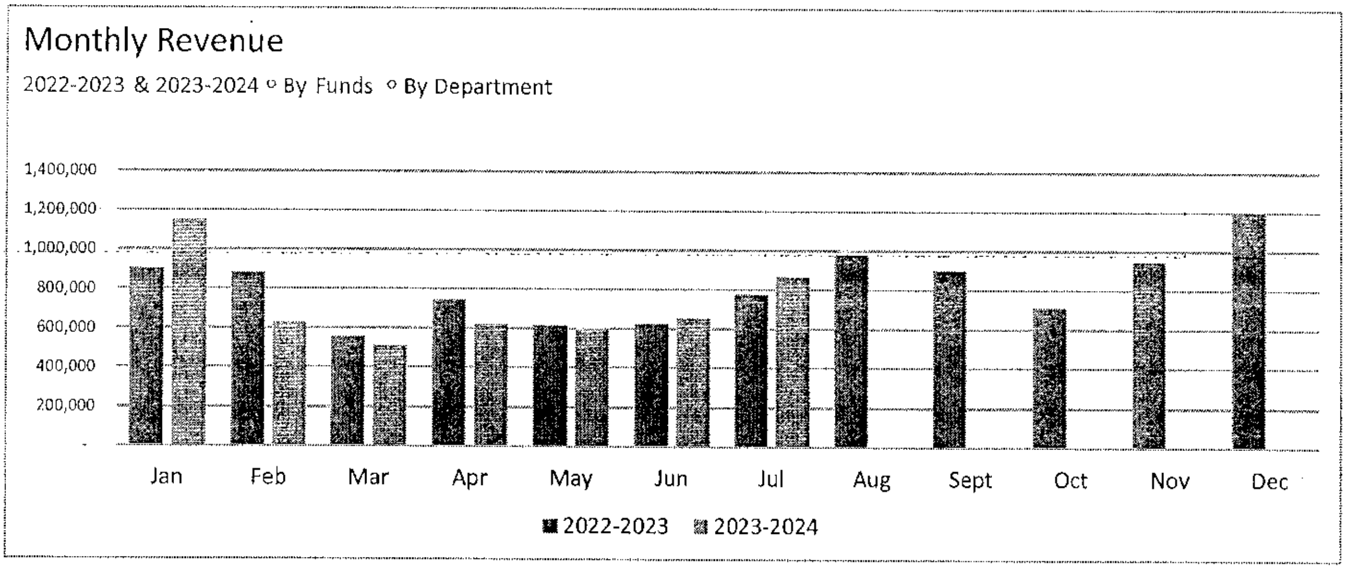
Performance quoted represents past performance which is no guarantee of future results. Investment return will vary. The value of an investment when redeemed may be worth more or less than the original cost. Current performance may be higher or lower than what is stated.

For more complete information, see the TexPool Investment Policy and Information Statement available on the TexPool web site, www.texpool.com. You should consider the investment's objectives, risks, charges, and expenses carefully before investing. Information about these and other important subjects is in the Investment Policy and Information Statement which you should read carefully before investing.

An investment in the Pool is not insured or guaranteed by any government or government agency. Although the manager of the Pool seeks to preserve the principal, it is possible to lose money by investing money in the Pool.

All current yields for TexPool Prime, for each date, reflect a waiver of some of all management fees.

The objective of TexPool [PRIME] is to maintain a stable $1.00 price. However, the $1.00 price is not guaranteed or insured by the State of Texas or any other governmental entity. You should read the TexPool [PRIME] Investment Policy and Information Statement before making an investment in TexPool [PRIME].


