

MINUTES OF MEETING OF BOARD OF DIRECTORS  
SEPTEMBER 15, 2022

THE STATE OF TEXAS  
COUNTY OF HARRIS  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

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The Board of Directors (the "Board") of Harris County Municipal Utility District No. 132 (the "District") met in regular session, open to the public, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, TX 77346, at 3:00 p.m. on September 15, 2022, whereupon the roll was called of the members of the Board, to-wit:

Tim Stine, President  
Don House, Vice President  
Gregg Mielke, Secretary  
Michael Whitaker, Assistant Secretary  
Darrell Jamison, Assistant Secretary

All members of the Board were present. Also attending all or parts of the meeting were Ms. Michelle Roenz of McCall Gibson Swedlund Barfoot PLLC ("McCall"), auditor for the District; Mr. Nick Bailey of BGE, Inc. ("BGE"), engineers for the District; Ms. Lina Loaiza of Bob Leared Interests, Tax Assessor and Collector for the District ("Bob Leared"); Ms. Karrie Kay of Myrtle Cruz, Inc. ("MCI"), bookkeepers for the District; Mr. Allen Jenkins of Inframark ("Inframark"), operator of the District's facilities; and Ms. Kathleen Ellison and Ms. Jane Maher of Norton Rose Fulbright US LLP ("NRF"), attorneys for the District.

**Call to Order.** The President called the meeting to order in accordance with notice posted pursuant to law, copies of certificates of posting of which are attached hereto as *Exhibit A*, and the following business was transacted:

1. **Public Comments.** There were no public comments.
2. **Minutes.** Proposed minutes of the regular meeting of August 18, 2022, previously distributed to the Board, were presented for approval. Upon motion by Director House, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the meeting of August 18, 2022, as presented.
3. **Approve audit for fiscal year ended May 31, 2022.** The President recognized Ms. Roenz, who reviewed with the Board a draft audit, and management letter with response, copies of which are attached hereto as *Exhibit B*. The President stated that he provided McCall a revision to the budget. Ms. Roenz stated that the revision would be incorporated.

Upon motion by Director Jamison, seconded by Director House, after full discussion and the question being put to the Board, the Board voted unanimously to approve the audit for fiscal year ended May 31, 2022, including the revision noted, and to authorize filing of same with the Texas Commission on Environmental Quality and Comptroller's Office.

4. **Review Tax Assessor and Collector's Report and authorize payment of certain bills.** The President recognized Ms. Loaiza, who reviewed with the Board the Tax Assessor and Collector's Report, a copy of which is attached hereto as *Exhibit C*. She reported that 98.9% of the District's 2021 taxes had been collected to date.

Upon motion by Director House, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Tax Assessor and Collector's Report and to authorize payment of check numbers 1086 through 1093 from the Tax Account to the persons, in the amounts, and for the purposes stated in the report.

**5. Review Bookkeeper's Report, authorize payment of bills and approve Investment Report.** The President recognized Ms. Kay, who reviewed the Bookkeeper's Report, the Investment Report, and the Deposit Collateral Report, copies of which are attached hereto as *Exhibit D*.

Upon motion by Director Mielke, seconded by Director Jamison, after full discussion and the question being put to the Board, the Board voted unanimously to accept the Bookkeeper's Report and to authorize payment of check numbers 1273 through 1301 from the Operating Account to the persons, in the amounts, for the purposes stated therein.

**6. Consider contract amendment for bookkeeping services.** The President recognized Ms. Kay, who presented to and reviewed with the Board the Amended and Restated Agreement for Bookkeeping Services (the "Amendment"), a copy of which is attached hereto as *Exhibit E*. She noted that the Amendment includes updated legislative language, the hourly rate increased to \$100 and the base fee increased from \$1,935 to \$2,400.

Upon motion by Director Jamison, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Amendment.

**7. Adopt Order Designating Officer to Calculate and Publish Tax Rate.** The President presented to and reviewed with the Board the financial advisor's recommendation for the 2022 tax rate, a copy of which is attached hereto as *Exhibit F*. He noted a 2022 certified assessed value of \$740,046,123 and that the District was designated as a developed district. The Board discussed a proposed rate of \$0.076 per \$100 assessed valuation for maintenance and operations. Ms. Ellison presented to and reviewed with the Board an Order Designating Officer to Calculate and Publish Tax Rates for 2022 (the "Order"), a copy of which is attached hereto as *Exhibit G*.

Upon motion by Director Mielke, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to adopt the Order, thereby authorizing the tax assessor to publish notice of the proposed rate of \$0.076 per \$100 assessed valuation for maintenance and operations.

**8. Review Operations Report and authorize District maintenance and termination of delinquent accounts.** The President recognized Mr. Jenkins, who reviewed the Operations Report for August 2022, a copy of which is attached as *Exhibit H*. He reported a 92.3% accountability for the period July 28, 2022 through August 24, 2022.

Mr. Jenkins reported that he received a call from Webber, Inc., wanting to discuss the payment of outstanding damages. He proposed that a couple of Board members meet with Webber, Inc. The President stated that he and Director Whitaker can attend. Mr. Bailey stated that he can see if a Texas Department of Transportation ("TxDOT") representative can attend. Mr. Jenkins stated that he can coordinate the scheduling of the meeting.

Mr. Jenkins reviewed the Executive Summary, the Major Maintenance Summary for

August, and the delinquencies. He reported that 99 letters were mailed, 37 delinquent tags were hung, and two accounts were disconnected for non-payment. He requested authorization to turn over seven accounts totaling \$1,169.92 to Collections Unlimited of Texas for collection.

Upon motion by Director Mielke, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Operations Report, to approve termination of the delinquent accounts in accordance with the terms of the District's Rate Order, and to turn seven accounts totaling \$1,169.92 over to Collections Unlimited of Texas for collection.

**9. Review Engineer's Report, authorize necessary capital projects and authorize capacity commitments.** The President recognized Mr. Bailey, who presented to and reviewed with the Board the Engineer's Report, a copy of which is attached hereto as *Exhibit H*.

