MINUTES OF MEETING OF BOARD OF SUPERVISORS
SEPTEMBER 10, 2024

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

The Board of Supervisors (the "Board") of Memorial Villages Water Authority (the "Authority") met in regular session, open to the public, on September 10, 2024, 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 Supervisor Baysal, 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 Mr. Fernando Orellana of Norton Rose Fulbright US LLP ("NRF"), Attorneys for the Authority; and Mr. Joseph Ellis of McCall Gibson Swedlund Barfoot PLLC, Auditors for the Authority. Attending by videoconference was Mr. Heath Armstrong of Jackson Walker , Special Counsel for the Authority.

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

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

2. **Approve audit for fiscal year ending April 30, 2024.** Mr. Ellis presented to and reviewed with the Board the Annual Financial Report for 2024, a copy of which is attached hereto as Exhibit B.

Mr. Ellis discussed the audit opinion, management discussion and analysis, statement of activities, and notes to the financial statements including the notes regarding the pension plan and the contract with the City of Bunker Hill Village ("Bunker Hill"). Supervisor Schenk asked legal counsel to review note 8 on Bunker Hill.

Mr. Ellis discussed the material weakness letter. Mr. Ellis stated that the only way to eliminate the material weakness is to hire an internal auditor. Mr. Ellis responded that a material weakness letter does not change the financial statements or audit opinion. He indicated that the vast majority of water districts do not feel the additional expense of hiring an internal auditor is warranted and receive an annual material weakness letter. The Board concluded that the cost of an internal auditor was not warranted for the Authority.

Upon motion by Supervisor Braly, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously to approve the audit for fiscal year ending April 30, 2024, subject to the changes noted in the meeting.

3. **Approve minutes of the August 13, 2024, regular meeting.** Proposed minutes of the August 13, 2024, meeting, previously distributed to the Board, were submitted for consideration and approval.

Upon motion by Supervisor Wilson, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the August 13, 2024, regular meeting, as presented.

4. **Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action.** Mr. Gutierrez reported that LEI is still waiting for confirmation from the manufacturer as to whether the Clarifier Project components will arrive in mid-October. Mr. Gutierrez stated that once a date is scheduled with the manufacturer, then LEI will coordinate a pre-construction meeting with Mr. Cantu.

5. **Status report on Blower Panel Rehabilitation Project at Wastewater Treatment Plant and take any necessary action**. Mr. Gutierrez reported that installation of the control panel has been completed and he has a walk through scheduled for Friday. Mr. Gutierrez reported that the electrical engineer will be included in the walk through and if he determines the panels are in accordance with the specifications, LEI will move forward with refurbishing of the blower motors.

6. **Status report on Booster Pump Rehabilitation Project at Piney Point Water Plant and take any necessary action.** Mr. Gutierrez presented to and reviewed with the Board photos regarding the Booster Pump Rehabilitation Project at Piney Point Water, copies of which are attached hereto as Exhibit C.

Mr. Gutierrez reported the contractor was working on coating the new booster pump pad station. He said that rain days have slowed down the project. Mr. Gutierrez reported that there may be a need to repair the gate valves and the repair is covered under warranty. He said that LEI has a meeting scheduled with the manufacturer tomorrow.

7. **Status report Echo Lane Lift Station Improvement Project and take any necessary action.** Mr. Gutierrez reported LEI is moving forward on design of Echo Lane Lift Station Improvements. Mr. Gutierrez said LEI expects to have 75% complete plans to the City by the end of the month.

8. **Executive session pursuant to Section 551.071 of the Open Meetings Act for the purpose of a private consultation with the Board's attorney about pending litigation and/or matters in which the attorney's duty to the governmental body requires confidentiality under the Rules of Professional Conduct; of the State Bar of Texas in connection with Petition of City of Bunker Hill Village Appealing Wholesale Sewer Rates**

Charged by the Authority under Public Utility Commission of Texas Docket No. 56717. Upon motion by Supervisor Braly, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously at 7:45 p.m. to enter into executive session pursuant to Section 551.071, Texas Gov't Code, for private consultation with its attorneys about pending litigation and/or matters in which the attorney's duty to the governmental body requires confidentiality under the Rules of Professional Conduct of the State Bar of Texas in connection with Petition of City of Bunker Hill Village Appealing Wholesale Sewer Rates Charged by the Authority under Public Utility Commission of Texas Docket No. 56717. The following persons were in attendance: the Supervisors, Mr. Cantu, Ms. Ellison, Mr. Orellana, and Mr. Armstrong.

9. **Return to open session.** Upon motion by Supervisor Wilson, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted unanimously to reconvene in public session at 8:20 p.m. There was no public waiting to enter the meeting.

10. **Authorize any desirable actions with respect to settlement discussions with Bunker Hill Village and/or proceeding with hearing against Bunker Hill Village re appropriate sewer rate.**Upon motion by Supervisor Wilson, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to (i) authorize special counsel to submit the Stipulation and Settlement Agreement to Bunker Hill following incorporation of any additional comments from Ms. Ellison and Supervisor Ewing, (ii) authorize special counsel to prepare and file the monthly settlement status reports to the PUC staff after approval by the General Manager and general counsel, and (iii) authorize special counsel to initiate further work in connection with the settlement as determined to be necessary.

11. **Public Hearing on Proposed 2024 Tax Rate**. The President opened the hearing on the proposed 2024 tax rate. There were no comments. The President closed the hearing.

12. **Adopt Order Setting Tax Rate and Levying Tax for 2024**. Ms. Ellison presented to and reviewed with the Board the Order Setting Tax Rate and Levying Tax for 2024, a copy of which is attached hereto as Exhibit D. Upon motion by Supervisor Wilson, seconded by Supervisor Ewing, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Order, thereby setting a 2024 tax rate of $0.023929 per $100 assessed valuation.

13. **Approve Amended District Information Form**. Ms. Ellison presented to and reviewed with the Board an Amendment to the District Information Form, a copy of which is attached hereto as Exhibit E. She said the amendment updates the Authority's tax rate. Upon motion by Supervisor Stubbs, seconded by Supervisor Braly, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Amendment to District Information Form.

14. **Adopt Order Cancelling Election and Declaring Unopposed Candidates Elected to Office.** Ms. Ellison presented to and reviewed with the Board the Order Cancelling Election and Declaring Unopposed Candidates Elected to Office, a copy of which is attached hereto as Exhibit F. She said all candidates were unopposed.

Upon motion by Supervisor Wilson, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted unanimously to approve Order Cancelling Election and Declaring Unopposed Candidates Elected to Office.

15. Consider a request for a Consent to Encroach at 823 Hedwig Way and take any necessary action. Mr. Cantu explained that Mr. Michael Manning of 823 Hedwig Way had requested a consent from the Authority to encroach on the Authority's property with a concrete retaining wall. Mr. Cantu said the concrete wall had already been built but Mr. Manning said he would tear it down if the Board did not approve. Mr. Cantu said the Authority owns a small strip of property behind Mr. Manning's lot which is not enclosed within the Authority's fence and is of no use to the Authority. Discussion ensued regarding potential liability in connection with ownership of the property and the Board directed Mr. Cantu to determine if Mr. Manning was interested in buying it. No action was taken on this item.

16. Consider approving purchase of 500 water meters for fiscal year meter replacement program and take any necessary action. Mr. Cantu recommended purchase of 500 AMI water meters in connection with this year's meter replacement program. A copy of the quote for the meters from Core & Main in the amount of $220,000 is attached hereto as Exhibit G.

Mr. Cantu explained that the AMI meters are smart meters and are included in the Authority's CIP plan to convert to smart meters over several years. Discussion ensued. Upon motion by Supervisor Wilson, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously to approve the purchase of the meters.

17. Consider approving repair of Centrifuge No. 1 at Farnham Park Wastewater Treatment Plant and take any necessary action. Mr. Cantu presented to and reviewed with the Board an inspection report and proposal from Kubco Services, LLC to repair Centrifuge No. 1 at Farnham Park Wastewater Treatment Plant at a cost of $29,820. A copy of the inspection report and proposal is attached hereto as Exhibit H. Mr. Cantu said he attempted to get three quotes but was unsuccessful. Mr. Cantu stated that the repair is part of the annual required maintenance that is performed.

Upon motion by Supervisor Wilson, seconded by Supervisor Roa, after full discussion and the question being put to the Board, the Board voted unanimously to approve the proposal from Kubco Services, LLC.

18. 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 presented to and reviewed with the Board a cost summary for renewal of the Authority's insurance with Texas Municipal League ("TML"), 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, a copy of which is attached hereto as Exhibit I.

Mr. Cantu reviewed the comparison of premium contributions for 2023-2024 vs. 2024-2025 and the variance. Upon motion by Supervisor Roa, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously to approve renewal of the TML insurance.

19. 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 J.

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

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

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

Mr. Cantu presented the TexPool update, a copy of which is attached hereto as Exhibit N.

Mr. Cantu presented the Monthly Budget Variance Report as of July 31, 2024, a copy of which is attached hereto as Exhibit O.

Mr. Cantu reported that he has been in discussions with the City of Hedwig Village to coordinate the Authority's water line project with the City's drainage and street improvement project, but had not received a commitment from Hedwig Village on when their project would proceed. Discussion ensued about the need to move forward with the Authority's project. The Board directed Mr. Cantu to advise Hedwig Village that the Authority plans to proceed with design and construction of its project, but will try to coordinate with the City to the extent possible so long as it does not delay its project.

Upon motion by Supervisor Roa, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Manager's Report.

20. Authorize payment of bills. Mr. Cantu presented the payment of bills, a list of which is attached hereto as Exhibit P. Upon motion by Supervisor Roa, seconded by Supervisor Stubbs, after full discussion and the question being put to the Board, the Board voted unanimously to approve payment of the bills.

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

*   *   *

The above and foregoing minutes were passed and approved by the Board of Supervisors on October 8, 2024.

President, Board of Supervisors

ATTEST:

Secretary, Board of Supervisors

CERTIFICATE OF POSTING

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

I hereby certify that on September 6, 2024 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 6 day of September, 2024.

Exhibit A

MEMORIAL VILLAGES WATER AUTHORITY
8955 GAYLORD
HOUSTON, TEXAS 77024

In accordance with Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code, both as amended, take notice that the Board of Supervisors of Memorial Villages Water Authority will meet in regular session, open to the public, at the Water Authority's Building, 8955 Gaylord, Houston, Texas 77024, a location within the Authority, at 7:00 p.m. on **Tuesday, September 10, 2024**. At such meeting, the Board will consider the following:

1. Public Comments;
2. Approve audit for fiscal year ending April 30, 2024;
3. Public Hearing on Proposed 2024 Tax Rate;
4. Adopt Order Setting Tax Rate and Levying Tax for 2024;
5. Approve Amended District Information Form;
6. Approve minutes of the August 13, 2024 regular meeting;
7. Status report on Clarifier Project at Wastewater Treatment Plant and take any necessary action;
8. Status report on Blower Panel Rehabilitation Project at Wastewater Treatment Plant and take any necessary action;
9. Status Report on Booster Pump Rehabilitation Project at Piney Point Water Plant and take any necessary action;
10. Status report on Echo Lane Lift Station Improvement Project and take any necessary action.
11. Executive session pursuant to Section 551.071 of the Open Meetings Act for the purpose of a private consultation with the Board's attorney about pending litigation and/or matters in which the attorney's duty to the governmental body requires confidentiality under the Rules of Professional Conduct; of the State Bar of Texas in connection with Petition of City of Bunker Hill Village Appealing Wholesale Sewer Rates Charged by the Authority under Public Utility Commission of Texas Docket No. 56717;
12. Return to open session;
13. Authorize any desirable actions with respect to settlement discussions with Bunker Hill Village and/or proceeding with hearing against Bunker Hill Village re appropriate sewer rate;
14. Adopt Order Cancelling Election and Declaring Unopposed Candidates Elected to Office;
15. Consider a request for a Consent to Encroach at 823 Hedwig Way and take any necessary action;
16. Consider approving purchase of 500 water meters for fiscal year meter replacement program and take any necessary action;
17. Consider approving repair of Centrifuge No. 1 at Farnham Park Wastewater Treatment Plant and take any necessary action;
18. 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;

 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

19. 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

20. Authorize payment of bills.

Kathleen Ellison

Norton Rose Fulbright US LLP, attorneys for Authority

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MEMORIAL VILLAGES WATER AUTHORITY

HARRIS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

APRIL 30, 2024

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

Exhibit B

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McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Memorial Village Water Authority
Harris County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Memorial Village Water Authority (the "Authority") as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority as of April 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Board of Supervisors
Memorial Village Water Authority

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of District Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Board of Supervisors
Memorial Village Water Authority

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The supplementary information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide an assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

September 10, 2024

MEMORIAL VILLAGE WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2024

Management's discussion and analysis of the financial performance of Memorial Village Water Authority (the "Authority") provides an overview of the Authority's financial activities for the fiscal year ended April 30, 2024. Please read it in conjunction with the Authority's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include: (1) combined fund financial statements and government-wide financial statements and (2) notes to the financial statements. The combined fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Funds Balance Sheet and (2) the Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances. This report also includes required and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Authority's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the Authority's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position includes the Authority's assets, liabilities and, if applicable, deferred inflows and outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. Evaluation of the overall health of the Authority would extend to other non-financial factors.

The Statement of Activities reports how the Authority's assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, maintenance tax revenues, customer service revenues, operating costs and general expenditures.

FUND FINANCIAL STATEMENTS (Continued)

Governmental funds are reported in each of the financial statements. The focus in the fund statements provides a distinctive view of the Authority's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the Authority and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI") and other supplementary information. A budgetary comparison schedule is included as RSI for the General Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the Authority's financial position. In the case of the Authority, assets and deferred outflows of resources exceeded liabilities by $48,978,688 as of April 30, 2024. A portion of the Authority's assets reflects its net investment in capital assets (buildings and equipment as well as the water, wastewater and drainage facilities, less any debt used to acquire those assets that is still outstanding). The following is a comparative analysis of government-wide changes in net position:

MEMORIAL VILLAGE WATER AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED APRIL 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Summary of Changes in the Statement of Net Position		
	2024	2023	Change Positive (Negative)
Current and Other Assets	$ 16,286,252	$ 13,687,777	$ 2,598,475
Capital and Right-to-Use Assets (Net of Accumulated Depreciation)	33,591,814	34,310,604	(718,790)
Total Assets	$ 49,878,066	$ 47,998,381	$ 1,879,685
Deferred Outflows of Resources	$ 33,006	$ -0-	$ 33,006
Long-Term Liabilities	$ 107,455	$ 109,761	$ 2,306
Other Liabilities	824,929	705,366	(119,563)
Total Liabilities	$ 932,384	$ 815,127	$ (117,257)
Net Position:			
Net Investment in Capital Assets	$ 33,511,386	$ 34,310,604	$ (799,218)
Unrestricted	15,467,302	12,872,650	2,594,652
Total Net Position	$ 48,978,688	$ 47,183,254	$ 1,795,434

The following table provides a summary of the Authority's operations for the years ended April 30, 2024, and April 30, 2023.

	Summary of Changes in the Statement of Activities		
	2024	2023	Change Positive (Negative)
Revenues:			
Property Taxes	$ 1,611,580	$ 1,584,773	$ 26,807
Charges for Services	9,153,806	8,396,014	757,792
Other Revenues	321,108	75,215	245,893
Total Revenues	$ 11,086,494	$ 10,056,002	$ 1,030,492
Expenses for Services	9,291,060	8,988,552	(302,508)
Change in Net Position	$ 1,795,434	$ 1,067,450	$ 727,984
Net Position, Beginning of Year	47,183,254	46,115,804	1,067,450
Net Position, End of Year	$ 48,978,688	$ 47,183,254	$ 1,795,434

FINANCIAL ANALYSIS OF THE AUTHORITY'S GOVERNMENTAL FUNDS

The Authority's General Fund fund balance as of April 30, 2024, was $15,370,807, an increase of $2,465,975 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Supervisors did not amend the budget during the fiscal year. Actual revenues were $1,160,578 more than budgeted revenues and actual expenditures were $592,612 less than budgeted expenditures which resulted in a positive budget variance of $1,753,190 for the current fiscal year. See the budget to actual comparison for more information.

CAPITAL ASSETS

The Authority's capital assets as of April 30, 2024, total $33,591,814 (net of accumulated depreciation). Capital asset activity during the current fiscal year included the following:

Capital Assets At Year-End, Net of Accumulated Depreciation

	2024	2023	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	$ 1,775,942	$ 1,775,942	$
Construction in Progress	173,297	1,570	171,727
Capital Assets, Net of Accumulated Depreciation:			
Buildings	441,160	451,490	(10,330)
Machinery and Equipment	15,900	17,894	(1,994)
Vehicles	177,897	75,404	102,493
Water System	19,186,819	19,869,758	(682,939)
Sanitary Sewer System	11,820,799	12,118,546	(297,747)
Total Net Capital Assets	$ 33,591,814	$ 34,310,604	$ (718,790)

LONG-TERM DEBT ACTIVITY

On August 4, 2022, the Authority entered into a line of credit agreement with Allegiance Bank (the "Line of Credit") to minimize any potential liquidity risks from ongoing construction projects. Per the agreement, the Authority can borrow up to $3,000,000, at the lessor of 3.00% interest per annum or the maximum rate allowed by law, with no closing costs or fees. Interest payments would be made quarterly on the outstanding balance until the maturity date, at which time all outstanding principal and interest would be due and payable. The maturity date would be determined at the time the Authority draws upon the Line of Credit. The Authority has not made any draws upon the Line of Credit and the outstanding liability is $0 as of April 30, 2024.

At April 30, 2023, the Authority had no bonds authorized for the purposes of acquiring, constructing and improving the water, sanitary sewer and drainage system within the Authority.

RELEVANT FACTORS AND WATER SUPPLY ISSUES

Property Tax Base

The Authority's tax base increased approximately $516,103,000 for the 2023 tax year (approximately 8%) primarily due to the increase in the average assessed valuations on existing property.