Monthly Revenue
2022-2023 & 2023-2024 ○ By Funds ○ By Department
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
2022-2023
2023-2024

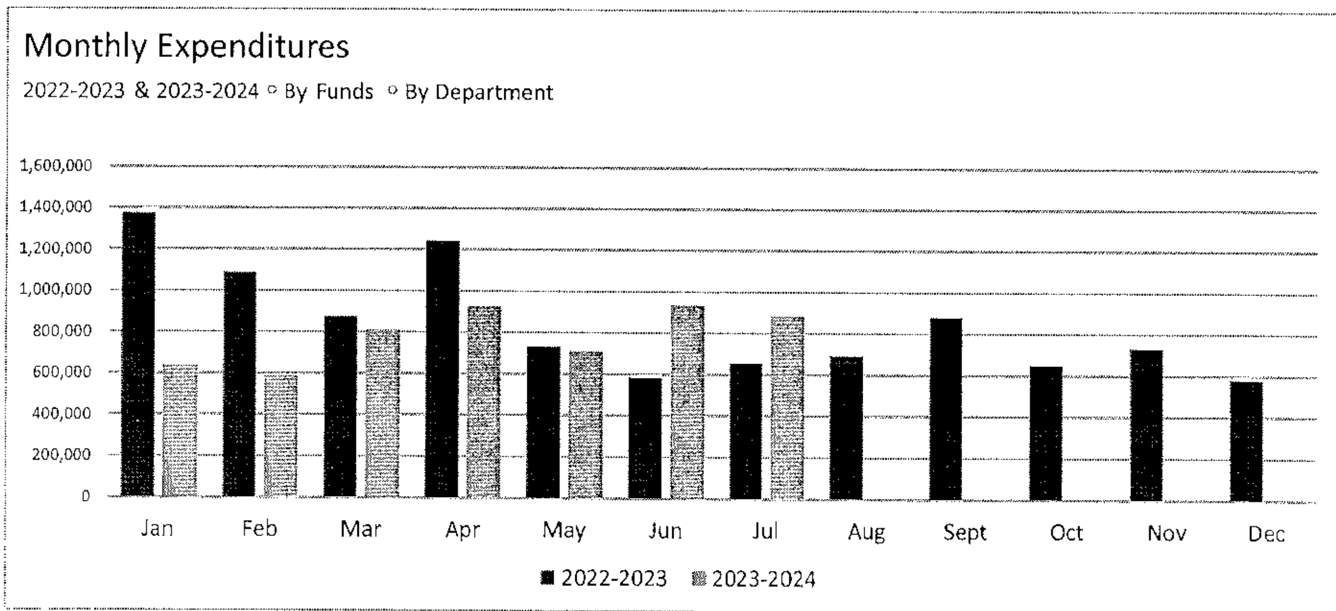

Monthly Expenditures
2022-2023 & 2023-2024 ○ By Funds ○ By Department
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
2022-2023
2023-2024

Exhibit L

MEMORIAL VILLAGES WATER AUTHORITY
BUDGETED STATEMENT OF REVENUE AND EXPENDITURES
FOR MONTH ENDING JULY 31, 2023

	MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
REVENUE SUMMARY										
WATER SALES	578,169	433,333	(144,836)	1,306,707	1,299,999	(6,708)	25%	5,200,000	3,893,293	75%
SEWER SALES	208,701	200,000	(8,701)	561,299	600,000	38,701	23%	2,400,000	1,838,701	77%
LATE PENALTIES	836	1,667	831	3,031	5,001	1,970	15%	20,000	16,969	85%
COMPLETED TAPS/TAP REVENUES	1,575	3,250	1,675	20,500	9,750	(10,750)	53%	39,000	18,500	47%
MISCELLANEOUS REVENUE	925	1,500	575	2,641	4,500	1,859	15%	18,000	15,359	85%
SEWER SERV-BUNKER HILL VILLAGE	37,971	39,167	1,196	119,071	117,501	(1,570)	25%	470,000	350,929	75%
INTEREST EARNED-OPERATING FUND	21,286	17,500	(3,786)	63,584	52,500	(11,084)	30%	210,000	146,416	70%
TAX REVENUE COLLECTED	13,505	129,167	115,662	32,764	387,501	354,737	2%	1,550,000	1,517,236	98%
TOTAL REVENUE	862,968	825,584	(37,384)	2,109,596	2,476,752	367,156	21%	9,907,000	7,797,404	79%
EXPENSE SUMMARY										
WATER PLANT EXPENSES	447,067	346,838	(100,229)	1,323,489	1,040,514	(282,975)	32%	4,162,020	2,838,531	68%
WATER DISTRIBUTION EXPENSES	34,544	41,163	6,619	348,396	123,489	(224,907)	71%	493,963	145,567	29%
WWTF EXPENSES	94,255	227,008	132,753	348,625	681,024	332,399	13%	2,724,080	2,375,455	87%
SEWER COLL/LIFT STATONS EXPENSES	219,366	43,338	(176,028)	229,872	130,014	(99,858)	44%	520,040	290,168	56%
BILLING & COLLECTION EXPENSES	4,706	5,383	677	14,173	16,150	1,977	22%	64,600	50,427	78%
G & A EXPENSES	86,500	102,512	16,012	266,604	307,536	40,933	22%	1,230,112	963,509	78%
TOTAL EXPENSES	886,438	766,242	(120,195)	2,531,159	2,298,727	(232,432)	28%	9,194,815	6,663,656	72%
REVENUE OVER/(UNDER) EXPENDITURES *	(23,469)	59,342	82,811	(421,563)	178,025	599,588	-59%	712,185	1,133,748	159%