Mr. Bailey stated that BGE has begun performing the 2022 tank inspections and will have updates at upcoming meetings.

Mr. Bailey reported on the Waterline Replacement, Phase 3 project and stated that BGE has received final approval from all agencies for the project and that BGE will be ready to begin advertising it for bids once authorized by the District.

Mr. Bailey reported on the Waterline Replacement, Phase 4 project and stated that BGE is progressing with the survey and design work. He noted that Phase 4 will fill in the remaining areas between the first three phases and will have a similar quantity of line replacement as Phase 3.

Mr. Bailey discussed the Lift Station No. 1 Site Improvements. He stated that the contractor, C3 Constructors, LLC, has begun work on the project. He noted that BGE does not have a pay estimate this month, but that there is a request for a change order for removal and replacement of a 7 foot segment of the existing brick fence that was damaged prior to the start of the project. He recommended approval of Change Order No. 1 in the amount of \$4,760.

Mr. Bailey discussed the drainage on Kings River Road. He stated that the contractor, Storm Water Solutions, LLC, has begun work on the project. He noted there is no pay estimate this month.

Mr. Bailey reported on the Drainage Channel Culvert Crossing near Point Hole 2. He stated that BGE has designed a 7'x4' culvert crossing at the existing cart path crossing just east of the Point Hole 2 green. He noted that the new culvert will provide additional drainage capacity at the crossing and will be set at a flowline that will help reduce standing water in the upstream and downstream areas of the channel. Discussion ensued. Mr. Bailey stated that he would put together an exhibit of the drainage area, including all culvert crossings.

Mr. Bailey reported on the Sanitary Sewer Line at 7903 Pine Green Lane. He stated that BGE is addressing agency review comments on the construction plans and will be resubmitting soon for final approval. He noted that the purpose of the project is to address multiple sags in the back-of-lot sanitary sewer line, which over time are causing clogs. He stated that the design will include a new, deeper sanitary sewer line in this area that can be installed via trenchless construction, with relatively minor impact on the surface.

Mr. Bailey discussed the Additional Drainage Areas. He reported on the Drainage Channel Outfall to Atascocita Shores and stated that BGE followed up with the Harris County Precinct 3

staff regarding the Teams meeting BGE had to discuss concerns and possible partnership options for the drainage channel between the bulkhead/weir and the outfall at Atascocita Shores Drive. He noted that Harris County Precinct 3 said they would review the situation and discuss it further with Harris County Flood Control District.

Mr. Bailey discussed 20319 Allegro Shores. He stated that the resident reached out regarding an inlet and outfall structure located behind their house. He noted that the inlet drains the back of lot areas for several houses along Allegro Shores and Acapulco Cove, and his concern is that the grate inlet doesn't function properly when covered by leaves and debris. He stated that the resident is requesting that the District assist with the cost of replacing the grate inlet with a Type E inlet, which should be less susceptible to blockage by leaves and debris. Mr. Jenkins stated that he received a quote for the Type E inlet in the amount of \$8,355.

Mr. Bailey reported on Atascocita Joint Operations Board ("AJOB") meeting and stated that AJOB accepted the bid results and awarded the contract for the WWTP rehabilitation.

Upon motion by Director Mielke, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to: (1) approve the Engineer's Report; (2) approve Change Order No. 1 in the amount of \$4,760 for the Lift Station No. 1 Site Improvements project; and (3) approve the quote for the Type E inlet in the amount of \$8,355 for the inlet at 20319 Allegro Shores.

10. **Consider FM 1960 Widening issues, including change orders and contractor damages.** Mr. Jenkins stated that invoices for the line relocations on Pine Echo were sent to Mr. Bailey for submittal to TxDOT for reimbursement.

11. **Discuss potential Director vacancy.** The Board discussed the candidates for the potential director vacancy. It was the consensus of the Board to invite Mr. Lopez to the next meeting and to include the appointment of a director on the next agenda.

12. **Discuss and take action in connection with District communications and website.** The President requested that Mr. Bailey prepare a status of the waterline phases to post on the website.

13. **Other director and consultant reports.** There were no further reports.

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 Directors on October 20, 2022.

  
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President, Board of Directors

ATTEST:

  
\_\_\_\_\_  
Secretary, Board of Directors



## HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

### NOTICE

In accordance with chapter 551, Texas Government Code and Section 49.063, Texas Water Code, both as amended, take notice that the Board of Directors of Harris County Municipal Utility District No. 132 will meet in regular session, open to the public, at the **Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, Texas 77346**, at **3:00 p.m.** on Thursday, **September 15, 2022**. At this meeting, the Board will consider the following matters:

1. Receive comments from the public (3 minutes maximum per person);
2. Approve minutes of meeting of August 18, 2022;
3. Approve audit for fiscal year ended May 31, 2022;
4. Approve Tax Assessor and Collector's Report, authorize payment of bills, and transfer of accounts to uncollectible roll;
5. Approve Bookkeeper's Report, authorize payment of bills, review investment report and any necessary changes;
6. Consider contract amendment for bookkeeping services;
7. Adopt Order Designating Officer to Calculate and Publish Tax Rate;
8. Approve Operations Report, and authorize District maintenance and termination of delinquent accounts;
9. Approve Engineer's Report, authorize necessary capital projects, and authorize capacity commitments;
10. Consider FM 1960 Widening issues, including change orders and contractor damages;
11. Discuss potential Director vacancy;
12. Discuss and take action in connection with District communications and website;
13. Other director and consultant reports, and such other matters as may properly come before it.



### Exhibit A

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.

Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services are requested to contact the District's paralegal at (713) 651-5589 at least three business days prior to the meeting so that appropriate arrangements can be made.

