MINUTES OF MEETING OF BOARD OF SUPERVISORS
OCTOBER 10, 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 October 10, 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 Supervisors Schenk and Stubbs, thus constituting a quorum. Also attending were Mr. Trey Cantu, General Manager of the Authority; Mr. John Davis and Mr. Norman Gutierrez of Langford Engineering, Inc. ("LEI"), Engineer for the Authority; Ms. Kathleen Ellison and Ms. Kaity Malek of Norton Rose Fulbright US LLP ("NRF"), Attorneys for the Authority; and Ms. Andrea Hermann, resident within the Authority.

Call to Order. The Vice 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.** Ms. Hermann inquired about the charge to pay a water bill by credit card. Mr. Cantu stated that there is a 3% surcharge for using a credit card to pay the water bill but that there are other ways to pay the bill to avoid the surcharge fee.

Ms. Hermann then stated that Hedwig Village will be hosting an Arbor Day and asked to have the poster displayed on the Authority's bulletin board. The Board consented.

2. **Approve minutes of the September 12, 2023 regular meeting.** Proposed minutes of the September 12, 2023 meeting, previously distributed to the Board, were submitted for consideration and approval. Upon motion by Supervisor Ewing, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the September 12, 2023 regular meeting, as presented.

3. Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action. Mr. Davis stated that LEI is ready to advertise the clarifier project. He said the solicitation will be published in the Houston Chronicle. He stated that the bid will include three alternates for construction of the clarifiers to get competitive pricing. Discussion ensued regarding the cost estimates of each bid alternate. Upon motion by Supervisor Baysal, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted to authorize LEI to advertise for bids for the clarifier project and to include the three alternates.

4. Status report on emergency repairs of sanitary sewer collection system on Memorial Drive and take any necessary action. Mr. Davis stated that the emergency repairs have been completed. He then presented change order #2 providing for an extension of time to complete the project and pay estimate #2 and final finalizing the project, copies of which are attached hereto as Exhibit "B". He further requested authorization to begin the one year warranty period for the project. Upon motion by Supervisor Braly, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted to: (1) approve change order #2 and final in the amount of $0, (2) approve pay estimate #2 and final in the amount of $0, (3) accept the certificate of completion and issue a letter of acceptance for the project, and (4) begin the one year warranty period for the project.

5. Status report Windermere Lift Station Project and take any necessary action. Mr. Davis stated that the west pump and motor control panel have been installed..

6. Authorize Langford Engineering to prepare Plans and Specifications for improvements to booster pumps at Piney Point Water Plant and take any necessary action. Mr. Cantu stated that the Texas Commission on Environmental Quality ("TCEQ") conducted an inspection of the plant and noted a leak on one of the booster pumps. He stated that this project is on the Authority's CIP but in the later years. He stated that he would like he Board to consider moving this project up and to authorize LEI to move forward with design of improvements to the booster pumps at the Piney Point Water Plant. Discussion ensued. Upon motion by Supervisor Braly, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted to authorize Langford Engineering to design improvements to the booster pumps at the Piney Point Water Plant.

7. Consider proposals from Certified Public Accountant (CPA) firms for annual auditing services and take any necessary action. Mr. Cantu stated that after the last meeting he further reviewed the proposals submitted from the CPA firms and contacted their references. He then presented to and reviewed with the Board three proposals from Forvis, McGrath and McCall Gibson, copies of which are attached as Exhibit "C". Discussion ensued. Mr Cantu stated that he would recommend moving forward with McCall Gibson as the Authorities new CPA firm. Upon motion by Supervisor Braly, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted to approve McCall Gibson as the Authority's new CPA firm.

8. Renew Authority insurance, to wit: General Liability, Auto Liability, Commercial Umbrella Liability, Supervisor and Officers Liability, Worker's Compensation, Errors and Omissions, Boiler and Machinery, Real and Personal Property, Automobile Physical Damage and Mobile Equipment and take any necessary action. Mr. Cantu reviewed with the Board the Authority's TML Insurance proposal, a copy of which is hereto attached as Exhibit "D". He discussed the cost variance from last year to this year in the amount of $6,762.

Upon motion by Supervisor Roa, seconded by Supervisor Baysal, after full discussion and the question being put to the Board, the Board voted unanimously to renew the Authority's TML Insurance proposal.

9. Resolution Authorizing Supervisor Indemnification. Ms. Ellison presented to and reviewed with the Board the Resolution Authorizing Indemnification of Supervisors (the "Resolution"), a copy hereto attached as Exhibit "E". She stated that to the extent insurance does not cover losses of Supervisors carrying out the lawful business and duties of the Authority in good faith, then the Authority can indemnify the Supervisors for those losses. Upon motion by Supervisor Ewing, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Resolution.

10. 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 "F."

Mr. Cantu presented the Discharge Monitoring Report, a copy of which is attached hereto as Exhibit "G." He stated that due to equipment failure, there was a slight exceedance of E.coli and that a report was submitted to the TCEQ. Discussion ensued regarding the best way to design the chlorine system to prevent further exceedances.

Mr. Cantu presented the Wastewater Treatment Facility Monthly Operating Report, a copy of which is attached hereto as Exhibit "H."

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

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

Mr. Cantu presented the Budgeted Statement of Revenue and Expenditures, a copy of which is attached hereto as Exhibit "K." Discussion ensued regarding Encode.

15. Authorize payment of bills. Upon motion by Supervisor Roa, seconded by Supervisor Baysal, 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 "L."

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 November 7, 2023.

President, Board of Supervisors

ATTEST:

Secretary, Board of Supervisors

(AUTHORITY SEAL)

CERTIFICATE OF POSTING

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

I hereby certify that on October 4, 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 4 day of OCTOBER, 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, October 10, 2023**. At such meeting, the Board will consider the following:

1. Public Comments;
2. Approve minutes of the September 12, 2023 regular meeting;
3. Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action;
4. Status report on emergency repairs of sanitary sewer collection system on Memorial Drive and take any necessary action;
5. Status report Windermere Lift Station Project and take any necessary action;
6. Authorize Langford Engineering to prepare Plans and Specifications for improvements to booster pumps at Piney Point Water Plant and take any necessary action;
7. Consider proposals from Certified Public Accountant (CPA) firms for annual auditing services and take any necessary action;
8. Renew Authority insurance, to wit: General Liability, Auto Liability, Commercial Umbrella Liability, Supervisor and Officers Liability, Worker's Compensation, Errors and Omissions, Boiler and Machinery, Real and Personal Property, Automobile Physical Damage and Mobile Equipment and take any necessary action;
9. Resolution Authorizing Supervisor Indemnification;
10. 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
11. Authorize payment of bills.

____
Norton Rose Fulbright US LLP, attorneys for Authority

51590345.2 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

Langford Engineering, Inc.
1080 West Sam Houston Parkway North, Suite 200
Houston, Texas 77043

MONTHLY ESTIMATE NO. 2 & FINAL
LEI Job No. 032-141-101

Memorial Villages Water Authority

Emergency Repairs to Sanitary Sewer (Ames Circle - Wickwood)

1-Jul-23

Thru

30-Sep-23

Owner:	Memorial Villages Water Authority 8955 Gaylord Houston, Texas 77024		
Contractor:	T Construction, LLC 12601 McNair Houston, Texas 77015		
Contract Time:	90 Calendar Days	Extensions:	73 Calendar Days
Total Time:	163 Calendar Days	Time Used:	163 Calendar Days
Contract Dated:	20-Apr-2023		
Work Order Dated:	20-Apr-2023		
Completion Date:	18-Jul-2023 (Scheduled) 30-Sep-2023 (Actual)		
Percent Time Used:	100.00%		
Percent Complete:	100.00%		
Current Contract:	$214,905.00		

Item No.	Description	Bid Qty	Unit Meas.	Work Prior Period	Work This Period	Qty To Date	Unit Price	Total Amount
	Base Bid							
1.	All Work, Materials and Labor Associated with the Removal and Proper Disposal (in Compliance with all Applicable State and Local Laws) of Approx. 75 L.F of the Existing 10-Inch Sanitary Sewer Aerial Crossing, As Per Plans and Specifications, Complete in Place	1	L.S.	1	0	1	$ 9,900.00	$9,900.00
2.	All Work, Materials and Labor Associated with the Cutting, Plugging, and Grouting (Approx. 855 L.F.) of the Existing 8-Inch and 10-Inch Public Sanitary Sewer Lines, Including Excavation and Backfill, As Per Plans and Specifications, As Approved By The Engineer, Complete in Place.	1	L.S.	1	0	1	$ 10,500.00	$10,500.00
3.	All Work, Materials, and Labor Associated with the Installation of Private Single Long Side Shallow Service Connection (No Greater than 45 L.F.), Depths 8' or Less, Including Service Pit Excavation, Bedding and Backfill, Site Clean-up and Restoration, As Per Plans and Specifications, As Approved By The Engineer, Complete in Place. Complete in Place	2	Ea.	2	0	2	$ 8,200.00	$16,400.00
4.	All Work, Materials, and Labor Associated with the Installation of Additional Linear Feet of Private Single Long Side Shallow Service Connection (Greater than 45 L.F.), Depths 8' or Less, Including Service Pit Excavation, Bedding and Backfill, Site Clean-up and Restoration, As Per Plans and Specifications, As Approved By The Engineer, Complete in Place. Complete in Place	50	L.F.	50	0	50	$ 62.00	$3,100.00
5.	All Work, Materials, and Labor Associated with the Installation of Additional Private Cleanout at Single Long Side Shallow Service Bends, or at Lenghts of 45 L.F. along Private Service Lines, Depths 8' or Less, Including Cleanout Pit Excavation, Bedding and Backfil, Site Clean-up and Restoration, As Per Plans and Specifications, As Approved By The Engineer, Complete in Place. Complete in Place	2	Ea.	2	0	2	$ 975.00	$1,950.00
6.	All Work, Materials, and Labor Associated with the Installation of Private 2" Force Main (Approx. 87 L.F.), Including Excavation, Bedding and Backfill, Connection to Existing Service Stack, Site Clean-Up and Restoration, As Per Plans and Specifications, As Approved By The Engineer, Complete in Place	1	L.S.	1	0	1	$ 6,250.00	$6,250.00

7.	All Work, Materials, and Labor for the Installation of a New Concrete Manhole, Depths Greater than 8' and Less Than 12', Including Excavation and Backfill, Subgrade Support Preparation, Reinforced Concrete Base, As Approved By The Engineer, As Per Plans and Specifications, Complete in Place	2	Ea.	2	0	2	$ 7,800.00	$15,600.00
8.	All Work, Materials, and Labor for Additional Vertical Depth for New Concrete Manhole Greater Than 12 Feet, As Approved By The Engineer, As Per Plans and Specifications, Complete in Place	4	V.F.	4	0	4	$ 420.00	$1,680.00
9.	All Work, Materials, and Labor for the Installation of 8-Inch HDPE (SDR 19) Sanitary Sewer Pipe via Open-Cut or Auger Bore Construction, Including Excavation, Bedding and Backfill for Access Pits, Post Cleaning and Televising, Site Clean-Up and Restoration, As Approved By The Engineer, As Per Plans and Specifications, Complete in Place.	60	L.F.	60	0	60	$ 190.00	$11,400.00
10.	All Work, Materials, and Labor for the Installation of 10-Inch HDPE (SDR 19) Sanitary Sewer Pipe via Open-Cut or Auger Bore Construction, Including Excavation, Bedding and Backfill for Access Pits, Post Cleaning and Televising, Site Clean-Up and Restoration, As Approved By The Engineer, As Per Plans and Specifications, Complete in Place.	12	L.F.	12	0	12	$ 398.00	$4,776.00
11.	All Work, Materials, and Labor to Abandon Existing Manholes in Place, Including Removal of Top 2', and Backfill, As Per Plans and Specifications, As Directed By The Engineer, Complete in Place.	7	Ea.	6	1	7	$ 950.00	$6,650.00
12.	All Work, Materials, and Labor to Furnish and Install Appropriately Sized Concrete Culvert Within Roadside Ditch to Provide Temporary Drainage, Including Installation of Temporary Wooden Platform to Assist During Construction For Equipment and Material Staging, Including Removal Upon Project Completion, Clean-Up and Restoration, As Per Plans and Specifications, Complete in Place.	1	L.S.	1	0	1	$ 13,500.00	$13,500.00
13.	All Work, Materials, and Labor to Remove and Relocate Existing Metro Bus Sign and Trash to Location Approved By Engineer, Including Return to Original Location Upon Project Location, Complete in Place.	1	L.S.	1	0	1	$ 1,650.00	$1,650.00
14.	All Work, Materials, and Labor for the Installation of Trench Safety System, All Pipe Sizes, All Depths And All Soil Types, Complete in Place	300	L.F.	300	0	300	$ 2.00	$600.00

15.	All Work, Materials, and Labor for the Installation, Maintenance, and Removal of Erosion Control Structures, as per Plans and Specifications, Complete in Place	1	L.S.	1	0	1	$ 3,200.00	$3,200.00
16.	Furnish and Installation of Traffic Control Plan, As Necessary, Including All Needed Equipment, Signs and Flagman, As Directed and Approved By Engineer, As Per Plans and Specifications, Complete in Place	1	L.S.	1	0	1	$ 8,000.00	$8,000.00
	Supplemental Items							
a.	Extra Bank-Sand Bedding or Backfill, As Approved By Engineer, Complete in Place	25	C.Y.	0	25	25	$ 13.00	$325.00
b.	Extra Class "A" Aggregate Bedding, As Approved By Engineer, Complete in Place	25	C.Y.	25	0	25	$ 75.00	$1,875.00
c.	Extra Cement-Stabilized Sand Bedding and Backfill, As Approved by Engineer, Complete in Place	25	C.Y.	25	0	25	$ 22.00	$550.00
d.	All Materials, Labor and Equipment for the Service Lead Extension of All Sizes to Service Connection, as described in Spec. L306, All Sizes and Depths, As Directed by Engineer, Complete in Place	50	L.F.	50	0	50	$ 40.00	$2,000.00
e.	All Materials, Labor and Equipment for the Replacement of Manhole Frame & Cover, In Paved or Unpaved Areas, As Directed by Engineer, Complete in Place	1	L.S.	1	0	1	$ 400.00	$400.00
f.	All Materials, Labor and Equipment for the Adjustment of Existing Manhole Ring Height In Paved or Unpaved Areas, As Directed by Engineer, Complete in Place	1	L.S.	0	1	1	$ 350.00	$350.00
g.	All Materials, Labor, and Equipment for the Replacement of Manhole Concrete Invert, As Directed by Engineer, Complete in Place	10	Ea.	0	10	10	$ 395.00	$3,950.00
h.	All Materials, Labor and Equipment for the Replacement of Exterior Standard Drop Connection, Depths 8' or Less, Including Excavation and Backfill, As Directed by Engineer, Complete in Place	25	V.F.	13	12	25	$ 50.00	$1,250.00
i.	All Materials, Labor and Equipment for the Relocation of Existing Private Service Line (PVC Sch. 40), Related to Obstruction, As Directed By Engineer, Complete in Place	5	Ea.	5	0	5	$ 650.00	$3,250.00
j.	All Materials, Labor and Equipment for the Installation of Additional Asphaltic or Concrete Pavement, Including Preparation of Subgrade Base, Associated With Point Repair, As Directed By Engineer, Complete in Place	25	S.Y.	0	25	25	$ 95.00	$2,375.00

k.	All Materials, Labor and Equipment for the Installation of Additional Asphaltic or Concrete Pavement, Including Preparation of Subgrade Base, Associated With Insertion Pit, Side Walk Replacement, or Other Approved Areas, As Directed By Engineer, Complete in Place	25	S.Y.	0	25	25 $	98.00	$2,450.00
	Change Order No. 1							
17.	All Work, Materials, and Labor for the Installation of 10-Inch HDPE (SDR 19) Sanitary Sewer Pipe via Pipe Bursting Construction Along Wickwood Drive (MH J43 - J50), Including Excavation, Bedding, and Backfill for Access Pits, Post, Cleaning and Televising, Site Clean-Up and Restoration, as Approved by the Engineer, as per Plans and Specification, Complete in Place	908	L.F.	908	0	908 $	68.00	$61,744.00
18.	Sanitary Sewer Manhole Rehabilitation with Cementitious Liner for Non-Fiberglass Material, Including Manhole Bottom and Wall Clean-Up, Complete in Place	54	V.F.	0	54	54 $	145.00	$7,830.00
19.	Single Short Side Shallow Service Connection, Depths 8' or Less, Including Service Pit Excavation and Backfill, Site Clean-Up and Restoration, Complete in Place	4	Ea.	4	0	4 $	1,300.00	$5,200.00
20.	Installation, Maintenance, and Removal of By-Pass Pumping for Subject Line Segments (Lump Sum Item)	1	L.S.	1	0	1 $	5,000.00	$5,000.00
21.	Furnish and Installation of Minor Traffic Control Plan, as Necessary, Including all Needed Equipment, Signs and Flagman, as Directed and Approved by Engineer, as per Plans and Specification, Complete in Place	1	L.S.	1	0	1 $	1,200.00	$1,200.00

Summary of Work to Date

Work Performed to Date	$214,905.00
Less 0% Retainage	$0.00
Net Amount Earned to Date	$214,905.00
Add: Materials Stored at Close of Period	$0.00
Less 10% Retained on Hand	$0.00
Subtotal Work Completed and Materials Stored	$214,905.00
Less Previous Payments	$214,905.00
AMOUNT DUE THIS ESTIMATE	**$0.00**

Summary of Adjusted Contract

Original Contract Amount	$133,931.00
Change Order No. 1	$80,974.00
Change Order No. 2 & FINAL	$0.00
CURRENT CONTRACT AMOUNT	$214,905.00

Note: There are no known disputes between the Contractor and Owner/Engineer Concerning the Quantities shown hereon

Under Monthly Estimate No. 1, Contractor was to be paid $176,467.50; However, the total Contract Amount of $214,905.00 was paid. Therefore, this is a $0.00 Monthly Estimate, finalizing this project.