Annexation

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

Water Supply Issues

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

RELEVANT FACTORS AND WATER SUPPLY ISSUES (Continued)

Water Supply Issues (Continued)

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

CONTACTING THE AUTHORITY'S MANAGEMENT

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

MEMORIAL VILLAGE WATER AUTHORITY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
APRIL 30, 2024

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	$ 1,183,675	$	$ 1,183,675
Investments	6,401,553		6,401,553
Receivables:			
Property Taxes	96,495		96,495
Penalty and Interest on Delinquent Taxes			
Service Accounts	1,123,842		1,123,842
City of Bunker Hill Village	231,875		231,875
Other	8,823		8,823
Prepaid Costs	79,788		79,788
Groundwater Bank Certificates, At Costs	7,160,201		7,160,201
Net Pension Assets			
Land		1,775,942	1,775,942
Construction in Progress		173,297	173,297
Capital Assets (Net of Accumulated Depreciation)		31,642,575	31,642,575
TOTAL ASSETS	$ 16,286,252	$ 33,591,814	$ 49,878,066
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows-Pension	$ - 0 -	$ 33,006	$ 33,006
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 16,286,252	$ 33,624,820	$ 49,911,072

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

MEMORIAL VILLAGE WATER AUTHORITY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
APRIL 30, 2024

	General Fund	Adjustments	Statement of Net Position
LIABILITIES			
Accounts Payable	$ 731,326	$	$ 731,326
Security Deposits	65,299		65,299
Unearned Tap Revenues	22,325		22,325
Net Pension Liability		5,979	5,979
Long-term Liabilities:			
Compensated Absences		107,455	107,455
TOTAL LIABILITIES	$ 818,950	$ 113,434	$ 932,384
DEFERRED INFLOWS OF RESOURCES			
Property Tax Revenues	$ 96,495	$ (96,495)	$ - 0 -
FUND BALANCES			
Nonspendable:			
Prepaid Costs	$ 79,788	$ (79,788)	$
Assigned:			
Groundwater Bank Certificates	7,160,201	(7,160,201)	
Operating Reserve	500,000	(500,000)	
Unassigned	7,630,818	(7,630,818)	
TOTAL FUND BALANCES	$ 15,370,807	$ (15,370,807)	$ - 0 -
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 16,286,252		
NET POSITION			
Net Investment in Capital Assets		$ 33,511,386	$ 33,511,386
Unrestricted		15,467,302	15,467,302
TOTAL NET POSITION		$ 48,978,688	$ 48,978,688

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

MEMORIAL VILLAGE WATER AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
APRIL 30, 2024

Total Fund Balances - Governmental Funds	$ 15,370,807
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Certain assets are not available in the current period and, therefore, are not reported as assets in the governmental funds. These assets at year-end consist of net pension liability.	(5,979)
Capital assets in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.	33,591,814
Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2023 and prior tax levies became part of recognized revenue in the governmental activities of the Authority.	96,495
Portions of the change in net pension liability/(asset) that are not immediately recognized as pension expense are recorded as deferred outflows and inflows of resources.	33,006
Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year end consist of:	
Compensated Absences	(107,455)
Total Net Position - Governmental Activities	$ 48,978,688

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

MEMORIAL VILLAGE WATER AUTHORITY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED APRIL 30, 2024

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	$ 1,592,664	$ 18,916	$ 1,611,580
Water Service	6,065,389		6,065,389
Wastewater Service	2,307,581		2,307,581
Wastewater Service - City of Bunker Hill Village	702,069		702,069
Penalty and Interest	33,435		33,435
Tap Connection Fees	45,332		45,332
Investment Revenues	303,653		303,653
Investment and Miscellaneous Revenues	17,455		17,455
TOTAL REVENUES	$ 11,067,578	$ 18,916	$ 11,086,494
EXPENDITURES/EXPENSES			
Service Operations:			
Utility Operations:			
Water Production	$ 4,436,234	$ 536,295	$ 4,972,529
Water Distribution Systems	837,298	(59,106)	778,192
Sewer Plant and Common Truckline	1,530,045	461,846	1,991,891
Sewer Collection System	436,193	(268,111)	168,082
Billing and Collection	167,234		167,234
General and Administrative	1,194,599	18,533	1,213,132
TOTAL EXPENDITURES/EXPENSES	$ 8,601,603	$ 689,457	$ 9,291,060
NET CHANGE IN FUND BALANCES	$ 2,465,975	$ (2,465,975)	$
CHANGE IN NET POSITION		1,795,434	1,795,434
FUND BALANCES/NET POSITION - MAY 1, 2023	12,904,832	34,278,422	47,183,254
FUND BALANCES/NET POSITION - APRIL 30, 2024	$ 15,370,807	$ 33,607,881	$ 48,978,688

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

MEMORIAL VILLAGE WATER AUTHORITY
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2024

Net Change in Fund Balances - Governmental Funds	$ 2,465,975
Amounts reported for governmental activities in the Statement of Activities are different	
Governmental funds report tax revenues when collected. However, in the Statement of Activities, revenue is recorded in the accounting period for which the taxes are levied.	18,916
Governmental funds do not account for depreciation and amortization. However, amortization and depreciation expense of capital assets and right-of-use assets is recorded in the Statement of Activities.	(1,413,217)
Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.	694,427
Compensated Absences are reported as a liability in the Statement of Net Position. Therefore, an expense is recored in the Statement of Activities. In addition, the changes in deferred outflows and inflows of resources for pensions are recorded as pension expense in the government-wide financial statements.	29,333
Change in Net Position - Governmental Activities	$ 1,795,434

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

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MEMORIAL VILLAGE WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

NOTE 1. CREATION OF AUTHORITY

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

The Authority is empowered, among other things, to purchase, construct, operate and maintain all works, improvements, facilities and plants necessary for the supply of water and the collection, transportation and treatment of wastewater.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board ("GASB"). In addition, the accounting records of the Authority are maintained generally in accordance with the *Water District Financial Management Guide* published by the Commission.

The Authority is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the Authority is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the Authority's financial statement as component units.

<u>Financial Statement Presentation</u>

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

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

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

- Restricted Net Position – This component of net position consists of external constraints placed on the use of net position imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the Authority's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Authority as a whole. The Authority's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The Authority is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements (Continued)

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated to obtain net total revenues and expenses of the government-wide Statement of Activities.

Fund Financial Statements

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

Governmental Funds

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

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

Basis of Accounting

The Authority uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both "measurable and available." Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The Authority considers revenue reported in governmental funds to be available if they are collectable within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Amounts transferred from one fund to another fund are reported as other financing sources or uses. Loans by one fund to another fund and amounts paid by one fund for another fund are reported as interfund receivables and payables in the Governmental Funds Balance Sheet if there is intent to repay the amount and if the debtor fund has the ability to repay the advance on a timely basis.

Capital Assets

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

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

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

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

Budgeting

An annual unappropriated budget is adopted for the General Fund by the Authority's Board of Supervisors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was not amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The Authority makes payments into the social security system for the employees. See Note 10 for the District's pension plan. The Internal Revenue Service has determined that fees of office received by Supervisors are wages subject to federal income tax withholding for payroll tax purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Measurement Focus</u> (Continued)

Fund balances in governmental funds are classified using the following hierarchy:

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The Authority does not have any restricted fund balances.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Supervisors. The Board is the highest level of decision-making authority for the Authority. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The Authority does not have any committed fund balances.

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The Authority has not adopted a formal policy regarding the assignment of fund balances. The Authority does not have any assigned fund balances.

Unassigned: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the Authority considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

<u>Accounting Estimates</u>

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3. LONG-TERM DEBT

As of April 30, 2024, the Authority had no authorized but unissued.

On August 4, 2022, the Authority entered into a line of credit agreement with Allegiance Bank (the "Line of Credit") to minimize any potential liquidity risks from ongoing construction projects. Per the agreement, the Authority can borrow up to $3,000,000, at the lessor of 3.00% interest per annum or the maximum rate allowed by law, with no closing costs or fees. Interest payments would be made quarterly on the outstanding balance until the maturity date, at which time all outstanding principal and interest would be due and payable. The maturity date would be determined at the time the Authority draws upon the Line of Credit. The Authority has not made any draws upon the Line of Credit and the outstanding liability is $0 as of April 30, 2024.

NOTE 4. MAINTENANCE TAX

On May 4, 1991, voters authorized a maintenance tax not to exceed $0.05 per $100 valuation on all property within the District subject to taxation. During the year ended April 30, 2024, the District levied an ad valorem maintenance tax at the rate of $0.024389 per $100 of assessed valuation, which resulted in a tax levy of $1,638,696 on the taxable valuation of $6,719,949,603 for the 2023 tax year. The maintenance tax is being used by the general fund to pay of operating the District.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

NOTE 5. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Authority's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the Authority of securities eligible under the laws of Texas to secure the funds of the Authority, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged.

MEMORIAL VILLAGE WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

At fiscal year end, the carrying amount of the Authority's deposits was $1,183,675 and the bank balance was $1,467,744. The District was not exposed to custodial credit risk at year-end.

Investments

Under Texas law, the Authority is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management; and all Authority funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the Authority's financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The Authority's investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." No person may invest Authority funds without express written authority from the Board of Supervisors. Texas statutes include specifications for and limitations applicable to the Authority and its authority to purchase investments as defined in the Public Funds Investment Act. The Authority has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The Authority's investment policy may be more restrictive than the Public Funds Investment Act.

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

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

Funds and Investment Type	Fair Value	Maturities of Less Than 1 Year
GENERAL FUND		
TexPool	$ 2,986,979	$ 2,986,979
TexPool Prime	3,414,574	3,414,574
TOTAL INVESTMENTS	$ 6,401,553	$ 6,401,553

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At April 30, 2024, the Authority's investment in TexPool was rated AAAm by Standard and Poor's.

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

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2024 is as follows:

	May 1, 2023	Increases	Decreases	April 30, 2024
Capital Assets Not Being Depreciated				
Land	$ 1,775,942	$	$	$ 1,775,942
Construction in Progress	1,570	694,427	522,700	173,297
Total Capital Assets Not Being Depreciated	$ 1,777,512	$ 694,427	$ 522,700	$ 1,949,239
Capital Assets Subject to Depreciation				
Buildings	$ 1,089,955	$ 19,291	$	$ 1,109,246
Machinery and Equipment	108,249			108,249
Vehicles	348,654	138,036		486,690
Water System	30,946,073	73,918		31,019,991
Sanitary Sewer System	28,990,752	291,455		29,282,207
Total Capital Assets Subject to Depreciation	$ 61,483,683	$ 522,700	$ - 0 -	$ 62,006,383
Less Accumulated Depreciation				
Buildings	$ 638,465	$ 29,621	$	$ 668,086
Machinery and Equipment	90,355	1,994		92,349
Vehicles	273,250	35,543		308,793
Water System	11,076,315	756,857		11,833,172
Sanitary Sewer System	16,872,206	589,202		17,461,408
Total Accumulated Depreciation	$ 28,950,591	$ 1,413,217	$ - 0 -	$ 30,363,808
Total Depreciable Capital Assets, Net of Accumulated Depreciation	$ 32,533,092	$ (890,517)	$ - 0 -	$ 31,642,575
Total Capital Assets, Net of Accumulated Depreciation	$ 34,310,604	$ (196,090)	$ 522,700	$ 33,591,814

NOTE 7. RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Significant losses are covered by insurance as described below. There were no significant reductions in insurance coverage from the prior fiscal year. There have been no settlements which have exceeded the insurance coverage for each of the past three fiscal years.

NOTE 8. CONTRACT WITH CITY OF BUNKER HILL VILLAGE

In July, 1985, the Authority and the City of Bunker Hill Village ("Bunker Hill") entered into a thirty-year Waste Disposal Agreement. The Agreement is subject to review and renegotiation in 1991 and every fifth year thereafter. Pursuant to the terms of this agreement, the Authority agreed to construct and operate a new wastewater treatment plant to treat and dispose of at least 3.052 mgd of effluent and to reserve 18.2% of the capacity of said plant for wastewater flowing through Bunker Hill's sewage collection system into the Authority's main sewer trunk line.

Operating and overhead costs of the sewer trunk line and sewage treatment plant are shared based upon the volume of sewage flows and equivalent connections. Bunker Hill's share of these costs was $702,069 for the fiscal year ended April 30, 2024. At that date, the Authority was due $231,875 from Bunker Hill under the terms of the contract.

NOTE 9. COMPENSATED ABSENCES

Effective May 1, 1990, the Authority allows employees to accumulate unused sick leave to a maximum of 90 days. Earned vacation time is generally required to be used within the year between anniversary dates of employment with the Authority. Upon termination, two-thirds of accumulated sick leave and the unused earned vacation days for the current year will be paid to the employee. As of April 30, 2023, the liability for accrued vacation time is not significant and has not been recorded. The liability for accrued sick leave to be paid from current resources is not significant. The accumulated liability of accrued sick leave at April 30, 2024, was $107,455, which has been recorded as a long-term liability of the Authority.

NOTE 10. PENSION PLAN

Plan Description

The District provides retirement, disability, and death benefits for all its full-time employees through a non-traditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over 850 non-traditional defined benefit pension plans. TCDRS issues a publicly

NOTE 10. PENSION PLANS (Continued)

Plan Description (Continued)

available comprehensive annual financial report (CAFR) which includes financial statements, notes and required supplementary information which can be obtained at TCDRS, Finance Division, Barton Oaks Plaza IV Suite 500, 901 S. MoPac Expressway, Austin, Texas 78746 or at www.TCDRS.org.

Benefits Provided

Benefit provisions are adopted by the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 5 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 5 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit

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

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled but not yet receiving benefits	1
Active employees	17

Contributions

The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.31% for the months of the 2023 accounting year. The deposit rate payable by the employee members for calendar year 2023 is 7% as adopted by the governing body of the District. The employee deposit rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

NOTE 10. PENSION PLANS (Continued)

Contributions (Continued)

For the District's accounting year ended April 30, 2024, the annual pension cost for the TCDRS plan for its employees was $130,721; the actual contributions were $130,721. The employees contributed $94,417 to the plan for the 2024 fiscal year.

Actuarial Assumptions

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumption:

Actuarial valuation date	12/31/23
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining Amortization period	19.9 years
Asset Valuation Method	5-year smoothed market
Actuarial Assumptions:	
Investment return [1]	7.50%
Projected salary increases [1]	4.70%
Inflation	2.50%
Cost-of-living adjustments	0.00%

[1] Includes inflation at the stated rate

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2023. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Mortality rates were based on the following:

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

NOTE 10. PENSION PLANS (Continued)

Actuarial Assumptions (Continued)

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

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

Discount Rate

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

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

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

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

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

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

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

NOTE 10. PENSION PLANS (Continued)

Discount Rate (Continued)

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

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities-Development	5.00%	4.75%
International Equities-Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Private Equity	25.00%	7.75%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%

NOTE 10. PENSION PLANS (Continued)

Changes in Net Pension Liability/(Asset)

Changes in Net Pension Liability/(Asset) for the measurement year ended December 31, 2023 are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balances of December 31, 2022	$ -0-	$ -0-	$ -0-
Changes for the year:			
Service Cost	146,245		146,245
Interest on the Total Pension Liability	11,115		11,115
Effect of Economic/Demographic gains or losses	98		98
Administrative Expenses		(79)	79
Member Contributions		61,333	(61,333)
Net Investment Income		1,415	(1,415)
Employer Contributions		81,652	(81,652)
Other		7,158	(7,158)
Balances of December 31, 2023	$ 157,458	$ 151,479	$ 5,979

Sensitivity Analysis

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	$ 180,366	$ 157,458	$ 138,279
Fiduciary Net Position	151,479	151,479	151,479
Net Pension Liability/(Asset)	$ 28,887	$ 5,979	$ (13,200)

NOTE 10. PENSION PLANS (Continued)

Deferred Inflows/Outflows of Resources

As of December 31, 2023, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ -0-	$ 86
Net difference between projected and actual earnings		3,346
Contributions paid to TCDRS subsequent to the measurement date		29,574
Total	$ -0-	$ 33,006

$29,574 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2023 (i.e. recognized in the District's financial statements for the year ending December 31, 2024). Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2024	$ 849
2025	849
2026	849
2027	847
2028	12
Thereafter	26

MEMORIAL VILLAGE WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

NOTE 11. SURFACE WATER SUPPLY CONTRACT

Effective September 3, 1998, the Authority and the City of Houston (the "City") entered into a 40 year Water Supply Contract. Under the terms of this contract the City is to supply surface water to the Authority at the rate established by the City's ordinance. The Authority has committed to buy a minimum amount of gallons of water per month. Purchases under this contract began in August of 1998. The Authority recorded a total of $2,990,301 for water purchases under this contract during the year ended April 30, 2024.

NOTE 12. GROUNDWATER BANK CERTIFICATES

Since 1994 the Authority has purchased Groundwater Bank certificates directly from the issuer, the Harris- Galveston Subsidence District (the "District"), and from other parties in the limited secondary market. These certificates expire in 40 years (certificates issued after August 1, 2001 expire in 20 years) and allow the bearer to pump the quantity of water specified on the certificate from wells instead of using surface water as mandated by the District. Certificates can also be used in lieu of a disincentive fee assessed by the District for ground water pumpage in excess of the Authority's permit as amended. At April 30, 2024, the Authority had in its possession certificates totaling 17,176,750 thousand gallons of water (1,299,888 40-year certificates and 15,876,862 20-year certificates). The Authority believes that it will use these certificates in the future to forego purchases of surface water from the City of Houston. The Authority values the certificates at cost which resulted in a total cost basis for the certificates on hand of $7,160,201 at April 30, 2024. The average cost of the certificates at April 30, 2024, was approximately $0.417 per 1,000 gallons of water. The Authority used certificates with a specific identification cost basis of $87,362 during the fiscal year ended April 30, 2024 in lieu of paying the disincentive fee. As described in Note 11, the Authority has contracted with the City of Houston to purchase surface water at the rate established by the City of Houston's ordinance. In accordance with this ordinance, as of April 30, 2024, the City of Houston had established a water rate of $4.40 per 1,000 gallons of water.

The Authority includes the purchases of certificates in its budget as a current period expenditure. The budgeted amount was $230,000 for the fiscal year ended April 30, 2023, and the expenditures under generally accepted accounting principles were $87,362 as described in the preceding paragraph.

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MEMORIAL VILLAGE WATER AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

APRIL 30, 2024

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	$ 1,550,000	$ 1,592,664	$ 42,664
Water Service	5,200,000	6,065,389	865,389
Wastewater Service	2,400,000	2,307,581	(92,419)
Wastewater Service - City of Bunker Hill Village	470,000	702,069	232,069
Penalty and Interest	20,000	33,435	13,435
Tap Connection and Inspection Fees	39,000	45,332	6,332
Investment Revenues	210,000	303,653	93,653
Investment and Miscellaneous Revenues	18,000	17,455	(545)
TOTAL REVENUES	$ 9,907,000	$ 11,067,578	$ 1,160,578
EXPENDITURES			
Utility Operations:			
Water Production	$ 4,162,020	$ 4,436,234	$ (274,214)
Water Distribution Systems	493,963	837,298	(343,335)
Sewer Plant and Common Truckline	2,724,080	1,530,045	1,194,035
Sewer Collection System	520,040	436,193	83,847
Billing and Collection	64,000	167,234	(103,234)
General and Administrative	1,230,112	1,194,599	35,513
TOTAL EXPENDITURES	$ 9,194,215	$ 8,601,603	$ 592,612
NET CHANGE IN FUND BALANCE	$ 712,785	$ 2,465,975	$ 1,753,190
FUND BALANCE - MAY 1, 2023	12,904,832	12,904,832	
FUND BALANCE - APRIL 30, 2024	$ 13,617,617	$ 15,370,807	$ 1,753,190

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
WATER PRODUCTION			
Salaries and Wages	$ 347,000	$ 373,364	(26,364)
Vacations, Holidays and Sick Pay	41,500	41,155	345
Payroll Taxes	29,720	32,440	(2,720)
Outside Labor	2,000		2,000
Engineering Expenses	25,000	116,196	(91,196)
Maintenance and Repairs	180,000	251,024	(71,024)
Chemicals	100,000	113,754	(13,754)
Uniforms	6,300	12,361	(6,061)
Power and Fuels	250,000	292,407	(42,407)
Rental of Equipment	2,000		2,000
Insurance	11,000	10,488	512
Water Analysis Fee	6,000	9,496	(3,496)
Truck Expense	7,000	19,984	(12,984)
Tools	800	316	484
Telephone	35,000	34,708	292
Equipment Expense	5,000		5,000
Purchase of Surface Water Certificates*	230,000	87,362	142,638
Less Certificates Added to Inventory*		(109,099)	109,099
TCEQ Inspection Fees	12,000	9,976	2,024
Surface Water Purchases	2,800,000	2,990,301	(190,301)
Landscaping	2,000		2,000
Office Furniture/Furnishings	500		500
Vehicle Expenses	4,500	4,200	300
Permits	17,000	12,524	4,476
Freight	500		500
Medical Expenses	200		200
Water Plant Improvements		89,174	(89,174)
Purchase of Equipment	26,000	32,605	(6,605)
Repairs to Buildings	5,000		5,000
Software and Data	15,000	10,408	4,592
Miscellaneous	1,000	1,090	(90)
TOTAL WATER PRODUCTION	$ 4,162,020	$ 4,436,234	$ (274,214)

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
WATER DISTRIBUTION SYSTEM			
Salaries and Wages	$ 199,000	$ 187,686	$ 11,314
Vacations, Holidays and Sick Pay		19,189	(19,189)
Payroll Taxes	16,200	15,868	332
Outside Labor	16,463	18,768	(2,305)
Engineering Expenses	10,000	2,908	7,092
Maintenance and Repairs	100,000	475,636	(375,636)
Chemicals	500		500
Power and Fuels		1,605	(1,605)
Rental of Equipment	800		800
Insurance	11,000	10,488	512
Truck Expense	4,000	5,238	(1,238)
Tools	1,000	1,469	(469)
Telephone	3,000	1,514	1,486
Equipment Expense	4,000		4,000
Vehicle Expense	2,000	1,800	200
TCEQ Regulatory Assessment	21,000	31,913	(10,913)
Freight	500		500
Purchase of Equipment	100,000	59,106	40,894
Tap Costs	1,000		1,000
Software and Data	500		500
Miscellaneous	3,000	4,110	(1,110)
TOTAL WATER DISTRIBUTION SYSTEM	$ 493,963	$ 837,298	$ (343,335)

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
SEWER PLANT AND COMMON TRUNKLINE			
Salaries and Wages	$ 198,732	$ 334,336	$ (135,604)
Vacations, Holidays and Sick Pay	38,500	44,876	(6,376)
Payroll Taxes	18,148	28,658	(10,510)
Security System	4,000	2,100	1,900
Outside Labor	2,000		2,000
Engineering Expenses	200,000	158,223	41,777
Maintenance and Repairs	145,000	139,643	5,357
Chemicals	110,000	112,720	(2,720)
Uniforms	4,500	9,430	(4,930)
Power and Fuels	145,000	192,544	(47,544)
Rental of Equipment	3,000		3,000
Insurance	11,000	10,488	512
Sewer Analysis Fee	35,000	28,841	6,159
Truck Expense	4,000	9,795	(5,795)
Tools	2,000	2,219	(219)
Telephone	12,600	11,743	857
Equipment Expense	2,000	3,000	(1,000)
TCEQ Inspection Fees	22,000	251	21,749
Landscaping	600		600
Office Furniture and Furnishings	500	28	472
Sludge Disposal/Processing	230,000	203,903	26,097
Sewer Plant Office Supplies	3,500	3,723	(223)
Freight	500	36	464
Medical Expenses	500		500
Sewer Plant Improvements	1,300,000	185,720	1,114,280
Purchase of Equipment	215,000	46,325	168,675
Repairs to Buildings	5,000		5,000
Software and Data	10,000	1,443	8,557
Miscellaneous	1,000		1,000
TOTAL SEWER PLANT AND COMMON TRUNKLINE	$ 2,724,080	$ 1,530,045	$ 1,194,035