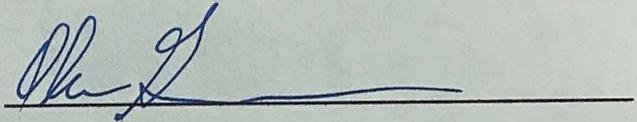
CERTIFICATE OF POSTING NOTICE  
OF MEETING OF BOARD OF DIRECTORS

THE STATE OF TEXAS  
COUNTY OF HARRIS  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

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I hereby certify that on September 12 2022, I posted the Notice of Meeting of the Board of Directors of Harris County Municipal Utility District No. 132, a true copy of which is attached hereto, in a glass enclosed bulletin board located on the grounds of the District's water plant at 8502 Rebawood, Humble, Texas, within said political subdivision, as required by law.

EXECUTED this 12 day of September 2022.



## Jane Maher

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**From:** The Texas Network <support@texasnetwork.com>  
**Sent:** Saturday, September 10, 2022 12:30 PM  
**To:** Jane Maher; Russell Lambert  
**Cc:** Solana Morton  
**Subject:** RE: HCMUD No. 132 September Posting

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Agenda posted  
<https://www.hcmud132.com/meetings/index.html>

--

Thank you!

### The Texas Network

281-445-3535  
281-445-3535 (Text)  
281-973-8299 (Fax)  
support@texasnetwork.com  
<https://texasnetwork.com>

---

**From:** Jane Maher <jane.maher@nortonrosefulbright.com>  
**Sent:** Friday, September 9, 2022 10:34 AM  
**To:** Russell Lambert <russ@texasnetwork.com>  
**Cc:** The Texas Network <support@texasnetwork.com>; Solana Morton <solana.morton@nortonrosefulbright.com>  
**Subject:** HCMUD No. 132 September Posting

Hi Russ,

Please post the attached agenda to the website and return the COP at your earliest convenience.

Thanks,

**Jane Maher** | Senior Paralegal  
Norton Rose Fulbright US LLP  
1301 McKinney, Suite 5100, Houston, Texas 77010-3095, United States  
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## **NORTON ROSE FULBRIGHT**

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**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**

**HARRIS COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**MAY 31, 2022**

DRAFT SUBJECT TO CHANGE



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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Harris County Municipal  
Utility District No. 132  
Harris County, Texas

**Opinions**

We have audited the accompanying financial statements of the governmental activities and major fund of Harris County Municipal Utility District No. 132 (the "District") as of and for the year ended May 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of May 31, 2022, 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 District, 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 District'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 District'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 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 Directors  
Harris County Municipal  
Utility District No. 132

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’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 15, 2022

DRAFT SUBJECT TO CHANGE



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2022**

Management's discussion and analysis of the financial performance of Harris County Municipal Utility District No. 132 (the "District") provides an overview of the District's financial activities for the fiscal year ended May 31, 2022. Please read it in conjunction with the District's financial statements.

**USING THIS ANNUAL REPORT**

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide portion of these statements provides both long-term and short-term information about the District'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 all of the District'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 District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District's net position 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 District has one governmental fund type. The General Fund accounts for property tax revenues, sales tax revenues, customer service revenues, operating costs and general expenditures.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2022**

**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 District'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 District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance 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. The 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 District's financial position. In the case of the District, assets exceeded liabilities by \$28,357,910 as of May 31, 2022. A portion of the District's net position reflects its investment in capital assets (water, wastewater and drainage facilities as well as land and the District's capacity interest in the Atascocita Central Plant).

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

The following is a comparative analysis of government-wide changes in net position:

	Summary of Changes in the Statement of Net Position		
	2022	2021	Change Positive (Negative)
Current and Other Assets	\$ 9,952,927	\$ 9,633,094	\$ 319,833
Capital Assets (Net of Accumulated Depreciation)	18,925,907	17,502,889	1,423,018
Total Assets	\$ 28,878,834	\$ 27,135,983	\$ 1,742,851
Total Liabilities	\$ 520,924	\$ 549,689	\$ 28,765
Net Position:			
Investment in Capital Assets	\$ 18,925,907	\$ 17,502,889	\$ 1,423,018
Unrestricted	9,432,003	9,083,405	348,598
Total Net Position	\$ 28,357,910	\$ 26,586,294	\$ 1,771,616

The following table provides a summary of the District's operations for the years ending May 31, 2022, and May 31, 2021.

	Summary of Changes in the Statement of Activities		
	2022	2021	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 557,984	\$ 565,950	\$ (7,966)
Sales Tax Revenues	2,035,251	1,898,843	136,408
Charges for Services	2,542,482	2,423,267	119,215
Grant Revenues	1,068,751		1,068,751
Other Revenues	102,749	84,226	18,523
Total Revenues	\$ 6,307,217	\$ 4,972,286	\$ 1,334,931
Expenses for Services	4,535,601	4,455,533	(80,068)
Change in Net Position	\$ 1,771,616	\$ 516,753	\$ 1,254,863
Net Position, Beginning of Year	26,586,294	26,069,541	516,753
Net Position, End of Year	\$ 28,357,910	\$ 26,586,294	\$ 1,771,616

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2022**

**FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUND**

The District's General Fund fund balance as of May 31, 2022, was \$9,384,364, an increase of \$342,841 from the prior year. The increase was primarily caused by receipt of grant revenues in the current year offset by significant amounts of capital outlay and maintenance and repair costs paid from unassigned funds accumulated in prior years.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Directors adopted an unappropriated budget for the current fiscal year. Actual revenues were \$1,411,160 more than budgeted revenues and actual expenditures were \$689,116 less than budgeted expenditures, which resulted in a positive variance of \$2,100,276. See the budget to actual comparison for more information.