Recommended for Payment:

By: [signature] Date: 10-10-2023
Langford Engineering, Inc.

Print Name: John K. Davis

Accepted:

By: [signature] Date: 10/10/2023
T-Construction, LLC

Print Name: Yonin Villares

Approved:

By: [signature] Date: 10/10/2023
Memorial Villages Water Authority

Print Name: William Wilson

Distribution: Memorial Villages Water Authority (1)
Norton Rose Fulbright US, LLP (1)
T-Construction, LLC (1)
Langford Engineering, Inc. (1)

AFFIDAVIT OF BILLS PAID AND RELEASE OF LIENS BY CONTRACTOR

The undersigned ("Contractor"), having furnished materials and/or performed labor in connection with the construction of certain improvements (the "Work") on the project known as Memorial Villages Water Authority – Emergency Repairs to Sanitary Sewer (Ames Circle – Wickwood), for and inconsideration of the payment to the Contractor of the sum hereinafter specified does hereby acknowledge and release as follows:

Upon the receipt of Two Hundred and Fourteen Thousand Nine Hundred and Five dollars, such amount representing full payment of Pay Estimate No. 2 , dated 9/30/2023 for materials and/or labor performed by the Contractor for the Work; Contractor will waive and release any and all liens, rights and interests which are or may be owed, claimed or held by Contractor in and to the Property and the improvements constructed thereon by reason of the Work or otherwise, and Contractor will thereby RELEASE AND FOREVER DISCHARGE any and all claims, debts, demands or causes of action the Contractor has or may have as a result of the same including, without limitation, any liens of Contract for the Work now or hereafter filed for record.

Contractor represents, warrants, and certifies that all bills owed by the Contractor for materials furnished and labor performed in connection with the Work have been or will be fully paid and satisfied. If for any reason a lien or liens are filed for materials or labor against the Property by virtue of the Contractor's participation in the Project by any person claiming by, through, or under the Contractor, then Contractor will immediately obtain a settlement of such lien or liens and obtain and furnish to the owners of the Property a release thereof. Contractor shall indemnify such owners and their respective heirs, successors and assigns from any such bill or liens and from all costs and expenses, including attorney's fees, incurred in discharging any such bills or removing such liens.

Executed: October 10th 2023.

Contractor: T Construction LLC

By: Yonin Villares

Printed Name: Yonin Villares

Title: Managing Director

Subscribed and sworn to before me under my official seal of office this 10th day of October, 2023.

Notary Signature

CINTHIA J. SAUCEDO
Notary Public, State of Texas
Comm. Expires 01-27-2027
Notary ID 131728763

CHANGE ORDER NO. 2 & FINAL

October 10, 2023

Gary Schenk, President
and Board of Supervisors
Memorial Villages Water Authority
8955 Gaylord
Houston, Texas 77024

Subject: Request for approval of rates on labor and/or materials and/or equipment.

Contractor: T Construction, LLC

Project: Emergency Repairs to Sanitary Sewer (Ames Circle – Wickwood)
LEI Job No. 032-141-101

Original Contract Amount As Executed: $133,931.00

Dear Mr. Schenk and Board of Supervisors:

Your approval is requested on the following items for the above referenced project.

Description	Qty.	Unit	Each	Cost
Total Change Order No. 1				$ 80,974.00
Original Contract Amount				$133,931.00
Adjusted Contract Amount				$214,905.00
Original Contract Time				90 Calendar Days
Extension of Time This Change Order No. 2				73 Calendar Days
Total Time With Extensions for This Change Order No. 2				163 Calendar Days

Except as setforth hereinbefore, no conditions or covenants of the Contract are changed and/or waived hereby.

SUBMITTED FOR APPROVAL:

LANGFORD ENGINEERING, INC.

By: ______________________
John K. Davis, P.E.
President

Date 10-10-2023

ACCEPTED:

T CONSTRUCTION, LLC

By: ______________________

Date 10/10/2023

APPROVED:

MEMORIAL VILLAGES WATER AUTHORITY

By: ______________________

William Wilson
Vice President, Board of Directors

Date 10/10/2023

MEMORIAL VILLAGES WATER AUTHORITY
Norton Rose Fulbright US, LLP
1301 McKinney, Suite 5100
Houston, Texas 77010-3095

October 10, 2023

Yonin Villares
T Construction, LLC
12601 McNair
Houston, Texas 77015

Subject: Certificate of Acceptance, Memorial Villages Water Authority, Emergency Repairs to Sanitary Sewer (Ames Circle – Wickwood
LEI Job No. 032-141-101

Dear Mr. Villares:

Pursuant to the Engineer's Certificate of Completion dated October 10, 2023, Memorial Villages Water Authority does hereby issue this Certificate of Acceptance of the subject facilities effective Tuesday, October 10, 2023.

Your Guarantee commences on Tuesday, October 10, 2023, and expires one (1) year later, that is, Thursday, October 10, 2024.

Sincerely,

MEMORIAL VILLAGES WATER AUTHORITY

William Wilson, Vice President
Board of Supervisors

cc: John K. Davis, P.E., President, Langford Engineering, Inc.
Trey Cantu, General Manager, Memorial Villages Water Authority
Norman E. Gutierrez, EIT, Project Manager, Langford Engineering, Inc.
Kathleen R. Ellison, Attorney, Norton Rose Fulbright US, LLP

O:\Current Projects\032_Memorial Villages\032-141-101 Emergency Repairs to Sanitary Sewer (Ames Circle-Wickwood)\Correspondence\032-141-101 2023 10 10 Certificate of Acceptance.docx

LANGFORD ENGINEERING INC. Consulting Engineers

TBPE No F-449

October 10, 2023

Mr. Gary Schenk
Board President
and Board of Supervisors
Memorial Villages Water Authority
8955 Gaylord
Houston, Texas 77024

Mr. Yonin Villares
T Construction, LLC
12601 McNair
Houston, Texas 77015

Subject: Certificate of Completion, Memorial Villages Water Authority, Emergency Repairs to Sanitary Sewer (Ames Circle – Wickwood)
LEI Job No. 032-141-101

Ladies and Gentlemen:

As Standard Practice for Construction Projects, the Engineers issue this Certificate of Completion prior to, or simultaneously with, submitting an Estimate for final payment to a Contractor. This Certificate of Completion has been prepared to accompany the Final Estimate and related documents for the project identified as "Emergency Repairs to Sanitary Sewer (Ames Circle – Wickwood), LEI Job No. 032-141-101" which was constructed by T Construction, LLC, in accordance with a Purchase Order executed between the OWNER and said Contractor on April 20, 2023.

Said facilities have been given a final inspection by representatives of the OWNER, the Contractor, and the Engineer. All deficiencies observed during the final inspection have been addressed.

To the best of our knowledge, the subject facilities have been completed in accordance with the Plans, Change Orders, and Specifications. Therefore, we hereby issue our Certificate of Completion.

This one-year guarantee period commences on the date of the Certificate of Acceptance, which is to be issued by the OWNER.

The cost of this project is summarized below:

1080 W. Sam Houston Pkwy. N. • Suite 200 • Houston, TX 77043-5014
Phone (713) 461-3530 • Fax (713) 932-7505
www.LangfordEng.com

Original Contract Amount	$133,931.00
Change Order No. 1	$ 80,974.00
Change Order No. 2 & FINAL	$ 0.00
Final Contract Amount	$214,905.00

T Construction, LLC has been paid a final Contract amount of Two Hundred Fourteen Thousand Nine Hundred Five Dollars ($214,905.00).

Sincerely,

LANGFORD ENGINEERING, INC.

John K. Davis, P.E.
President

STATE OF TEXAS
JOHN K. DAVIS
60688
LICENSED
PROFESSIONAL ENGINEER
Oct. 10, 2023
TBPE F#449

cc: Norman Gutierrez, EIT, Project Manager, Langford Engineering, Inc.
Trey Cantu, General Manager, Memorial Villages Water Authority
Kathleen R. Ellison, Attorney, Norton Rose Fulbright US, LLP

FORVIS™

Exhibit C

Public Sector

A PROPOSAL FOR

Memorial Village Water Authority

FORVIS

2700 Post Oak Boulevard, Suite 1500 / Houston, TX 77056
P 713.499.4600 / **F** 713.499.4699
forvis.com

August 15, 2023

Mr. Trey Cantu
General Manager
Memorial Village Water Authority
8955 Gaylord Street
Houston, TX 77024

Dear Mr. Cantu:

Memorial Village Water Authority (the Authority) is no stranger to the complex challenges that come with serving the public. Aging infrastructure, constant regulatory updates, and budgetary constraints are just a few of the issues the Authority has to address as you work to satisfy demand for your services and citizen needs. Navigating this environment can be difficult without a professional services firm with extensive public sector experience to provide helpful guidance and tools you require. **FORVIS** is here to help. We have extensive Texas public sector experience, serving special purpose districts, municipalities, public health districts, utilities, and more. We believe we are the right firm to perform this engagement because FORVIS has the experience, knowledge, and drive to provide the Authority with an **Unmatched Client Experience™**.

We understand the Authority's request for Financial Statement Audit services and assistance with the preparation of the financial statements, and stand ready to proceed according to your timeline.

FORVIS, a new firm combining two established track records of focused accounting and consulting experience, can provide the Authority with the industry-specific insight and knowledge you deserve. At FORVIS, we have a client-centered service approach and commitment to industry specialization. Our professionals choose the industry they work in and have a passion for it. Your proposed engagement team has experience serving public sector entities, so you can be confident we understand the complexities of the public sector and stay apprised of industry trends to better serve the Authority.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. If you have any questions, you may reach me by phone or email as provided below.

Respectfully Presented,

Angela Dunlap

Angela K. Dunlap, CPA
Partner
713.499.4600
angie.dunlap@forvis.com

Why Choose FORVIS

The FORVIS Value

The Authority's choice of an advisor is important. Beyond completing your requested services on time, our goal is to provide the Authority with the technical knowledge and industry intelligence you expect from an experienced team that is focused on your needs both today and tomorrow. While FORVIS is a new name in the marketplace, we bring an established history of performance helping similar clients see improvements to operations, processes, and financial outcomes. With a fresh perspective from FORVIS, the Authority can be confident you are connected to the tools and services you need to thrive and receiving significant value through year-round thought leadership, best practice recommendations, and proactive ideas.

In addition, as evidenced by our recognition in the **INSIDE Public Accounting** 2022 IPA Best of the Best list, FORVIS offers value through a strong, reputable network of support and resources. Our national coverage benefits our clients, our people, and the market of the future as we focus on our commitment to deliver **Unmatched Client Experiences™**.

INSIDE PUBLIC ACCOUNTING BEST OF THE BEST FIRMS 2022

The FORVIS Difference

Being a top 10 public accounting firm matters, but what sets us apart is our commitment to client service and a forward-thinking mindset focused on innovation. We prioritize investing in new technologies to help clients navigate public sector developments, and we foster a dynamic culture of leadership and professional development. This means the Authority can work with an industry-focused team driven by our forward vision to help you succeed today while helping the Authority prepare for the future.

Here's what sets us apart:

- With a depth of public sector experience, including significant knowledge of upcoming accounting standards that could affect the Authority, your proposed local Houston advisors are ready to serve you. With local advisors and national resources available to the Authority year-round, you can expect regular access to our team of experienced professionals to assist in potential needs as they may arise.
- FORVIS proudly encourages and promotes diversity and an inclusive workplace. With innovative strategies for recruiting, as well as an ongoing focus on the development and implementation of internal inclusion programs, we are committed to identifying opportunities that help each individual to thrive.
- With the urgency of changing environmental, social, and governance (ESG) requirements and the expectation your organization is prepared for what comes next, our experienced advisors are ready to offer the insights and education you may need to enhance and inform your ESG strategy. Start with our ESG and climate risk **FORsights™** at forvis.com/forsights.
- With a forward vision that drives our Unmatched Client Experiences, FORVIS is driven by a commitment to anticipate what's ahead so that our clients are ready to thrive when it arrives.

A Responsive & Coordinated Audit Approach

A successful audit is more than simply an evaluation of your accounting records; it requires frequent coordination between your key staff and your audit team. FORVIS' professional standards set the expectation that we respond to your questions within one business day and communicate clearly at each step of the process to help limit duplicative requests for information. In addition, our firm culture emphasizes the importance of proactive communication. You can expect your engagement professionals to offer ideas, updates and guidance throughout the year—not just during the active service process. We believe being a trusted advisor includes being prepared to serve as a sounding board to help clients evaluate how various actions could affect their operations, so they can execute decisions efficiently and with confidence.

> " BKD just completed the first year audit engagement with the City. The transitional year went extremely smooth. BKD's staff did an excellent job working with our staff during the transition. During the engagement, BKD provided knowledgeable support and guidance. The audit was completed on schedule, and BKD always completed their deliverables on time.
>
> Allen Herink
> City of Omaha, Nebraska
> *BKD Legacy Client*

Thought Leadership

FORVIS advisors are serious about reinforcing their positions as thought leaders in the industries they serve. To help keep you informed about emerging issues in your industry, as well as changes in regulations and accounting and tax methods, we provide **FORVIS FORsights®** webinars, seminars, tailored training sessions, podcasts and articles. Many of these are eligible for continuing professional education (CPE) credit.

Proven Client Experience

Qualifications

FORVIS ranks among the nation's top 10 public accounting firms. Created by the merger of equals of BKD, LLP and Dixon Hughes Goodman LLP (DHG), FORVIS is driven by the commitment to use our forward vision to deliver **Unmatched Client Experiences™**. FORVIS is built upon the strong legacies of BKD and DHG, which is reflected in a name comprised from partner initials that represents our specific focus on preparing our clients for what is next. With more than 5,700 dedicated professionals located in 72 markets across 28 states, the UK, and Cayman Islands^, FORVIS serves clients in all 50 states and across the globe. We offer a wide range of assurance, tax, advisory, and wealth management services.

^Services outside the United States are provided through our subsidiaries and/or affiliates.

FORVIS' Public Sector Practice

Hundreds of public sector entities nationwide depend on FORVIS as their CPA and advisory firm for practical guidance. With dedicated advisors in our Public Sector Practice, we have the experience and level of commitment you require as you look for help in identifying ways to deliver services and meet fiduciary and regulatory requirements effectively. FORVIS has more than 650 advisors that provide services to clients in the governmental, education and nonprofit industries, including audit services to governmental entities of similar size and complexity as the Authority.

Our Houston office provides audit, tax, and consulting services to clients across multiple industries, including education, nonprofit, public sector, financial services, construction, software, private equity, and manufacturing and distribution. In addition, our Houston office has a growing nonprofit advisory services practice that can help the Authority with any consulting needs that may arise.

Proposed Service

Financial Statement Audit

FORVIS' audit approach focuses on areas of higher risk—the uniqueness of your operations, the design of controls you have implemented, and the nature of financial statement amounts and disclosures. Auditing standards (promulgated by the public accounting profession) set the technical requirements for our process, ultimately leading to the expression of our opinion on your financial statements.

We strive to deliver a better audit experience through effective technology and proven methodologies, as well as talented and experienced professionals supported by engaged leadership. Communication is one of the most important elements of our service. Our philosophy is to treat you and your team with candor and respect.