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
SEWER COLLECTION SYSTEM			
Outside Labor	$ 2,000	$	$ 2,000
Engineering Expenses	60,000	14,812	45,188
Maintenance and Repairs	20,000	27,324	(7,324)
Chemicals	3,000		3,000
Power and Fuels	8,000	7,492	508
Rental of Equipment	3,000		3,000
Insurance	13,000	13,110	(110)
Truck Expense	7,000		7,000
Tools	500		500
Telephone	4,900	4,449	451
Equipment Expense	5,000		5,000
Landscaping	200		200
TCEQ Regulatory Assessment	21,000	31,913	(10,913)
Freight	240		240
Sewer Collection Improvements	320,000	333,293	(13,293)
Purchse of Equipment	50,000		50,000
Repair to Buildings	600		600
Software and Data	1,000	3,800	(2,800)
Miscellaneous	600		600
TOTAL SEWER COLLECTION SYSTEM	$ 520,040	$ 436,193	$ 83,847
BILLING AND COLLECTION			
Computer Billing	$ 60,000	$ 124,334	$ (64,334)
Purchase of Equipment	4,000	42,900	(38,900)
TOTAL BILLING AND COLLECTION	$ 64,000	$ 167,234	$ (103,234)

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2024

	Original and Final Budget	Actual	Variance Positive (Negative)
GENERAL AND ADMINISTRATIVE			
Salaries and Wages - Manager	$ 153,142	$ 155,652	(2,510)
Salaries and Wages - Office	188,732	197,665	(8,933)
Vacations, Holidays and Sick Pay	31,421	34,108	(2,687)
Payroll Taxes	28,557	35,086	(6,529)
Security System	7,000	6,794	206
Outside Labor	2,000		2,000
Engineering Fees	10,000	16,337	(6,337)
Power and Fuels	4,000	10,333	(6,333)
Insurance	7,800	7,866	(66)
Telephone	16,000	14,074	1,926
Office Equipment Repairs and Maintenance	1,500	1,279	221
Office Furniture/Furnishings	1,500	2,612	(1,112)
Vehicle Expense	14,000	11,750	2,250
Office Supplies	8,000	10,207	(2,207)
Freight	300		300
Medical Expenses	60		60
Postage	3,000	4,316	(1,316)
Public Notice Expenses	1,000	846	154
Purchase of Equipment	500	108	392
Harris County Appraisal District	12,000	9,705	2,295
Tax Collection	24,000	22,745	1,255
Accounting and Auditing	11,000	29,370	(18,370)
Legal and Contingencies	75,000	112,035	(37,035)
Employee Related Expense	5,000	6,309	(1,309)
Group Insurance Premium	350,000	259,795	90,205
Retirement Fund Contribution, Net of Forfeiture	110,000	130,721	(20,721)
Banking Fee	6,000	835	5,165
Dues, Subscriptions, Schools	4,500	8,503	(4,003)
Supervisors' Fees	30,000	27,150	2,850
Supervisors' Expenses	3,500	2,736	764
Repairs and Maintenance - 435 Piney Point	50,000	21,372	28,628
Repairs and Maintenance - Office Bldg.	20,000	6,397	13,603
Software and Data	50,000	45,604	4,396
Miscellaneous	600	2,289	(1,689)
TOTAL GENERAL AND ADMINISTRATIVE	$ 1,230,112	$ 1,194,599	$ 35,513

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2023

	Year Ended December 31, 2023
Total Pension Liability	
Service cost	$ 146,245
Interest on total pension liability	11,115
Effect of economic/demographic (gains) or losses	98
Effect of assumptions changes or inputs	
Benefit payments/refunds of contributions	
Net change in total pension liability	$ 157,458
Total pension liability, beginning	
Total pension liability, ending (a)	$ 157,458
Fiduciary Net Position	
Employer contributions	$ 81,652
Member contributions	61,333
Investment income net of investment expenses	1,415
Benefit payments/refunds of contributions	
Administrative expenses	(79)
Other	7,158
Net change in plan fiduciary net position	$ 151,479
Fiduciary net position, beginning	
Fiduciary net position, ending (b)	$ 151,479
Net Pension Liability/(Asset), Ending = (a) - (b)	$ 5,979
Fiduciary net position as a percentage of the total pension liability	96.20%
Pensionable covered payroll	$ 876,188
Net pension liability as a percentage of covered employee payroll	0.68%

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SCHEDULE OF DISTRICT CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
DECEMBER 31, 2023

Fiscal Year Ending April 30	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a Percentage of Covered Payroll
2023	$ 81,573	$ 81,652	$ (79)	$ 876,188	9.3%
2024	$ 94,417	$ 94,417	$ -0-	$ 1,795,057	5.3%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis.
(2) Payroll is calculated based on contributions as reported by TCDRS

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
NOTES TO SCHEDULE OF DISTRICT CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2023

Assumptions

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

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19.9 years (based on contribution rate calculated in 12/31/23 valuation)
Asset Valuation Method	5-year, smoothed market
Inflation	2.50%
Salary Increases	4.7%, average over career including inflation, varies by age and service
Investment Rate of Return	7.50%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New Inflation, mortality and other assumptions were reflected 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: No changes in plan provisions were reflected in the Schedule. 2018: No changes in plan provisions were reflected in the Schedule. 2018: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Scheudle

- Only changes that affect the benefit amount and that are effective 2051 and later are shown in the Notes to the Schedule

See accompanying independent auditor's report.

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MEMORIAL VILLAGE WATER AUTHORITY

SUPPLEMENTARY INFORMATION – REQUIRED BY THE

WATER DISTRICT FINANCIAL MANAGEMENT GUIDE

APRIL 30, 2024

MEMORIAL VILLAGE WATER AUTHORITY
SERVICES AND RATES
FOR THE YEAR ENDED APRIL 30, 2024

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

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

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

______ Other (specify): ______________________________

2. RETAIL SERVICE PROVIDERS

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

Based on the rate order effective September 12, 2023.

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons over Minimum Use	Usage Levels
WATER:	$ 17.50	2,000	N	$ 2.10	2,001 to 5,000
				2.40	5,001 to 10,000
				2.80	11,001 to 15,000
				3.90	15,001 to 20,000
				4.35	20,001 to 25,000
				4.65	25,001 to 30,000
				5.25	30,001 to 35,000
				5.35	35,001 to 40,000
				5.65	40,001 to 50,000
				6.00	50,001 to 60,000
				6.65	60,001 and up
WASTEWATER:	$ 17.50	2,000	N	$ 2.00	2,001 to 5,000
				2.10	5,001 to 10,000
				2.40	11,001 to 15,000
				2.70	15,001 to 20,000
				3.30	20,001 to 25,000
				4.00	25,001 to 30,000
					30,001 and up

SURCHARGE:

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

Total monthly charges per 10,000 gallons usage: Water: $35.80 Wastewater: $34.00 Surcharge $-0-

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SERVICES AND RATES
FOR THE YEAR ENDED APRIL 30, 2024

2. RETAIL SERVICE PROVIDERS (Continued)

b. WATER AND WASTEWATER RETAIL CONNECTIONS: (Unaudited)

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFCs
Unmetered	712	712	x 1.0	712
≤¾"	1,554	1,554	x 1.0	1,554
1"	2,657	2,657	x 2.5	6,643
1½"	527	527	x 5.0	2,635
2"	166	166	x 8.0	1,328
3"	3	3	x 15.0	45
4"	9	9	x 25.0	225
6"	1	1	x 50.0	50
8"			x 80.0	
10"			x 115.0	
Total Water Connections	5,629	5,629		13,192
Total Wastewater Connections			x 1.0	

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

Gallons pumped into system: 1,568,000

Water Accountability Ratio: 83.7%
(Gallons billed and sold/Gallons pumped)

Gallons billed to customers: 1,312,000

MEMORIAL VILLAGE WATER AUTHORITY
SERVICES AND RATES
FOR THE YEAR ENDED APRIL 30, 2024

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

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

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

5. LOCATION OF AUTHORITY:

Is the Authority located entirely within one county?

Yes ____ No _X_

Counties in which Authority is located:

Harris County, Texas

Is the Authority located within a city?

Entirely ____ Partly _X_ Not at all ____

Cities in which Authority is located:

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

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

Entirely ____ Partly _X_ Not at all ____

ETJ's in which Authority is located:

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

Are Board Members appointed by an office outside the Authority?

Yes ____ No _X_

MEMORIAL VILLAGE WATER AUTHORITY
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2024

UTILITY OPERATIONS	
Water Production	$ 4,436,234
Water Distribution Systems	837,298
Sewer Plant and Common Truckline	1,530,045
Sewer Collection System	436,193
Billing and Collection	167,234
TOTAL UTILITY OPERATIONS	$ 7,407,004
GENERAL AND ADMINISTRATIVE	
Personnel Expenditures (Including Benefites)	$ 813,027
Professional Fees	
Accounting and Auditing	$ 29,370
Engineering	16,337
Legal	112,035
Total Professional Fees	$ 157,742
Contracted Services	
Appraisal District	$ 9,705
Tax Collector	22,745
Total Contracted Services	$ 32,450
Repairs and Maintenance	$ 29,048
Administrative Expenditures	
Supervisor Fees	$ 27,150
Supervisor Expenses	2,736
Other	132,446
Total Administrative Expenditures	$ 162,332
TOTAL GENERAL AND ADMINISTRATIVE	$ 1,194,599
TOTAL EXPENDITURES	$ 8,601,603

Number of persons employed by Authority __17__ Full-Time __-0-__ Part-Time

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
INVESTMENTS
APRIL 30, 2024

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
GENERAL FUND					
TexPool	XXXX0001	Varies	Daily	$ 2,986,979	$
TexPool Prime	XXXX0001	Varies	Daily	3,414,574	
TOTAL GENERAL FUND				$ 6,401,553	$ - 0 -

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED APRIL 30, 2024

	Maintenance Taxes	
TAXES RECEIVABLE - MAY 1, 2023	$ 77,579	
Adjustments to Beginning Balance	(27,116)	$ 50,463
Original 2023 Tax Levy	$ 1,638,696	
Adjustment to 2023 Tax Levy		1,638,696
TOTAL TO BE ACCOUNTED FOR		$ 1,689,159
TAX COLLECTIONS:		
Prior Years	$ 14,201	
Current Year	1,578,463	1,592,664
TAXES RECEIVABLE - APRIL 30, 2024		$ 96,495
TAXES RECEIVABLE BY YEAR:		
2023		$ 60,233
2022		6,556
2021		5,040
2020		4,215
2019		3,784
2018		3,037
2017		2,172
2016		2,048
2015		2,089
2014		2,802
2013		2,302
2012 and Prior		2,217
TOTAL		$ 96,495

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED APRIL 30, 2024

	2023	2022	2021	2020
TOTAL PROPERTY VALUATIONS	$ 6,719,949,603	$ 6,203,846,895	$ 5,829,519,201	$ 5,826,484,110
TAX RATES PER $100 VALUATION: Maintenance	$ 0.024389	$ 0.025468	$ 0.026369	$ 0.026899
ADJUSTED TAX LEVY*	$ 1,638,696	$ 1,578,898	$ 1,537,186	$ 1,567,266
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	99.77 %	99.81 %	99.86 %	99.87 %

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

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

See accompanying independent auditor's report.

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

	Amounts		
	2024	2023	2022
REVENUES			
Property Taxes	$ 1,592,664	$ 1,566,961	$ 1,537,904
Water Service	6,065,389	5,545,858	4,372,620
Wastewater Service	2,307,581	2,324,049	2,193,856
Wastewater Service to City of Bunker Hill Village	702,069	480,669	436,852
Penalty and Interest	33,435	39,798	30,577
Tap Connection and Inspection Fees	45,332	16,150	81,900
Investment Revenues	303,653	75,215	8,619
Miscellaneous Revenues	17,455	3,970	8,184
TOTAL REVENUES	$ 11,067,578	$ 10,052,670	$ 8,670,512
EXPENDITURES			
Utility Operations	$ 7,407,004	$ 6,865,101	$ 9,943,081
General and Administrative	1,194,599	1,243,759	1,163,213
TOTAL EXPENDITURES	$ 8,601,603	$ 8,108,860	$ 11,106,294
NET CHANGE IN FUND BALANCE	$ 2,465,975	$ 1,943,810	$ (2,435,782)
BEGINNING FUND BALANCE	12,904,832	10,961,022	13,396,804
ENDING FUND BALANCE	$ 15,370,807	$ 12,904,832	$ 10,961,022
TOTAL ACTIVE RETAIL WATER CONNECTIONS	5,629	3,357	3,328
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS		3,162	3,219

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2021	2020	2024	2023	2022	2021	2020
$ 1,557,988	$ 1,545,168	14.4 %	15.6 %	17.7 %	18.0 %	19.1 %
4,414,033	4,192,079	54.9	55.2	50.5	51.0	51.9
2,166,227	1,994,652	20.8	23.1	25.3	25.0	24.7
411,996	187,383	6.3	4.8	5.0	4.8	2.3
26,929	26,718	0.3	0.4	0.4	0.3	0.3
56,000	82,575	0.4	0.2	0.9	0.6	1.0
10,358	34,244	2.7	0.7	0.1	0.1	0.4
18,333	24,835	0.2		0.1	0.2	0.3
$ 8,661,864	$ 8,087,654	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
$ 8,042,450	$ 7,933,381	66.9 %	68.3 %	114.7 %	92.8 %	98.1 %
1,309,070	1,118,534	10.8	12.4	13.4	15.1	13.8
$ 9,351,520	$ 9,051,915	77.7 %	80.7 %	128.1 %	107.9 %	111.9 %
$ (689,656)	$ (964,261)	22.3 %	19.3 %	(28.1) %	(7.9) %	(11.9) %
14,086,460	15,050,721					
$ 13,396,804	$ 14,086,460					
3,344	3,339					
3,165	3,162					

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SUPERVISORS, KEY PERSONNEL AND CONSULTANTS
APRIL 30, 2024

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

Supervisors	Term of Office (Elected or Appointed)	Fees of Office for the year ended April 30, 2024	Expense Reimbursements for the year ended April 30, 2024	Title
Gary Schenk	11/2022 11/2026 (Elected)	$	$ -0-	President/ Assistant Treasurer
Will Wilson	11/2020 11/2024 (Elected)	$	$ -0-	Vice President/ Assistant Treasurer
Cathy Stubbs	12/2020 11/2024 (Appointed)	$	$ -0-	Treasurer
Veronica Roa	11/2022 11/2026 (Elected)	$	$ -0-	Assistant Treasurer
Randolph Ewing	11/2022 11/2026 (Elected)	$	$ -0-	Secretary/ Assistant Treasurer
Unal Baysal	02/2021 11/2024 (Appointed)	$	$ -0-	Assistant Treasurer
Locke Braly	11/2022 11/2026 (Elected)	$	$ -0-	Assistant Treasurer

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

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

See accompanying independent auditor's report.

MEMORIAL VILLAGE WATER AUTHORITY
SUPERVISORS, KEY PERSONNEL AND CONSULTANTS
APRIL 30, 2024

Key Administrative Personnel:	Date Hired	Fees/ Compensation for the fiscal year ending April 30, 2024	Title
Trey Cantu	2020	$	General Manager/ Investment Officer
Consultants:			
Norton Rose Fulbright US LLP	1962	$ 112,035	General Counsel
McCall Gibson Swedlund Barfoot PLLC	2024	$ -0-	Auditor
Mark C. Eyring CPA, PLLC	02/04/92	$ 10,775	Former Auditor
Sanford Kuhl Hagan Kugle Parker Kahn LLP	02/11/10	$ -0-	Bond Counsel
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	03/07/00	$ 1,420	Delinquent Tax Attorney
Langford Engineering, Inc.	1972	$ 283,395	Engineer

See accompanying independent auditor's report.

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

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Suite 235
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

September 10, 2024

Board of Supervisors
Memorial Villages Water Authority
Harris County, Texas

In planning and performing our audit of the financial statements Memorial Villages Water Authority (the "Authority") as of and for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the Authority's financial statements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Material Weaknesses

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

The Authority's management consists of an appointed Board of Supervisors (the "Supervisors"). Some Authority's also have employees that function as a component of management. In most cases, the day-to-day operations are performed by private companies ("Consultants") under contract with the Authority. The Supervisors, and from time-to-time employees, of the Authority supervise the performance of the Consultants; however, although the Consultants can be part of the Authority's system of internal control, the Consultants are not members of management. Ultimately, the Supervisors, and from time-to-time employees, of the Authority are responsible for the design and implementation of the system of internal control.

Material Weaknesses (Continued)

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

During the course of performing an audit, we prepared various entries to present the financial statements on the government-wide basis of accounting. Management's reliance upon the auditor to detect and make these necessary adjustments is considered to be a material weakness in internal control. In addition, the Authority's Management relies on the Authority's auditor to prepare the capital asset and depreciation schedules and post adjustments related to the presentation of the capital assets in the government-wide financial statements. This reliance on the auditor to perform this function is considered to be a material weakness in the system of internal control. Auditing standards do not make exceptions for reporting deficiencies that are adequately mitigated with nonaudit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive.

We agree with the objective of auditing standards to inform an organization of all the conditions in its internal control that interfere with its ability to record financial data reliably and issue financial statements free of material misstatement. Communication of the material weaknesses above helps to emphasize that the responsibility for financial reporting rests entirely with the organization and not the auditor.

Management's Response

The Authority's Board of Supervisors is appointed from the general population and do not necessarily have governmental accounting expertise. The Board engages consultants who possess industry knowledge and expertise to provide financial services, as well as legal and professional engineering services. Based on the auditor's unmodified opinion and after reading the financial statements, the Board believes the financial statements to be materially correct. The Board does not think that the addition of an employee or consultant to oversee the annual financial reporting process is necessary nor would it be cost effective.

Conclusion

Management's written response to the material weaknesses identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Supervisors and the Texas Commission on Environmental Quality and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

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Suite 235
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September 10, 2024

Board of Supervisors
Memorial Villages Water Authority
Harris County, Texas

We have audited the financial statements of the governmental activities and major fund Memorial Villages Water Authority (the "Authority") for the year ended April 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated August 1, 2023. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Supervisors and/or Authority consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the Authority, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 2. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The Authority's bookkeeper and Board of Supervisors will be provided with all such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 10, 2024.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

We were engaged to perform the following non-attest services for the Authority: (1) preparation of the financial statements and related notes and schedules in conformity with accounting principles generally accepted in the United States of America and (2) preparation of the capital asset schedules. These services were performed based on information provided by you. We performed these services in accordance with applicable professional standards. The non-attest services we performed are limited to those specifically defined and did not result in assuming management responsibilities.

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information required by the Texas Commission on Environmental Quality, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

<u>Restriction on Use</u>

This information is intended solely for the use of the Board of Supervisors of the Authority and is not intended to be, and should not be, used by anyone other than the specified party.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

TBPE No F-449

September 6, 2024

Construction Progress Photos

(8/20) - Existing header piping, downstream of the existing Pressure Relief Valve (PRV), being modified to allow improvements to the existing PRV.

Internal 10" disk component of existing PRV being cleaned before improvements.

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

Exhibit C

Installation of 10" PRV Internal Disc Retainer Diaphragm, as approved via Change Order No. 3.