**CAPITAL ASSETS**

Capital assets as of May 31, 2022, total \$18,925,907 (net of accumulated depreciation) and include the water, wastewater and drainage systems as well as the District's investment in the Atascocita Central Plant. Construction in progress includes improvements to District facilities and infrastructure.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2022	2021	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 1,303,269	\$ 55,918	\$ 1,247,351
Construction in Progress	3,785,192	3,174,352	610,840
Capital Assets, Net of Accumulated Depreciation:			
Water System	5,239,839	5,237,976	1,863
Wastewater System	6,252,477	6,606,998	(354,521)
Drainage System	1,465,604	1,506,161	(40,557)
Capacity Interest in AJOB Facilities	879,526	921,484	(41,958)
Total Net Capital Assets	<u>\$ 18,925,907</u>	<u>\$ 17,502,889</u>	<u>\$ 1,423,018</u>

**CONTACTING THE DISTRICT'S MANAGEMENT**

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Harris County Municipal Utility District No. 132, c/o Norton Rose Fulbright US L.L.P., 1301 McKinney Avenue, Suite 5100, Houston, Texas 77010.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**MAY 31, 2022**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash	\$ 1,200,972	\$	\$ 1,200,972
Investments	7,504,943		7,504,943
Receivables:			
Property Taxes	28,204		28,204
Penalty and Interest on Delinquent Taxes		19,435	19,435
Service Accounts	232,853		232,853
Accrued Interest	3,126		3,126
Prepaid Costs	27,060		27,060
Due from Other Governmental Units	704,333		704,333
Advance for Regional Wastewater Treatment Plant Operations	232,001		232,001
Land		1,303,269	1,303,269
Construction in Progress		3,785,192	3,785,192
Capital Assets (Net of Accumulated Depreciation)		13,837,446	13,837,446
<b>TOTAL ASSETS</b>	<u>\$ 9,933,492</u>	<u>\$ 18,945,342</u>	<u>\$ 28,878,834</u>

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**MAY 31, 2022**

	General Fund	Adjustments	Statement of Net Position
<b>LIABILITIES</b>			
Accounts Payable	\$ 308,309	\$	\$ 308,309
Security Deposits	212,615		212,615
<b>TOTAL LIABILITIES</b>	<b>\$ 520,924</b>	<b>\$ - 0 -</b>	<b>\$ 520,924</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 28,204	\$ (28,204)	\$ - 0 -
 <b>FUND BALANCE</b>			
Nonspendable:			
Prepaid Costs	\$ 27,060	\$ (27,060)	\$
Operating Advance	232,001	(232,001)	
Committed for Capital Projects	141,653	(141,653)	
Assigned to 2023 Budget Deficit	330,992	(330,992)	
Unassigned	8,652,658	(8,652,658)	
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,384,364</b>	<b>\$ (9,384,364)</b>	<b>\$ - 0 -</b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	 <b>\$ 9,933,492</b>		
 <b>NET POSITION</b>			
Investment in Capital Assets		\$ 18,925,907	\$ 18,925,907
Unrestricted		9,432,003	9,432,003
<b>TOTAL NET POSITION</b>		<b>\$ 28,357,910</b>	<b>\$ 28,357,910</b>

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
MAY 31, 2022**

Total Fund Balance - Governmental Fund \$ 9,384,364

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds. 18,925,907

Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2021 and prior tax levies became part of recognized revenue in the governmental activities of the District. 47,639

Total Net Position - Governmental Activities \$ 28,357,910

DRAFT SUBJECT TO CHANGE

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED MAY 31, 2022**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Property Taxes	\$ 554,188	\$ 3,796	\$ 557,984
Water Service	602,203		602,203
Wastewater Service	741,205		741,205
Sales Tax Revenues	2,035,251		2,035,251
Water Authority Fees	1,013,799		1,013,799
Grant Revenue	1,068,751		1,068,751
Penalty and Interest	78,836	1,961	80,797
Tap, Inspection and Reconnection Fees	185,275		185,275
Investment and Miscellaneous Revenues	21,952		21,952
<b>TOTAL REVENUES</b>	<u>\$ 6,301,460</u>	<u>\$ 5,757</u>	<u>\$ 6,307,217</u>
<b>EXPENDITURES/EXPENSES</b>			
Service Operations:			
Professional Fees	\$ 230,935	\$	\$ 230,935
Contracted Services	194,052		194,052
Purchased Wastewater Service	438,367		438,367
Utilities	107,001		107,001
Water Authority Assessments	1,278,369		1,278,369
Repairs and Maintenance	1,248,145		1,248,145
Depreciation		788,448	788,448
Other	250,284		250,284
Capital Outlay	2,211,466	(2,211,466)	
<b>TOTAL EXPENDITURES/EXPENSES</b>	<u>\$ 5,958,619</u>	<u>\$ (1,423,018)</u>	<u>\$ 4,535,601</u>
<b>NET CHANGE IN FUND BALANCES</b>	\$ 342,841	\$ (342,841)	\$
<b>CHANGE IN NET POSITION</b>		1,771,616	1,771,616
<b>FUND BALANCES/NET POSITION - JUNE 1, 2021</b>	<u>9,041,523</u>	<u>17,544,771</u>	<u>26,586,294</u>
<b>FUND BALANCES/NET POSITION - MAY 31, 2022</b>	<u>\$ 9,384,364</u>	<u>\$ 18,973,546</u>	<u>\$ 28,357,910</u>

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MAY 31, 2022**

Net Change in Fund Balance - Governmental Fund \$ 342,841

Amounts reported for governmental activities in the Statement of Activities are different because:

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. 3,796

Governmental funds report penalty and interest revenue on property taxes when collected. However, in the Statement of Activities, revenue is recorded when penalties and interest are assessed. 1,961

Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities. (788,448)

Governmental funds report capital expenditures as expenditures in the period purchased. However, in the government-wide financial statements, capital assets are increased by new purchases and the Statement of Activities is not affected. 2,211,466

Change in Net Position - Governmental Activities \$ 1,771,616

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

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**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 1. CREATION OF DISTRICT**

Harris County Municipal Utility District No. 132 (the “District”) was created, effective September 10, 1974, by an Order of the Texas Water Rights Commission, presently known as the Texas Commission on Environmental Quality (the “Commission”). Pursuant to the provisions of Chapters 49 and 54 of the Texas Water Code, the District is empowered to purchase, operate and maintain all facilities, plants and improvements necessary to provide water, sanitary sewer service, storm sewer drainage, irrigation, solid waste collection and disposal, including recycling, parks and recreational facilities for the residents of the District. The District is also empowered to contract for or employ its own peace officers with powers to make arrests and to establish, operate and maintain a fire department to perform all fire-fighting activities within the District. The Board of Directors held its first meeting on September 25, 1974, and the first bonds were sold on June 18, 1975.