Your FORVIS audit experience starts as soon as you select us. Our priorities include building rapport with your team, developing a deeper understanding of your operations, and coordinating with you on the design and expectations of our service relationship. These efforts are part of our smooth transition approach that focuses on a smooth transition when onboarding new clients and an effective project management approach to deliver our services, including leveraging MyFORVIS, our secure client portal, to exchange information with you.

With our existing industry knowledge, we learn the specifics of your operations to assess risk, design our audit approach, and gather and review evidence. The quality and content of our audit opinion is ultimately the measure of your and our success in this process.

Executing the Audit

Once we have established our overall process and communication plans with you, the detailed work can begin. Key elements of that work include:

Risk Assessment

We will identify and assess risks of material misstatement in your financial statements, including those from potential fraud. Our work is supported by building a strong understanding of your business environment through documents you provide and by gathering information through interviews and tests for significant transaction cycles.

Audit Design

Based on risks identified, we will design an audit approach specific to your organization. This tailoring takes into consideration the uniqueness of your operations, the design of internal controls you have implemented, and the nature of financial statement amounts and disclosures. We consider whether matters are truly important (materiality), as well as obtain input about concerns from management/the Board to design the tests we will perform.

Gathering Evidence

Once the plan is complete, we will execute the audit through a combination of on- and off-site work performed in accordance with the agreed-upon timeline.

Reviewing the Work

Critical to our process is a review of the team's work by our engagement executive, as well as a quality review by another executive who is independent from the detailed work. The quality review is designed to improve our deliverable by providing a fresh perspective and reinforcing quality.

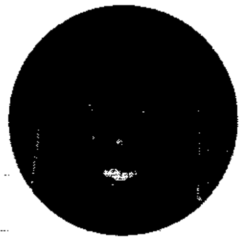
Sharing Our Results

We base our audit opinion on the evidence gathered and then communicate our findings. Professional standards drive the content of our opinion and the required communication about any deficiencies and other items we may identify during the audit. Beyond these requirements, we share results formally through our letters and presentations to management and the Board, as well as opportunities for improvement through conversations during the audit process.

Service Team & Experience

We take team selection seriously and have the appropriate team of advisors to meet your needs. Previous experience is a primary determinant for assigning professionals to your engagement, and we have assigned individuals who are experienced in working with the public sector to your engagement.

Team Biographies & Experience



Angela K. Dunlap, CPA
Lead Engagement Partner

713.499.4600
angie.dunlap@forvis.com

Engagement Responsibilities

As lead engagement partner, Angie will be the Authority's main point of contact and will oversee all aspects of the audit engagement and service delivery. She also will attend key meetings with management and meet with the Board, as appropriate. Angela is committed to delivering excellence in client service and meeting deadlines as well as working toward quickly resolving issues and striving to provide the Authority with client service that exceeds expectations.

Experience

Angie is a professional with FORVIS' Nonprofit, Education and Public Sector Practice. She has more than 30 years of auditing experience and is the Market industry leader in the Houston office. She also is a member of the firm's Public Sector Center for Excellence. She regularly provides financial statement audit services to a variety of government, including special purpose districts, municipalities, airports, school districts and retirement plans. She has a detailed understanding of the requirements associated with governmental accounting, Single Audit compliance, and agreed-upon procedures. She is responsible for overseeing the delivery of efficient and effective audits, assisting clients with audit and financial reporting issues, and assisting clients with internal control and process improvement projects.

She has been a speaker at Government Finance Officers Association of Texas (GFOAT) and American Institute of CPAs (AICPA) annual industry conferences, as well as nonprofit and governmental accounting conferences sponsored by state CPA societies. She has led training sessions on governmental topics for clients and other organizations.

Angie's professional affiliations include membership in the Government Finance Officers Association, GFOAT, AICPA, and TXCPA. She is the chair of TXCPA's Governmental Accounting and Single Audit Conference Committee.

She is a graduate of Baylor University, Waco, Texas, with a B.B.A. degree in accounting, and a graduate of University of Dallas, Texas, with an M.B.A. degree.

Amanda E. Eaves, CPA
Concurring Reviewer

713.499.4600
amanda.eaves@forvis.com

Engagement Responsibilities

As concurring reviewer, Amanda will be responsible for reviewing audit documentation, including the significant accounting, auditing, and financial reporting matters.

Experience

Amanda is the firm's Southwest Region Industry Leader for FORVIS' Nonprofit, Education, and Public Sector Practice. She has more than 25 years of experience providing audit, consulting and accounting services to Texas clients in a variety of industries. Her emphasis is on governmental and nonprofit organizations, including Texas municipalities, state agencies and higher education institutions. She has performed audits in accordance with *Governmental Auditing Standards* issued by the Comptroller General of the United States and audits of organizations that receive federal and state funding.

Prior to joining FORVIS, she spent a year and a half as manager of financial services for a Texas state agency, where she was responsible for managing investments and compliance with the *Texas Public Funds Investment Act*, debt post-issuance compliance, conduit debt obligations, GAAP accounting and financial reporting, preparation of the Annual Comprehensive Financial Report and financial reporting to the Texas Commission on Environmental Quality.

She is a member of the AICPA, TXCPA, GFOA and GFOAT. She is a licensed CPA in Texas.

Amanda is a 1994 graduate of Lamar University, Beaumont, Texas, with a B.B.A. degree in accounting.

Rosena D. Startzman, CPA
Audit Manager

713.499.4600
rosena.startzman@forvis.com

Engagement Responsibilities

As audit manager, Rosena will be responsible for assisting with audit services and reviewing the financial statements.

Experience

Rosena provides audit and attestation services to companies of varying size, structure, and operation. Her work focuses on FORVIS' public sector and higher education clients. Her experience includes governmental and Single Audits, and new accounting and auditing standard implementation for both FASB and GASB.

She serves as a data champion for FORVIS' Houston office, providing guidance on data analytics and audit efficiencies. Rosena also is involved in training programs and audit modernization initiatives at the Houston and National Office levels. Rosena is a member of the American Institute of CPAs and TXCPA. She is a CPA in Nebraska and Texas.

Rosena is a 2015 graduate of the College of Business Administration at University of Nebraska–Lincoln, earning highest honors and B.B.A. degrees in accounting and finance. She also is a 2017 graduate of the master of professional accountancy program at University of Nebraska–Lincoln, receiving the Federation of Schools of Accountancy award in recognition of superior achievement in post-baccalaureate accounting education.

Additional Resources

Lindsey D. Oakley, CPA
Partner

Experience

Lindsey is a member of FORVIS' Nonprofit, Education and Public Sector Practice and provides technical support to FORVIS auditors, implements new professional standards, and performs concurring reviews on engagements. She also serves as FORVIS' firmwide public sector and nonprofit technical coordinator.

Her experience includes providing audit and consulting services for nonprofit organizations, governmental entities, and real estate companies.

Lindsey is a member of the American Institute of CPAs (AICPA) and Missouri Society of CPAs. She also is a member of the Executive Committee of the AICPA Governmental Audit Quality Center.

She is a 2004 *cum laude* graduate of Missouri State University, Springfield, with a B.A. degree in accounting, and a 2005 graduate with a M.Acc. degree.

Engagements with Other Government Entities

We have a track record of helping public sector clients and understand our clients are our best ambassadors. Listening to us helps, but hearing directly from your peers can be a meaningful step in your decision-making process. We encourage you to reach out to the following clients to discuss FORVIS' services and capabilities at your convenience.

Port of Houston Authority*
Scope of Work: ACFR Audit, Federal and State Single Audit, Pension Plan Audit
Date: 2020 to Present
Mr. Curtis Duncan, Controller
713.670.2476

City of San Antonio, Texas*
Scope of Work: ACFR Audit, Federal and State Single Audit, TCEQ AUP
Date: 2020 to Present
Ms. Victoria Roeder, Controller
210.207.2169

City of College Station, Texas*
Scope of Work: ACFR Audit, Federal Single Audit
Date: 2019 to Present
Ms. Mary Ellen Leonard, Director of Fiscal Services
979.764.3645

Your Investment

Proposed Fees

Our goal is to be candid, timely, answer your questions about fees upfront, and avoid fee surprises. We determine our fees by evaluating a number of variables: the complexity of the work, the project's scope, the time we will spend, and the level of professional staff needed. In addition to our quoted fee, you will be billed travel costs and an administrative fee of 5%. This fee covers items such as copies, postage and other delivery charges, supplies, technology-related costs, such as computer processing, software licensing, research and library databases, and similar expense items.

Our fees may increase if our duties or responsibilities change because of new rules, regulations, and accounting or auditing standards. We will consult with you should this happen.

For the Year Ending April 30	2024
Financial Statement Audit	$33,500

Our acceptance of this engagement is subject to completion of our normal client acceptance procedures. Upon acceptance, the actual terms of our engagement will be documented in a separate letter to be signed by you and us. All information contained within this proposal is proprietary and confidential. The information provided in this proposal is intended for informational purposes only and may not be copied, used, or modified, in whole or in part, without FORVIS' prior written approval. All information in this proposal is as of June 1, 2023, including projected statistics for FORVIS, unless otherwise noted.

About FORVIS

FORVIS

Assurance / Tax / Consulting

An Enhanced Professional Services Firm

What's going to happen tomorrow? You can't predict the future, but you can prepare for it. To thrive in an environment that moves faster every day, business leaders must be able to look ahead and be ready for what comes next.

That's where **FORVIS** can help. Driven by the desire to anticipate what's next in the economic landscape, our goal is to help our clients be ready when the future becomes the present. We're committed to using our exceptional vision to provide each of our clients with an **Unmatched Client Experience™** that drives business forward.

FORVIS was created by the merger of equals between BKD and DHG. We aim to carry on our respective legacies of high-touch personal service delivered with remarkable integrity, care, and innovation—all now backed by the resources of a top 10 U.S. public accounting firm.

> "With national coverage and international presence, we're stronger: for our clients, our people, and the market of the future."

Tom Watson
Chief Executive Officer

Forward Vision Drives Our Unmatched Client Experiences

As a FORVIS client, you will benefit from a single organization with the enhanced capabilities of an expanded national platform, deepened industry experience, greater resources, and innovative consulting services. Our aim is to provide assurance, tax, and consulting services that help clients succeed today while preparing them to forge ahead into a clear future.

Our eye on the future isn't exclusively directed toward our clients. We want our people—at every level, in every office—to be motivated by engaging career paths that challenge and inspire them to grow personally and professionally. Our partners and staff are the foundation of the firm, and when they have the opportunity to flourish, the result is Unmatched Client Experiences.

We are FORVIS—driven by a commitment to anticipating what's ahead so our clients are ready to thrive when it arrives.

Top 10
U.S. Public Accounting Firm*

550+
Partners & Principals

27
States + Canada, U.K., & Cayman Islands**

10+
Industries

6,000+
Team Members

72
Markets

PRAXITY™

FORVIS is a member of Praxity™, an international alliance of independent accounting firms that offers multinational clients access to resources around the world.
* FORVIS was ranked number eight on Inside Public Accounting's 2022 annual ranking of accounting firms by revenue
** Services outside the United States are provided through our subsidiaries and/or affiliates supporting FORVIS.

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

PROPOSAL FOR AUDIT SERVICES

MCGRATH & CO., PLLC
Certified Public Accountants

MCGRATH & CO., PLLC
Certified Public Accountants
2900 North Loop West, Suite 880
Houston, Texas 77092
713-493-2640

July 24, 2023

Board of Directors
Memorial Villages Water Authority
Harris County, Texas

We are pleased to present our proposal for professional services for Memorial Villages Water Authority (the "Authority"). We specialize in providing auditing and agreed-upon procedure services to special purpose governmental entities, including municipal utility districts, management districts, improvement districts, water authorities, development authorities, and tax increment redevelopment zones in the Houston, San Antonio, Austin, and Dallas areas. Our client base has grown organically from 100 clients in 2009 to over 230 clients as of today, solely from referrals rather than mergers and acquisitions, which demonstrates the strength of the relationships that we have built with our clients over the years.

McGrath & Co., PLLC was established on September 1, 2009, by Mark McGrath and Colette Garcia who determined that the best way to serve his clients was to establish a small niche firm that focused exclusively on special purpose districts. Mark retired in January 2022 with over 34 years of experience working with special purpose governments.

The current owners of McGrath & Co., PLLC are Colette Garcia, CPA, Tayo Ilori, CPA, CFE, Crystal Horn, CPA, Greg McGrath, CPA, all formerly of Null-Lairson, P.C., and Tim Applewhite, CPA. Colette Garcia joined Mark McGrath as a partner in 2009 in establishing the practice. Tayo Ilori and Crystal Horn became partners in January of 2017. Greg McGrath and Tim Applewhite joined as partners in January 2022. Our partners bring a wealth of experience in serving our clients:

- Colette Garcia has been a CPA for over 33 years and has more than 19 years' experience in auditing special purpose districts. Her experience prior to public accounting includes a broad background in corporate and governmental accounting in a wide variety of roles. Colette is the managing partner of McGrath & Co., PLLC and oversees the audit practice.
- Tayo Ilori started his public accounting career in 2008, while still attending the University of Houston, and joined McGrath & Co at its inception. He completed his Masters in 2010, became both a CPA and CFE in 2011. Tayo left the firm for a few years to work with KPMG LLP and with Arnie & Company, P.C., specializing in forensic accounting and litigation support. He returned to McGrath & Co. in 2013. Tayo is responsible for the supervision of audit engagements.
- Crystal Horn began her public accounting career in 2008 after graduating from the University of Houston and has been with McGrath & Co. since its inception. She became a CPA in 2016. Crystal manages agreed-upon procedure engagements relating to developer reimbursements.
- Greg McGrath graduated from the University of Houston – Downtown in 2009 and started his career in public accounting with the inception of McGrath, bringing previous accounting experience through internships. Greg became a CPA in 2021 and currently manages audit engagements.
- Tim Applewhite graduated from Abilene Christian University in 2009 and completed his Masters in 2010. He started his career in public accounting in 2010 and became a CPA in 2012. Tim has worked with special utility districts since 2010 and joined McGrath & Co. PLLC in 2021 managing audit engagements.

As a part of our dedication to service, we are active members of the Association of Water Board Directors, the Government Finance Officers Association, the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants.

We estimate the fees for our services based on the estimated amount of time to perform the work. All administrative costs, such as printing, postage, and attending board meetings are included in our fee estimate.

Please feel free to call if you have any questions regarding the engagement, our qualifications, or the contents of this letter.

Best Regards,

McGrath & Co, PLLC

McGrath & Co., PLLC
Houston, Texas

MCGRATH & CO., PLLC
Certified Public Accountants
2900 North Loop West, Suite 880
Houston, Texas 77092
713-493-2620

July 24, 2023

Board of Directors
Memorial Villages Water Authority
Harris County, Texas

We are pleased to confirm our understanding of the services we are to provide Memorial Villages Water Authority (the "Authority").

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for each of the Authority's fiscal years ending April 30, 2024, and April 30, 2025.

Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Years
- Schedule of Contributions for Pension Plan – Last Ten Years

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audits 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Texas Supplementary Information as required by the Texas Commission on Environmental Quality (TCEQ)

The objectives of our audits are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audits in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audits.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or consultants acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level

of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.
We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the Authority and its environment, including internal control relevant to the audits, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audits, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards. We will also communicate with management the significant risks of material misstatement that were identified during the audits.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audits will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also perform the following non-attest services for the Authority based on information provided by the Authority:

- Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America
- Preparation of journal entries necessary to report on the full accrual basis of accounting for the government wide statements, and
- Preparation of depreciation schedule

We will perform these other services in accordance with applicable professional standards. Other services are limited to the services identified above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audits will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audits; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audits, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) consultants who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from consultants, former consultants, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on your normal meeting schedule and reporting deadlines. We will plan the engagement based on the assumption that your consultants will provide your accounting records and all related documents within sixty days of fiscal year end. If, for whatever reason, your consultants are unable to provide your accounting records or are unavailable to answer inquiries in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate or in late completion of the audits.

Colette Garcia and Tayo Ilori are the engagement partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audits and issue our reports in accordance with time frames acceptable to the Authority's management as determined at the outset of our work in each annual period. These time frames will be set out to comply with established TCEQ reporting submission timelines.

Our fees for the above-described services will be computed at our standard hourly rates, and includes all out-of-pocket costs such as printing, postage, and other charges incidental to the completion of our audit. The following is an estimate of our fees for the services included in this engagement letter.