Revenue Over "+"/(Under) "-" expenditures differ from Budget

Budget Note: a "+" positive variance means we are under our budget, a "-" negative variance means we are over our budget.

Memorial Villages Water Authority
Check Register
For Checks Dated August 05, 2023 - August 18, 2023

Exhibit M

Check #	Date	Payee	Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
ach	8/5/23	COMCAST	2,049.75	7/15/23	COMC-5089 JUL23	TELEPHONE, INTERNET, EQUIPMENT SERVICE FEE FOR MONTH OF JULY 2023	2,049.75
ACH	8/9/23	TCDRS	8,179.40	8/3/23	AUG 23 P1	TCDRS EE & ER CONTRIBUTIONS	8,179.40
ACH	8/15/23	TCDRS	8,248.31	7/5/23	JULY 23 P1	TCDRS EE & ER CONTRIBUTIONS	8,248.31
ACH	8/15/23	TCDRS	8,282.58	7/20/23	JULY 23 P2	TCDRS EE & ER CONTRIBUTIONS	8,282.58
ACH	8/15/23	COMCAST	1,013.63	7/15/23	177937724	SERVICE AND EQUIPMENT FEE FOR PERIOD 07.15.23 - 08.14.23	1,013.63
ACH	8/16/23	COMCAST	972.33	7/26/23	COMC-3886 AUG 23	TELEPHONE, INTERNET AND EQUIPMENT SERVICE FEE FOR MO OF AUGUST 2023	972.33
1669	8/16/23	A-B GAS COMPANY	54.00	5/8/23	2098362-C	PROPANE FOR FORKLIFT	27.00
				8/14/23	2101863-C	33# PROPANE REFILL	27.00
1670	8/16/23	AVR INC	1,636.15	7/31/23	054223	UVISION PLUS UTILITY BILLING SOFTWARE	1,472.40
				7/31/23	054770	AVR JULY URECEIVABLES	163.75
1671	8/16/23	BLUE IRON TECHNOLOGIES	168.75	8/1/23	316242	PETE TORRES HARD DRIVE ISSUES	168.75
1672	8/16/23	CAPITAL SERVICES	417.46	8/1/23	3202-187	JANITORIAL SERVICES FOR MONTH OF AUGUST 23	417.46
1673	8/16/23	CATHCO	11,760.00	8/11/23	2806	PAINTING OF 200 HYDRANTS	11,760.00
1674	8/16/23	CHLORINATOR MAINT. CO., INC.	3,958.86	7/14/23	44446	CALIBRATING BUNKER HILLMETER AND TROUBLESHOOTING AT PINEY POINT	3,958.86
1675	8/16/23	CINTAS	315.12	8/2/23	4163442784	UNIFORMS - WP	178.16
				8/3/23	4163579955	UNIFORMS - WWTF	136.96
1676	8/16/23	CITY OF HOUSTON	267,008.60	7/25/23	JUNE 2023	PURCHASE SURFACE WATER - HOUSTON	267,008.60
1677	8/16/23	CITY OF HOUSTON HEALTH DEPT.	198.00	7/17/23	90028406	LAB FEES	198.00
1678	8/16/23	COWBOY TRUCKING, INC.	169.00	8/1/23	23-384851	ONE PALLET OF SOD	169.00
1679	8/16/23	DXI INDUSTRIES, INC.	7,148.80	7/21/23	055013488-23	CHLORINE FOR PINEY POINT 150# CYL	1,258.50