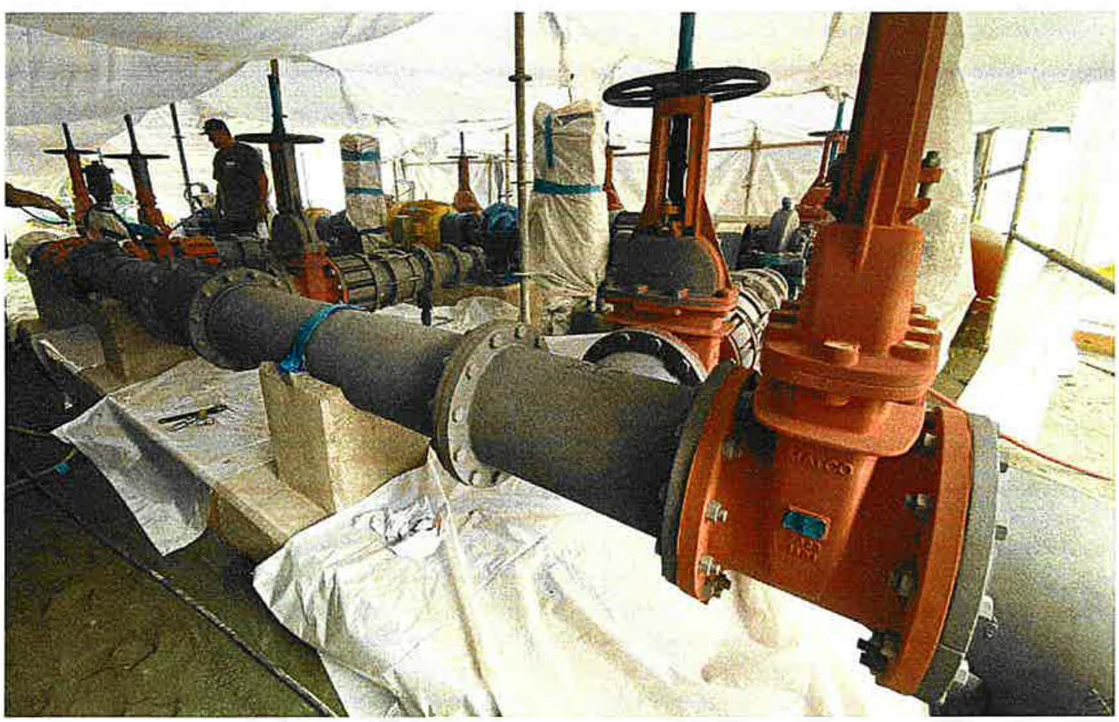
Installation of 10" PRV Internal Disc Retainer Diaphragm, as approved via Change Order No. 3.

LANGFORD ENGINEERING INC.
Consulting Engineers

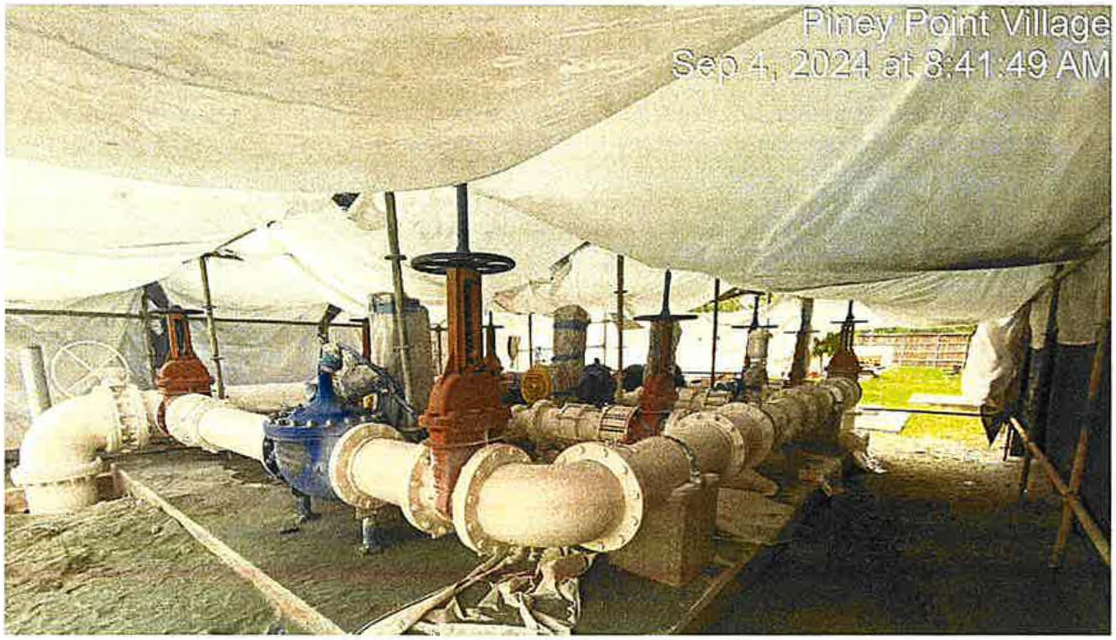
Installed 10" PRV Internal Disc Retainer Diaphragm, as approved via Change Order No. 3.

Completed improvements to existing 10" PRV and header piping, including installation of Limit Switch to allow connection to existing Autosensory Panel for continuous monitoring ability and installation of gate valve which will allow isolation of this PRV for future repairs/replacement, if needed.

(8/21) – Installation of scaffolding, in preparation of sand blasting and coating of new booster pump piping and valves.



(8/28) – Sand blasting of new booster pump piping and valves continues.



(9/4) – Sand blasting and coating of new booster pump piping and valves continues.

ORDER SETTING TAX RATE AND LEVYING TAX FOR 2024

WHEREAS, the Appraisal Review Board of the Harris County Appraisal District (the "HCAD") has finally approved the appraisal records of Memorial Village Water Authority (the "*Authority*") and the chief appraiser of the Harris County Appraisal District has prepared and certified to the Authority's tax assessor and collector the Authority's tax roll for 2024;

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

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

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

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

I.

The Board hereby levies and causes to be assessed upon all taxable property within the Authority an ad valorem tax for the year 2024 at the rate of $0.00 per $100 assessed valuation to pay the debt service requirements on Authority bonds (TAX LEVY FOR BONDS); and at the rate of $0.023929 per $100 assessed valuation for operation and maintenance purposes (MAINTENANCE TAX). TOTAL TAX RATE = $0.023929 per $100 assessed valuation. Such total tax rate shall consist of:

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

$0.023929 per $100 assessed valuation, which shall, pursuant to the Texas Property Tax Code, comprise the District's Operation and Maintenance Tax and shall be the rate that will impose the amount of taxes needed to fund maintenance and operation expenditures of the Authority for the next year.

II.

Taxes shall be due and payable on receipt of the tax bill and shall be paid on or before January 31, 2025 or as otherwise provided by section 31.02 of the Texas Property Tax Code.

III.

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

IV.

Pursuant to Section 49.455 of the Texas Water Code, the Authority has filed an Amended Information Form indicating the most recent rate of Authority taxes on property located in the Authority. If such rate is changed by this Order, the Authority shall file within seven days an amendment to such Information Form indicating that the most recent rate of Authority taxes on property located in the Authority is $0.023929 per $100 assessed valuation.

V.

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

*　　　*　　　*

RP-2024-335534
09/12/2024 ER $41.00

AMENDMENT TO AMENDED AND RESTATED DISTRICT INFORMATION FORM

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

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

"3. The most recent rate of taxes on property located in the Authority is $0.023929 per $100 of assessed valuation."

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

RP-2024-335534

NOTICE TO PURCHASER OF SPECIAL TAXING OR ASSESSMENT DISTRICT

The real property which you are about to purchase is located in Memorial Villages Water Authority, a fresh water supply district, and may be subject to district taxes. The district may, subject to voter approval, impose taxes and issue bonds. The district may impose an unlimited rate of tax in payment of such bonds. The current rate of the district property tax is \$0.023929 on each \$100 of assessed valuation. The total amount of bonds that were payable wholly or partly from property taxes, excluding refunding bonds that were separately approved by voters, approved by the voters were:

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

(ii) \$0 for road facilities; and

(iii) \$0 for parks and recreational facilities.

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

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

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

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

__________ Date

__________________ Signature of Seller

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

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

______________ ______________________

Date Signature of Purchaser

This Amendment is dated this 9/ /24.

MEMORIAL VILLAGES WATER AUTHORITY

Gary Schenk, President
Board of Supervisors

Will Wilson, Vice President
Board of Supervisors

Randolph Ewing, Secretary
Board of Supervisors

Veronica Roa, Assistant Secretary
Board of Supervisors

Cathy Stubbs, Assistant Secretary/Treasurer
Board of Supervisors

Unal Baysal, Assistant Secretary
Board of Supervisors

Locke Braly, Assistant Secretary
Board of Supervisors

RP-2024-335534

THE STATE OF TEXAS §
COUNTY OF HARRIS §

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

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this 10th day of September, 2024.

Kathleen Ellison

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

KATHLEEN ELLISON
Notary Public, State of Texas
ID # 12844511-0
Commission Expires
NOVEMBER 12, 2026

RP-2024-335534

Please return to:
Fernando Orellana
Norton Rose Fulbright US LLP
1550 Lamar Street, Suite 2000
Houston, Texas 77010-4106

138818737.1

RP-2024-335534

RP-2024-335534
Pages 6
09/12/2024 08:14 AM
e-Filed & e-Recorded in the
Official Public Records of
HARRIS COUNTY
TENESHIA HUDSPETH
COUNTY CLERK
Fees $41.00

RECORDERS MEMORANDUM
This instrument was received and recorded electronically and any blackouts, additions or changes were present at the time the instrument was filed and recorded.

Any provision herein which restricts the sale, rental, or use of the described real property because of color or race is invalid and unenforceable under federal law.
THE STATE OF TEXAS
COUNTY OF HARRIS
I hereby certify that this instrument was FILED in File Number Sequence on the date and at the time stamped hereon by me; and was duly RECORDED in the Official Public Records of Real Property of Harris County, Texas.

COUNTY COURT OF HARRIS COUNTY, TEXAS

Teneshia Hudspeth
COUNTY CLERK
HARRIS COUNTY, TEXAS

ORDER DECLARING UNOPPOSED CANDIDATES ELECTED TO OFFICE

WHEREAS, Memorial Villages Water Authority (the "Authority") is required to hold a Supervisors Election on the Tuesday after the first Monday in November of even-numbered years for each open position unless the candidate for such position is unopposed; and

WHEREAS, the Board of Supervisors (the "Board") of the Authority has received a certification from the Secretary of the Authority stating that the candidates listed therein are unopposed for election to office and there are no positions where there are opposed candidates for election to office; and

WHEREAS, pursuant to Section 2.053 of the Election Code, upon receipt of the certification, the Board may declare each unopposed candidate elected to office;

IT IS, THEREFORE, ORDERED BY THE BOARD THAT:

1. The Board hereby declares the following unopposed candidates listed in the Secretary's certification elected to the office sought by such candidate:

Name	Office
Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

2. The Board hereby cancels the election for the position sought by each such candidate. A copy of this order shall be posted on election day at each polling place that would have been used in the election.

3. A certificate of election shall be issued to each candidate declared elected by this Order in the same manner as provided for a candidate elected at the election.

4. The officers of the Board are each authorized to evidence adoption of this Order and directed to do any and all things legal and necessary to carry out the intent hereof.

5. In case any provision in this Order shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

*   *   *

ORDEN DECLARANDO CANDIDATOS SIN OPOSICION ELECTOS PARA UNA OFICINA

POR CUANTO, Memorial Villages Water Authority (la "Autoridad") es necesario para mantener una Elección Supervisores en el primer martes de noviembre de cada posición abierta a menos que el candidato a tal cargo no tiene oposición, y

CONSIDERANDO QUE, la Junta de Supervisores (la "Junta") de la Autoridad a recibido una certificación del Secretario de la Autoridad manifestando que los candidatos nombrados están sin oposición para la elección de la oficina; y

CONSIDERANDO QUE, de acuerdo a la Sección 2.053 del Código Electoral, según recibo de la certificación, la Junta puede declarar a cada candidado sin oposición electo para la oficina;

POR LO TANTO, ES ORDENADO POR LA JUNTA QUE:

1. La Junta por este medio declara que los siguientes candidatos sin oposición nombrados en la certificación del Secretario son elegidos para la oficina que solicitaron cada uno de dichos candidatos:

Unal Baysal	Supervisore – Posición 1
Cathy Stubbs	Supervisore – Posición 3
Will Wilson	Supervisore – Posición 5

2. La Junta por este medio cancela la elección para la posición solicitada por cada uno de dichos candidatos. Una copia de esta orden deberá ser colocada el día de la elección en cada una de las casillas electorales que tendrían que haber sido usadas para la elección.

3. Un certificado de elección deberá ser emitido para cada candidato declarado electo por esta Orden del mismo modo como se provee para un candidato electo en una elección.

4. Los oficiales de la Junta están cada uno de ellos, autorizados para dar testimonio de la adopción de esta Orden y ordenar que se haga cualquier cosa legal necesaria para llevar a cabo la intención de la presente.

5. En caso de que cualquier provisión de esta Orden fuera invalidada, ilegal o inejecutable, la validez, legalidad y ejecución del resto de las provisiones no deberá ser, de ningún modo, afectadas o impedidas.

* * *

Chỉ Thị Tuyên Bố Những Ứng Cử Viên Không Có Đối Thủ Được Đắc Cử Chức Vụ

XÉT RẰNG, Làng Memorial nước Authority ("Cơ quan") được yêu cầu phải tổ chức một cơ quan giám sát bầu cử vào thứ ba đầu tiên trong tháng mười cho mỗi vị trí mở trừ khi các ứng cử viên cho vị trí như vậy là không có sự kháng cự, và

Xét Thấy Rằng, Hội Đồng Quản Trị, ("Hội Đồng") của Khu Vực đã nhận được giấy chứng nhận từ Thư Ký của Khu Vực tuyên bố rằng những ứng cử viên được liệt kê dưới đây đã không có đối thủ được đắc cử chức vụ; và

Xét Thấy Rằng, chiếu theo Mục 2.053 của Bộ Luật Bầu Cử, khi nhận được giấy chứng nhận, Hội Đồng có thể tuyên bố mỗi ứng cử viên đã không có đối thủ được đắc cử chức vụ;

Bởi Vậy, Chỉ Thị Bởi Hội Đồng Quản Trị Là:

1. Hội Đồng bằng cách này tuyên bố những ứng cử viên đã không có đối thủ được liệt kê trong giấy chứng nhận của Thư Ký được đắc cử chức vụ đã theo đuổi bởi mỗi ứng cử viên:

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

2. Hội Đồng bằng cách này hủy bỏ cuộc bầu cử cho chức vụ đã được đeo đuổi bởi mỗi ứng cử viên. Một bản sao của chỉ thị này sẽ được dán vào ngày bầu cử tại mỗi nơi đáng lẽ được dùng làm nơi bỏ phiếu trong ngày bầu cử.

3. Một giấy chứng nhận bầu cử sẽ được phát hành cho mỗi ứng cử viên có tuyên bố được đắc cử bởi Chỉ Thị này trong cùng một kiểu đã được cung cấp cho một ứng cử viên được đắc cử vào cuộc bầu cử.

4. Hội Đồng Quản Trị được phép xác nhận đề nghị của Chỉ Thị này và cai quản để làm bất cứ và tất cả những việc hợp pháp và cần thiết để thi hành mục đích này.

5. Trong trường hợp bất cứ điều qui định nào trong Chỉ Thị này bị coi là không có hiệu lực, không hợp lệ hoặc không thực hành được, tình trạng có hiệu lực và việc bắt buộc phải thực hành của những điều qui định còn lại sẽ không bị ảnh hưởng tới hoặc làm tổn hại do đó.

命令，宣布自动当选的候选人当选办公室

鉴于，纪念村水务局（以下简称“管理局”）在11月的第一个星期二举行监事选举，为每个打开的位置，除非等位置的候选人自动当选的;

鉴于管理局董事会，监事会（“董事会”）已获得认证管理局指出，所列的候选人自动当选的选举办公室秘书;

鉴于，根据第2.053的选举守则，董事会收到的认证后，可以声明每个自动当选的候选人由选举产生;

因此，IT订购的板：

1。董事会谨此声明如下自动当选的候选人在局长的办公室要求每名该等候选人当选为认证：

姓名职

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

2. 董事会谨此取消的位置要求每名该等候选人的选举。在每个投票站的地方，已被用于在选举中，这个命令的副本应在选举日发布。

3。选举应当出具证书向每名候选人宣布当选的候选人在选举中当选本命令在相同的方式提供。

4。董事会的人员是每个授权的证据通过的这项命令，并指示做任何及所有法律和必要的事情来进行本文的意图。

5。情况下，本命令的任何规定，应为无效，非法或不可执行的有效性，合法性和可执行的其余条款不得以任何方式影响或损害。

CERTIFICATION OF UNOPPOSED STATUS FOR

MEMORIAL VILLAGES WATER AUTHORITY

TO THE BOARD OF SUPERVISORS:

As the officer responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on November 5, 2024.

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

Randolph Ewing

Signature

Randolph Ewing]

Printed Name

Secretary

Title

September 10, 2024

Date of signing

CERTIFICACIÓN DE LA CONDICIÓN DE NO OPOSICIÓN PARA
DISTRITO DE SERVICIOS PÚBLICOS MUNICIPALES DE BEECHNUT

AL CONSEJO DE ADMINISTRACIÓN:

Como funcionario responsable de tener la boleta oficial preparada, por la presente certifico que los siguientes candidatos no tienen oposición para la elección al cargo para la elección programada para el 5 de noviembre de 2024.

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

CHỨNG NHẬN TRẠNG THÁI KHÔNG ĐƯỢC PHẢN ĐỐI CHO
KHU TIỆN ÍCH THÀNH PHỐ BEECHNUT

ĐỐI VỚI BAN GIÁM ĐỐC:

Với tư cách là viên chức chịu trách nhiệm chuẩn bị lá phiếu chính thức, tôi xin xác nhận rằng các ứng cử viên sau đây không được phản đối để bầu cử vào chức vụ cho cuộc bầu cử dự kiến được tổ chức vào ngày 5 tháng 2024 năm XNUMX.

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

核證無異議地位
比奇納特市政公用事業區

致董事會：

作為負責準備正式選票的官員，我特此證明以下候選人在定於2024年11月5日舉行的選舉中沒有反對當選。

Unal Baysal	Supervisor – Position 1
Cathy Stubbs	Supervisor – Position 3
Will Wilson	Supervisor – Position 5

Run Date: 8/21/24

Quote

Customer #	051617
Order #	V499256
Date Ordered	08/21/24
Job #	
Job Name	
Customer Reference	2023 STOCK
Purchase Order #	20
Method of Shipment	OUR TRUCK
Contract Order #	T430569
Ordered By	LEON
Ship Via	CORE & MAIN LP

Sold To:
MEMORIAL VILLAGES WATER AUTH
STOCK-HOUSTON
8955 GAYLORD DR
HOUSTON, TX 77024-2903

Ship To:
MEMORIAL VILLAGES WATER AUTH
8955 GAYLORD DR
LEON: 713.465.8318
HOUSTON, TX 77024-2903

Branch:
HOUSTON-C TX
Branch - 180
4053 Homestead Rd
Houston, TX 77028 0000

Phone: 713-672-1472

Bid Seq#	Product Code	Description	Qty Ordered	Qty Shipped	Qty B/O	Net Price	UOM	Ext Price
	4310EU1F2G1B1ASG8	1 MACH10 R900I V4 USG W/ 6' ANT EU1F2G1B1ASG89	500			440.00000	EA	220000.00

Terms in accordance with shipping manifest.

Special Instructions/Comments:

BID # 3078500 C/O # T430569
BID NM: MEMORIAL VILLAGES - 2023 STOCK

Total Ordered:	220000.00
Tax Amount:	.00
Other Charges:	.00
Total:	220000.00

Exhibit G

Kubco Services, LLC

CENTRIFUGE INSPECTION REPORT

SHARPLES PM-35000

Customer Name:	**MVWA**	**Date Inspected:**	8-22-24
Date Received:	8-21-2024	**Date of completion:**	4-6 wks. from approval
Shop Order #	KSL-1156	**Material of Construction:**	SS.

This Inspection included the noted evaluations:

PART 1	Bowl	Yes	X	No	
PART 2	Bowl Extension	Yes	X	No	
PART 3	Rear Hub	Yes	X	No	
PART 4	Front Hub	Yes	X	No	
PART 5	Pulley Sheave	Yes	X	No	
PART 6	Gear Flange	Yes	X	No	
PART 7	Bearing Housing-Rear Hub	Yes	X	No	
PART 8	Bearing Housing-Front Hub	Yes	X	No	
PART 9	Conveyor Assembly	Yes	X	No	
PART 10	Gear Unit	Yes	X	No	
PART 11	Centrifuge Base & Case	Yes		No	X
PART 12	Replacement Parts	Yes	X	No	
PART 13	Work Scope	Yes		No	X

Exhibit H

PART 1 BOWL

Machine check alignment face and fit diameters on both ends and correct as required. Bowl liner is in good condition; no repair at this time. Tap and clean all threaded holes.

Evaluation Steps	N/A	Yes	No	Method of Repair
Solids end fit good?			X	Machine check/correct
Liquid end fit good?			X	Machine check/correct
Is bowl liner good?	X			Traction strips are good

PART 2 BOWL EXTENSION

Machine check alignment face & fit to bowl. If required; weld and machine to correct out of round condition. There is slight wear on the I.D. of grooves from carbide tiles, weld this area and re-machine grooves. Build up radius O.D. with parent metal in half-moon areas. Remove, blast and reinstall the half-moon wear inserts. Install (6) carbide bolt on plows. Bolt bowl extension to bowl and machine solid end alignment face and fit while installed to the bowl. Tap and clean all threaded holes.