- Fees for the Audit of the Authority's financial statements and for the other services to be provided for the year ended April 30, 2024, to range between $18,000 and $22,000, plus a fee not to exceed $6,000 for services related directly to the Authority's TCDRS employee benefits program and required disclosures.
- Fees for the Audit of the Authority's financial statements and for the other services to be provided for the year ended April 30, 2025, to range between $16,000 and $20,000, plus a fee not to exceed $4,500 for services related directly to the Authority's TCDRS employee benefits program and required disclosures.

Our invoices for these fees will be rendered when a draft report is issued and when a final report is issued. The estimated fee will be based on anticipated cooperation from your consultants and the assumption that unexpected circumstances will not be encountered during the audits. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audits of the Authority's financial statements. Our report will be addressed to the Board of Directors of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audits. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete an audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

Texas Requirements

McGrath & Co., PLLC ("McGrath") hereby represents and warrants that at the time of this agreement neither McGrath, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of McGrath: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term "foreign terrorist organization" has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code.

By signing and entering into this agreement, McGrath verifies, pursuant to Chapter 2271 and Chapter 2274 (as added by Senate Bill 13, 87th Legislature Regular Session) of the Government Code, it does not boycott Israel or boycott energy companies and will not boycott Israel or boycott energy companies during the term of this agreement. "Boycott Israel" has the meaning assigned by Section 808.001, Government Code. "Boycott energy company" has the meaning assigned by Section 809.001, Government Code.

By signing and entering into this agreement, McGrath verifies, pursuant to Chapter 2274 (as added by Senate Bill 19, 87th Legislature Regular Session) of the Government Code, that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate during the term of this agreement against a firearm entity or firearm trade association. "Discriminate against a firearm entity or firearm trade association" has the meaning assigned by Section 2274.001(3), Government Code.

We appreciate the opportunity to be of service to Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign a copy and return it to us.

Sincerely,

McGrath & Co, PLLC

McGrath & Co., PLLC

RESPONSE:

This letter correctly sets forth the understanding of Memorial Villages Water Authority.

Signature: ______________________________

Title: ______________________________

Date: ______________________________

MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

AUDIT PROPOSAL

FOR THE FISCAL YEAR ENDED

APRIL 30, 2024

McCALL GIBSON SWEDLUND BARFOOT PLLC
CERTIFIED PUBLIC ACCOUNTANTS

13100 Wortham Center Drive, Suite 235
Houston, TX 77065
(713) 462-0341

MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

AUDIT PROPOSAL

FOR THE FISCAL YEAR ENDED

APRIL 30, 2024

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McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants

McCall Gibson Swedlund Barfoot PLLC is a Texas CPA firm which provides auditing services for state and local governmental organizations all over Texas. In the beginning of our professional career, we recognized that there were areas within the state and local governmental industries that had accounting issues we enjoyed, so we chose to develop our expertise in this area. It is because of this specialty that we believe our firm is small enough to provide the very best in personal service and large enough to practice the quality standards of the largest CPA firms. The firm currently represents clients in over 30 counties in Texas including Cameron and El Paso in the valley; Kaufman, Denton, Henderson, Dallas, Hunt, Collin, Rockwall, Ellis, Erath, Tarrant, Johnson, Parker, and Palo Pinto in the Dallas/Fort Worth area; Bell, Comal, Williamson, Travis, Hays, Bastrop, Kendall and Wilson in the Austin/San Antonio area; and Harris, Waller, Fort Bend, Brazoria, Galveston, Calhoun, Grimes, Montgomery, Polk, Jasper, Chambers, Walker and San Jacinto in the Houston/East Texas area.

The firm was first formed on March 1, 1987. Our state and local governmental clients include water districts, regional water and wastewater treatment facilities, emergency services districts, management districts, cities, improvement districts (including road, drainage and levee improvement districts), rail districts, security districts, water authorities, redevelopment authorities/tax increment redevelopment zones, and other organizations. Our staff provides voluntary community services to the Cy-Fair Educational Foundation and various other community organizations.

The partners of the firm are Christopher (Chris) J. Swedlund, CPA, Noel W. Barfoot, CPA, and Joseph L. Ellis, CPA. Mike McCall retired in July 2012 after working in public accounting for 35 years. Debbie Gibson retired in June 2019 after working in public accounting for 34 years. Chris joined the firm in 1994 after graduation from Abilene Christian University. Noel has worked as an auditor in public accounting since graduation from the University of Houston in 1996 and first joined the firm in 1996. Joseph joined the firm in 1998 as a high school co-op student and graduated from the University of Houston in 2007.

In addition to the partners, the firm employs Jennifer Day, CPA. She joined the firm in December 2001 after graduation from Sam Houston State University. Jennifer is now an audit manager with the firm. Julia C. McCain, CPA joined the firm in October 2008 and is an audit manager with the firm. Julia graduated from Texas Tech University and previously worked as an auditor with KPMG, LLP. Brian Toldan, CPA joined the firm in January 2010 and is a senior audit manager with the firm. Brian has 30 years of experience as an internal auditor in the corporate world. Ashlee Martin, CPA joined the firm in October 2016 and is now a senior audit manager with the firm. Ashlee graduated from Southwestern University and previously worked as an auditor with Deloitte. Nancy Olson, CPA joined the firm in November 2016 and is an audit manager with the firm. Nancy graduated from University of Texas-Austin. Suzanne Villarreal, CPA joined the firm in July 2021 and is an audit manager with the firm. Justin Jenkins, CPA, an audit manager and his primary focus is on overseeing the agreed-upon procedures department and the preparation of a large numbers of AUP reports throughout the year. Alyssa Saccomen, CPA, is our newest audit manager and joined the firm in 2019. The firm also employs Terri Shepherd, CPA, Jennifer Vossler, CPA, and Louis Shocket, CPA. The firm's other employees include 13 staff accountants with accounting degrees or comparable educational backgrounds, and 4 administrative personnel.

Professionally, we are members of the American Institute of Certified Public Accountants (AICPA) and the Texas Society of Certified Public Accountants. In June of 1988, the firm joined the Private Companies Practice Section (PCPS) of the AICPA. We are also members of the AICPA's Governmental Audit Quality Center, the Governmental Finance Officers Association (GFOA), the Association of Water Board Directors (AWBD), the Texas Rural Water Association (TRWA), Capital Area Suburban Exchange (CASE) and the Texas State Association of Fire and Emergency Districts (SAFE-D).

In addition, we pride ourselves on meeting filing deadline requirements imposed by the Texas Commission on Environmental Quality, the Texas Water Development Board and the Health and Safety Code.

To learn more about our firm, please visit our website at www.mgsbpllc.com.

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

13100 Wortham Center Drive
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Houston, Texas 77065-5610
(713) 462-0341
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PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

August 1, 2023

Board of Supervisors
Memorial Villages Water
Authority
Harris County, Texas

We are pleased to confirm our understanding of the annual audit services we are to provide Memorial Villages Water Authority (the "Authority").

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the years ended April 30th. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis,
2) Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, and
3) Schedules required by GASB 68, if applicable.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. The document we submit to you will include various supplementary schedules as required by the Texas Commission on Environmental Quality (the "Commission") as published in the *Water District Financial Management Guide.* This supplementary information will be subjected to the auditing procedures applied in our 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 and we will provide an opinion on it in relation to the financial statements as a whole except for that portion marked "unaudited", on which we will express no opinion.

Audit Scope and Objectives (Continued)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP); and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. If we determine it is necessary, we may request written representations from your attorneys as part of the engagement.

As part of our audit planning, we have identified capital assets, long-term debt, management override of controls, and improper revenue recognition as audit areas with significant risks of material misstatement. We will design and perform audit procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the Authority and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements and the appropriate capital asset schedules including calculation of depreciation on the capital assets in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Responsibilities of Management for the Financial Statements (Continued)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, consultants, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You are responsible for the preparation of the supplementary information in conformity with the Commission's requirements. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the Commission's requirements; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the Commission's requirements; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for our preparation of the financial statements and our preparation of the capital asset schedule, including calculation of depreciation on the capital assets; oversee the services by designating the bookkeeper, who has the suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees and Other

We are aware of the State statute requiring the audit to be completed within 120 days and filed with the Texas Commission on Environmental Quality within 135 days from the closing date of the audit and barring any unforeseen circumstances every effort will be made to comply with this rule. We will also comply with the Rules of Professional Conduct of the Texas State Board of Public Accountancy and retain our records for five years.

We expect to present a draft of the audit report within 45 days of the availability of the Authority's accounting records. Joseph Ellis is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign the report. We will annually provide to the Board of Supervisors an audit continuance letter with an estimate of the fees for our audit services. For the audit for the fiscal year ended April 30, 2024, we anticipate the cost to complete the audit will range between $20,000 and $22,000.

Engagement Administration, Fees and Other (Continued)

The above fee is based on anticipated cooperation from your consultants and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. The Authority will be obligated to compensate us for our time expended through the date of withdrawal or termination.

Reporting

We will issue a written report upon completion of our audit of the Authority's financial statements, which will also address the supplementary information required by the Commission in accordance with *AU-C 725, Supplementary Information in Relation to the Financial Statements as a Whole*. Our report will be addressed to the Board of Supervisors of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

GENERAL TERMS AND CONDITIONS

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written documentation from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The agreement may be terminated by either party, with or without cause, upon 30 days written notice.

You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally.

Fossil Fuels Boycott Verification

As required by 2274.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott energy companies, and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code, as amended.

Firearms Discrimination Verification

As required by Section 2274.002, Texas Government Code (as added by Senate Bill 19, 87^{th} Texas Legislature, Regular Session, "SB 19"), as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, (i) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and (ii) will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or trade association" shall have the meaning assigned to such term in Section 2274.001(3), Texas Government Code (as added by SB 19), as amended.

Israel Boycott Verification

As required by Chapter 2271, Texas Government Code, as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott Israel and will not boycott Israel through the term of this Agreement. As used in the foregoing verification, the term "boycott Israel" has the meaning assigned to such term in Section 808.001, Texas Government Code, as amended.

Anti-Terrorism Representation

Pursuant to Chapter 2252, Texas Government Code, McCall Gibson Swedlund Barfoot PLLC represents and certifies that, at the time of execution of this letter neither McCall Gibson Swedlund Barfoot PLLC, nor any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term "foreign terrorist organization" has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code.

We appreciate the confidence you have placed in our firm and we look forward to serving the Authority this coming year.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

This letter correctly sets forth the understanding of the Authority.

Signature	Title	Date

Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380, Austin Texas 78752

MCCALL GIBSON SWEDLUND BARFOOT PLLC
OFFICE
13100 WORTHAM CENTER DR STE 235
HOUSTON TX 77065

Office License ID: **W07124**
Firm License ID: **C06958** Expires: **4/30/2024**

REFERENCES

Mr. Jerry Homan, General Manager
Harris County Fresh Water Supply District No. 61
13205 Cypress N. Houston Road
Cypress, TX 77429
(281) 469-9405

Ms. Jennifer Morrow, General Manager
Clear Lake City Water Authority
900 Bay Area Blvd.
Houston, TX 77058
(281)-488-1164

Ms. Miranda Sandstrum (Randi)
Bayview Municipal Utility District
309 Miles Rd
Bacliff, TX 77518-1106
(281) 339-1959

Jimmy Sumbera, Administrator
Harris County ESD No. 50
16010 Ridlon Street
Channelview, TX 77530
(281) 452-5782

Ms. Mary Anne A. Sokol, Administrator
Harris County ESD No. 46
18425 Timber Forest Drive
Humble, TX 77346
(281) 852-2181

Mr. Bill Blitch
Blitch Associates, Inc.
11111 Katy Freeway, Suite 820
Houston, TX 77092
(713) 467-7344

Mr. Dean McGee, Finance Director
Clear Lake City Water Authority
900 Bay Area Blvd.
Houston, TX 77058
(281)-488-1164

Mr. Andrew Miller
San Leon Municipal Utility District
443 24th Street
San Leon, TX 77539
(281) 339-1586

Mr. Robert Fiederlein
Lockwood, Andrews & Newnam, Inc.
2925 Briarpark Drive, Suite 400
Houston, TX 77042
(713) 266-6900 x2430

Mr. Brian Havran, Commissioner
Harris County ESD No. 47
19636 Saums Road
Houston, TX 77084
(713) 705-5542

Exhibit D

TO: BOARD OF SUPERVISORS
October 10, 2023

This is a comparison of premium contributions for the listed coverage's through TML.
The coverage's/deductable's are the same as last year unless otherwise noted.

COVERAGE	2022-2023 PREMIUM	2023-2024 PREMIUM	VARIANCE
WORKERS COMP	$27,319.00	$28,402.00	$1,083.00
GENERAL LIABILITY	$3,024.00	$3,449.00	$425.00
ERRORS & OMISSIONS	$2,967.00	$2,981.00	$14.00
AUTO LIABILITY	$4,312.00	$6,360.00	$2,048.00
AUTO PHYSICAL DAMAGE	$1,827.00	$2,621.00	$794.00
REAL & PERSONAL PROP.	$13,053.00	$15,451.00	$2,398.00
MOBILE EQUIP.	$283.00	$283.00	$0.00
BOILER & MACHINERY	INCLUDED	INCLUDED	N/A
TOTAL CONTRIBUTION	$52,785.00	$59,547.00	$6,762.00

COVERAGE	CHANGE
WORKERS COMP	Coverage the same, premium based on projected payroll
GENERAL LIABILITY	No change in coverage, limit of liability or deductible.
ERRORS & OMISSIONS	No change in coverage, limit of liability or deductible.
AUTO LIABILITY	No change in coverage, limit of liability or deductible.
AUTO PHYSICAL DAMAGE	No change in coverage, limit of liability or deductible.
REAL & PERSONAL PROP,	No change in coverage, limit of liability or deductible.
MOBILE EQUIP.	No change in coverage, limit of liability or deductible.
BOILER & MACHINERY	No change in coverage, limit of liability or deductible.

COVERAGE	LIMITS OF LIABILITY	DEDUCTIBLE
WORKERS COMP	N/A	$0.00
GENERAL LIABILITY	$10,000,000/$10,000,000	$5,000.00
ERRORS & OMISSIONS	$10,000,000/$10,000,000	$5,000.00
AUTO LIABILITY	$10,000,000.00	$2,500.00
AUTO PHYSICAL DAMAGE	ACV	$1,000.00
REAL & PERSONAL PROP.	$12,760,359.00	$5,000.00
FLOOD & EARTHQUAKE	$1,500,000.00	$25,000.00
MOBILE EQUIP.	$71,600.00	$5,000.00
BOILER & MACHINERY	$3,400,000.00	$5,000.00

NOTE: Limits of liability = Each Occurrence/Annual Aggregate.
Liability includes $2,000,000.00 Sudden Pollution Occurrences.
Base Cyber Liability and Data Breach Response Included.

Trey Cantu, General Manager

Exhibit E

RESOLUTION AUTHORIZING INDEMNIFICATION OF SUPERVISORS

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

WHEREAS, Memorial Villages Water Authority (the "Authority") is a political subdivision of the State of Texas operating under Chapters 49 and 53 of the Texas Water Code; and

WHEREAS, the Board of Supervisors of the Authority (the "Board") has determined it is in the best interest of the Authority to indemnify its supervisors and former supervisors to the fullest extent allowed by law against all third-party claims and demands asserted against a Supervisor or former Supervisor by reason of his service on the Board;

NOW, THEREFORE, BE IT RESOLVED:

1. The Authority hereby indemnifies its supervisors and former supervisors to the fullest extent allowed by law against all third-party claims and demands asserted against a director or former director by reason of his service on the Board.

2. Such indemnification shall be paid from current available revenues and shall be paid only to the extent insurance proceeds are not available to cover the claim or loss.

3. The President and the Secretary of the Board are authorized to evidence adoption of this Resolution on behalf of the Board and to do all other things necessary or proper to carry out the intent hereof.

Dated: ______________________, 2023.