				7/21/23	055013487-23	CHLORINE FOR PINEY POINT AND GAYLORD 150# CYL	1,258.50
				7/31/23	DE05006182-23	DEMURRAGE CHG FOR JULY CHLORINE CYL	315.00
				7/31/23	055014178-23	CHLORINE - WWTF	4,316.80
1680	8/16/23	EASTEX ENVIRONMENTAL LABORATORY	1,618.00	8/2/23	C23H266	LAB SAMPLES FROM PERIOD 07.03.23 - 07.27.23	1,618.00
1681	8/16/23	WEX BANK	1,956.52	8/6/23	91001795	FUEL FOR TRUCKS	1,956.52
1682	8/16/23	GRAINGER	1,310.88	7/24/23	9779612762	SIMPLE GREEN, A HAND SAW AND OTHER SUPPLIES	648.16
				7/24/23	9779612770	SIMPLE GREEN, A HAND SAW AND OTHER SUPPLIES	662.72
1683	8/16/23	HACH COMPANY	1,312.00	8/4/23	13686264	CHLORINE CHEMKEY REAGENTS	1,312.00
1684	8/16/23	HEALTHINVEST HRA Gallagher	62.28	7/31/23	JULY 2023	MONTHLY FEES JULY 2023 EMPLOYER ID YD20389	62.28
1685	8/16/23	HEARST NEWSPAPER, LLC	845.90	8/11/23	0034290005-01	PUBLIC NOTICE FOR NEWSPAPER	845.90
1686	8/16/23	INDUSTRIAL SERVICE SOLUTIONS	880.00	6/21/23	8021102	SERVICE CALL TO CREEKSIDE WATERPLANT FOR WELL #4 TRIPPING	880.00
1687	8/16/23	JORDENS AC & HEATING	197.17	8/10/23	I-10465989-1	AC IN TREYS OFFICE WENT OUT	197.17
1688	8/16/23	MURRAY RESOURCES, LTD	2,376.00	8/4/23	126195	TEMP - MORALES, KELVIN 07.23.23 - 07.29.23	1,320.00
1688	8/16/23			8/11/23	126246	TEMP - MORALES, KELVIN 07/30/23 - 08/05/23	1,056.00
1689	8/16/23	O'REILLY AUTOMOTIVE, INC	127.98	7/28/23	1174-324908	DRIVE BELTS AT ARROWWOOD LIFT STATION	127.98
1690	8/16/23	OFFICE DEPOT	485.29	7/28/23	320009508001	PAPER TOWELS, MULTI FOLD TOWELS, COFFEE, BATTERIES FOR WWTF	485.29
1691	8/16/23	PURIFY	5,599.80	7/31/23	141295774515	CAL HYPO 100# BUCKET	1,603.08
				7/31/23	141295774525	SODIUM BISULFITE	3,996.72
1692	8/16/23	QUILL CORPORATION	593.48	8/7/23	33887953	POST-IT PADS, PAPER TOWELS, CUPS, PAPER, RICE KRISPIES, COFFEE NOTEBOOK, FRI-FOLD TOWELS, ODOBAN	126.54
				8/7/23	33882757	CLEANING PRODUCT	98.99
				8/7/23	33896580	POST-IT PADS, PAPER TOWELS, CUPS, PAPER, RICE KRISPIES, COFFEE NOTEBOOK, TRI-FOLD TOWELS, ODOBAN	367.95

Memorial Villages Water Authority
Check Register
For Checks Dated August 05, 2023 - August 18, 2023