Evaluation Steps	N/A	Yes	No	Method of Repair
Are solid discharge wear inserts good?		X		Blast/re-install
Is conical diameter good?			X	Machine check
Solids end fit good?			X	Machine check
Liquid end fit good?			X	Machine check

PART 3 REAR HUB (SOLID HEAD)

Alignment fit is undersize; weld and machine face and fit to proper bowl dimension. Conveyor bearing are and both seal areas are undersize; weld all areas and machine to size. Install new red Rulon seals. Tap and clean all threaded holes.

Evaluation Steps	N/A	Yes	No	Method of Repair
Main bearing good?			X	Install new
Main bearing area needs repair?		X		Machine polish
Sheave area needs repair?				Machine polish
Conveyor bearing area needs repair		X		Weld and machine

Evaluation Steps							Method of Repair
First seal area needs repair?	N/A	☐	Yes	☒	No	☐	Weld and machine
Second seal area needs repair?	N/A	☐	Yes	☒	No	☐	Weld and machine
Machine face and fit?	N/A	☐	Yes	☒	No	☐	Weld and machine

PART 4 FRONT HUB (LIQUID HEAD)

The alignment fit is undersize, weld and machine face and alignment fit diameters. Main bearing area is undersized, apply metalize to this area and grind to proper size. Thrust bearing area and seal area is undersized, weld and machine all areas to size. The conveyor rubbed against the liquid head; skim cut to clean. Tap and clean all threaded holes.

Evaluation Steps					Method of Repair
Main bearing good?	Yes	☐	No	☒	Install new
Main bearing area needs repair?	Yes	☒	No	☐	Apply metalize
Flange area needs repair?	Yes	☒	No	☐	Polish
Conveyor bearing area needs repair?	Yes	☒	No	☐	Weld and machine
Seal area needs repair?	Yes	☒	No	☐	Weld and machine
Machine face and fit?	Yes	☒	No	☐	Weld and machine
Pool setting when received?	(Fixed setting)				

PART 5 PULLEY SHEAVE

Grooves show slight wear; machine/skim cut to clean. Blast and paint safety orange.

Evaluation Steps					Method of Repair
Is bore diameter good?	Yes	☒	No	☐	Polish
Is bore length good?	Yes	☒	No	☐	
Is flinger area good?	Yes	☒	No	☐	
Are belt grooves good?	Yes	☐	No	☒	Machine to clean

PART 6 GEAR FLANGE

Install onto liquid head and machine check alignment face and fit diameters. Weld and machine if required. Blast and paint safety orange.

Evaluation Steps					Method of Repair
Is bore diameter good?	Yes	X	No		Polish
Is bore length good?	Yes	X	No		
Is flinger area good?	Yes	X	No		Polish

PART 7 BEARING HOUSING – REAR HUB

Bore diameter is on size; machine polish. Machine check bore to base and correct as necessary. Machine check covers to proper press specification.

Evaluation Steps					Method of Repair
Bore diameter good?	Yes	X	No		Polish
Is block base good?	Yes		No	X	Machine check

PART 8 BEARING HOUSING - FRONT HUB

Bore diameter is oversize, sleeve and machine to proper size. Machine check bore to base and correct as necessary. Machine check covers to proper press specification.

Evaluation Steps					Method of Repair
Is bore diameter good?	Yes		No	X	Sleeve/machine
Is block base good?	Yes		No	X	Machine check

PART 9 CONVEYOR ASSEMBLY

There are 182 carbide tiles that are worn or damaged; install new. The feed accelerator shows slight wear; apply hard surface to this area to prevent future wear. Replace O-ring during re-installation of accelerator. Remove feed nozzles, blast to clean and re-install. The liquid end bearing housing and seal housing all areas are on size, machine check. After all repairs, straighten and balance.

Evaluation Steps					Method of Repair
Replace tungsten carbide segments?	Yes	X	No		Install 182
Is rear bore diameter good?	Yes		No	X	Machine check
Is front bore diameter good?	Yes		No	X	Machine check
Is rear conveyor bearing good?	Yes		No	X	Install new
Are thrust bearings good?	Yes		No	X	Install new
Is feed zone liner good?	Yes	X	No		N/A
Is rear bearing housing good?	Yes		No	X	Machine polish
Is rear seal holder good?	Yes		No	X	Machine polish
Is spline-bushing assembly good?	Yes	X	No		Clean
Is thrust bearing housing good?	Yes	X	No	X	Machine polish/check
Is front seal holder good?	Yes	X	No		Machine polish/check

NOTE: After completion of all repairs in parts 7, 8, and 9, assemble, check, and correct TIR to below .001", then two-plane dynamic balance to below ISO G-1.0 standard. After all balancing, finish assembly.

PART 10 GEAR UNIT - INSPECTION REPORT

Customer Name:	MVWA	**Gear Unit #:**	K-1368
Shop Order #:	KSL-1156	**Inspection Date:**	8-22-24
Manufacturer:	Sharples	**Date Received:**	8-21-24
Model:	P-125	**Date of Completion:**	3-4 wks from approval
Ratio:	125-1		

INSPECTION SUMMARY:

Blast all gears to clean. Polish all journal pins and replace all journal bushings. Install new 1st stage pinion due to seal area damage. Machine check case and all case covers. Polish seal area on spline shaft. Replace all bearings, seals and hardware. Fill with Matrix 220 EP to proper level.

FIRST STAGE

FIRST STAGE CASE COVER

Good [ ] Need Repair [X] Replace [ ]

Machine check face, fit and bearing area.

PINION

Good [ ] Need Repair [ ] Replace [X]

Seal area is grooved; install new.

PLANET GEARS

Good [ ] Need Repair [X] Replace [ ]

Blast to clean and polish bores.

JOURNAL BUSHINGS

Good [ ] Need Repair [ ] Replace [X]

Oversized bores; install new.

JOURNAL PINS

Good [ ] Need Repair [X] Replace [ ]

Machine O.D. to clean.

CAGE

Good [ ] Need Repair [X] Replace [ ]

Machine check alignment and blast.

PINION CAP

Good [X] Need Repair [ ] Replace [ ]

SECOND STAGE

SECOND STAGE PINION ASSEMBLY

Good [ ] Need Repair [X] Replace [ ]

Machine check alignment and sand blast cover

SECOND STAGE PINION

Good [X] Need Repair [ ] Replace [ ]

SECOND STAGE CASE COVER

Good [ ] Need Repair [X] Replace [ ]

Machine check alignment face & fit to gear flange and repair as required.

PLANET GEARS

Good [ ] Need Repair [X] Replace [ ]

Blast to clean and polish bores.

JOURNAL BUSHINGS

Good [ ] Need Repair [ ] Replace [X]

Bushings bores are oversized and must be replaced.

JOURNAL PINS

Good [ ] Need Repair [X] Replace [ ]

Blast to clean and polish bores.

SPLINE SHAFT

Good [ ] Need Repair [X] Replace [ ]

Polish seal area.

CAGE

Good [ ] Need Repair [X] Replace [ ]

Blast and re-tap all threaded holes.

THRUST WASHERS

Good [ ] Need Repair [X] Replace [ ]

Blast to clean.

CASE

Good [ ] Need Repair [X] Replace [ ]

Machine check face and fit.

PART 1 BOWL

- Machine check face and fit diameters on solid and liquid end
- Tap and clean all threaded holes

PART 2 BOWL EXTENSION

- Apply hard surface to wear ring
- Weld groove in ID and re-machine grooves
- Blast to clean and re- install ½ moons
- Install new carbide bolt on plows
- Machine face and fit to cylinder section, weld and machine if required
- Tap and clean all threaded holes

PART 3 REAR HUB (solid head)

- Machine check alignment face and fit diameters and correct if required
- Polish main bearing area
- Weld and machine all conveyor bearing and seal areas
- Tap and clean all threaded holes

PART 4 FRONT HUB

- Machine check alignment face and fit diameters and correct if required
- Apply metalize to main bearing area
- Weld and machine conveyor bearing and seal areas
- Clean effluent ports and re-install
- Install new Rulon seals
- Tap and clean all threaded holes

PART 5 PULLEY SHEAVE

- Machine grooves to clean
- Machine polish bore
- Paint safety yellow

PART 6 GEAR FLANGE

- Weld and machine face and fit diameter to gear unit (installed on Liquid head)
- Polish bore
- Paint safety orange

PART 7 BEARING HOUSING - REAR HUB

- Machine check bore to base
- Machine check covers for proper press

PART 8 BEARING HOUSING - FRONT HUB

- Install sleeve in bore and machine to specifications
- Machine check bore to base
- Machine check covers for proper press

PART 9 CONVEYOR ASSEMBLY

- Replace 181 tungsten carbide tiles
- Apply hard surface to accelerator
- Machine check thrust bearing canister and seal housing
- Machine check solid end seal housing
- Install balancing trunnions and check/correct run out
- Balance conveyor to specifications

PART 10 GEAR UNIT

- Blast all gears to clean
- Install new 1st stage pinion
- Install new 1st and 2nd stage journal bushings
- Polish journal pins 1st and 2nd stage
- Machine check 1st stage case cover
- Machine check 2nd stage case cover
- Machine polish spline shaft seal area
- Tap and clean all threaded holes

PART 11 BASE & CASE

N/A

Kubco Services, LLC

QUOTE SHEET

Job Number:	KSL-1156
Customer:	MVWA
Equipment:	PM-35000 RA W/GU

Parts and material required $17,152.00

Total manufacturing & assembly labor...$12,668.00

TOTAL $29,820.00

From:	Pete Torres
To:	~~Trey Cantu~~
Subject:	FW: Quote
Date:	Thursday, September 5, 2024 2:43:29 PM
Attachments:	image001.png

Pete Torres
Chief Operator
Memorial Villages Water Authority

From: Nace Peard <nace@visionmachine.com>
Sent: Tuesday, September 3, 2024 10:32 AM
To: Pete Torres <pete@mvwa.org>
Cc: Ray Morris <ray@visionmachine.com>
Subject: RE: Quote

Good morning Pete,

I apologize for not responding to receipt of your message last week below. We should have something for you soon. Will let you know if there are any questions.

Thank you and best regards,

Nace Peard
(281) 804-9481

Nace Peard, P.E.
nace@visionmachine.com

VM
Vision Machine Inc

Cell: 281-804-9481
Office: 832-562-2112
Fax: 832-562-2115

www.visionmachine.com

25045 Spring Ridge Dr.
Spring, TX 77386

From: Pete Torres <pete@mvwa.org>
Sent: Wednesday, August 28, 2024 2:41 PM
To: Nace Peard <nace@visionmachine.com>
Subject: Quote

Thanks for giving us a Quote for repairing our centrifuge. My email is pete@mvwa.org , phone number Office 713-974-6606, Cell 832-917-8145

If you have any questions.

Here's the attachment as a link for your review:
Quote for Centrifuge 8-28-24.pdf
Add your comments and collaborate with others in real time. You don't need to download Acrobat or sign up to access the file.

Pete Torres
Chief Operator
Memorial Villages Water Authority

TO: BOARD OF SUPERVISORS
September 6, 2024

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	2023-2024 PREMIUM	2024-2025 PREMIUM	VARIANCE
WORKERS COMP	$28,402.00	$26,895.00	($1,507.00)
GENERAL LIABILITY	$3,449.00	$3,243.00	($206.00)
ERRORS & OMISSIONS	$2,981.00	$2,981.00	$0.00
AUTO LIABILITY	$6,360.00	$6,633.00	$273.00
AUTO PHYSICAL DAMAGE	$2,621.00	$3,421.00	$800.00
REAL & PERSONAL PROP.	$15,451.00	$17,430.00	$1,979.00
FLOOD & EARTHQUAKE	$8,138.00	$9,133.00	$995.00
MOBILE EQUIP.	$283.00	$283.00	$0.00
BOILER & MACHINERY	INCLUDED	INCLUDED	N/A
TOTAL CONTRIBUTION	$67,685.00	$70,019.00	$2,334.00

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

Trey Cantu, General Manager

Exhibit I

RP240807012

DRINKING WATER (P/A) COLIFORM REPORT

TCEQ PWSID: 1010148
PWSID Name: Memorial Villages Water Authority
County:
System Type: PU
Water Source:
Collector: Richard M Culver
Operator License #: WG000185
Position:

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

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

Received By: mkemp **Received Date/Time:** 08/05/2024 12:57 **Sample Iced?:** Yes **Receipt Temp.(°C):** 18.7 **Corrected Temp. (°C):** 18.8

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
240805018.01	1 780 Kuhlman SS	08/05/2024 10:10	RT	N			3.2		Absent	Absent	Absent	08/05/2024 14:22	08/06/2024 09:14	JV
240805018.02	2 598 Pifer Rd SS	08/05/2024 10:45	RT	N			3.8		Absent	Absent	Absent	08/05/2024 14:22	08/06/2024 09:14	JV
240805018.03	3 625 Piney Point Rd	08/05/2024 11:20	RT	N			3.4		Absent	Absent	Absent	08/05/2024 14:22	08/06/2024 09:14	JV
240805018.04	4 11719 Woodsage	08/05/2024 11:48	RT	N			3.5		Absent	Absent	Absent	08/05/2024 14:22	08/06/2024 09:14	JV

Additional Comments:

Approving Technical Director: Jennifer Myers **Report Approval Signature:** JMyers **Approval Date:** 08/07/2024 **Report Date:** 08/07/2024

Rev. 06/2018

Exhibit J

RP240813006

DRINKING WATER (P/A) COLIFORM REPORT

TCEQ PWSID:	1010148	***Send Results To:***	
PWSID Name:	Memorial Villages Water Authority	**Client Name:**	Memorial Villages Water Authority
County:		**Address:**	8955 Gaylord Drive
System Type:	PU	**City/State/Zip:**	Houston, TX, 77024
Water Source:		**Phone:**	713.465.8318
Collector:	Richard M Culver	**Email:**	/leon@mvwa.org
Operator License #:	WG0000185	**Account:**	125200
Position:		**Method:**	SM 9223 B

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

Received By: mkemp **Received Date/Time:** 08/12/2024 13:10 **Sample Iced?:** Yes **Receipt Temp.(°C):** 16.8 **Corrected Temp. (°C):** 16.9

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
240812012.01	1 41 Willowend SS	08/12/2024 10:15	RT	N			3.8		**Absent**	**Absent**	**Absent**	08/12/2024 14:52	08/13/2024 09:30	SG
240812012.02	2 11311 Coloma SS	08/12/2024 10:45	RT	N			3.7		**Absent**	**Absent**	**Absent**	08/12/2024 14:52	08/13/2024 09:30	SG
240812012.03	3 454 Blalock SS	08/12/2024 11:30	RT	N			3.3		**Absent**	**Absent**	**Absent**	08/12/2024 14:52	08/13/2024 09:30	SG

Additional Comments:

Approving Technical Director: Thuc Nguyen **Report Approval Signature:** Thuc Nguyen **Approval Date:** 08/13/2024 **Report Date:** 08/13/2024

Rev. 06/2018

RP240820012

DRINKING WATER (P/A) COLIFORM REPORT

TCEQ PWSID:	1010148	***Send Results To:***	
PWSID Name:	Memorial Villages Water Authority	**Client Name:**	Memorial Villages Water Authority
County:		**Address:**	8955 Gaylord Drive
System Type:	PU	**City/State/Zip:**	Houston, TX, 77024
Water Source:		**Phone:**	713.465.8318
Collector:	Richard Culver	**Email:**	/leon@mvwa.org
Operator License #:	WG0000185	**Account:**	125200
Position:		**Method:**	SM 9223 B

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

Received By: Dwhatley **Received Date/Time:** 08/19/2024 12:47 **Sample Iced?:** Yes **Receipt Temp.(°C):** 15.4 **Corrected Temp. (°C):** 15.5

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
240819027.01	San Felipe at Willowick SS	08/19/2024 10:40	RT	N			3.4		**Absent**	**Absent**	**Absent**	08/19/2024 15:06	08/20/2024 09:06	BG
240819027.02	22 Windermere	08/19/2024 11:10	RT	N			3.5		**Absent**	**Absent**	**Absent**	08/19/2024 15:06	08/20/2024 09:06	BG
240819027.03	422 Timberwilde SS	08/19/2024 11:45	RT	N			3.4		**Absent**	**Absent**	**Absent**	08/19/2024 15:06	08/20/2024 09:06	BG

Additional Comments:

Approving Technical Director: Thuc Nguyen **Report Approval Signature:** Thuc Nguyen **Approval Date:** 08/20/2024 **Report Date:** 08/20/2024

Rev. 06/2018

PERMITTEE NAME / ADDRESS

NAME MEMORIAL VILLAGES WATER AUTHORITY

ADDRESS 8955 GAYLORD

HOUSTON TX, 77024

FACILITY WASTEWATER TREATMENT FACILITY

LOCATION 11 1/2 FARNHAM PARK

HOUSTON TX, 77024

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT

TX 0047457	011 A
PERMIT NUMBER	DISCHARGE NUMBER

TOTAL FACILITY DISCHARGE

F - FINAL

MAJOR

	MONITORING PERIOD		
	YEAR/MO/DAY		YEAR/MO/DAY
FROM	24/7/1	TO	24/7/31

*** NO DISCHARGE ☐ ***

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO.	FREQUENCY	SAMPLE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS	EX	OF ANALYSIS	TYPE
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	******	******		6.80	******	******	(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	******	7.8	(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	20.23	******	(26)	******	1.23	2.50	(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	15.36	******	(26)	******	1.47	9.00	(19)	0	2 / WEEK	COMP-6
EFFLUENT GROSS VALUE	PERMIT REQUIREMENT	76 30 DA AVG	******	LBS/DAY	******	2 DAILY AVG.	10 DAILY MAX	MG/L		TWICE / WEEK	COMP-6
FLOW, IN CONDUIT OR THRU TREATMENT PLANT	SAMPLE MEASUREMENT	1.594	4.742	(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	******	5,473	(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	1.287	******	(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.

Exhibit K

PERMITTEE NAME / ADDRESS

NAME MEMORIAL VILLAGES WATER AUTHORITY
ADDRESS 8955 GAYLORD
HOUSTON TX, 77024

FACILITY WASTEWATER TREATMENT FACILITY
LOCATION 11 1/2 FARNHAM PARK
HOUSTON TX. 77024

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)

DISCHARGE MONITORING REPORT

TX 0047457	011 A
PERMIT NUMBER	DISCHARGE NUMBER

	YEAR/MO/DAY		YEAR/MO/DAY
FROM	24/7/1	TO	24/7/31

TOTAL FACILITY DISCHARGE

F - FINAL
MAJOR

*** NO DISCHARGE ***

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO.	FREQUENCY	SAMPLE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS	EX	OF ANALYSIS	TYPE
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	******	******		1.44	******	******	(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					1.00	1.00	(3Z)	0	2 / WEEK	GRAB
51040 1 0 0	PERMIT REQUIREMENT					63 DAILY AVG.	200 DAILY MAX	MPN/100ml		01/07 WEEKL	GRAB
BOD, CARBONACEOUS 05 DAY, 20 C	SAMPLE MEASUREMENT	33.42	******	(26)	******	2.71	4.30	(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.