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

The District 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 District 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 District’s financial statement as component units.

The District is a participant with several other districts and entities in the Atascocita Regional Sewage Treatment Plant (the “Plant”). Oversight of the Plant is exercised by a Joint Operations Board comprised of one member from each participating district having five or more single family residential connections or the equivalent thereto. Based on the criteria described above, the Plant’s financial activity has not been included in the District’s financial statements. Additional disclosure concerning this joint venture is provided in Note 10.

Financial Statement Presentation

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial Statement Presentation (Continued)

The GASB Codification set 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 assets 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 net 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 District'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 District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District 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.

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 by adjustment to obtain net total revenue and expense of the government-wide Statement of Activities.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Financial Statements

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

Governmental Fund

The District has one governmental fund and considers it to be a major fund.

General Fund - To account for property tax revenues, sales tax revenues, customer service revenues, operating costs and general expenditures.

Basis of Accounting

The District 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 District 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, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District 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 District does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenditures in the governmental fund incurred and as an expense in the government-wide Statement of Activities. Capital asset additions, improvements and preservation costs that extend the life of an asset are capitalized and depreciated over the estimated useful life of the asset. Engineering fees and certain other costs are capitalized as part of the asset.

Assets are capitalized, including infrastructure assets, if they have an original cost greater than \$10,000 and a useful life over two years. Depreciation is calculated on each class of depreciable property using the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Water System	10-45
Wastewater System	10-45
Drainage System	10-45
Equipment	3-20

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District’s Board of Directors. 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 District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Directors are considered to be wages subject to federal income tax withholding for payroll 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 assets.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Measurement Focus (Continued)

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. 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, enabling legislation, or because of constraints that are imposed externally. The District had no restricted fund balances.

*Committed*: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. 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 District committed \$141,653 of its fund balance for the waterline replacement, phase 2 project and lift station no. 2 and 3 rehabilitation.

*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 District has not adopted a formal policy regarding the assignment of fund balances. The District assigned \$330,992 of its fund balance to be used to cover the 2023 budgeted deficit.

*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 District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 3. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 4. 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 District'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 District of securities eligible under the laws of Texas to secure the funds of the District, 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.

At fiscal year end, the carrying amount of the District's deposits was \$3,125,536 and the bank balance was \$3,543,200. The District was not exposed to custodial credit risk at year-end. The carrying values of the deposits are included in the Governmental Fund Balance Sheet and the Statement of Net Position at May 31, 2022, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 1,200,972	\$ 1,924,564	\$ 3,125,536

Investments

Under Texas law, the District 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 District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District'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 District'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 District funds without express written authority from the Board of Directors.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 4. DEPOSITS AND INVESTMENTS (Continued)**

Investments (Continued)

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District’s investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in Local Government Investment Cooperative (“LOGIC”). LOGIC operates as a public funds investment pool under the Public Funds Investment Act. The portfolio is managed by J. P. Morgan Investment Management Inc. (J. P. Morgan) and the day-to-day operations are provided by FirstSouthwest, a division of Hilltop Securities Inc. and J. P. Morgan. LOGIC measures its portfolio assets at amortized cost. As a result, the District measures its investments in LOGIC at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from LOGIC. The District records its investments in certificates of deposit at acquisition cost.

As of May 31, 2022, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities of Less Than 1 Year
<b>GENERAL FUND</b>		
LOGIC	\$ 5,580,379	\$ 5,580,379
Certificates of Deposit	1,924,564	1,924,564
<b>TOTAL INVESTMENTS</b>	<b>\$ 7,504,943</b>	<b>\$ 7,504,943</b>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At May 31, 2022, the District’s investment in LOGIC was rated AAA by Standard and Poor’s. The District also manages credit risk by investing in certificates of deposit covered by FDIC insurance and pledged collateral.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investment in LOGIC to have a maturity of less than one year since the share position can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value. The District also manages interest rate risk by investing in certificates of deposit with maturities of less than one year.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 5. CAPITAL ASSETS**

Capital asset activity for the year ended May 31, 2022 is as follows:

	June 1, 2021	Increases	Decreases	May 31, 2022
<b>Capital Assets Not Being Depreciated</b>				
Land and Land Improvements	\$ 55,918	\$ 1,247,351	\$	\$ 1,303,269
Construction in Progress	<u>3,174,352</u>	<u>2,211,466</u>	<u>1,600,626</u>	<u>3,785,192</u>
<b>Total Capital Assets Not Being Depreciated</b>	<u>\$ 3,230,270</u>	<u>\$ 3,458,817</u>	<u>\$ 1,600,626</u>	<u>\$ 5,088,461</u>
<b>Capital Assets Subject to Depreciation</b>				
Water System	\$ 12,290,966	\$ 273,242	\$	\$ 12,564,208
Wastewater System	13,685,856			13,685,856
Drainage System	5,423,275	80,033		5,503,308
Capacity Interest in AJOB Facilities	<u>1,697,250</u>			<u>1,697,250</u>
<b>Total Capital Assets Subject to Depreciation</b>	<u>\$ 33,097,347</u>	<u>\$ 353,275</u>	<u>\$ - 0 -</u>	<u>\$ 33,450,622</u>
<b>Accumulated Depreciation</b>				
Water System	\$ 7,052,990	\$ 271,379	\$	\$ 7,324,369
Wastewater System	7,078,858	354,521		7,433,379
Drainage System	3,917,114	120,590		4,037,704
Capacity Interest in AJOB Facilities	<u>775,766</u>	<u>41,958</u>		<u>817,724</u>
<b>Total Accumulated Depreciation</b>	<u>\$ 18,824,728</u>	<u>\$ 788,448</u>	<u>\$ - 0 -</u>	<u>\$ 19,613,176</u>
<b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 14,272,619</u>	<u>\$ (435,173)</u>	<u>\$ - 0 -</u>	<u>\$ 13,837,446</u>
<b>Total Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 17,502,889</u>	<u>\$ 3,023,644</u>	<u>\$ 1,600,626</u>	<u>\$ 18,925,907</u>