Check #	Date	Payee	Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
1693	8/16/23	TEXAS EXCAVATION	192.85	7/31/23	23-13900	203 MESSAGE FEES FOR JULY 2023	192.85
1694	8/16/23	TRACY ACKLEY	30.08	7/17/23	METER DEPOSIT #8413	1-05-01560-06 518 GINGHAM DR - DEPOSIT $70 LESS $39.92 LAST BILL = REFUND $30.08	30.08
1695	8/16/23	TRINITY PAVING LLC	10,500.00	6/27/23	0809	ASPHALT PATCH WORK @ 346 HUNTERS TRAIL & 288 BRYN MAWR	10,500.00
1696	8/16/23	TX CHILD SUPPORT SDU	252.00	8/13/23	08.17.23 CS	REMIT #001388 785201931665 CASE #0013881785 -CMS-ORDER #201931665	252.00
1697	8/16/23	USA BLUE BOOK	864.15	7/19/23	INV00077041	MANHOLE HOOK, SLUDGE JUG, BAR SCREEN RAKE AND OTHER SUPPLIES	780.25
				7/31/23	INV00089426	TRANSFER SHOVEL	83.90
1698	8/16/23	WM CORPORATE SERVICES, INC	7,028.62	8/1/23	4444553-0011-1	SLUDGE DISPOSAL FEES 07.16.23-07.31.23	7,028.62
1699	8/16/23	WORLDWIDE POWER PRODUCTS	744.60	8/10/23	INV-073647	UNIT INSPECTION, RUN TEST, UNIT WAS LEFT IN AUTO WITH BREAKER CLOSED	259.08
				8/10/23	INV-073658	COMPLETED INSPECTION, UNIT HAD NO ISSUES, LEFT IN AUTO WITH BREAKER CLOSED	242.76
				8/14/23	INV-073648	INSPECTED UNIT, RAN GOOD, LEFT IN AUTO WITH BREAKER CLOSED	242.76
ACH	8/18/23	COMCAST	239.36	7/28/23	COMC-9607 AUG 23	TELEPHONE, INTERNET AND EQUIPMENT SERVICE FEE FOR MONTH OF AUGUST 2023	239.36
ACH	8/18/23	EDUARDO PINEDA	490.00	8/3/23	EDDIE REIMB 08.03.23	REIMBURSEMENT FOR CLASS - OPERATION OF ACTIVATED SLUDGE PLANTS	490.00
ACH	8/18/23	EVA L. MIRELES	103.95	8/8/23	EVA REIMB 08.01.23	5 GALLON JUGS OF WATER FOR THE OFFICE REIMB TO EVA	103.95
ACH	8/18/23	LEON W. LEVANDOWSKI, JR	842.26	8/1/23	LEON EXP 08.13.23	REIMBURSEMENT FOR FIRE HYDRANT TAGS	842.26
ACH	8/18/23	RICHARD M.. CULVER	50.00	8/5/23	RICH REIMB 08.18.23	TEE RESILIENCY OVERVIEW CLASS REIMBURSEMENT FEE	50.00
ACH	8/18/23	TREY CANTU	246.80	8/8/23	TREY REIM 8.09.23	BM MEALS AND DRINKS FOR TUESDAYS MEETING	246.80
			360,530.71				360,530.71

ACH / WIRE TRANSFERS	30,718.37
CHECKS	329,812.34
	360,530.71

Memorial Villages Water Authority
Check Register
For Checks Dated August 19, 2023 - September 1, 2023