MEMORIAL VILLAGES
WATER AUTHORITY

WASTE WATER TREATMENT FACILITY
MONTHLY OPERATING REPORT

FOR : July,2024
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	0.801	2.70	1.00	0.10	6.98	2.41	70	7.02	0.05	1	0.00	132.0	25.9	64.0	58.0	
2	07:00	1.001	2.00	1.00	0.10	7.10	2.50	125	7.30	0.06			154.0	30.1	158.0	136.0	
3	07:00	0.967					2.51	115		0.05							
4	08:00	0.957					4.72	105		0.03							
5	07:00	0.714					2.05	100		0.04							
6	08:00	0.870					4.99	95		0.04							
7	08:00	1.349					2.33	150		0.03							0.70
8	07:00	3.165					1.60	215		0.08							1.09
9	07:00	4.742	2.00	2.50	0.10	7.50	3.10	365	7.90	0.05	1	0.00	71.4	2.4	152.0	88.0	
10	07:00	1.077					2.51	145		0.06							
11	07:00	0.801	4.30	1.00	0.10	6.80	2.71	120	6.90	0.07			105.0	11.7	66.0	46.0	0.01
12	07:00	1.495					2.04	160		0.07							1.18
13	08:00	1.881					5.40	190		0.04							0.31
14	08:00	0.933					5.66	105		0.01							0.05
15	07:00	0.958					4.61	120		0.05							
16	07:00	1.033	2.00	1.00	9.00	7.80	2.03	125	6.90	0.05	1	0.00	56.8	19.9	69.0	55.0	
17	07:00	1.146					2.20	155		0.04							
18	07:00	1.169	2.00	1.00	0.10	7.20	2.33	130	7.40	0.04			125.0	31.0	112.0	86.0	0.23
19	07:00	1.640					3.21	150		0.05							0.37
20	08:00	1.220					4.96	135		0.03							
21	08:00	0.992					3.99	115		0.02							
22	07:00	0.837					2.79	105		0.04							
23	07:00	1.117	2.20	1.60	0.10	7.20	2.72	130	7.30	0.04			107.0	23.7	64.0	50.0	
24	07:00	1.680					1.60	150		0.05							0.30
25	07:00	1.622	4.00	1.00	0.10	7.10	2.22	165	6.80	0.05			71.5	13.0	120.0	94.0	1.11
26	07:00	3.194					1.44	250		0.03							1.19
27	08:00	3.800					3.60	205		0.02							0.38
28	08:00	2.710					4.94	220		0.02							0.25
29	07:00	2.329					3.98	195		0.04							0.50
30	07:00	1.757	3.20	1.00	3.50	7.70	3.61	155	7.40	0.03	1	0.00	106.0	18.0	108.0	82.0	
31	07:00	1.470					5.32	125		0.03							
TOTAL		49.427	24.40	11.10	13.20	65.38	100.08	4690	64.92	1.31	4.00	0.00	928.7	175.7	913.0	695.0	7.67
AVERAGE		1.594	2.71	1.23	1.47	7.26	3.23	151	7.21	0.04	1.00	1.00	103.2	19.5	101.4	77.2	0.55
MAXIMUM		4.742	4.30	2.50	9.00	7.80	5.66	365	7.90	0.08	1.00	0.00	154.0	31.0	158.0	136.0	1.19
MINIMUM		0.714	2.00	1.00	0.10	6.80	1.44	70.00	6.80	0.01	1.00	0.00	56.80	2.40	64.00	46.00	0.01

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

CHIEF OPERATOR Pete Torres

GEN. MANAGER *Trey Cantu*
Trey Cantu

Exhibit L

MEMORIAL VILLAGES WATER AUTHORITY
FUND BALANCES - INVESTMENT AND BANK ACCOUNTS

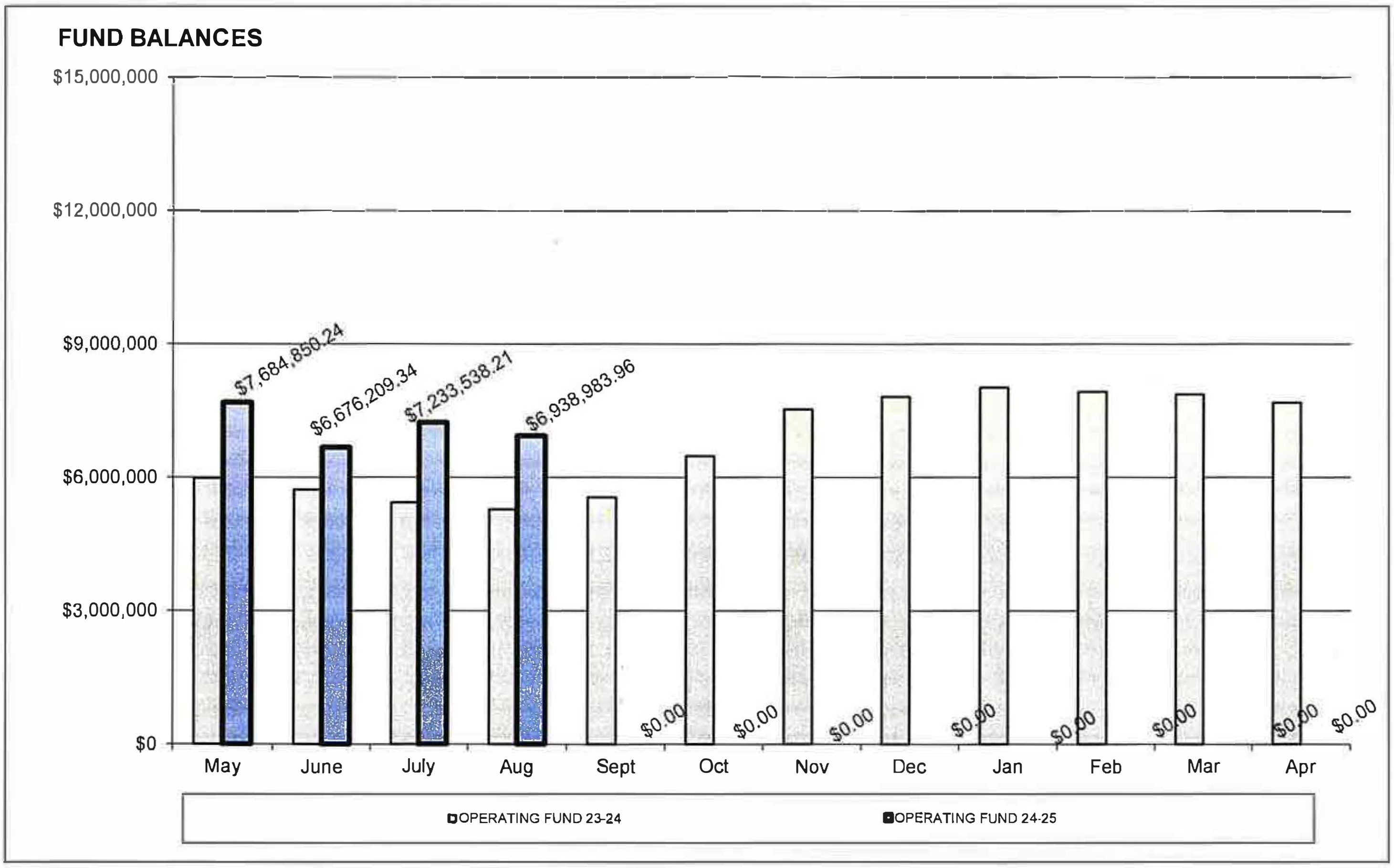
9/6/2024

BANK ACCOUNTS

ACCT. NO.	MVWA FUND NAME	DEPOSITORY	TYPE OF FUND	ACCOUNT VALUE
1004246383	BUSINESS OPERATING	STELLAR BANK	DEPOSIT/CHECKING	$276,059.51
1004246409	BUSINESS CHECKING	STELLAR BANK	CHECKING	$172,072.85
7986200001	TEX POOL OPERATING	TEX POOL 449	INT. CHECKING	$3,028,053.54
7986200001	TEX POOL PRIME OPERATING	TEX POOL 590	INT. CHECKING	$3,462,798.06
			TOTAL VALUE	**$6,938,983.96**

PLEDGED SECURITIES, PAR VALUE, ABOVE FDIC COVERAGE **$6,438,983.96**

MVWA FUND NAME		TOTAL FUND VALUE
OPERATING FUND	TOTAL VALUE	**$6,938,983.96**



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

Exhibit M

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

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

Participant Statement

Statement Period 08/01/2024 - 08/31/2024

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

TexPool Update

Cut the Clutter with TexPool] Establish and update your preferences for receipt of monthly account and daily confirmation statements. Please visit TexPool.com to learn more.

TexPool Summary

Pool Name	Beginning Balance	Total Deposits	Total Withdrawals	Total Interest	Current Balance	Average Balance
Texas Local Government Investment Pool	$3,027,174.80	$0.00	$0.00	$13,620.51	$3,040,795.31	$3,028,053.54
Texpool Prime	$3,461,765.53	$0.00	$0.00	$16,004.21	$3,477,769.74	$3,462,798.06
Total Dollar Value	**$6,488,940.33**	**$0.00**	**$0.00**	**$29,624.72**	**$6,518,565.05**	

Portfolio Value

Pool Name	Pool/Account	Market Value (08/01/2024)	Share Price (08/31/2024)	Shares Owned (08/31/2024)	Market Value (08/31/2024)
Texas Local Government Investment Pool	449/7986200001	$3,027,174.80	$1.00	3,040,795.310	$3,040,795.31
Texpool Prime	590/7986200001	$3,461,765.53	$1.00	3,477,769.740	$3,477,769.74
Total Dollar Value		**$6,488,940.33**			**$6,518,565.05**

Interest Summary

Pool Name	Pool/Account	Month-to-Date Interest	Year-to-Date Interest
Texas Local Government Investment Pool	449/7986200001	$13,620.51	$99,094.65
Texpool Prime	590/7986200001	$16,004.21	$117,680.91
Total		**$29,624.72**	**$216,775.56**

Transaction Detail

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

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
08/01/2024	08/01/2024	BEGINNING BALANCE	$3,027,174.80	$1.00		3,027,174.800
08/30/2024	08/30/2024	MONTHLY POSTING	$13,620.51	$1.00	13,620.510	3,040,795.310
Account Value as of 08/31/2024			**$3,040,795.31**	**$1.00**		**3,040,795.310**

Exhibit N

Texpool Prime

Participant: MEMORIAL VILLAGES WATER AUTHORITY

Pool/Account: 590/7986200001

Transaction Date	Settlement Date	Transaction Description	Transaction Dollar Amount	Share Price	Shares This Transaction	Shares Owned
08/01/2024	08/01/2024	BEGINNING BALANCE	$3,461,765.53	$1.00		3,461,765.530
08/30/2024	08/30/2024	MONTHLY POSTING	$16,004.21	$1.00	16,004.210	3,477,769.740
Account Value as of 08/31/2024			**$3,477,769.74**	**$1.00**		**3,477,769.740**

Interest History Report

Interest History Report

Generated: 09/06/2024

Pool Name: TexPool
Pool Nbr: 449

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
08/01/2024	0.000145756	5.3201	5.33	$1.00
08/02/2024	0.000145459	5.3093	5.32	$1.00
08/03/2024	0.000145459	5.3093	5.32	$1.00
08/04/2024	0.000145459	5.3093	5.32	$1.00
08/05/2024	0.000145397	5.3070	5.32	$1.00
08/06/2024	0.000145034	5.2937	5.31	$1.00
08/07/2024	0.000145109	5.2965	5.31	$1.00
08/08/2024	0.000145146	5.2978	5.30	$1.00
08/09/2024	0.000145523	5.3116	5.30	$1.00
08/10/2024	0.000145523	5.3116	5.30	$1.00
08/11/2024	0.000145523	5.3116	5.30	$1.00
08/12/2024	0.000145184	5.2992	5.30	$1.00
08/13/2024	0.000145173	5.2988	5.30	$1.00
08/14/2024	0.000145081	5.2955	5.30	$1.00
08/15/2024	0.000144978	5.2917	5.30	$1.00
08/16/2024	0.000145137	5.2975	5.30	$1.00
08/17/2024	0.000145137	5.2975	5.30	$1.00
08/18/2024	0.000145137	5.2975	5.30	$1.00
08/19/2024	0.000144627	5.2789	5.29	$1.00
08/20/2024	0.000144815	5.2857	5.29	$1.00
08/21/2024	0.000144783	5.2846	5.29	$1.00
08/22/2024	0.000144749	5.2833	5.29	$1.00
08/23/2024	0.000144824	5.2861	5.29	$1.00
08/24/2024	0.000144824	5.2861	5.29	$1.00
08/25/2024	0.000144824	5.2861	5.28	$1.00
08/26/2024	0.000145077	5.2953	5.29	$1.00
08/27/2024	0.000145091	5.2958	5.29	$1.00
08/28/2024	0.000145155	5.2982	5.29	$1.00
08/29/2024	0.000145199	5.2998	5.29	$1.00
08/30/2024	0.000145117	5.2968	5.29	$1.00
08/31/2024	0.000145117	5.2968	5.30	$1.00

Pool Name: TexPool Prime
Pool Nbr: 590

Date	Dividend Factor	Daily Net Yield	7 Day Net Yield	NAV
08/01/2024	0.000149203	5.4459	5.46	$1.00
08/02/2024	0.000149258	5.4479	5.46	$1.00
08/03/2024	0.000149258	5.4479	5.46	$1.00
08/04/2024	0.000149258	5.4479	5.45	$1.00
08/05/2024	0.000149160	5.4443	5.45	$1.00

08/06/2024	0.000149082	5.4415	5.45	$1.00
08/07/2024	0.000149032	5.4397	5.44	$1.00
08/08/2024	0.000149163	5.4444	5.44	$1.00
08/09/2024	0.000149246	5.4475	5.44	$1.00
08/10/2024	0.000149246	5.4475	5.44	$1.00
08/11/2024	0.000149246	5.4475	5.44	$1.00
08/12/2024	0.000149325	5.4504	5.45	$1.00
08/13/2024	0.000149354	5.4514	5.45	$1.00
08/14/2024	0.000149390	5.4527	5.45	$1.00
08/15/2024	0.000149403	5.4532	5.45	$1.00
08/16/2024	0.000149455	5.4551	5.45	$1.00
08/17/2024	0.000149455	5.4551	5.45	$1.00
08/18/2024	0.000149455	5.4551	5.45	$1.00
08/19/2024	0.000149373	5.4521	5.45	$1.00
08/20/2024	0.000149283	5.4488	5.45	$1.00
08/21/2024	0.000148930	5.4359	5.45	$1.00
08/22/2024	0.000148932	5.4360	5.45	$1.00
08/23/2024	0.000148799	5.4312	5.44	$1.00
08/24/2024	0.000148799	5.4312	5.44	$1.00
08/25/2024	0.000148799	5.4312	5.44	$1.00
08/26/2024	0.000148855	5.4332	5.44	$1.00
08/27/2024	0.000148949	5.4366	5.43	$1.00
08/28/2024	0.000148963	5.4371	5.43	$1.00
08/29/2024	0.000148842	5.4327	5.43	$1.00
08/30/2024	0.000148809	5.4315	5.43	$1.00
08/31/2024	0.000148809	5.4315	5.43	$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].

Memorial Villages Water Authority, TX

Budget Variance Report

As Of: 07/31/2024

Fund: 01 - GENERAL FUND

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
REVENUES	710,232.27	915,966.80	(205,734.53)	2,150,445.85	2,747,900.40	(597,454.55)	20	10,996,000.00	(8,845,554.15)	80
TOTAL REVENUE	710,232.27	915,966.80	(205,734.53)	2,150,445.85	2,747,900.40	(597,454.55)	20	10,996,000.00	(8,845,554.15)	80
EXPENSE SUMMARY										
PERSONAL/PERSONNEL SERVICES	161,213.80	174,750.90	13,537.10	429,267.99	524,252.70	94,984.71	20	2,097,850.00	(1,668,582.01)	80
CONTRACTUAL/PURCHASED SERVICES	492,859.80	503,203.63	10,343.83	1,274,254.65	1,509,610.89	235,356.24	21	6,040,860.00	(4,766,605.35)	79
SUPPLIES	42,205.56	26,264.49	(15,941.07)	83,639.59	78,793.47	(4,846.12)	27	315,300.00	(231,660.41)	73
OTHER EXPENSES	1,464.14	449.82	(1,014.32)	2,405.55	1,349.46	(1,056.09)	45	5,400.00	(2,994.45)	55
CAPITAL OUTLAY	20,087.25	386,970.15	366,882.90	494,548.05	1,160,910.45	666,362.40	11	4,645,500.00	(4,150,951.95)	89
TOTAL EXPENSE	717,830.55	1,091,638.99	373,808.44	2,284,115.83	3,274,916.97	990,801.14	17	13,104,910.00	10,820,794.17	83
REVENUE OVER/(UNDER) EXPENDITURE	(7,598.28)	(175,672.19)	168,073.91	(133,669.98)	(527,016.57)	393,346.59		(2,108,910.00)	(19,666,348.32)	

Exhibit O

Budget Variance Report **As Of: 07/31/2024**

Fund: 01 - GENERAL FUND

REVENUES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	**ACCOUNT NAME**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**%**	**TOTAL**	**REMAINING**	**%**
REVENUES											
01-00-4010	WATER SALES	503,051.74	416,500.00	86,551.74	1,385,537.99	1,249,500.00	136,037.99	28	5,000,000.00	(3,614,462.01)	72
01-00-4020	SEWER SALES	199,240.18	199,920.00	(679.82)	597,797.00	599,760.00	(1,963.00)	25	2,400,000.00	(1,802,203.00)	75
01-00-4030	LATE PENALTIES	2,874.06	2,499.00	375.06	6,388.75	7,497.00	(1,108.25)	21	30,000.00	(23,611.25)	79
01-00-4040	COMPLETED TAPS/TAP REVENUES	0.00	4,165.00	(4,165.00)	10,150.00	12,495.00	(2,345.00)	20	50,000.00	(39,850.00)	80
01-00-4050	MISCELLANEOUS REVENUE	0.00	499.80	(499.80)	0.00	1,499.40	(1,499.40)	0	6,000.00	(6,000.00)	100
01-00-4060	UTILITY CONVENIENCE FEES	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-00-4170	SEWER SERV-BUNKER HILL VILLAGE	0.00	139,944.00	(139,944.00)	63,072.68	419,832.00	(356,759.32)	4	1,680,000.00	(1,616,927.32)	96
01-00-4200	INTEREST EARNED-	0.00	23,324.00	(23,324.00)	62,304.16	69,972.00	(7,667.84)	22	280,000.00	(217,695.84)	78
01-00-4310	TAX REVENUE COLLECTED	4,464.33	129,115.00	(124,650.67)	22,465.67	387,345.00	(364,879.33)	1	1,550,000.00	(1,527,534.33)	99
01-00-4320	P & I REVENUE COLLECTED	576.11	0.00	576.11	2,668.68	0.00	2,668.68		0.00	2,668.68	
01-00-4332	DISCOUNT EARNED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-00-4365	TAXES OTHER FEES	25.85	0.00	25.85	60.92	0.00	60.92		0.00	60.92	
01-00-4900	DELIQ. TAX. ATTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUES		710,232.27	915,966.80	(205,734.53)	2,150,445.85	2,747,900.40	(597,454.55)	20	10,996,000.00	(8,845,554.15)	80
TOTAL REVENUE		710,232.27	915,966.80	(205,734.53)	2,150,445.85	2,747,900.40	(597,454.55)	20	10,996,000.00	(8,845,554.15)	80

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
PERSONAL/PERSONNEL SERVICES											
01-01-5113	SALARY & WAGES-WP	22,346.00	28,105.42	5,759.42	71,809.27	84,316.26	12,506.99	21	337,400.00	(265,590.73)	79
01-01-5114	WATER PLANT-OVERTIME	7,270.65	4,998.00	(2,272.65)	18,464.73	14,994.00	(3,470.73)	31	60,000.00	(41,535.27)	69
01-01-5117	WATER PLANT-VAC. HOLIDAYS	3,775.75	3,581.90	(193.85)	7,232.21	10,745.70	3,513.49	17	43,000.00	(35,767.79)	83
01-01-5214	PAYROLL TAX EXPENSE-WP	2,554.51	2,582.30	27.79	7,459.20	7,746.90	287.70	24	31,000.00	(23,540.80)	76
01-02-5113	SALARY & WAGES-WD	17,500.86	22,507.66	5,006.80	47,431.75	67,522.98	20,091.23	18	270,200.00	(222,768.25)	82
01-02-5114	OVERTIME-WD	448.50	499.80	51.30	919.81	1,499.40	579.59	15	6,000.00	(5,080.19)	85
01-02-5117	VAC, HOLIDAY, SICK PAY, ETC	2,501.12	1,666.00	(835.12)	7,196.48	4,998.00	(2,198.48)	36	20,000.00	(12,803.52)	64
01-02-5214	PAYROLL TAX EXPENSE-WD	1,604.89	1,416.10	(188.79)	4,289.83	4,248.30	(41.53)	25	17,000.00	(12,710.17)	75
01-03-5113	SALARY & WAGES-WWTF	23,332.55	28,955.08	5,622.53	69,373.43	86,865.24	17,491.81	20	347,600.00	(278,226.57)	80
01-03-5114	OVERTIME-WWTF	7,562.88	2,499.00	(5,063.88)	13,128.96	7,497.00	(5,631.96)	44	30,000.00	(16,871.04)	56
01-03-5117	VACATIONS, HOLIDAYS, SICK PAY	3,887.76	3,332.00	(555.76)	12,575.85	9,996.00	(2,579.85)	31	40,000.00	(27,424.15)	69
01-03-5214	PAYROLL TAX EXPENSE-WWTF	2,660.93	1,666.00	(994.93)	7,273.52	4,998.00	(2,275.52)	36	20,000.00	(12,726.48)	64
01-04-5113	SALARY & WAGES-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-5114	OVERTIME-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-5214	PAYROLL TAX EXPENSE-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-05-5112	SALARIES & WAGES-METER READERS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-05-5114	OVERTIME-METER READERS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-5110	SALARIES & WAGES-MANAGER	13,204.80	14,161.00	956.20	38,797.92	42,483.00	3,685.08	23	170,000.00	(131,202.08)	77
01-07-5111	SALARIES & WAGES-OFFICE STAFF	12,048.02	16,001.93	3,953.91	39,733.53	48,005.79	8,272.26	21	192,100.00	(152,366.47)	79
01-07-5114	OVERTIME-G&A	169.07	499.80	330.73	6,003.10	1,499.40	(4,503.70)	100	6,000.00	3.10	0
01-07-5115	SUPERVISOR COMPENSATION-G&A	0.00	3,332.00	3,332.00	4,350.00	9,996.00	5,646.00	11	40,000.00	(35,650.00)	89