**NOTE 6. MAINTENANCE TAX**

On January 11, 1975, the voters of the District approved the levy and collection of a maintenance tax not to exceed \$1.00 per \$100 of assessed valuation of taxable property within the District. During the year ended May 31, 2022, the District levied an ad valorem maintenance tax rate of \$0.083 per \$100 of assessed valuation, which resulted in a tax levy of \$563,237 on the adjusted taxable valuation of \$671,616,356 for the 2021 tax year. This maintenance tax is to be used by the General Fund to pay expenditures of operating the District's waterworks and wastewater system.

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 7. INTERIM AND EMERGENCY WATER SUPPLY CONTRACTS**

On August 20, 1984, the District executed an emergency water supply contract with Harris County Municipal Utility District No. 153 (District No. 153). The contract was for a period of ten years and provides for each district to repay the other district in kind for water supplied on an emergency basis, except that should one district use water for greater than five days there is a provision that there be a reimbursement based upon the existing out-of-district water service rates. Each district paid its cost of getting to a point of connection and its proportionate share of operation and maintenance costs. On October 16, 2014, the contract was amended to extend the term of the original emergency water supply agreement to March 1, 2024. The contract was amended on September 21, 2017.

On November 19, 1984, the District executed an emergency water supply agreement with Harris County Municipal Utility District No. 151 (District No. 151). The agreement was for a period of ten years and provides for each district to repay the other district in kind for water supplied on an emergency basis, except that should one district use water for greater than five days there is a provision that there be a reimbursement based upon the existing out-of-district water service rates. Each district paid its cost of getting to a point of connection and its proportionate share of operation and maintenance costs. On June 9, 1994, the District executed an extension to the agreement with District No. 151 providing for the contract to be renewed and extended under its original terms, conditions and limitations. The contract shall remain in full force and effect for one year from the date of the renewal agreement and shall be automatically extended under such terms, for successive one-year periods.

On May 4, 1987, the District entered into a contract with Harris County Municipal Utility District No. 152 (District No. 152) to provide emergency water supply services. The districts jointly operate and maintain the interconnect facilities. The amendment dated March 20, 2014, enables the district providing emergency water service for more than five days to either bill the receiving district at the out-of-district water service rate or to receive repayment in kind. For the first five days the water is required to be repaid in-kind. The agreement has been extended to June 1, 2037.

**NOTE 8. UTILITY SERVICE CONTRACT - CITY OF HOUSTON**

On April 25, 1983, the District authorized the execution of a contract with the City of Houston. The contract became effective on September 10, 1983, the date it was executed by the City. The contract provides for the District to provide water and sewer service to a tract of land located within the City of Houston and adjacent to the District. The District is currently providing service to the residents within the tract. On December 22, 1994, the contract was renewed under the original terms. On October 9, 2000, the contract was restated for the current tracts of land and affirmed that the District will provide services to any future tracts of land as agreed to by the City of Houston. The term of the contract is 40 years. The City of Houston can submit a 60-days written notice for the withdrawal from the contract.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 9. JOINT SEWAGE TREATMENT OPERATIONS**

Harris County Municipal Utility District Nos. 46, 106, 109, 132, 151, 152 and 153 previously entered into a Waste Disposal Contract to operate and maintain a regional sewage treatment plant to serve surrounding areas. The agreement calls for each district to pay its pro rata share of operating costs of the plant based upon a budget of the estimated costs. The participants in the plant amended the agreement to provide for the establishment of a Joint Operations Board. The Joint Operations Board is responsible for adoption of a budget for both Exhibit B and C costs for the fiscal year June 1 through May 31 and determines the rates to be charged based upon the expected operating budgets.

On December 1, 2012, the participants in the treatment plant executed a Fourth Amended and Restated Waste Disposal Contract whereby certain participants agreed to sell and assign capacity to Harris County Municipal Utility District No. 494 (District No 494). The pro rata share of capacity will be amended upon each sale. The term of the agreement ends August 1, 2048.

The participants entered into a separate Sanitary Sewer Line Contract to transport waste from the participating districts to the plant. The term of this agreement remains in effect so long as the Waste Disposal Contract is in effect. On December 1, 2012, the participants executed an amended Sanitary Sewer Line Contract which provides for the participants to sell capacity in the line to District No. 494.

As of May 31, 2022, the District's advance for operation and maintenance of the regional sewage treatment plant was \$232,001.

The following summary financial data of the Atascocita Central Plant is presented for the fiscal year ended May 31, 2022. A copy of the financial statements for the plant can be obtained by contacting Norton Rose Fulbright US L.L.P.

	Joint Venture
Total Assets	\$ 1,806,396
Total Liabilities	<u>452,396</u>
Total Fund Balance	<u>\$ 1,354,000</u>
Total Revenues	\$ 2,387,158
Total Expenditures	<u>2,387,158</u>
Excess Revenues (Expenditures)	\$ -0-
Other Financing Sources (Uses)	
Reserve Adjustment	<u>35,050</u>
Net Increase (Decrease) in Fund Balance	\$ 35,050
Fund Balance, Beginning of Year	<u>1,318,950</u>
Fund Balance, End of Year	<u>\$ 1,354,000</u>

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 10. WASTEWATER PUMP STATION AND FORCE MAIN AGREEMENT**

On April 18, 1983, the District executed an Agreement for Construction, Maintenance, Sale and Lease of Wastewater Pump Station, Force Main and Site with District No. 151 and District No. 153. The agreement provides for the acquisition and construction of a wastewater pump station and force main to provide for transportation of waste from the land within each districts' boundaries to the connection with the sewer line (Note 10) running to the Atascocita Central Plant. The agreement further provides that the District will operate and maintain the facilities, and each district will pay its pro rata share of the operating and maintenance costs. The agreement was amended on August 21, 2014, to establish a definitive basis for sharing the construction costs of improvements to the facilities. The term of the agreement is 40 years.