* * *

MEMORIAL VILLAGES WATER AUTHORITY

By: ______________________
President

Attest: ______________________
Secretary

RP230919021

DRINKING WATER (P/A) COLIFORM REPORT

Exhibit F

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: B
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: Dwhatley **Received Date/Time:** 09/18/2023 11:49 **Sample Iced?:** Yes **Receipt Temp.(°C):** 19.3 **Corrected Temp. (°C):** 19.4

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
230918007.01	San Felipe at Willowick SS	09/18/2023 10:00	RT	N			2.9		Absent	Absent	Absent	09/18/2023 14:15	09/19/2023 08:40	VM
230918007.02	22 Windermere	09/18/2023 10:40	RT	N			2.3		Absent	Absent	Absent	09/18/2023 14:15	09/19/2023 08:40	VM
230918007.03	422 Timberwild SS	09/18/2023 11:10	RT	N			3.6		Absent	Absent	Absent	09/18/2023 14:15	09/19/2023 08:40	VM

Additional Comments:

Approving Technical Director: Jennifer Myers **Report Approval Signature:** JMyers **Approval Date:** 09/19/2023 **Report Date:** 09/19/2023

Rev. 06/2018

RP230906021

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: Dwhatley **Received Date/Time:** 09/05/2023 13:23 **Sample Iced?:** Yes **Receipt Temp.(°C):** 14.9 **Corrected Temp. (°C):** 14.9

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
230905015.01	780 Kuhlman SS	09/05/2023 10:35	RT	N			3.9		Absent	Absent	Absent	09/05/2023 15:01	09/06/2023 10:15	SG
230905015.02	598 Pifer SS	09/05/2023 10:00	RT	N			3.5		Absent	Absent	Absent	09/05/2023 15:23	09/06/2023 10:15	SG
230905015.03	625 Piney Point	09/05/2023 11:15	RT	N			3.0		Absent	Absent	Absent	09/05/2023 15:23	09/06/2023 10:15	SG
230905015.04	11719 Woodsage	09/05/2023 11:47	RT	N			2.72		Absent	Absent	Absent	09/05/2023 15:23	09/06/2023 10:15	SG

Additional Comments:

Approving Technical Director: Jennifer Myers **Report Approval Signature:** JMyers **Approval Date:** 09/06/2023 **Report Date:** 09/06/2023

Rev. 06/2018

RP230912019

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:** 09/11/2023 11:56 **Sample Iced?:** No **Receipt Temp.(°C):** 17.9 **Corrected Temp. (°C):** 18.0

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
230911028.01	41 Willowend	09/11/2023 10:15	RT	N			2.8		Absent	Absent	Absent	09/11/2023 14:20	09/12/2023 08:30	BG
230911028.02	11311 Coloma	09/11/2023 10:45	RT	N			2.7		Absent	Absent	Absent	09/11/2023 14:20	09/12/2023 08:30	BG
230911028.03	454 Blalock	09/11/2023 11:20	RT	N			2.8		Absent	Absent	Absent	09/11/2023 14:20	09/12/2023 08:30	BG

Additional Comments:

Approving Technical Director: Thuc Nguyen **Report Approval Signature:** ThucNguyen **Approval Date:** 09/12/2023 **Report Date:** 09/12/2023

Rev. 06/2018

Exhibit G

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

TOTAL FACILITY DISCHARGE

TX 0047457	011 A
PERMIT NUMBER	DISCHARGE NUMBER

F - FINAL

MAJOR

MONITORING PERIOD

	YEAR/MO/DAY		YEAR/MO/DAY
FROM	23/8/1	TO	23/8/31

*** NO DISCHARGE ☐ ***

PARAMETER		QUANTITY OR LOADING AVERAGE	QUANTITY OR LOADING MAXIMUM	UNITS	QUALITY OR CONCENTRATION MINIMUM	QUALITY OR CONCENTRATION AVERAGE	QUALITY OR CONCENTRATION MAXIMUM	UNITS	NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	******	******		6.50	******	******	(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	******	******		6.8	******	7.7	(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	26.10	******	(26)	******	3.50	7.40	(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	14.61	******	(26)	******	1.66	9.30	(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	0.942	1.086	(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	******	998	(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	1.225	******	(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 23/8/1 TO YEAR/MO/DAY 23/8/31

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
CHLORINE, TOTAL RESIDUAL	SAMPLE MEASUREMENT	******	******		******	******	0.08	(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	******	******		1.09	******	******	(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					23.80	1630.00	(3Z)	1	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	27.88	******	(26)	******	3.42	5.60	(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 H

MEMORIAL VILLAGES
WATER AUTHORITY

WASTE WATER TREATMENT FACILITY
MONTHLY OPERATING REPORT

FOR : August, 2023
PERMIT # TX-0047457

DATE	TIME	TREATMENT FACILITY QUANTITY & QUALITY RESULTS											RAW INFLUENT				RAIN
		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	07:00	0.972	7.40	7.00	0.6	7.40	1.18	160	7.70	0.07	4	0.60	131.0	30.4	202.0	176.0	
2	07:00	0.963					4.38	195		0.05							
3	07:00	0.886	2.00	7.40	4.2	7.3	3.81	135	6.50	0.05			59.3	32.7	140.0	104.0	
4	07:00	0.962					3.3	140		0.06							
5	08:00	0.906					4.19	120		0.02							
6	08:00	0.898					3.31	120		0.05							
7	07:00	0.694					1.09	120		0.05							
8	07:00	1.020	4.40	3.60	9.3	7.2	1.19	160	6.70	0.04	2	0.30	134.0	28.8	234.0	210.0	
9	07:00	1.014					1.15	320		0.02							
10	07:00	0.964	2.60	1.70	0.1	6.8	1.43	475	8.60	0.07			107.0	37.0	176.0	156.0	
11	07:00	1.016					1.69	435		0.07							
12	08:00	1.057					8.8	340		0.07							
13	08:00	0.825					7.8	210		0.08							
14	07:00	0.831					2.42	205		0.07							
15	07:00	1.066	2.40	4.00	0.2	7.4	2.89	205	7.20	0.04			84.0	28.9	60.0	58.0	
16	07:00	0.962					3.49	155		0.05							
17	07:00	0.905	5.60	1.50	0.1	7.2	1.87	155	7.00	0.08			115.0	29.8	62.0	54.0	
18	07:00	0.970					1.44	160		0.05	1630	3.21					
19	08:00	1.075					7.7	210		0.08							
20	08:00	0.794					8.6	200		0.08							
21	07:00	0.784					2.49	210		0.08							
22	07:00	1.045	2.40	1.80	0.2	7.4	1.5	200	7.60	0.05	45	1.65	75.4	25.6	112.0	104.0	
23	07:00	1.088					2.43	40		0.07							
24	07:00	0.997	2.00	1.00	0.1	7.7	8.18	360	7.20	0.06			284.0	28.1	146.0	138.0	
25	07:00	0.971					2.65	160		0.05							
26	08:00	0.982					3.8	120		0.04							
27	08:00	0.813					4.6	150		0.05							
28	07:00	0.831					3.13	150		0.07							0.05
29	07:00	1.013	2.00	1.00	0.1	7.4	2.31	160	7.20	0.06	13	1.11	145.0	32.2	204.0	180.0	
30	07:00	0.964					1.97	150		0.05							
31	07:00	0.942	2.80	1.30	0.1	7.40	1.45	130	8.00	0.05			92.8	44.1	172.0	148.0	
TOTAL		29.189	33.60	30.30	15.00	73.20	101.15	6040	73.70	1.78	1694.00	6.88	1177.5	315.1	1506.0	1328.0	0.05
AVERAGE		0.942	3.36	3.03	1.50	7.32	3.26	195	7.37	0.06	338.80	23.80	117.8	31.5	150.6	132.8	0.05
MAXIMUM		1.088	7.40	7.40	9.30	7.70	8.80	475	8.60	0.08	1630.00	3.21	234.0	44.1	234.0	210.0	0.05
MINIMUM		0.694	2.00	1.00	0.10	6.80	1.09	40.00	6.50	0.02	2.00	0.30	59.30	25.60	60.00	54.00	0.05

EFFLUENT CHARACTERISTICS	DISCHARGE LIMITATIONS Daily Avg mg/l(lbs/day)	7-Day Avg mg/l	Daily Max mg/l	Single Grab mg/l	Self Monitoring Sample 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 I

Memorial Villages W A
Monthly Tax Office Report
September 30, 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		30,066.94	30,066.94
Receivable Balance	$ -	$ 41,127.47	$ 41,127.47

C. COLLECTION RECAP:

Current Month:	Current 2023 Tax Year	Delinquent 2022 & Prior Tax Years	Total
Base Tax		$ 1,880.39	$ 1,880.39
Penalty & Interest		375.38	375.38
Attorney Fees	-	274.99	274.99
Other Fees		21.47	21.47
Total Collections	$ -	$ 2,552.23	$ 2,552.23

Year-To-Date:	Current 2023 Tax Year	Delinquent 2022 & Prior Tax Years	Total
Base Tax:	$ -	$ 30,066.94	$ 30,066.94
Penalty & Interest		3,025.99	3,025.99
Attorney Fees	-	964.86	964.86
Other Fees		(18.43)	(18.43)
Total Collections	$ -	$ 34,039.36	$ 34,039.36
Percent of Adjusted Levy	#DIV/0!		#DIV/0!

MONTHLY TAX OFFICE REPORT
Tax A/R Summary by Year
September 30, 2023

YEAR	BEGINNING BALANCE AS OF 04/30/2023	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS OF 09/30/2023
22	$ 48,971.75	$ (7,075.27)	$ 30,830.88	$ 11,065.60
21	5,458.29	(1,046.09)	(624.21)	5,036.41
20	4,838.95	(349.92)	89.49	4,399.54
19	3,886.71	(235.21)	(229.37)	3,880.87
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)	$ 30,066.94	$ 41,127.47

MEMORIAL VILLAGES WATER AUTHORITY
FUND BALANCES - INVESTMENT AND BANK ACCOUNTS

Exhibit J

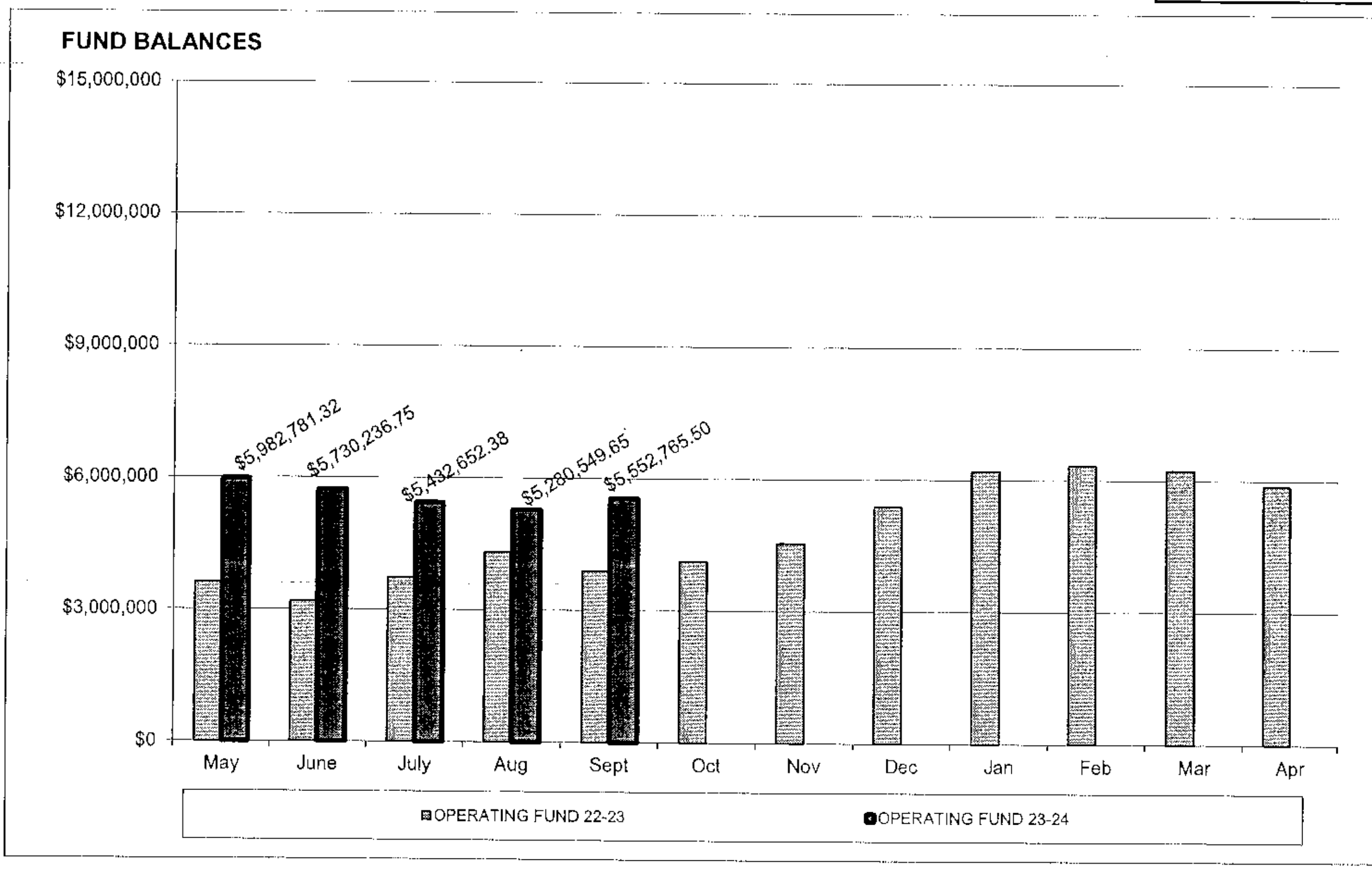
10/5/2023

BANK ACCOUNTS

ACCT. NO.	MVWA FUND NAME	DEPOSITORY	TYPE OF FUND	ACCOUNT VALUE
1004246383	BUSINESS OPERATING	STELLAR BANK	DEPOSIT/CHECKING	$730,028.33
1004246409	BUSINESS CHECKING	STELLAR BANK	CHECKING	$86,816.68
7986200001	TEX POOL OPERATING	TEX POOL 449	INT. CHECKING	$2,162,318.04
7986200001	TEX POOL PRIME OPERATING	TEX POOL 590	INT. CHECKING	$2,573,602.45
			TOTAL VALUE	**$5,552,765.50**

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 prepared the foregoing investment report. The investment portfolio of the Authority complies with the investment strategy of the Authority as stated in its Investment Policy and the Public Funds Investment Act.

Trey Cantu, General Manager

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

TEXPOOL

TEXAS TRUST
TEXAS TREASURY SAFEKEEPING TRUST COMPANY
COMPTROLLER GLENN HEGAR, CHAIRMAN

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

Participant Statement

Statement Period 09/01/2023 - 09/30/2023

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	$2,152,901.09	$0.00	$0.00	$9,416.95	$2,162,318.04	$2,153,528.89
Texpool Prime	$2,561,913.31	$0.00	$0.00	$11,689.14	$2,573,602.45	$2,562,692.59
Total Dollar Value	**$4,714,814.40**	**$0.00**	**$0.00**	**$21,106.09**	**$4,735,920.49**	

Portfolio Value

Pool Name	Pool/Account	Market Value (09/01/2023)	Share Price (09/30/2023)	Shares Owned (09/30/2023)	Market Value (09/30/2023)
Texas Local Government Investment Pool	449/7986200001	$2,152,901.09	$1.00	2,162,318.040	$2,162,318.04
Texpool Prime	590/7986200001	$2,561,913.31	$1.00	2,573,602.450	$2,573,602.45
Total Dollar Value		**$4,714,814.40**			**$4,735,920.49**

Interest Summary

Pool Name	Pool/Account	Month-to-Date Interest	Year-to-Date Interest
Texas Local Government Investment Pool	449/7986200001	$9,416.95	$62,318.04
Texpool Prime	590/7986200001	$11,689.14	$73,602.45
Total		**$21,106.09**	**$135,920.49**

Transaction Detail

Texas Local Government Investment Pool

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Pool/Account: 449/7986200001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
09/01/2023	09/01/2023	BEGINNING BALANCE	$2,152,901.09	$1.00		2,152,901.090
09/29/2023	09/29/2023	MONTHLY POSTING	$9,416.95	$1.00	9,416.950	2,162,318.040
Account Value as of 09/30/2023			**$2,162,318.04**	**$1.00**		**2,162,318.040**

Texpool Prime

Pool/Account: 590/7986200001

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
09/01/2023	09/01/2023	BEGINNING BALANCE	$2,561,913.31	$1.00		2,561,913.310
09/29/2023	09/29/2023	MONTHLY POSTING	$11,689.14	$1.00	11,689.140	2,573,602.450
Account Value as of 09/30/2023			**$2,573,602.45**	**$1.00**		**2,573,602.450**

Interest History Report

TEXPOOL

Deposit | Withdrawal | Transfer | Multi Transaction | Vendor Payment | Maintenance
Reports | Report Scheduler | Report Access | Statements | Inquiry | Change Location
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Interest History Report