Check #	Date	Payee	Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
ACH	8/22/23	COMCAST	56.49	8/2/23	COMC-4104 AUG 23	TELEPHONE, INTERNET, AND EQUIPMENT SERVICE FEE FOR MONTH OF AUGUST 2023	56.49
ACH	8/29/23	CENTERPOINT ENERGY	47.85	8/14/23	CP#7113-JULY 23	GAS USAGE FOR PERIOD 07.10.23 - 08.08.23	47.85
ACH	8/29/23	CENTERPOINT ENERGY	51.31	8/14/23	CP#4921-JULY 23	GAS USAGE FOR PERIOD 07.10.23 - 08.08.23	51.31
ACH	8/29/23	CENTERPOINT ENERGY	35.61	8/14/23	CP#4970-JULY 23	GAS USAGE FOR PERIOD 07.10.23 - 08.08.23	35.61
ACH	8/29/23	CENTERPOINT ENERGY	29.28	8/14/23	CP#7072-JULY 23	GAS USAGE FOR PERIOD 07.10.23 - 08.08.23	29.28
ACH	8/29/23	TCDRS	8,131.41	8/31/23	AUG 23 P3	TCDRS EE & ER CONTRIBUTIONS	8,131.41
ACH	8/29/23	HEALTHINVEST HRA Gallagher	1,147.68	8/29/23	HRA 08.31.23	BRENDAS 36 HRS HRA CONTRIBUTION	1,147.68
ACH	8/31/23	UNITED STATES TREASURY	13,188.60	8/27/23	PD 08.31.23	PAYROLL LIABILITIES FOR PAY PERIOD ENDING 08.27.23	13,188.60
ACH	8/31/23	TREY CANTU	1,075.00	8/27/23	TREY EXP 09.01.23	CELL PHONE AND VEHICLE EXPENSE REIMB FOR MO SEPTEMBER 2023	1,075.00
ACH	8/31/23	LEON W. LEVANDOWSKI, JR.	500.00	9/1/23	Leon EXP 09.01.23	VEHICLE EXPENSE REIMB FOR MO SEPTEMBER 2023	500.00
1220	8/31/23	MVWA OPERATING FUND	232.82	8/24/23	WF6382-INT	CLOSING WF INTEREST BEARING ACCOUNT. TRANSFERRING FUNDS TO STELLAR INTEREST BEARING ACCOUNT	232.82
1700	8/31/23	AVR INC	3,059.22	8/18/23	055036	AUGUST MONTHLY UTILITY BILLS	3,059.22
1701	8/31/23	BAIRD GILROY & DIXON LLC	3,520.00	8/23/23	4117	ON CALL SCADA SERVICES	3,520.00
1702	8/31/23	BIO-AQUATIC TESTING, INC.	895.00	8/15/23	00062817	CHRONIC CERIODAPHNIA DUBIA	895.00
1703	8/31/23	BLUE IRON TECHNOLOGIES	527.50	8/24/23	316299	SONICWALL RENEWAL	446.25
				8/28/23	316303	MICROSOFT ONLINE SERVICES 5 ADDITIONAL USERS	81.25
1704	8/31/23	CATHCO	19,582.50	7/19/23	2796	PAINTING OF 155 HYDRANTS - HEDWIG VILLAGE	8,137.50
				8/17/23	2807	PAINTING OF 218 HYDRANTS - PINEY POINT VILLAGE	11,445.00
1705	8/31/23	CINTAS	855.48	8/9/23	4164125142	UNIFORMS - WP	148.20
				8/10/23	4164278017	UNIFORMS - WWTF	136.96
				8/16/23	4164857965	UNIFORMS - WP	148.20
				8/17/23	4165004547	UNIFORMS - WWTF	136.96
				8/23/23	4165543572	UNIFORMS - WP	148.20
				8/24/23	4165712202	UNIFORMS - WWTF	136.96
1706	8/31/23	CITY OF HOUSTON	272,212.75	7/31/23	JULY 2023	PURCHASE OF SURFACE WATER FOR JULY 2023	272,212.75
1707	8/31/23	CORE & MAIN LP	26,998.95	8/4/23	T330059	PURCHASE OF 1 1/2 & 2 INCH METERS	16,100.00
				8/11/23	T362237	PURCHASE OF 2 INCH METERS	9,950.00
				8/14/23	T388207	PURCHASE OF CLAMPS	948.95
1708	8/31/23	DSHS Central Lab	166.08	7/31/23	072023	WATER SAMPLES - JULY 2023	166.08