**NOTE 11. CONTRACTS FOR WASTE TRANSPORTATION**

On February 1, 1998, the District executed a Contract for Waste Transportation with District No. 151. The agreement provides for District No. 151 to design and construct lift station no. 3, three 15-inch wastewater collection lines and one 10-inch force main to accommodate the transportation of sanitary sewage from the District to the Regional System. The District and District No. 151 shared all costs of the construction, maintenance and operation of the project on a pro rata basis. District No. 151 operates, maintains and repairs the project. The term of the contract is 40 years and will automatically renew for additional one-year terms unless either party gives written notice of termination not less than 90 days prior to such termination.

On November 1, 1998, the District executed the First Supplement to Contract for Waste Transportation with District No. 151. The agreement provides for District No. 151 to design and construct a fourth 15" wastewater collection line to accommodate the transportation of sanitary sewage from the District to the Regional System. The District and District No. 151 shared all costs of the construction, maintenance and operation of the fourth wastewater collection line on a pro rata basis. District No. 151 operates, maintains and repairs the line. The District's capacity is 71.60% and District No. 151 is 28.40%. The term of the contract is 40 years and will automatically renew for additional one-year terms unless either party gives written notice of termination not less than 90 days prior to such termination.

On July 1, 2000, the District executed the Contract for Parkside at Kingwood Glen Waste Transportation with District No. 151. In accordance with the agreement, District No. 151 constructed lift station no. 4, one 10-inch wastewater collection line and one 6-inch force main. On September 21, 2006, the District executed an amendment to the contract which increased District No. 132's capacity in the lift station and sanitary sewer lines. Both districts shared all costs of the construction, maintenance and operation on a pro rata basis.

District No. 151 operates, maintains and repairs the lines and force main. District No. 151's current capacity is 24.42% and the District's capacity is 75.58%. The term of the agreement is 40 years and will automatically renew for additional one-year terms unless either party gives written notice of termination not less than 90 days prior to such termination.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 12. GROUNDWATER REDUCTION PLAN PARTICIPATION AGREEMENT**

On April 30, 2002, the District entered into a Groundwater Reduction Plan Participation Agreement with the West Harris County Regional Water Authority (the “Authority”). The Authority was created under Article 16, Section 59 of the Texas Constitution by House Bill 1842 (the “Act”), as passed by the 77th Texas Legislature, in 2001. The Act empowers the Authority for purposes including the acquisition and provision of surface water and groundwater for residential, commercial, industrial, agricultural, and other uses, the reduction of groundwater withdrawals, the conservation, preservation, protection, recharge, and prevention of waste of groundwater, and of groundwater reservoirs or their subdivisions, and the control of subsidence caused by withdrawal of water from those groundwater reservoirs or their subdivisions. The Authority is overseeing that its participants comply with subsidence district pumpage requirements. The District is considered a “Contract Member” of the Authority. The District does not lie within the Authority’s boundaries and is not entitled to vote for any director of the Authority. The term of this agreement is for 40 years.

The District pays the Authority a water well pumpage fee, based on the amount of water pumped from all well(s) owned and operated by the District. This fee will enable the Authority to fulfill its purpose and regulatory functions. The current fee charged is \$3.70 per 1,000 gallons of water pumped from each well.

**NOTE 13. STRATEGIC PARTNERSHIP AGREEMENT**

Effective March 31, 2005, the District entered into a Strategic Partnership Agreement with the City of Houston, Texas. This agreement was amended on November 21, 2019. The agreement provides that in accordance with Subchapter F of Chapter 43 of the Local Government Code and Act, the City shall annex a tract of land defined as the “Tract” for the limited purposes of applying the City’s Planning, Zoning, Health, and Safety Ordinances within the Tract within the boundaries of the District. The District will continue to develop, to own, and to operate and maintain a water, wastewater, and drainage system in the District. The City imposes a Sales and Use Tax within the boundaries of the Tract at the rate of one percent or the rate specified under future amendments to Chapter 321 of the Tax Code. The City pays the District one-half of all Sales and Use Tax revenues within 30 days of the City receiving the funds from the State Comptroller’s office. The City agrees that it will not annex the District for full purposes or commence any action to annex the District for full purposes during the term of this agreement. The term of this agreement is 30 years from its effective date.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2022**

**NOTE 14. FM 1960 WIDENING AND EXPANSION PROJECT**

The Texas Department of Transportation (TxDOT) is requiring the District to relocate water and wastewater pipelines that conflict with the TxDOT FM 1960 Expansion Project. The District expended \$2,321,765 during the current and prior fiscal years on engineering and the acquisition of easements needed to relocate the lines. The District expects to be reimbursed approximately 85% of eligible costs from TxDOT at the completion of the project. The District received \$1,068,751 in the current year for easement purchases in fiscal years 2020 and 2021. Additional reimbursement is expected in fiscal year 2023.