Interest History Report

Generated: 10/05/2023

Pool Name: TexPool
Pool Nbr: 449

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
09/01/2023	0.000145380	5.3064	5.32	$1.00
09/02/2023	0.000145380	5.3064	5.32	$1.00
09/03/2023	0.000145380	5.3064	5.32	$1.00
09/04/2023	0.000145380	5.3064	5.32	$1.00
09/05/2023	0.000145304	5.3036	5.31	$1.00
09/06/2023	0.000145450	5.3089	5.31	$1.00
09/07/2023	0.000145367	5.3059	5.31	$1.00
09/08/2023	0.000145203	5.2999	5.31	$1.00
09/09/2023	0.000145203	5.2999	5.30	$1.00
09/10/2023	0.000145203	5.2999	5.30	$1.00
09/11/2023	0.000145449	5.3089	5.30	$1.00
09/12/2023	0.000145597	5.3143	5.31	$1.00
09/13/2023	0.000145493	5.3105	5.31	$1.00
09/14/2023	0.000145544	5.3124	5.31	$1.00
09/15/2023	0.000145520	5.3115	5.31	$1.00
09/16/2023	0.000145520	5.3115	5.31	$1.00
09/17/2023	0.000145520	5.3115	5.31	$1.00
09/18/2023	0.000145647	5.3161	5.31	$1.00
09/19/2023	0.000145908	5.3256	5.31	$1.00
09/20/2023	0.000145953	5.3273	5.32	$1.00
09/21/2023	0.000146076	5.3318	5.32	$1.00
09/22/2023	0.000146311	5.3404	5.32	$1.00
09/23/2023	0.000146311	5.3404	5.33	$1.00
09/24/2023	0.000146311	5.3404	5.33	$1.00
09/25/2023	0.000146409	5.3439	5.34	$1.00
09/26/2023	0.000146557	5.3493	5.34	$1.00
09/27/2023	0.000146565	5.3496	5.34	$1.00
09/28/2023	0.000146723	5.3554	5.35	$1.00
09/29/2023	0.000146704	5.3547	5.35	$1.00
09/30/2023	0.000146704	5.3547	5.35	$1.00

Pool Name: TexPool Prime
Pool Nbr: 590

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
09/01/2023	0.000151275	5.5215	5.56	$1.00
09/02/2023	0.000151275	5.5215	5.55	$1.00
09/03/2023	0.000151275	5.5215	5.54	$1.00
09/04/2023	0.000151275	5.5215	5.54	$1.00
09/05/2023	0.000151257	5.5209	5.53	$1.00
09/06/2023	0.000151766	5.5395	5.53	$1.00

09/07/2023	0.000151749	5.5388	5.53	$1.00
09/08/2023	0.000151813	5.5412	5.53	$1.00
09/09/2023	0.000151813	5.5412	5.53	$1.00
09/10/2023	0.000151813	5.5412	5.53	$1.00
09/11/2023	0.000151806	5.5409	5.54	$1.00
09/12/2023	0.000151820	5.5414	5.54	$1.00
09/13/2023	0.000151999	5.5480	5.54	$1.00
09/14/2023	0.000151891	5.5440	5.54	$1.00
09/15/2023	0.000151891	5.5440	5.54	$1.00
09/16/2023	0.000151891	5.5440	5.54	$1.00
09/17/2023	0.000151891	5.5440	5.54	$1.00
09/18/2023	0.000152031	5.5491	5.54	$1.00
09/19/2023	0.000152186	5.5548	5.55	$1.00
09/20/2023	0.000152284	5.5584	5.55	$1.00
09/21/2023	0.000152417	5.5632	5.55	$1.00
09/22/2023	0.000152428	5.5636	5.55	$1.00
09/23/2023	0.000152428	5.5636	5.56	$1.00
09/24/2023	0.000152428	5.5636	5.56	$1.00
09/25/2023	0.000152819	5.5779	5.56	$1.00
09/26/2023	0.000153055	5.5865	5.57	$1.00
09/27/2023	0.000152758	5.5757	5.57	$1.00
09/28/2023	0.000153187	5.5913	5.57	$1.00
09/29/2023	0.000153075	5.5872	5.58	$1.00
09/30/2023	0.000153075	5.5872	5.58	$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.

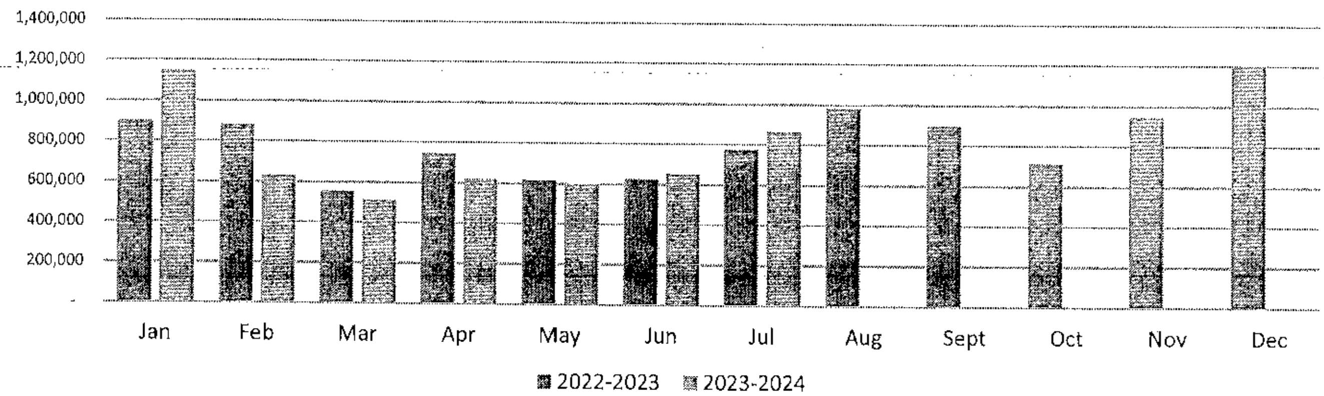
An investment in the Pool is not insured or guaranteed by any government or government agency. Although the manager of the Pool seeks to preserve the principal, it is possible to lose money by investing money in the Pool.

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].

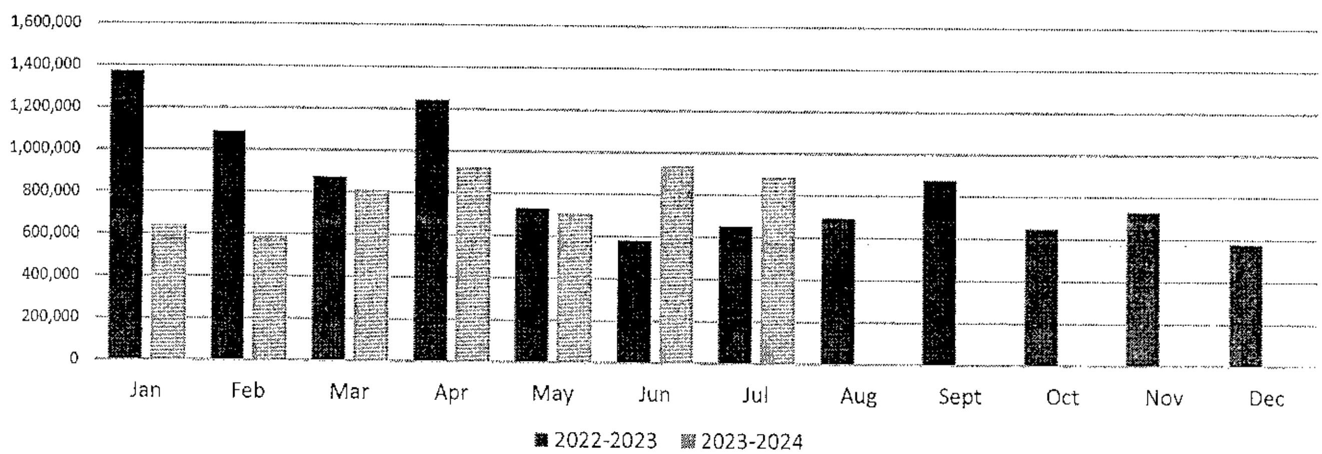
Monthly Revenue

2022-2023 & 2023-2024 ○ By Funds ○ By Department



Monthly Expenditures

2022-2023 & 2023-2024 ○ By Funds ○ By Department



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

Exhibit K

	MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
REVENUE SUMMARY										
WATER SALES	644,394	433,333	(211,061)	1,951,102	3,466,664	1,515,562	38%	5,200,000	3,248,898	62%
SEWER SALES	210,025	200,000	(10,025)	771,323	1,600,000	828,677	32%	2,400,000	1,628,677	68%
LATE PENALTIES	3,502	1,667	(1,835)	6,534	13,336	6,802	33%	20,000	13,466	67%
COMPLETED TAPS/TAP REVENUES	2	3,250	3,248	20,502	26,000	5,498	53%	39,000	18,498	47%
MISCELLANEOUS REVENUE	0	1,500	1,500	2,641	12,000	9,359	15%	18,000	15,359	85%
SEWER SERV-BUNKER HILL VILLAGE	37,971	39,167	1,196	157,042	313,336	156,294	33%	470,000	312,958	67%
INTEREST EARNED-OPERATING FUND	22,892	17,500	(5,392)	86,475	140,000	53,525	41%	210,000	123,525	59%
TAX REVENUE COLLECTED	0	129,167	129,167	32,764	1,033,336	1,000,572	2%	1,550,000	1,517,236	98%
TOTAL REVENUE	918,786	825,584	(93,202)	3,028,382	6,604,672	3,576,290	31%	9,907,000	6,878,618	69%
EXPENSE SUMMARY										
WATER PLANT EXPENSES	84,745	346,838	262,093	1,408,285	2,774,704	1,366,419	34%	4,162,020	2,753,735	66%
WATER DISTRIBUTION EXPENSES	140,279	41,163	(99,116)	488,674	329,304	(159,370)	99%	493,963	5,289	1%
WWTF EXPENSES	74,246	227,008	152,762	422,898	1,816,064	1,393,166	16%	2,724,080	2,301,182	84%
SEWER COLL/LIFT STATONS EXPENSES	1,611	43,338	41,727	231,483	346,704	115,221	45%	520,040	288,557	55%
BILLING & COLLECTION EXPENSES	4,941	5,383	442	19,115	43,067	23,952	30%	64,600	45,485	70%
G & A EXPENSES	77,605	102,512	24,907	344,208	820,096	475,888	28%	1,230,112	885,904	72%
TOTAL EXPENSES	383,426	766,242	382,816	2,914,664	6,129,939	3,215,275	32%	9,194,815	6,280,151	68%
REVENUE OVER/(UNDER) EXPENDITURES *	535,360	59,342	(476,018)	113,718	474,733	361,015	16%	712,185	598,467	84%

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
BUDGETED STATEMENT OF REVENUE AND EXPENDITURES
FOR MONTH ENDING AUGUST 31, 2023

		MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
REVENUE											
01-00-4010	WATER SALES	644,394	433,333	(211,061)	1,951,102	3,466,664	1,515,562	37.5%	5,200,000	3,248,898	62.5%
01-00-4020	SEWER SALES	210,025	200,000	(10,025)	771,323	1,600,000	828,677	32.1%	2,400,000	1,628,677	67.9%
01-00-4030	LATE PENALTIES	3,502	1,667	(1,835)	6,534	13,336	6,802	32.7%	20,000	13,466	67.3%
01-00-4040	COMPLETED TAPS/TAP REVENUES	2	3,250	3,248	20,502	26,000	5,498	52.6%	39,000	18,498	47.4%
01-00-4050	MISCELLANEOUS REVENUE	0	1,500	1,500	277	12,000	11,723	1.5%	18,000	17,723	98.5%
01-00-4170	SEWER SERV-BUNKER HILL VILLAGE	37,971	39,167	1,196	157,042	313,336	156,294	33.4%	470,000	312,958	66.6%
01-00-4200	INTEREST EARNED-OPERATING FUND	22,892	17,500	(5,392)	86,475	140,000	53,525	41.2%	210,000	123,525	58.8%
01-00-4310	TAX REVENUE COLLECTED	0	129,167	129,167	32,764	1,033,336	1,000,572	2.1%	1,550,000	1,517,236	97.9%
01-00-4320	P & I REVENUE COLLECTED	0	0	0	2,335	0	(2,335)	0.0%	-	(2,335)	0.0%
01-00-4365	TAXES OTHER FEES	0	0	0	29	0	(29)	0.0%	-	(29)	0.0%
TOTAL REVENUE		918,786	825,584	(93,202)	3,028,382	6,604,672	3,576,290	30.6%	9,907,000	6,878,618	69.4%
				0							
WATER PLANT EXPENSES				0							
01-01-5113	WATER PLANT-SALARY & WAGES	36,399	23,917	(12,482)	106,985	191,336	84,351	37.3%	287,000	180,015	62.7%
01-01-5114	WATER PLANT- OVERTIME	7,568	5,000	(2,568)	19,001	40,000	20,999	31.7%	60,000	40,999	68.3%
01-01-5117	WATER PLANT-VAC. HOLIDAYS ,ETC	5,491	3,458	(2,033)	22,840	27,664	4,824	55.0%	41,500	18,660	45.0%
01-01-5214	PAYROLL TAX EXP-WP	3,823	2,477	(1,346)	11,255	19,816	8,561	37.9%	29,720	18,465	62.1%
01-01-5216	OUTSIDE LABOR-WP	0	167	167	0	1,336	1,336	0.0%	2,000	2,000	100.0%
01-01-5217	ENGINEERING EXP-WP	0	2,083	2,083	10,420	16,664	6,244	41.7%	25,000	14,580	58.3%
01-01-6118	MAINTENANCE & REPAIRS-WP	1,197	15,000	13,803	57,894	120,000	62,106	32.2%	180,000	122,106	67.8%
01-01-6120	CHEMICALS-WP	19,961	8,333	(11,628)	45,485	66,664	21,179	45.5%	100,000	54,515	54.5%
01-01-6121	UNIFORMS-WP	801	525	(276)	4,780	4,200	(580)	75.9%	6,300	1,520	24.1%
01-01-6122	POWER & FUEL-WP	164	20,833	20,669	83,523	166,664	83,141	33.4%	250,000	166,477	66.6%
01-01-6123	EQUIPMENT RENTAL-WP	0	167	167	0	1,336	1,336	0.0%	2,000	2,000	100.0%
01-01-6124	INSURANCE-WP	1,006	917	(89)	4,023	7,336	3,313	36.6%	11,000	6,977	63.4%
01-01-6125	WATER ANALYSIS FEE-WP	165	500	335	5,884	4,000	(1,884)	98.1%	6,000	116	1.9%
01-01-6126	TRUCK EXPENSE-WP	2,706	583	(2,123)	6,825	4,664	(2,161)	97.5%	7,000	175	2.5%
01-01-6127	TOOLS-WP	0	67	67	302	536	234	37.7%	800	498	62.3%
01-01-6128	TELEPHONE EXP/CABLE-WP	1,595	2,917	1,322	12,010	23,336	11,326	34.3%	35,000	22,990	65.7%
01-01-6129	EQUIPMENT EXPENSE-WP	0	417	417	0	3,336	3,336	0.0%	5,000	5,000	100.0%
01-01-6130	GROUND WATER CREDITS PURCHASE	0	19,167	19,167	87,362	153,336	65,974	38.0%	230,000	142,638	62.0%
01-01-6131	TCEQ INSPECTION FEES-WP	0	1,000	1,000	725	8,000	7,275	6.0%	12,000	11,275	94.0%
01-01-6132	PURCHASE SURFACE WATER-HOUSTON	0	233,333	233,333	806,608	1,866,664	1,060,056	28.8%	2,800,000	1,993,392	71.2%
01-01-6133	LANDSCAPING-WP	0	167	167	0	1,336	1,336	0.0%	2,000	2,000	100.0%
01-01-6134	OFFICE FURNITURE & FURNISHING	0	42	42	0	336	336	0.0%	500	500	100.0%
01-01-6135	VEHICLE EXP. & REIMBURSEMENT	350	375	25	1,400	3,000	1,600	31.1%	4,500	3,100	68.9%
01-01-6161	PERMITS - GROUND WATER-WP	0	1,417	1,417	129	11,336	11,207	0.8%	17,000	16,871	99.2%
01-01-6352	FREIGHT CHARGES-WP	0	42	42	0	336	336	0.0%	500	500	100.0%
01-01-6353	MEDICAL EXPENSES-W.P.	0	17	17	0	136	136	0.0%	200	200	100.0%
01-01-6680	WATER PLANT IMPROVEMENTS	0	0	0	83,690	0	(83,690)	0%	0	(83,690)	0.0%