1709	8/31/23	DXI INDUSTRIES, INC.	14,025.21	8/9/23	055015309-23	CHEMICALS WP - 150# CHLORINE CYL	2,337.21
				8/9/23	055015310-23	CHEMICALS WP - 150# CHLORINE CYL	2,337.21
				8/17/23	055015550-23	CHLORINE - WWTF	4,316.80
				8/22/23	055015849-23	CHLORINE 150# CYL FOR PINEY POINT WATER PLANT	1,977.64
				8/22/23	055015848-23	CHLORINE 150# CYL FOR CREEKSIDE WATER PLANT	1,078.71
				8/22/23	055015856-23	CHLORINE 150# CYL FOR WP AND MAIN OFFICE	1,977.64
1710	8/31/23	GRAINGER	1,141.94	8/2/23	9791590566	LIGHT BULBS, PAINT, BATTERIES, HOSE FITTING, SCREWDRIVERS, PIPE WRENCH	1,141.94
1711	8/31/23	HARRIS COUNTY APPRAISAL DISTR	2,873.00	8/17/23	PSI23002524	4TH QRTLY ASSESSMENT	2,873.00
1712	8/31/23	IMAGE COMMUNICATION	72.79	8/20/23	088663	JULY 2023 - BILLING	72.79
1713	8/31/23	JORDENS AC & HEATING	950.66	8/18/23	I-10466198-1	FIXING WINDOW UNIT @ 435 PP	950.66
1714	8/31/23	LANGFORD ENGINEERING	11,517.64	7/28/23	26693	WWTP CLARIFIER IMPROVEMENTS	506.66
				7/28/23	26696	RENEWAL OF THE TPDES PERMIT #WQ001584001	2,324.25
				7/28/23	26700	WASTEWATER FLOW STUDY FOR BUNKER HILL	1,169.69
				7/28/23	26694	WINDERMERE LIFT STATION IMPROVEMENTS	692.34
				7/28/23	26699	EMERGENCY REPAIRS TO SANITARY SEWER (AMES/WICKWOOD	161.41
				7/28/23	26695	GENERAL ENGINEERING SERVICES	233.98
				7/28/23	26698	GENERAL ENGINEERING SERVICES WWTF	633.75
				7/28/23	26697	GENERAL ENGINEERING SERVICES	5,795.56
1716	8/31/23	OVIVO USA, LLC	5,715.46	6/28/23	8485517	LOT PARTS FOR CORNER SWEEP - 4-5WKS	5,715.46
1717	8/31/23	POLYDYNE, INC.	2,970.00	6/28/23	1752542	POLYMER	2,970.00
1718	8/31/23	PURIFY	3,074.40	8/21/23	141295777275	SODIUM BISULFITE	3,074.40
1719	8/31/23	QUADIENT LEASING USA, INC.	472.56	8/1/23	N10051745	POSTAGE MACHINE LEASE	472.56
1720	8/31/23	RADWELL INTERNATIOAL, INC.	1,699.15	8/23/23	33841820	2 VFD REPAIRS, 3 E-COMMS, CPU	1,699.15
1721	8/31/23	TEXAS PRIDE DISPOSAL	78.22	8/17/23	001287069	20 YD FEL DUMPSTER FOR JULY 2023	78.22
1722	8/31/23	TX CHILD SUPPORT SDU	252.00	8/28/23	C.S. 08.31.23	REMIT #0013881785201931665 CASE #0013881785 - CMS-ORDER #201931665	252.00
1723	8/31/23	WM CORPORATE SERVICES, INC	6,546.45	8/16/23	4446353-0011-4	SLUDGE DISPOSAL FEES - WWTF 08.01.23 - 08.15.23	6,546.45
1724	8/31/23	WATER UTILITY SERVICES, INC.	3,199.50	8/10/23	81940	LAS ON ALL 3 WPS	3,199.50
1725	8/31/23	WORLDWIDE POWER PRODUCTS	259.08	8/24/23	INV-073492	PERFORMED QUARTERLY MAINTENANCE ON GENERATOR AT GAYLORD OFFICE	259.08
			407,161.59				407,161.59

Memorial Villages Water Authority
Check Register
For Checks Dated August 19, 2023 - September 1, 2023

Check #	Date	Payee		Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
			ACH / WIRE TRANSFERS	24,263.23				
			CHECKS	382,898.36				
				407,161.59				