Budget Variance Report As Of: 07/31/2024

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-07-5117	VAC., HOLIDAYS & ETC-G&A	2,390.00	2,748.90	358.90	6,961.97	8,246.70	1,284.73	21	33,000.00	(26,038.03)	79
01-07-5200	EMPLOYEES GROUP INS. PREM. EXP	24,921.03	22,074.50	(2,846.53)	24,921.03	66,223.50	41,302.47	9	265,000.00	(240,078.97)	91
01-07-5201	EMPLOYERS CONTRIBUTION PENSION	10,906.87	11,578.70	671.83	31,816.01	34,736.10	2,920.09	23	139,000.00	(107,183.99)	77
01-07-5203	VACATION/SICK PAY PURCHASED	0.00	0.00	0.00	1,342.40	0.00	(1,342.40)		0.00	1,342.40	
01-07-5204	RETIREMENT EXP.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-5205	ADMINISTRATIVE FEE/RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-5214	PAYROLL TAX EXPENSE-G&A	2,127.61	2,544.81	417.20	8,186.99	7,634.43	(552.56)	27	30,550.00	(22,363.01)	73
	TOTAL PERSONAL/PERSONNEL SERVICES	161,213.80	174,750.90	13,537.10	429,267.99	524,252.70	94,984.71	20	2,097,850.00	(1,668,582.01)	80
CONTRACTUAL/PURCHASED SERVICES											
01-01-6100	OUTSIDE LABOR-WP	0.00	124.95	124.95	0.00	374.85	374.85	0	1,500.00	(1,500.00)	100
01-01-6101	SOFTWARE & DATA EXPENSE-WP	0.00	1,249.50	1,249.50	0.00	3,748.50	3,748.50	0	15,000.00	(15,000.00)	100
01-01-6125	WATER ANALYSIS FEE-WP	165.00	1,424.43	1,259.43	5,430.00	4,273.29	(1,156.71)	32	17,100.00	(11,670.00)	68
01-01-6130	GROUND WATER CREDITS PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-01-6131	TCEQ INSPECTION FEES-WP	0.00	833.00	833.00	0.00	2,499.00	2,499.00	0	10,000.00	(10,000.00)	100
01-01-6133	LANDSCAPING-WP	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-01-6135	PURCHASE SURFACE WATER-HOUSTON	280,326.38	291,550.00	11,223.62	567,740.90	874,650.00	306,909.10	16	3,500,000.00	(2,932,259.10)	84
01-01-6161	PERMITS - GROUND WATER-WP	0.00	1,291.15	1,291.15	0.00	3,873.45	3,873.45	0	15,500.00	(15,500.00)	100
01-01-6300	TRUCK EXPENSE-WP	36.60	833.00	796.40	176.15	2,499.00	2,322.85	2	10,000.00	(9,823.85)	98
01-01-6301	VEHICLE EXP. & REIMBURSEMENT	350.00	249.90	(100.10)	1,050.00	749.70	(300.30)	35	3,000.00	(1,950.00)	65
01-01-6400	PURCHASE OF EQUIPMENT-WP	0.00	833.00	833.00	0.00	2,499.00	2,499.00	0	10,000.00	(10,000.00)	100
01-01-6401	EQUIPMENT EXPENSE-WP	0.00	374.85	374.85	0.00	1,124.55	1,124.55	0	4,500.00	(4,500.00)	100

Budget Variance Report

As Of: 07/31/2024

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-01-6500	MAINTENANCE & REPAIRS-WP	23,522.67	18,342.66	(5,180.01)	142,642.96	55,027.98	(87,614.98)	65	220,200.00	(77,557.04)	35
01-01-6502	REPAIRS TO BUILDING/GROUNDS	0.00	416.50	416.50	0.00	1,249.50	1,249.50	0	5,000.00	(5,000.00)	100
01-01-6600	EQUIPMENT RENTAL-WP	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-01-6700	NATURAL GAS-WP	1,473.69	291.55	(1,182.14)	2,517.86	874.65	(1,643.21)	72	3,500.00	(982.14)	28
01-01-6701	ELECTRICITY-WP	19,195.53	24,573.50	5,377.97	62,075.38	73,720.50	11,645.12	21	295,000.00	(232,924.62)	79
01-01-6702	TELEPHONE EXP/CABLE-WP	2,729.76	3,032.12	302.36	8,196.06	9,096.36	900.30	23	36,400.00	(28,203.94)	77
01-01-6800	INSURANCE-WP	1,143.18	999.60	(143.58)	3,429.54	2,998.80	(430.74)	29	12,000.00	(8,570.46)	71
01-01-6900	FREIGHT CHARGES-WP	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-01-6902	OFFICE FURNITURE & FURNISHING	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-01-6903	MEDICAL EXPENSES-W.P.	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-02-6100	OUTSIDE LABOR-WD	0.00	124.95	124.95	0.00	374.85	374.85	0	1,500.00	(1,500.00)	100
01-02-6101	SOFTWARE & DATA EXPENSE-WD	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-02-6132	REGULATORY ASSESSMENT FEE-WD	0.00	1,832.60	1,832.60	0.00	5,497.80	5,497.80	0	22,000.00	(22,000.00)	100
01-02-6300	TRUCK EXPENSE-WD	172.55	358.19	185.64	172.55	1,074.57	902.02	4	4,300.00	(4,127.45)	96
01-02-6301	VEHICLE EXP. & REIMBURSEMENT	150.00	249.90	99.90	450.00	749.70	299.70	15	3,000.00	(2,550.00)	85
01-02-6400	PURCHASE OF EQUIPMENT-WD	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-02-6401	EQUIPMENT EXPENSE-WD	0.00	249.90	249.90	0.00	749.70	749.70	0	3,000.00	(3,000.00)	100
01-02-6500	MAINTENANCE & REPAIRS-WD	548.70	22,449.35	21,900.65	48,884.13	67,348.05	18,463.92	18	269,500.00	(220,615.87)	82
01-02-6600	EQUIPMENT RENTAL-WD	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-02-6702	TELEPHONE EXP.-WD	271.50	133.28	(138.22)	721.34	399.84	(321.50)	45	1,600.00	(878.66)	55
01-02-6800	INSURANCE-WD	1,143.18	999.60	(143.58)	3,429.54	2,998.80	(430.74)	29	12,000.00	(8,570.46)	71
01-02-6900	FREIGHT CHARGES-WD	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100

Budget Variance Report

As Of: 07/31/2024

Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-02-6901	TAP COSTS-WATER DIST.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-03-6100	OUTSIDE LABOR-WWTF	1,000.00	124.95	(875.05)	1,000.00	374.85	(625.15)	67	1,500.00	(500.00)	33
01-03-6101	SOFTWARE & DATA EXPENSE-WWTP	0.00	833.00	833.00	495.25	2,499.00	2,003.75	5	10,000.00	(9,504.75)	95
01-03-6106	SECURITY SYSTEM-WWTF	752.37	458.15	(294.22)	1,504.74	1,374.45	(130.29)	27	5,500.00	(3,995.26)	73
01-03-6125	SEWER ANALYSIS FEE-WWTF	0.00	3,140.41	3,140.41	2,847.77	9,421.23	6,573.46	8	37,700.00	(34,852.23)	92
01-03-6131	TCEQ INSPECTION FEE-WWTF	0.00	1,857.59	1,857.59	0.00	5,572.77	5,572.77	0	22,300.00	(22,300.00)	100
01-03-6133	LANDSCAPING-WWTF	0.00	49.98	49.98	0.00	149.94	149.94	0	600.00	(600.00)	100
01-03-6134	SLUDGE DISPOSAL FEE-WWTF	37,255.19	13,369.65	(23,885.54)	78,093.40	40,108.95	(37,984.45)	49	160,500.00	(82,406.60)	51
01-03-6300	TRUCK EXPENSE-WWTF	1,014.00	308.21	(705.79)	1,237.85	924.63	(313.22)	33	3,700.00	(2,462.15)	67
01-03-6400	PURCHASE OF EQUIPMENT-WWTF	0.00	0.00	0.00	54,107.78	0.00	(54,107.78)		0.00	54,107.78	
01-03-6401	EQUIPMENT EXPENSE-WWTF	0.00	216.58	216.58	0.00	649.74	649.74	0	2,600.00	(2,600.00)	100
01-03-6500	MAINTANCE & REPAIRS-W.W.T.F.	25,729.93	27,464.01	1,734.08	54,899.70	82,392.03	27,492.33	17	329,700.00	(274,800.30)	83
01-03-6502	REPAIRS TO BUILDING/GROUNDS-WWTF	0.00	3,332.00	3,332.00	13,795.49	9,996.00	(3,799.49)	34	40,000.00	(26,204.51)	66
01-03-6600	EQUIP RENTAL-WWTF	0.00	249.90	249.90	0.00	749.70	749.70	0	3,000.00	(3,000.00)	100
01-03-6700	NATURAL GAS-WWTF	1,304.87	291.55	(1,013.32)	1,304.87	874.65	(430.22)	37	3,500.00	(2,195.13)	63
01-03-6701	ELECTRICITY-WWTF	13,088.63	14,994.00	1,905.37	38,799.50	44,982.00	6,182.50	22	180,000.00	(141,200.50)	78
01-03-6702	TELEPHONE/CABLE EXP.-WWTF	750.89	1,241.17	490.28	2,795.38	3,723.51	928.13	19	14,900.00	(12,104.62)	81
01-03-6800	INSURANCE-WWTF	1,143.18	999.60	(143.58)	3,429.54	2,998.80	(430.74)	29	12,000.00	(8,570.46)	71
01-03-6900	FREIGHT CHARGES-WWTF	30.10	41.65	11.55	30.10	124.95	94.85	6	500.00	(469.90)	94
01-03-6902	OFFICE FURNITURE/FURNISHING	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-03-6903	MEDICAL EXPENSE-WWTF	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100

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Fund: 01 - GENERAL FUND

ACCT#	ACCOUNT NAME	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGETED	CURRENT MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGETED	YEAR TO DATE VARIANCE	%	ANNUAL BUDGET TOTAL	ANNUAL BUDGET REMAINING	%
EXPENDITURES											
01-04-6100	OUTSIDE LABOR-SC	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-04-6101	SOFTWARE & DATA EXPENSE-SC	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-04-6132	REGULATORY ASSESSMENT FEE-SC	0.00	1,832.60	1,832.60	0.00	5,497.80	5,497.80	0	22,000.00	(22,000.00)	100
01-04-6133	LANDSCAPING-SC	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-04-6300	TRUCK EXPENSE-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6400	PURCHASE OF EQUIPMENTS-SC	0.00	6,664.00	6,664.00	0.00	19,992.00	19,992.00	0	80,000.00	(80,000.00)	100
01-04-6401	EQUIPMENT EXPENSE-SC	0.00	266.56	266.56	0.00	799.68	799.68	0	3,200.00	(3,200.00)	100
01-04-6500	MAINTENANCE & REPAIRS-SC	0.00	1,666.00	1,666.00	3,000.00	4,998.00	1,998.00	15	20,000.00	(17,000.00)	85
01-04-6502	REPAIRS TO BUILDING/GROUNDS	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-04-6600	EQUIPMENT RENTAL-SC	0.00	249.90	249.90	0.00	749.70	749.70	0	3,000.00	(3,000.00)	100
01-04-6700	NATURAL GAS-SC	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-04-6701	ELECTRICITY-SC	721.59	833.00	111.41	2,154.49	2,499.00	344.51	22	10,000.00	(7,845.51)	78
01-04-6702	TELEPHONE/CABLE EXP.-SC	407.74	358.19	(49.55)	1,161.49	1,074.57	(86.92)	27	4,300.00	(3,138.51)	73
01-04-6800	INSURANCE-SC	1,428.99	1,249.50	(179.49)	4,286.97	3,748.50	(538.47)	29	15,000.00	(10,713.03)	71
01-04-6900	FREIGHT CHARGES-SC	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-05-6100	OUTSIDE LABOR-BILIING/COLLECT.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-05-6102	UTILITY BILLING SOFTWARE FEES	10,060.52	12,078.50	2,017.98	35,228.13	36,235.50	1,007.37	24	145,000.00	(109,771.87)	76
01-05-6400	PURCHASE OF EQUIPMENT-U/B	0.00	333.20	333.20	0.00	999.60	999.60	0	4,000.00	(4,000.00)	100
01-05-6702	TELEPHONE/CABLE EXP	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6100	OUTSIDE LABOR-G&A	0.00	124.95	124.95	0.00	374.85	374.85	0	1,500.00	(1,500.00)	100
01-07-6101	SOFTWARE & DATA EXPENSE-G&A	5,460.96	4,456.55	(1,004.41)	15,565.72	13,369.65	(2,196.07)	29	53,500.00	(37,934.28)	71
01-07-6103	DUES, SUBSCRIPTION,SCHOOL-G&A	0.00	458.15	458.15	50.00	1,374.45	1,324.45	1	5,500.00	(5,450.00)	99

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Fund: 01 - GENERAL FUND

ACCT#	ACCOUNT NAME	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGETED	CURRENT MONTH VARIANCE	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGETED	YEAR TO DATE VARIANCE	%	ANNUAL BUDGET TOTAL	ANNUAL BUDGET REMAINING	%
EXPENDITURES											
01-07-6104	EMPLOYEE RELATED EXPENSE	186.64	458.15	271.51	542.91	1,374.45	831.54	10	5,500.00	(4,957.09)	90
01-07-6105	TAX COLLECTION EXP. (SBISD)	0.00	1,999.20	1,999.20	0.00	5,997.60	5,997.60	0	24,000.00	(24,000.00)	100
01-07-6106	SECURITY SYSTEM-G&A-	2,520.70	583.10	(1,937.60)	5,041.40	1,749.30	(3,292.10)	72	7,000.00	(1,958.60)	28
01-07-6140	HARRIS CO. APPRAISAL DISTRICT	0.00	999.60	999.60	3,546.00	2,998.80	(547.20)	30	12,000.00	(8,454.00)	70
01-07-6141	ACCOUNTING & AUDITING	6,964.95	5,997.60	(967.35)	9,302.45	17,992.80	8,690.35	13	72,000.00	(62,697.55)	87
01-07-6142	LEGAL & CONTINGENCIES FEES-G&A	47,320.84	6,664.00	(40,656.84)	80,996.85	19,992.00	(61,004.85)	101	80,000.00	996.85	-1
01-07-6143	MESSENGER SERVICE-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6301	VEHICLE EXP. & REIMBURSEMENT	1,075.00	1,074.57	(0.43)	3,075.00	3,223.71	148.71	24	12,900.00	(9,825.00)	76
01-07-6400	PURCHASE OF EQUIPMENT-G&A	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-07-6401	EQUIPMENT EXPENSE	0.00	124.95	124.95	0.00	374.85	374.85	0	1,500.00	(1,500.00)	100
01-07-6500	REPAIRS & MAINT-OFFICE BLDG.	595.00	1,524.39	929.39	1,505.00	4,573.17	3,068.17	8	18,300.00	(16,795.00)	92
01-07-6501	OFFICE EQUIP. REPAIRS MAINT.	0.00	0.00	0.00	170.80	0.00	(170.80)		0.00	170.80	
01-07-6503	REPAIRS/MAINT-435 PINEY PT.	1,061.35	7,297.08	6,235.73	1,061.35	21,891.24	20,829.89	1	87,600.00	(86,538.65)	99
01-07-6700	NATURAL GAS-G&A	0.00	33.32	33.32	0.00	99.96	99.96	0	400.00	(400.00)	100
01-07-6701	ELECTRICITY-G&A	300.00	416.50	116.50	900.00	1,249.50	349.50	18	5,000.00	(4,100.00)	82
01-07-6702	TELEPHONE EXPENSE-G&A	600.23	1,374.45	774.22	2,836.14	4,123.35	1,287.21	17	16,500.00	(13,663.86)	83
01-07-6800	INSURANCE-G&A	857.39	749.70	(107.69)	2,572.17	2,249.10	(323.07)	29	9,000.00	(6,427.83)	71
01-07-6900	FREIGHT CHARGES-G&A	0.00	16.66	16.66	0.00	49.98	49.98	0	200.00	(200.00)	100
01-07-6901	TAP COSTS-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-6902	OFF. FURNITURE/FURNISHING-G&A	0.00	124.95	124.95	0.00	374.85	374.85	0	1,500.00	(1,500.00)	100
01-07-6903	MEDICAL EXP.-G&A	0.00	4.99	4.99	0.00	14.97	14.97	0	60.00	(60.00)	100
01-07-6904	BANKING FEES	0.00	416.50	416.50	0.00	1,249.50	1,249.50	0	5,000.00	(5,000.00)	100

Budget Variance Report

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Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
	TOTAL CONTRACTUAL/PURCHASED SERVICES	492,859.80	503,203.63	10,343.83	1,274,254.65	1,509,610.89	235,356.24	21	6,040,860.00	(4,766,605.35)	79
SUPPLIES											
01-01-7000	GASOLINE/DIESEL-WP	3,889.34	358.19	(3,531.15)	5,511.24	1,074.57	(4,436.67)	128	4,300.00	1,211.24	-28
01-01-7001	CHEMICALS-WP	14,393.66	10,079.30	(4,314.36)	26,855.68	30,237.90	3,382.22	22	121,000.00	(94,144.32)	78
01-01-7002	TOOLS-WP	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-01-7100	UNIFORMS-WP	894.92	941.29	46.37	3,438.06	2,823.87	(614.19)	30	11,300.00	(7,861.94)	70
01-02-7000	GASOLINE/DIESEL-WD	1,005.32	499.80	(505.52)	2,934.87	1,499.40	(1,435.47)	49	6,000.00	(3,065.13)	51
01-02-7001	CHEMICALS-WD	0.00	41.65	41.65	0.00	124.95	124.95	0	500.00	(500.00)	100
01-02-7002	TOOLS-WD	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-03-7000	GASOLINE/DIESEL-WWTF	8,887.57	416.50	(8,471.07)	10,335.02	1,249.50	(9,085.52)	207	5,000.00	5,335.02	-107
01-03-7001	CHEMICALS-WWTF	10,428.08	11,278.82	850.74	26,637.79	33,836.46	7,198.67	20	135,400.00	(108,762.21)	80
01-03-7002	TOOLS-WWTF	0.00	166.60	166.60	0.00	499.80	499.80	0	2,000.00	(2,000.00)	100
01-03-7007	OFFICE SUPPLIES-WWTF	487.59	291.55	(196.04)	1,814.54	874.65	(939.89)	52	3,500.00	(1,685.46)	48
01-03-7100	UNIFORMS-WWTF	684.80	649.74	(35.06)	2,605.90	1,949.22	(656.68)	33	7,800.00	(5,194.10)	67
01-04-7001	CHEMICALS-WWTF	0.00	249.90	249.90	0.00	749.70	749.70	0	3,000.00	(3,000.00)	100
01-04-7002	TOOLS-SC	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-07-7005	POSTAGE-G&A	0.00	291.55	291.55	472.56	874.65	402.09	14	3,500.00	(3,027.44)	86
01-07-7006	PUBLIC NOTICES EXP.	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-07-7007	OFFICE SUPPLIES-G&A	1,534.28	666.40	(867.88)	3,033.93	1,999.20	(1,034.73)	38	8,000.00	(4,966.07)	62
	TOTAL SUPPLIES	42,205.56	26,264.49	(15,941.07)	83,639.59	78,793.47	(4,846.12)	27	315,300.00	(231,660.41)	73
OTHER EXPENSES											
01-01-8000	MISCELLANEOUS-WP	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-02-8000	MISCELLANEOUS-WD	325.45	166.60	(158.85)	629.05	499.80	(129.25)	31	2,000.00	(1,370.95)	69
01-03-8000	MISCELLANEOUS-WWTF	0.00	83.30	83.30	0.00	249.90	249.90	0	1,000.00	(1,000.00)	100
01-04-8000	MISCELLANEOUS EXP.-SC	0.00	49.98	49.98	0.00	149.94	149.94	0	600.00	(600.00)	100