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

		MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
01-01-6684	PURCHASE OF EQUIPMENT-WP	0	2,167	2,167	32,605	17,336	(15,269)	125.4%	26,000	(6,605)	-25.4%
01-01-8458	REPAIR MAINT.BUILDING/GROUNDS	0	417	417	0	3,336	3,336	0.0%	5,000	5,000	100.0%
01-01-8460	SOFTWARE & DATA EXPENSES	3,520	1,250	(2,270)	3,520	10,000	6,480	23.5%	15,000	11,480	76.5%
01-01-8900	MISCELLANEOUS-WP	0	83	83	1,019	664	(355)	101.9%	1,000	(19)	-1.9%
TOTAL WATER PLANT EXPENSES		**84,745**	**346,838**	**262,093**	**1,408,285**	**2,774,704**	**1,366,419**	33.8%	**4,162,020**	**2,753,735**	66.2%
WATER DISTRIBUTION EXPENSES											
01-02-5113	SALARY & WAGES-WD	19,734	15,750	(3,984)	53,948	126,000	72,052	28.5%	189,000	135,052	71.5%
01-02-5114	OVERTIME-WD	0	833	833	71	6,664	6,593	0.7%	10,000	9,929	99.3%
01-02-5117	VAC. HOLIDAYS ,ETC - WD	711		(711)	1,950	0					
01-02-5214	PAYROLL TAX EXP-WD	1,564	1,350	(214)	4,268	10,800	6,532	26.3%	16,200	11,932	73.7%
01-02-5216	OUTSIDE LABOR-WD	2,376	1,372	(1,004)	18,769	10,976	(7,793)	114.0%	16,463	(2,306)	-14.0%
01-02-5217	ENGINEERING EXPENSE-WD	0	833	833	2,908	6,664	3,756	29.1%	10,000	7,092	70.9%
01-02-6118	MAINTENANCE & REPAIRS-WD	54,766	8,333	(46,433)	338,057	66,664	(271,393)	338.1%	100,000	(238,057)	-238.1%
01-02-6120	CHEMICALS-WD	0	42	42	0	336	336	0.0%	500	500	100.0%
01-02-6123	EQUIPMENT RENTAL-WD	0	67	67	0	536	536	0.0%	800	800	100.0%
01-02-6124	INSURANCE-WD	1,006	917	(89)	4,023	7,336	3,313	36.6%	11,000	6,977	63.4%
01-02-6126	TRUCK EXPENSE-WD	610	333	(277)	1,864	2,664	800	46.6%	4,000	2,136	53.4%
01-02-6127	TOOLS-WD	0	83	83	296	664	368	29.6%	1,000	704	70.4%
01-02-6128	TELEPHONE EXP.-WD	0	250	250	367	2,000	1,633	12.2%	3,000	2,633	87.8%
01-02-6129	EQUIPMENT EXPENSE-WD	0	333	333	0	2,664	2,664	0.0%	4,000	4,000	100.0%
01-02-6135	VEHICLE EXP. & REIMBURSEMENT	150	167	17	600	1,336	736	30.0%	2,000	1,400	70.0%
01-02-6232	REGULATORY ASSESSMENT FEE-WD	0	1,750	1,750	0	14,000	14,000	0.0%	21,000	21,000	100.0%
01-02-6352	FREIGHT CHARGES-WD	0	42	42	0	336	336	0.0%	500	500	100.0%
01-02-6684	PURCHASE OF EQUIPMENT-WD	59,132	8,333	(50,799)	59,132	66,664	7,532	59.1%	100,000	40,868	40.9%
01-02-8454	TAP COSTS-WATER DIST.	0	83	83	0	664	664	0.0%	1,000	1,000	100.0%
01-02-8460	SOFTWARE & DATA EXPENSE	0	42	42	0	336	336	0.0%	500	500	100.0%
01-02-8900	MISCELLANEOUS-WD	230	250	20	2,421	2,000	(421)	80.7%	3,000	579	19.3%
TOTAL WATER DISTRIBUTION EXPENSES		**140,279**	**41,163**	**(99,116)**	**488,674**	**329,304**	**(159,370)**	98.9%	**493,963**	**7,238**	1.5%
WWTF EXPENSES											
01-03-5113	SALARY & WAGES-WWTF	34,114	15,728	(18,386)	107,523	125,824	18,301	57.0%	188,736	81,213	43.0%
01-03-5114	OVERTIME-WWTF	2,168	833	(1,335)	4,928	6,664	1,736	49.3%	10,000	5,072	50.7%
01-03-5117	VACATIONS, HOLIDAYS, SICK PAY	8,103	3,208	(4,895)	17,983	25,664	7,681	46.7%	38,500	20,517	53.3%
01-03-5214	PAYROLL TAX EXPENSE-WWTF	3,356	1,512	(1,844)	9,628	12,096	2,468	53.1%	18,144	8,516	46.9%
01-03-5215	SECURITY SYSTEM-WWTF	0	333	333	700	2,664	1,964	17.5%	4,000	3,300	82.5%
01-03-5216	OUTSIDE LABOR-WWTF	0	167	167	0	1,336	1,336	0.0%	2,000	2,000	100.0%
01-03-5217	ENGINEERING EXPENSE-WWTF	4,710	16,667	11,957	44,619	133,336	88,717	22.3%	200,000	155,381	77.7%
01-03-6118	MAINTANCE & REPAIRS-W.W.T.F.	3,505	12,083	8,578	40,622	96,664	56,042	28.0%	145,000	104,378	72.0%
01-03-6120	CHEMICALS-WWTF	7,493	9,167	1,674	46,768	73,336	26,568	42.5%	110,000	63,232	57.5%
01-03-6121	UNIFORMS-WWTF	685	375	(310)	3,176	3,000	(176)	70.6%	4,500	1,324	29.4%

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

									ANNUAL BUDGET 2023-2024		
	MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%		TOTAL	REMAINING	%
01-03-6122 POWER & FUEL-WWTF	0	12,083	12,083	42,026	96,664	54,638	29.0%		145,000	102,974	71.0%
01-03-6123 EQUIP RENTAL-WWTF	0	250	250	0	2,000	2,000	0.0%		3,000	3,000	100.0%
01-03-6124 INSURANCE-WWTF	1,006	917	(89)	4,023	7,336	3,313	36.6%		11,000	6,977	63.4%
01-03-6125 SEWER ANALYSIS FEE-WWTF	895	2,917	2,022	8,184	23,336	15,152	23.4%		35,000	26,816	76.6%
01-03-6126 TRUCK EXPENSE-WWTF	908	333	(575)	5,055	2,664	(2,391)	126.4%		4,000	(1,055)	-26.4%
01-03-6127 TOOLS-WWTF	0	167	167	2,064	1,336	(728)	103.2%		2,000	(64)	-3.2%
01-03-6128 TELEPHONE/CABLE EXP.-WWTF	757	1,050	293	2,813	8,400	5,587	22.3%		12,600	9,787	77.7%
01-03-6129 EQUIPMENT EXPENSE-WWTF	0	167	167	119	1,336	1,217	6.0%		2,000	1,881	94.1%
01-03-6131 TCEQ INSPECTION FEE-WWTF	0	1,833	1,833	0	14,664	14,664	0.0%		22,000	22,000	100.0%
01-03-6133 LANDSCAPING-WWTF	0	50	50	0	400	400	0.0%		600	600	100.0%
01-03-6134 OFFICE FURNITURE/FURNISHING	0	42	42	0	336	336	0.0%		500	500	100.0%
01-03-6334 SLUDGE DISPOSAL FEE-WWTF	6,546	19,167	12,621	81,446	153,336	71,890	35.4%		230,000	148,554	64.6%
01-03-6351 OFFICE SUPPLIES-WWTF	0	292	292	1,223	2,336	1,113	34.9%		3,500	2,277	65.1%
01-03-6352 FREIGHT CHARGES-WWTF	0	42	42	0	336	336	0.0%		500	500	100.0%
01-03-6353 MEDICAL EXPENSE-WWTF	0	42	42	0	336	336	0.0%		500	500	100.0%
01-03-6682 WWTF & TRUNK LINE IMPROVEMENTS	0	108,333	108,333	0	866,664	866,664	0.0%		1,300,000	1,300,000	100.0%
01-03-6684 PURCHASE OF EQUIPMENT-WWTF	0	17,917	17,917	0	143,336	143,336	0.0%		215,000	215,000	100.0%
01-03-8458 REPAIRS BUILDING/GROUNDS-WWTF	0	417	417	0	3,336	3,336	0.0%		5,000	5,000	100.0%
01-03-8460 SOFTWARE & DATA EXPENSE	0	833	833	0	6,664	6,664	0.0%		10,000	10,000	100.0%
01-03-8900 MISCELLANEOUS-WWTF	0	83	83	0	664	664	0.0%		1,000	1,000	100.0%
TOTAL WWTF EXPENSES	**74,246**	**227,008**	**152,762**	**422,898**	**1,816,064**	**1,393,166**	15.5%		**2,724,080**	**2,301,182**	84.5%
SEWER COLLECTIONS/LIFT STATONS EXPENSES											
01-04-5113 SALARY & WAGES-SC	0	0	0	0	0	0	0.0%		-	0	0.0%
01-04-5114 OVERTIME-SC	0	0	0	0	0	0	0.0%		-	0	0.0%
01-04-5214 PAYROLL TAX EXPENSE-SC	0	0	0	0	0	0	0.0%		-	0	0.0%
01-04-5216 OUTSIDE LABOR-SC	0	167	167	0	1,336	1,336	0.0%		2,000	2,000	0.0%
01-04-5217 ENGINEERING EXPENSE-SC	0	5,000	5,000	8,185	40,000	31,815	13.6%		60,000	51,815	86.4%
01-04-6118 MAINTENANCE & REPAIRS-SC	0	1,667	1,667	784	13,336	12,552	3.9%		20,000	19,216	96.1%
01-04-6120 CHEMICALS-SC	0	250	250	0	2,000	2,000	0.0%		3,000	3,000	100.0%
01-04-6122 POWER & FUEL-SC	0	667	667	1,704	5,336	3,632	21.3%		8,000	6,296	78.7%
01-04-6123 EQUIPMENT RENTAL-SC	0	250	250	0	2,000	2,000	0.0%		3,000	3,000	100.0%
01-04-6124 INSURANCE-SC	1,257	1,083	(174)	5,029	8,664	3,635	38.7%		13,000	7,971	61.3%
01-04-6126 TRUCK EXPENSE-SC	0	583	583	0	4,664	4,664	0.0%		7,000	7,000	100.0%
01-04-6127 TOOLS-SC	0	42	42	0	336	336	0.0%		500	500	100.0%
01-04-6128 TELEPHONE/CABLE EXP.-SC	353	408	55	785	3,264	2,479	16.0%		4,900	4,115	84.0%
01-04-6129 EQUIPMENT EXPENSE-SC	0	417	417	0	3,336	3,336	0.0%		5,000	5,000	100.0%
01-04-6133 LANDSCAPING-SC	0	17	17	0	136	136	0.0%		200	200	100.0%
01-04-6232 REGULATORY ASSESSMENT FEE-SC	0	1,750	1,750	0	14,000	14,000	0.0%		21,000	21,000	100.0%
01-04-6352 FREIGHT CHARGE-SC	0	20	20	0	160	160	0.0%		240	240	100.0%
01-04-6683 SEWER COLLECTION IMPROVEMENTS	0	26,667	26,667	214,905	213,336	(1,569)	67.2%		320,000	105,095	32.8%

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

	MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
01-04-6684 PURCHASE OF EQUIPMENTS-SC	0	4,167	4,167	0	33,336	33,336	0.0%	50,000	50,000	100.0%
01-04-8458 REPAIRS TO BUILDING/GROUNDS	0	50	50	0	400	400	0.0%	600	600	100.0%
01-04-8460 SOFTWARE & DATA EXPENSE	0	83	83	90	664	574	9.0%	1,000	910	91.0%
01-04-8900 MISCELLANEOUS EXP.-SC	0	50	50	0	400	400	0.0%	600	600	100.0%
TOTAL SEWER COLLECTIONS/LIFT STATONS EXPENSES	**1,611**	**43,338**	**41,727**	**231,483**	**346,704**	**115,221**	44.5%	**520,040**	**288,557**	55.5%
BILLING & COLLECTION EXPENSES										
01-05-5112 SALARIES & WAGES-METER READERS/BILLING	0	0	0	0	0	0	0.0%	-	0	0.0%
01-05-5114 OVERTIME-METER READERS	0	0	0	0	0	0	0.0%	-	0	0.0%
01-05-5216 OUTSIDE LABOR-BILIING/COLLECT.	0	0	0	0	0	0	0.0%	-	0	0.0%
01-05-6565 COMPUTER BILLING-U/B	4,941	5,000	59	19,115	40,000	20,885	31.9%	60,000	40,885	68.1%
01-05-6684 PURCHASE OF EQUIPMENT-U/B	0	383	383	0	3,067	3,067	0.0%	4,600	4,600	100.0%
01-05-8460 SOFTWARE & DATA EXPENSE	0	0	0	0	0	0	0.0%	-	0	0.0%
TOTAL BILLING & COLLECTION EXPENSES	**4,941**	**5,383**	**442**	**19,115**	**43,067**	**23,952**	29.6%	**64,600**	**45,485**	70.4%
G & A EXPENSES										
01-07-5110 SALARIES & WAGES-MANAGER	19,138	12,762	(6,376)	56,137	102,096	45,959	36.7%	153,142	97,005	63.3%
01-07-5111 SALARIES & WAGES-OFFICE STAFF	21,285	15,728	(5,557)	66,556	125,824	59,268	35.3%	188,732	122,176	64.7%
01-07-5117 VAC., HOLIDAYS & ETC-G&A	3,613	2,618	(995)	9,044	20,944	11,900	28.8%	31,421	22,377	71.2%
01-07-5214 PAYROLL TAX EXPENSE-G&A	3,459	2,380	(1,079)	10,928	19,040	8,112	38.3%	28,557	17,629	61.7%
01-07-5215 SECURITY SYSTEM-G&A-OFFICE	0	583	583	1,192	4,664	3,473	17.0%	7,000	5,809	83.0%
01-07-5216 OUTSIDE LABOR-G&A	0	167	167	0	1,336	1,336	0.0%	2,000	2,000	100.0%
01-07-5217 ENG./ARCHITECTS FEES-G&A	0	833	833	6,996	6,664	(332)	70.0%	10,000	3,004	30.0%
01-07-6122 POWER & FUEL-G&A	0	333	333	900	2,664	1,764	22.5%	4,000	3,100	77.5%
01-07-6124 INSURANCE-G&A	755	650	(105)	3,018	5,200	2,182	38.7%	7,800	4,782	61.3%
01-07-6128 TELEPHONE EXPENSE-G&A	651	1,333	682	4,355	10,664	6,309	27.2%	16,000	11,645	72.8%
01-07-6129 OFFICE EQUIP. REPAIRS MAINT.	73	125	52	396	1,000	604	26.4%	1,500	1,104	73.6%
01-07-6134 OFF. FURNITURE/FURNISHING-G&A	0	125	125	0	1,000	1,000	0.0%	1,500	1,500	100.0%
01-07-6135 VEHICLE EXP. & REIMBURSEMENT	2,000	1,167	(833)	4,250	9,336	5,086	30.4%	14,000	9,750	69.6%
01-07-6351 OFFICE SUPPLIES-G&A	585	667	82	4,319	5,336	1,017	54.0%	8,000	3,681	46.0%
01-07-6352 FREIGHT-G&A	0	25	25	0	200	200	0.0%	300	300	100.0%
01-07-6353 MEDICAL EXP.-G&A	0	5	5	0	40	40	0.0%	60	60	100.0%
01-07-6543 POSTAGE-G&A	473	250	(223)	1,195	2,000	805	39.8%	3,000	1,805	60.2%
01-07-6544 PUBLIC NOTICES EXP.	846	83	(763)	846	664	(182)	84.6%	1,000	154	15.4%
01-07-6684 PURCHASE OF EQUIPMENT-G&A	0	42	42	108	336	228	21.6%	500	392	78.4%
01-07-8007 HARRIS CO. APPRAISAL DISTRICT	2,873	1,000	(1,873)	2,873	8,000	5,127	23.9%	12,000	9,127	76.1%
01-07-8008 TAX COLLECTION EXP. (SBISD)	0	2,000	2,000	0	16,000	16,000	0.0%	24,000	24,000	100.0%
01-07-8148 ACCOUNTING & AUDITING	0	917	917	0	7,336	7,336	0.0%	11,000	11,000	100.0%
01-07-8150 LEGAL & CONTINGENCIES FEES-G&A	0	6,250	6,250	9,708	50,000	40,292	12.9%	75,000	65,292	87.1%
01-07-8245 EMPLOYEE RELATED EXPENSE	0	417	417	0	3,336	3,336	0.0%	5,000	5,000	100.0%
01-07-8246 EMPLOYEES GROUP INS. PREM. EXP	0	29,167	29,167	79,142	233,336	154,194	22.6%	350,000	270,858	77.4%

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

		MONTH ACTUAL	MONTH BUDGET	MONTH VARIANCE	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	%	ANNUAL BUDGET 2023-2024 TOTAL	REMAINING	%
01-07-8247	EMPLOYERS CONTRIBUTION PENSION	14,560	9,167	(5,393)	51,804	73,336	21,532	47.1%	110,000	58,196	52.9%
01-07-8443	BANKING FEES	77	500	423	118	4,000	3,882	2.0%	6,000	5,882	98.0%
01-07-8444	DUES, SUBSCRIPTION,SCHOOL-G&A	540	375	(165)	1,881	3,000	1,119	41.8%	4,500	2,619	58.2%
01-07-8445	SUPERVISOR COMPENSATION-G&A	2,100	2,500	400	9,000	20,000	11,000	30.0%	30,000	21,000	70.0%
01-07-8449	SUPERVISORS EXPENSES-G&A	247	292	45	1,048	2,336	1,288	29.9%	3,500	2,452	70.1%
01-07-8456	REPAIRS/MAINT-435 PINEY PT.	951	4,167	3,216	1,341	33,336	31,995	2.7%	50,000	48,659	97.3%
01-07-8458	REPAIRS & MAINT-OFFICE BLDG.	615	1,667	1,052	2,017	13,336	11,319	10.1%	20,000	17,983	89.9%
01-07-8460	SOFTWARE & DATA EXPENSE	2,773	4,167	1,394	14,483	33,336	18,853	29.0%	50,000	35,517	71.0%
01-07-8900	MISCELLANEOUS-G&A	(10)	50	60	554	400	(154)	92.4%	600	46	7.7%
TOTAL G & A EXPENSES		77,605	102,512	24,907	344,208	820,096	475,888	28%	1,230,112	885,904	72.0%
TOTAL EXPENSES		383,426	766,242	382,816	2,914,664	6,129,939	3,215,275	32%	9,194,815	6,280,151	68%
REVENUE OVER/(UNDER) EXPENDITURES		535,360	59,342	(476,018)	113,718	474,733	361,015	16%	712,185	598,467	84%

Exhibit L

Memorial Villages Water Authority
Check Register
For Checks Dated September 2, 2023 - September 15, 2023

Check #	Date	Payee	Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
ach	9/5/23	COMCAST	2,052.36	8/15/23	COMC-5069 AUG23	TELEPHONE, INTERNET, EQUIPMENT SERVICE FEE FOR MONTH OF AUGUST 2023 - W	2,052.36
ACH	9/11/23	CHAMPION ENERGY	53,237.03	7/31/23	JULY 2023	ELECTRICITY CHARGES 07.11.23 - 08.09.23	53,237.03
ach	9/13/23	TCDRS	8,827.25	9/14/23	SEPT 23 P1	TCDRS EE & ER CONTRIBUTIONS	8,827.25
ach	9/14/23	TTECH GROUP INC	20.00	9/5/23	2309595796	ONLINE ECHECK CHARGEBACKS FOR AUGUST 2023	20.00
1726	9/14/23	AVR INC	1,882.25	8/31/23	055485	UVR UTILITY BILLING FOR AUGUST 2023	1,473.00
				8/31/23	055559	USCAN AUGUST 2023	212.00
				8/31/23	055512	URECEIVABLES AUGUST 2023	197.25
1727	9/14/23	BLUE IRON TECHNOLOGIES	2,076.60	8/31/23	316446	AUGUST 2023 SUPPORT	561.60
				9/1/23	316357	DATTO MONTHLY SERVICE SEPTEMBER 2023	1,515.00
1728	9/14/23	CAPITAL SERVICES	455.00	9/1/23	3202-213	JANITORIAL SERVICES FOR THE MONTH OF SEPTEMBER 2023	455.00
1729	9/14/23	CFI SERVICES, INC.	525.00	8/23/23	84191	CHLORINE SYSTEM REPAIRS	525.00
1730	9/14/23	CINTAS	600.28	8/30/23	4166285507	UNIFORMS - WP, LOGO MAT	178.16
				8/31/23	4166438321	UNIFORMS - WWTF	136.96
				9/7/23	4167002343	UNIFORMS - WP	148.20
				9/8/23	4167193330	UNIFORMS - WWTF	136.96
1731	9/14/23	CITY OF HOUSTON HEALTH DEPT.	165.00	8/14/23	90028589	LAB FEES	165.00
1732	9/14/23	CORE & MAIN LP	5,651.52	8/25/23	T431106	WATER METERS & METER MATERIALS	3,171.40
				8/30/23	T498566	METER SUPPLIES	379.86
				9/1/23	T476805	VALVE BOXES, REPAIR CLAMPS, METER WASHERS	2,100.26
1733	9/14/23	THE REINALT-THOMAS CORP	532.00	9/7/23	7310021	4 NEW TIRES	532.00
1734	9/14/23	DXI INDUSTRIES, INC	3,920.70	8/29/23	055016692-23	150# CYLINDER CHLORINE - PP	1,797.85
				8/31/23	DE05007148-23	DEMURRAGE CHG FOR AUG WP $250 wwtf $75.00 CHLORINE CYL	325.00
				9/1/23	055016691-23	CHLORINE 150# FOR ALL 3 WELLS	1,797.85
1735	9/14/23	EASTEX ENVIRONMENTAL LABORATORY	6,608.00	9/6/23	C231301	LAB SAMPLES FROM PERIOD 08.01.23 - 08.31.23	6,608.00
1736	9/14/23	WEX BANK	2,268.40	8/31/23	91661088	FUEL FOR TRUCKS	2,268.40
1737	9/14/23	MOORE SUPPLY CO.	536.03	8/10/23	S169047027.001	TWO CHECK VALVE	466.59
				8/23/23	S169179807.001	PVC REPAIR COUPLINGS FOR Cl2 SYSTEM WWTF	69.44
1739	9/14/23	NORTON ROSE FULBRIGHT US LLP	13,326.91	9/6/23	9495467614	PROFESSIONAL SERVICES RENDERED FOR AUGUST 31 2023	13,326.91
1740	9/14/23	QUILL CORPORATION	420.10	9/1/23	34385430	MULTI PORT CONNECTOR	37.99
				9/1/23	34384535	PEN PACK	20.59
				9/1/23	34373304	POWERADE	246.74
				9/1/23	34372903	CAT6 CABLE FOR COMPUTER	10.79
				9/1/23	34390533	SMALL DESK FOR EXTRA COMPUTER	103.99
1741	9/14/23	RJN Group, Inc	4,710.00	8/30/23	403102	PERFORM FLOW ASSESSMENT FOR CITY OF BUNKER HILL	4,710.00
1742	9/14/23	SOURCE POINT SOLUTIONS, LLC	10,005.84	9/15/23	73884	CLEAN AND TV SANITARY SEWER ON MEMORIAL DR	10,005.84
1743	9/14/23	TEXAS EXCAVATION	229.90	8/31/23	23-15522	245 MESSAGE FEES FOR AUGUST 2023	229.90
1744	9/14/23	TEXAS LABOR LAW	99.50	9/1/23	A13550305413	TEXAS LABOR LAWS RENEWAL 2024 STATE & FEDERAL POSTERS	99.50
1745	9/14/23	TX CHILD SUPPORT SDU	252.00	9/10/23	C.S 09.10.23	REMIT #0013881785201931665 CASE REMIT #0013881785201931665 CASE #0013881785 -CMS- ORDER #201931665	252.00
1746	9/14/23	VILLAGES MUTUAL INS. COOPERATI	29,933.11	8/1/23	SEPTEMBER 2023	EMPLOYEE MEDICAL, DENTAL, VISION & LIFE INS. SEPTEMBER 2023	29,933.11
1747	9/14/23	WM CORPORATE SERVICES, INC	10,103.78	9/1/23	4446682-0011-6	SLUDGE DISPOSAL FEES - WWTF 08.16.23 - 08.31.23	10,103.78
1748	9/14/23	WATER UTILITY SERVICES, INC	3,693.25	8/30/23	82205	LAS ON ALL 3 WPS	3,693.25
1749	9/14/23	PATRICIA L HARRIS	154.22	9/15/23	CUST REFUND.	CUSTOMER MADE OVER PAYMENT THEN FINALED ACCOUNT	154.22
ACH	9/15/23	COMCAST	1,013.63	8/15/23	180296830	SERVICES AND EQUIPMENT FOR PERIOD 08.15.23 - 09.14.23	1,013.63
ach	9/15/23	LEON W. LEVANDOWSKI, JR.	266.78	9/5/23	Leon EXP 09.05.23	UNIT #4 BATTERY	252.99
				9/6/23	LEON REIMB 09.06.23	JUMBO WRENCH - WP	13.79
ach	9/15/23	RICHARD M.. CULVER	232.47	9/14/23	RICH REIMB 09.11.23	NEW TRUCK BATTERY FOR UNIT #10	232.47
ach	9/15/23	BOBBY SALAZAR	111.00	9/15/23	BOBBY REIM 08.31.23	TCEQ LICENSE RENEWAL FOR BOBBY - WWTF	111.00
ach	9/15/23	TREY CANTU	712.20	9/1/23	TREY REIMB 09.01.23	AUGUST 2023 INDEED JOB APPLIES	57.56
				9/6/23	TREY REIMB 09.06.23	OFFICE DRINKS	30.69
				9/6/23	TREY REIM 09.06.23	STAFF LUNCH MEETING	186.71
				9/7/23	TREY REIMB 09.07.23	BACKGROUND AND UA TESTING	250.00
				9/12/23	TREY REIMB 09.12.23	BOARD MEMBER MEALS FOR TUESDAYS MEETING	187.24
			164,622.11				164,622.11

ACH / WIRE TRANSFERS	68,354.97
CHECKS	96,267.14
	164,622.11

Memorial Villages Water Authority
Check Register
For Checks Dated September 16, 2023 - September 29, 2023

Check	Date	Payee	Amount	Invoice Date	Invoice/CM #	Description	Amnt Paid
ach	9/16/23	COMCAST	972.17	9/30/23	COMC-3886 SEPT23	TELEPHONE, INTERNET, EQUIPMENT SERVICE FEE FOR SETPEMBER 2023	972.17
ach	9/18/23	COMCAST	239.36	9/1/23	COMC-9607 SEPT 23	TELEPHONE, INTERNET, EQUIPMENT SERVICE FEE FOR SEPTEMBER 2023	239.36
ach	9/22/23	COMCAST	56.49	9/1/23	COMC-4104 SEPT23	TELEPHONE, INTERNET, EQUIPMENT SERVICE FEE FOR SEPTEMBER 2023	56.49
ach	9/22/23	ADP PAYROLL PROCESS	107.91	9/15/23	641959503	ADP PAYROLL PROCESSING CHARGES FOR PAYROLL 09.14.23	107.91
1767	9/27/23	CORE & MAIN LP	8,986.12	9/8/23	T507076	WATER METER MATERIALS	2,006.12
				9/19/23	T540806	10" SILENT CHECK VA., 150# FLG., DI BODY, BRZ TRIM, METAL TO METAL SEAT, PRIMER EXTERIOR VAL-MATIC MODEL 1810A.1 10X1/8 FLG ACC RR FF	6,980.00
1753	9/27/23	COWBOY TRUCKING, INC	97.50	9/8/23	23-390947	HALF PALLET OF SOD	97.50
1754	9/27/23	DSHS Central Lab	106.96	9/5/23	082023	WATER SAMPLES - AUGUST 2023	106.96
1755	9/27/23	DXI INDUSTRIES, INC.	4,316.80	9/12/23	055017386-23	2 ONE TON CYLINDERS OF CHLORINE	4,316.80
1756	9/27/23	ELECTRICAL FIELD SERVICES	1,291.50	9/14/23	41330	BOOSTER PUMP #6 LOCATING ISSUES	1,291.50
1757	9/27/23	FRANKEL BLDG. GROUP	43.81	9/21/23	METER DEPOSIT #7986	2-05-02230-03 3 SLEEPY OAKS - DEPOSIT $100 LESS $56.19 = REFUND $43.81	43.81
1758	9/27/23	GRAINGER	3,947.83	9/14/23	9838297001	WATER PLANT PURCHASES, PRESSURE GAUGE AND AIR PUMPS, ECT.	3,947.83
1759	9/27/23	HACH COMPANY	2,634.22	9/13/23	13737581	CHLORINE CHEMKEY REAGENTS	1,949.22
				9/13/23	13735610	DR 300 COLORIMETER FOR WP	685.00
1760	9/27/23	HEALTHINVEST HRA Gallagher	63.57	9/13/23	AUGUST 2023	MONTHLY FEES AUGUST 2023EMPLOYER ID YD20389	63.57
1761	9/27/23	MAC HAIK FORD	59,131.76	8/22/23	PED80251	NEW 2023 FORD F250 CREW XL 2WD DSL	59,131.76
1762	9/27/23	MARK C. EYRING, CPA, PLLC	10,775.00	9/12/23	2023 AUDIT	AUDIT FOR YEAR END APRIL 30TH 2023	10,775.00
1763	9/27/23	NATIONAL WORKS	458.86	9/25/23	139	TEMP METER RETURNED - DEPOSIT $500.00 LESS $41.14 = $458.86 REFUND	458.86
1764	9/27/23	QUILL CORPORATION	275.73	9/13/23	34575169	CASE OF PAPER, CHAIR FOR CRYSTAL OFFICE	275.73
1765	9/27/23	THOMPSON CUSTOM HOMES	1,525.00	9/11/23	TAP REFUND	THOMPSON REQUESTING FEE BACK, NO LONGER DOING THAT JOB	1,525.00
1766	9/27/23	TX CHILD SUPPORT SDU	681.69	9/24/23	CS 09.24.23	REMIT #00138817652019316665 CASE #0013881785 - CMS - ORDER #201931665	252.00
				9/24/23	J.R. 09.24.23	REMIT #0011954190093511E CASE # 0011954190 - JMR - ORDER # 09-3511-E	260.31
				9/24/23	J.M.R. 09.24.23	REMIT #0012118814096416B CASE #0012118814 - JMR - ORDER #09-6416-B	169.38
1752	9/27/23	VILLAGES MUTUAL INS. COOPERATI	29,022.95	10/1/23	OCTOBER 2023	EMPLOYEE MEDICAL, DENTAL, VISION, & LIFE INS. OCTOBER 2023	29,022.95
1768	9/27/23	WM CORPORATE SERVICES, INC	3,679.86	9/18/23	4448532-0011-1	SLUDGE DISPOSAL FEES WWTF - 09.01.23 - 09.15.23	3,679.86
1769	9/27/23	WATER UTILITY SERVICES, INC.	3,713.00	9/12/23	82884	LAS ON ALL 3 WPS	3,713.00
1770	9/27/23	WESTDALE CAPITAL INVESTORS 3 LF	69.66	9/21/23	METER DEPOSIT #5504	1-07-01110-04 98 WOODS EDGE DEPOSIT REFUND - $100 LESS $30.34 = $69.66	69.66
ach	9/28/23	CENTERPOINT ENERGY	45.45	9/13/23	CP#7113-AUG23	GAS USAGE FOR PERIOD 08.08.23 - 09.07.23	45.45
ach	9/28/23	CENTERPOINT ENERGY	32.63	9/13/23	CP#4970-AUG23	GAS USAGE FOR PERIOD 08.08.23 - 09.07.23	32.63
ach	9/28/23	CENTERPOINT ENERGY	29.28	9/13/23	CP#7072-AUG23	GAS USAGE FOR PERIOD 08.08.23 - 09.07.23	29.28
ach	9/28/23	CENTERPOINT ENERGY	47.35	9/13/23	CP#4921-AUG23	GAS USAGE FOR PERIOD 08.08.23 - 09.07.23	47.35
ach	9/28/23	CORI D. SCOTT	259.67	9/21/23	2557842838	PAID FOR CRYSTAL ADOBE PRO	259.67
ach	9/28/23	LEON W. LEVANDOWSKI, JR.	500.00	9/29/23	LEON EXP 10.01.23	VEHICLE EXPENSE FOR OCTOBER	500.00
ach	9/28/23	TREY CANTU	1,461.25	9/7/23	TREY REIMB 09.14.23	WELL PERMIT AMMENDMENT REIMBURSEMENT	386.25
				9/29/23	TREY EXP 10.01.23	VEHICLE EXPENSE REIMBURSEMENT FOR OCTOBER - SUPERVISOR	1,075.00
			134,573.38				134,573.38

ACH / WIRE TRANSFERS	3,751.56
CHECKS	130,821.82
	134,573.38