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Fund: 01 - GENERAL FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	ACCOUNT NAME	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
01-07-8000	MISCELLANEOUS-G&A	68.00	49.98	(18.02)	373.50	149.94	(223.56)	62	600.00	(226.50)	38
01-07-8100	SUPERVISORS EXPENSES-G&A	1,070.69	16.66	(1,054.03)	1,403.00	49.98	(1,353.02)	702	200.00	1,203.00	-602
TOTAL OTHER EXPENSES		1,464.14	449.82	(1,014.32)	2,405.55	1,349.46	(1,056.09)	45	5,400.00	(2,994.45)	55
CAPITAL OUTLAY											
01-01-9000	WATER PLANT IMPROVEMENTS	386.25	60,392.50	60,006.25	458,047.05	181,177.50	(276,869.55)	63	725,000.00	(266,952.95)	37
01-01-9400	ENGINEERING EXP-WP	19,701.00	8,829.80	(10,871.20)	19,701.00	26,489.40	6,788.40	19	106,000.00	(86,299.00)	81
01-02-9000	WATER DISTRIBUTION IMPROVEMENT	0.00	66,640.00	66,640.00	0.00	199,920.00	199,920.00	0	800,000.00	(800,000.00)	100
01-02-9400	ENGINEERING EXPENSE-WD	0.00	9,996.00	9,996.00	0.00	29,988.00	29,988.00	0	120,000.00	(120,000.00)	100
01-03-9000	WWTF & TRUNK LINE IMPROVEMENTS	0.00	187,425.00	187,425.00	16,800.00	562,275.00	545,475.00	1	2,250,000.00	(2,233,200.00)	99
01-03-9400	ENGINEERING EXPENSE-WWTF	0.00	28,072.10	28,072.10	0.00	84,216.30	84,216.30	0	337,000.00	(337,000.00)	100
01-04-9000	SEWER COLLECTION IMPROVEMENTS	0.00	20,825.00	20,825.00	0.00	62,475.00	62,475.00	0	250,000.00	(250,000.00)	100
01-04-9400	ENGINEERING EXPENSE-SC	0.00	3,082.10	3,082.10	0.00	9,246.30	9,246.30	0	37,000.00	(37,000.00)	100
01-07-9000	CAPITAL OUTLAY-G&A	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-9300	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-9400	ENG./ARCHITECTS FEES-G&A	0.00	1,707.65	1,707.65	0.00	5,122.95	5,122.95	0	20,500.00	(20,500.00)	100
01-07-9500	DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
01-07-9501	UNCLAIMED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL CAPITAL OUTLAY		20,087.25	386,970.15	366,882.90	494,548.05	1,160,910.45	666,362.40	11	4,645,500.00	(4,150,951.95)	89
TOTAL EXPENSE		717,830.55	1,091,638.99	373,808.44	2,284,115.83	3,274,916.97	990,801.14	17	13,104,910.00	10,820,794.17	83
REVENUE OVER/(UNDER) EXPENDITURE		(7,598.28)	(175,672.19)	168,073.91	(133,669.98)	(527,016.57)	393,346.59		(2,108,910.00)	(19,666,348.32)	

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
EXPENSE SUMMARY										
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
REVENUE OVER/(UNDER) EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Fund: 02 - CAPITAL PROJECTS FUND

EXPENDITURES		CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
ACCT#	**ACCOUNT NAME**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**ACTUAL**	**BUDGETED**	**VARIANCE**	**%**	**TOTAL**	**REMAINING**	**%**
CAPITAL OUTLAY											
02-01-9000	WATER PLANT IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
02-02-9400	ENGINEERING EXPENSE - WD	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
REVENUE OVER/(UNDER) EXPENDITURE		0.00	0:00	0.00	0.00	0.00	0.00		0.00	0.00	

Expense Approval Report
By Fund

Memorial Villages Water Authority, TX

Payment Dates 8/13/2024 - 9/6/2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - GENERAL FUND					
NORTON ROSE FULBRIGHT US...	9495525928	04/30/2024	PROFESSIONAL SERVICES REN...	01-07-6142	6,819.51
KONTROL AUTOMATION, INC.	68366	05/15/2024	TROUBLE SHOOT CENTRIFUGE...	01-03-6500	279.67
TYLER TECHNOLOGIES, INC	025-468745 REMAINING	06/12/2024	REMAINING BALANCE OWED ...	01-05-6102	4,375.00
WORLDWIDE POWER PRODU...	INV-Q-081122	07/02/2024	GENERATOR NOT RESPONDIN...	01-01-6500	344.70
CENTERPOINT ENERGY	INV0000272	07/09/2024	GAS USAGE FOR PERIOD 07.09...	01-01-6700	46.64
CHAMPION ENERGY	242260022856081	07/11/2024	ELECTRICITY CHARGES FOR PE...	01-01-6701	19,195.53
CHAMPION ENERGY	242260022856081	07/11/2024	ELECTRICITY CHARGES FOR PE...	01-03-6701	13,088.63
CHAMPION ENERGY	242260022856081	07/11/2024	ELECTRICITY CHARGES FOR PE...	01-04-6701	721.59
CHAMPION ENERGY	242260022856081	07/11/2024	ELECTRICITY CHARGES FOR PE...	01-07-6701	300.00
WORLDWIDE POWER PRODU...	INV-Q-081666	07/15/2024	UNIT NEEDING OIL, RECOMM...	01-03-6500	1,010.59
WASTEWATER TRANSPORT SE...	112152528	07/19/2024	WASTEWATER DISPOSAL ONS...	01-03-6134	22,926.68
HALO DOORS, INC.	80302	07/22/2024	COMMERCIAL DOOR REPLAC...	01-03-6500	9,056.00
OFFICE DEPOT	374067685001	07/24/2024	VARIOUS OFFICE SUPPLIES	01-03-7007	487.59
HOME DEPOT CREDIT SERVICES	514452	07/25/2024	TAPE, 2 CYCLE OIL, TRIMMER L...	01-03-6500	151.71
VERIZON WIRELESS	9969934162	07/25/2024	CELL PHONE AND EQUIPMENT...	01-01-6702	326.68
VERIZON WIRELESS	9969934162	07/25/2024	CELL PHONE AND EQUIPMENT...	01-02-6702	271.50
VERIZON WIRELESS	9969934162	07/25/2024	CELL PHONE AND EQUIPMENT...	01-03-6702	271.20
VERIZON WIRELESS	9969934162	07/25/2024	CELL PHONE AND EQUIPMENT...	01-07-6702	108.43
QUILL CORPORATION	39733448	07/26/2024	CLOROX DISINFECTANT WIPES	01-07-7007	38.99
TX INDUSTRIAL CONTROL MFG.	7349	07/29/2024	MVW-002 SERVICE WORK OR...	01-01-6500	4,219.00
HACH COMPANY	14127532	07/30/2024	CHLORINE REGENTS 10ML PK...	01-03-6900	30.10
HACH COMPANY	14127532	07/30/2024	CHLORINE REGENTS 10ML PK...	01-03-7001	1,064.00
QUILL CORPORATION	39769856	07/30/2024	LINED FOLDERS FOR CORI/AC...	01-07-7007	45.20
READY REFRESH	04H6705440095	07/31/2024	ANNUAL HYDRATION MEMBE...	01-07-8000	59.00
AVR INC	069458	07/31/2024	JULY 2024 URECEIVABLES	01-05-6102	222.25
ITECH GROUP INC	2408595797	07/31/2024	ONLINE ECHECK CHARGEBACK...	01-05-6102	20.00
TEXAS 811 EXCAVATION	24-14051	07/31/2024	MESSASGE FEES FOR 285 ITE...	01-02-8000	325.45
WM CORPORATE SERVICES, I...	4472068-0011-5	07/31/2024	SLUDGE DISPOSAL 07.16.24-07..	01-03-6134	8,972.22
DEPT OF HEALTH AND HUMAN..	90030573	07/31/2024	LAB SAMPLES FOR THE MONT...	01-01-6125	165.00
GRAINGER	9199830648	07/31/2024	RAIN JACKETS AND T3 BRASS ...	01-03-6500	143.47
GRAINGER	9199830663	07/31/2024	WALL PACK LED PHOTOCELL	01-03-6500	470.20
NORTON ROSE FULBRIGHT US...	9495547068	07/31/2024	PROFESSIONAL SERVICES REN...	01-07-6142	15,791.80
PVS DX, INC	DE05006646-24	07/31/2024	DEMURRAGE RENTAL FOR WP...	01-01-7001	240.00
PVS DX, INC	DE05006646-24	07/31/2024	DEMURRAGE RENTAL FOR WP...	01-03-7001	75.00
TEXAS MUNICIPAL LEAGUE	INV0000262	07/31/2024	QUARTERLY INSURANCE JULY -..	01-00-1601	16,983.06
CENTERPOINT ENERGY	INV0000273	07/31/2024	GAS USAGE FOR PERIOD 07.09...	01-01-6700	1,397.77
CENTERPOINT ENERGY	INV0000274	07/31/2024	GAS USAGE FOR PERIOD 07.09...	01-01-6700	29.28
WORLDWIDE POWER PRODU...	INV-Q-082652	08/01/2024	GENERATOR NOT TRANSFERI...	01-01-6500	341.64
QUADIENT LEASING USA, INC.	Q1445534	09/02/2024	POSTAGE MACHINE FOR PERI...	01-07-7005	472.56
PVS DX, INC	057013969-24	08/02/2024	TWO 2 TON CHLORINE	01-03-7001	4,316.80
THOMAS REED, CPA	22083	07/30/2024	PROFESSIONAL SERVICES REN...	01-07-6141	6,624.95
QUILL CORPORATION	39839352	08/02/2024	POST IT TABS, LYSOL SPRAY, S...	01-07-7007	215.08
QUILL CORPORATION	39855090	08/02/2024	FEBREEZE	01-07-7007	11.38
QUILL CORPORATION	39860760	08/02/2024	FEBREEZE	01-07-7007	14.62
QUILL CORPORATION	39868040	08/03/2024	STACK STAMPS FOR CORI AND...	01-07-7007	55.65
MY FLEET CENTER	125353	08/05/2024	OIL CHANGE FOR RICHARD TR...	01-01-6500	81.57
DELTA FASTENER CORP.	5138521	08/05/2024	HX HD ZINC AND NUTS	01-01-6500	368.14
HOME DEPOT CREDIT SERVICES	9521876	08/05/2024	OIL AND CHAIN SAW	01-01-6500	210.95
QUILL CORPORATION	39894704	08/06/2024	COMPUTER SCREENS FOR AM...	01-07-7007	246.98
QUILL CORPORATION	39909144	08/06/2024	INK FOR LEON, BINDER DIVID...	01-07-7007	308.70
HEALTHINVEST HRA Gallagher	JULY24	07/31/2024	MONTHLY FEES FOR PERIOD 0...	01-07-5201	66.50
QUILL CORPORATION	39917362	08/07/2024	SPACE HEATER FOR AMANDA	01-03-7007	38.94
HOME DEPOT CREDIT SERVICES	2612546	08/12/2024	CHAIN WITH HOOK AND QUIC...	01-02-6500	58.59

Exhibit P

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
EXPERTS UNDERGROUND SO...	E24-008-02	08/14/2024	Water leak repairs at 10 Robi...	01-02-6500	1,500.00
TYLER TECHNOLOGIES. INC	025-474705	08/15/2024	Tyler Payments Hardware & A...	01-05-6102	709.00
AVR INC	069388	07/31/2024	USCAN	01-05-6102	186.50
PRESCOTT CONTROL SOLUTI...	12459	07/31/2024	Annual calibration of the MV...	01-03-6100	1,000.00
PURIFY	141295810419	07/30/2024	SODIUM BISULFITE WWTF	01-03-7001	4,304.16
TEXAS PRIDE DISPOSAL	1558382	08/15/2024	2YD FEL DUMPSTER AUGUST ...	01-01-6500	82.29
A-B GAS COMPANY	2110124-C	07/31/2024	33 LBS PROPANE REFILL	01-03-6700	27.00
BLUE IRON TECHNOLOGIES	318335	08/15/2024	DATTO MONTHLY SERVICE A...	01-07-6101	1,515.00
BLUE IRON TECHNOLOGIES	318397	07/31/2024	JULY 2024 SUPPORT	01-07-6101	1,328.40
3L	358209	07/31/2024	ULS DIESEL #2 DYED	01-03-7000	4,006.51
CINTAS	4200539075	07/31/2024	WWTF - UNIFORMS	01-03-7100	136.96
CINTAS	4200539179	08/15/2024	WP-UNIFORMS	01-01-7100	218.70
CINTAS	4201257547	08/15/2024	WP - UNIFORMS	01-01-7100	201.52
CINTAS	4202024101	08/15/2024	WWTF - UNIFORMS	01-03-7100	142.89
CAPITAL SERVICES	4202-202	08/15/2024	JANITORIAL SERVICES AUG 20...	01-07-6500	455.00
ADVANCED CRANE & HOIST S...	48155	07/31/2024	WWTF-3 TON PUMP HOUSE	01-03-6500	2,250.00
SPEEDY PRINTING, KTF INC.	77065	08/15/2024	Customer Application & Servi...	01-07-7007	668.89
SPEEDY PRINTING, KTF INC.	77104	08/15/2024	Customer Application & Servi...	01-03-7007	365.66
C & C WATER SERVICES	C1090	08/15/2024	FURNISH EQUIP & LABOR TO ...	01-01-6500	4,000.00
TX CHILD SUPPORT SDU	INV0000253	08/15/2024	CHILD SUPPORT	01-00-2137	681.69
TX CHILD SUPPORT SDU	INV0000253	08/15/2024	CHILD SUPPORT FEE	01-07-8000	4.50
TCDRS	INV0000254	08/15/2024	TCDRS EE & ER CONTRIBUTION	01-00-2175	9,098.85
UNITED STATES TREASURY	INV0000255	08/15/2024	Medicare	01-00-2131	1,770.08
TEXAS WORKFORCE COMMISS...	INV0000256	08/15/2024	Unemployment	01-00-2125	116.09
UNITED STATES TREASURY	INV0000257	08/15/2024	Social Security	01-00-2131	7,568.56
UNITED STATES TREASURY	INV0000258	08/15/2024	FED WITHOLDING	01-00-2132	5,398.06
TREY CANTU	INV0000259	08/15/2024	COURIER SERVICE - P/U CRYS...	01-07-8000	146.40
C3 CONSTRUCTORS, LLC	INV0000260	07/31/2024	WATER PLANT - BOOSTER PU...	01-01-9400	19,701.00
CITY OF HOUSTON	INV0000261	07/31/2024	CITY OF HOUSTON WATER	01-01-6135	280,326.38
COMCAST	INV0000263	08/15/2024	WP - COMCAST	01-01-6702	983.60
TREY CANTU	INV0000264	08/15/2024	REIMBURSEMENT FOR MONT...	01-05-6102	75.67
TREY CANTU	INV0000265	08/15/2024	BOARD MEETING MEAL REIM...	01-07-8100	332.31
TREY CANTU	INV0000266	08/15/2024	SPARE SOLENOIDS FOR WWTP	01-03-6500	2,072.68
COMCAST	INV0000268	08/15/2024	SRVC AND EQUIPMENT FOR P...	01-03-6702	64.92
COMCAST	INV0000269	08/15/2024	SVC AND EQUIPMENT FOR PE...	01-01-6702	258.44
COMCAST	INV0000270	08/15/2024	SVC AND EQUIPMENT FOR PE...	01-01-6702	318.91
COMCAST	INV0000270	08/15/2024	SVC AND EQUIPMENT FOR PE...	01-03-6702	295.86
COMCAST	INV0000270	08/15/2024	SVC AND EQUIPMENT FOR PE...	01-07-6702	406.96
CHRISTOPHER SIMIEN	INV0000275	08/15/2024	REIMBURSEMENT FOR WATER...	01-02-6500	167.68
CHRISTOPHER SIMIEN	INV0000276	08/15/2024	CHRIS REIMBURSEMENT FOR ...	01-02-6500	23.74
PETE TORRES	INV0000277	08/15/2024	PETE REIMBURSEMENT FOR D...	01-03-6500	597.47
PETE TORRES	INV0000278	08/15/2024	ICE FOR DMR-QA STUDY	01-03-6500	18.11
CINTAS	4201257485	08/16/2024	WWTF - UNIFORMS	01-03-7100	142.89
CINTAS	4202024448	08/16/2024	WP - UNIFORMS	01-01-7100	201.52
GRAINGER	9199830655	07/31/2024	RAIN SUIT, JACKET, HANDHELD..	01-03-6500	240.12
EXXON	98887748	07/31/2024	FUEL	01-01-7000	1,039.74
EXXON	98887748	07/31/2024	FUEL	01-02-7000	1,005.32
EXXON	98887748	07/31/2024	FUEL	01-03-7000	524.66
EASTEX ENVIRONMENTAL LA...	C24H321	08/16/2024	WWTF - LABS	01-03-6125	1,727.00
PETE TORRES	INV0000280	08/16/2024	DIESEL IN TRUCK	01-03-7000	63.00
PETE TORRES	INV0000281	08/16/2024	WATER FOR DMRQA STUDY	01-03-6500	4.17
TREY CANTU	INV0000282	08/16/2024	OFFICE WATER FOR BOARD M...	01-07-8100	18.00
NEIL TECHNICAL SERVICES, C...	128429	07/31/2024	INSTALLED NEW POWER SUPP...	01-03-6500	824.00
NEIL TECHNICAL SERVICES, C...	128637	08/19/2024	ADJUSTMENTS TO THE PRESS...	01-01-9000	562.50
JACKSON WALKER LLP	1997517	07/31/2024	CITY OF BUNKER HILL VILLAGE...	01-07-6142	22,713.54
BLUE IRON TECHNOLOGIES	318426	08/19/2024	WINDOWS SERVER 2022 - 16 ...	01-07-6101	1,069.00
CENTERPOINT ENERGY	INV0000283	07/31/2024	CENTER POINT 07.09.24 - 08.0...	01-03-6700	1,277.87
LEON W. LEVANDOWSKI, JR.	INV0000284	08/19/2024	VEHICLE REIMBURSEMENT FO...	01-01-6301	350.00
LEON W. LEVANDOWSKI, JR.	INV0000284	08/19/2024	VEHICLE REIMBURSEMENT FO...	01-02-6301	150.00
TREY CANTU	INV0000285	08/19/2024	CELL PHONE & VEHICLE REIMB..	01-02-6301	1,000.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TREY CANTU	INV0000285	08/19/2024	CELL PHONE & VEHICLE REIMB...	01-07-6301	75.00
LEON W. LEVANDOWSKI, JR.	INV0000286	08/19/2024	VACATION PAYOUT PAY PERI...	01-07-5203	4,020.00
HEALTHINVEST HRA Gallagher	INV0000287	08/19/2024	SOLD 60 HOURS TO HRA PAY ...	01-00-2135	4,020.00
PVS DX, INC	057014772-24	08/20/2024	CHLORINE 150 LB CYLINDER	01-01-7001	1,797.85
PVS DX, INC	057014773-24	08/20/2024	CHLORINE 150 LB CYLINDER	01-01-7001	1,797.85
PURIFY	141295812819	08/20/2024	SODIUM BISULFITE	01-03-7001	3,074.40
COWBOY TRUCKING, INC.	24-545292	08/20/2024	ST AUGUSTINE SOD 1/2 PALLET	01-02-6500	105.00
IVY LEAGUE LANSCAPING OF ...	8154	08/20/2024	REPAIR BROKEN FENCE	01-01-6500	3,175.00
HARRIS COUNTY APPRAISAL D...	CI-00002346	08/20/2024	FOURTH QUARTER ASSESSME...	01-07-6140	3,644.00
WORLDWIDE POWER PRODU...	INV-Q-082054	08/20/2024	WWTF - PERFORMED FUEL PO...	01-03-6502	1,201.32
BLUE IRON TECHNOLOGIES	318431	08/22/2024	MICROSOFT 365 - 5 LICENSES	01-07-6101	81.25
WATER UTILITY SERVICES, INC.	91956	08/22/2024	LAS FOR ALL 3 WATER PLANTS	01-01-7001	2,626.75
TREY CANTU	INV0000288	08/22/2024	BOARD MEETING - MEAL REI...	01-07-6104	332.31
QUILL CORPORATION	40181403	08/23/2024	C920E HD 1080P TAA COMPLI...	01-07-7007	66.49
ELECTRICAL FIELD SERVICES	43635	07/31/2024	PINEY POINT WP - LIFT STATI...	01-07-6503	1,061.35
PVS DX, INC	057012308-24	07/31/2024	CHLORINE	01-01-7001	4,316.80
TREY CANTU	INV0000295	08/27/2024	CELL PHONE REIMBURSEMENT	01-07-6301	75.00
TREY CANTU	INV0000295	08/27/2024	VEHICLE REIMBURSEMENT	01-07-6301	1,000.00
LEON W. LEVANDOWSKI, JR.	INV0000296	08/27/2024	VEHICLE REIMBURSEMENT	01-01-6301	350.00
LEON W. LEVANDOWSKI, JR.	INV0000296	08/27/2024	VEHICLE REIMBURSEMENT	01-02-6301	150.00
				Fund 01 - GENERAL FUND Total:	**562,916.63**
				Grand Total:	**562,916.63**