DRAFT SUBJECT TO CHANGE

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**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**REQUIRED SUPPLEMENTARY INFORMATION**

**MAY 31, 2022**

DRAFT SUBJECT TO CHANGE



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED MAY 31, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Property Taxes	\$ 510,000	\$ 554,188	\$ 44,188
Water Service	700,000	602,203	(97,797)
Wastewater Service	660,000	741,205	81,205
Sales Tax Revenues	1,765,000	2,035,251	270,251
Water Authority Fees	1,051,300	1,013,799	(37,501)
Grant Revenue		1,068,751	1,068,751
Penalty and Interest	72,000	78,836	6,836
Tap, Inspection and Reconnection Fees	30,000	185,275	155,275
Investment and Miscellaneous Revenues	102,000	21,952	(80,048)
<b>TOTAL REVENUES</b>	<b>\$ 4,890,300</b>	<b>\$ 6,301,460</b>	<b>\$ 1,411,160</b>
<b>EXPENDITURES</b>			
Service Operations:			
Professional Fees	\$ 169,500	\$ 230,935	\$ (61,435)
Contracted Services	161,220	194,052	(32,832)
Purchased Wastewater Service	380,388	438,367	(57,979)
Utilities	101,000	107,001	(6,001)
Water Authority Assessments	1,163,000	1,278,369	(115,369)
Repairs and Maintenance	1,717,944	1,248,145	469,799
Other	178,183	250,284	(72,101)
Capital Outlay	2,776,500	2,211,466	565,034
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,647,735</b>	<b>\$ 5,958,619</b>	<b>\$ 689,116</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,757,435)</b>	<b>\$ 342,841</b>	<b>\$ 2,100,276</b>
<b>FUND BALANCE - JUNE 1, 2021</b>	<b>9,041,523</b>	<b>9,041,523</b>	
<b>FUND BALANCE - MAY 31, 2022</b>	<b>\$ 7,284,088</b>	<b>\$ 9,384,364</b>	<b>\$ 2,100,276</b>

See accompanying independent auditor's report.

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**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**

**SUPPLEMENTARY INFORMATION REQUIRED BY THE**

**WATER DISTRICT FINANCIAL MANAGEMENT GUIDE**

**MAY 31, 2022**

DRAFT SUBJECT TO CHANGE



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2022**

**1. SERVICES PROVIDED BY THE DISTRICT DURING THE FISCAL YEAR:**

<u>  X  </u>	Retail Water	_____	Wholesale Water	<u>  X  </u>	Drainage
<u>  X  </u>	Retail Wastewater	_____	Wholesale Wastewater	_____	Irrigation
_____	Parks/Recreation	_____	Fire Protection	_____	Security
_____	Solid Waste/Garbage	_____	Flood Control	_____	Roads
<u>  X  </u>	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 approved April 21, 2022.

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1,000 Gallons over Minimum Use</u>	<u>Usage Levels</u>
WATER:	\$ 10.00	10,000	N	\$ 1.25 \$ 1.50 \$ 1.80 \$ 2.50	10,001 to 20,000 20,001 to 30,000 30,001 to 40,000 40,001 and up
WASTEWATER:	\$ 16.00	30,000	N	\$ 1.00 \$ 1.20	30,001 to 40,000 40,001 and up
SURCHARGE: Water Authority Fees			N	\$ 3.70	Each 1,000 gallons over -0- usage
District employs winter averaging for wastewater usage?					_____ <u>  X  </u> Yes            No

Total monthly charges per 10,000 gallons usage: Water: \$10.00 Wastewater: \$16.00 Surcharge: \$37.00 Total: \$63.00

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2022**

**2. RETAIL SERVICE PROVIDERS (Continued)**

**b. WATER AND WASTEWATER RETAIL CONNECTIONS: (Unaudited)**

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC Factor</u>	<u>Active ESFCs</u>
Unmetered			x 1.0	
≤ <sup>3</sup> / <sub>4</sub> "	<u>1,532</u>	<u>1,516</u>	x 1.0	<u>1,516</u>
1"	<u>263</u>	<u>262</u>	x 2.5	<u>655</u>
1½"	<u>56</u>	<u>54</u>	x 5.0	<u>270</u>
2"	<u>79</u>	<u>76</u>	x 8.0	<u>608</u>
3"	<u>10</u>	<u>9</u>	x 15.0	<u>135</u>
4"	<u>4</u>	<u>4</u>	x 25.0	<u>100</u>
6"	<u>3</u>	<u>3</u>	x 50.0	<u>150</u>
8"	<u>2</u>	<u>2</u>	x 80.0	<u>160</u>
10"	<u>1</u>	<u>1</u>	x 115.0	<u>115</u>
Total Water Connections	<u><u>1,950</u></u>	<u><u>1,927</u></u>		<u><u>3,709</u></u>
Total Wastewater Connections	<u><u>1,862</u></u>	<u><u>1,844</u></u>	x 1.0	<u><u>1,844</u></u>

**3. TOTAL WATER CONSUMPTION DURING THE FISCAL YEAR ROUNDED TO THE NEAREST THOUSAND: (Unaudited)**

Gallons pumped into system: 344,527,000      Water Accountability Ratio: 83.75%  
(Gallons billed and sold/Gallons pumped)

Gallons billed to customers: 288,534,000

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2022**

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

Does the District have Debt Service standby fees? Yes  No

Does the District have Operation and Maintenance standby fees? Yes  No

**5. LOCATION OF DISTRICT:**

Is the District located entirely within one county?

Yes  No

County in which District is located:

Harris County, Texas

Is the District located within a city?

Entirely  Partly  Not at all

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

Entirely  Partly  Not at all

ETJ in which District is located:

City of Houston, Texas

Are Board Members appointed by an office outside the District?

Yes  No

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**GENERAL FUND EXPENDITURES**  
**FOR THE YEAR ENDED MAY 31, 2022**

PROFESSIONAL FEES:	
Auditing	\$ 17,500
Engineering	124,553
Legal	88,882
TOTAL PROFESSIONAL FEES	<u>\$ 230,935</u>
PURCHASED WASTEWATER SERVICE	<u>\$ 438,367</u>
CONTRACTED SERVICES:	
Appraisal District	\$ 4,130
Bookkeeping	24,915
Operations and Billing	136,908
Tax Collector	28,099
TOTAL CONTRACTED SERVICES	<u>\$ 194,052</u>
UTILITIES	<u>\$ 107,001</u>
REPAIRS AND MAINTENANCE	<u>\$ 1,248,145</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees, Including Payroll Taxes	\$ 15,374
Insurance	38,097
Office Supplies and Postage	53,021
Travel and Meetings	6,217
Other	2,760
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 115,469</u>
CAPITAL OUTLAY	<u>\$ 2,211,466</u>
OTHER EXPENDITURES:	
Chemicals	\$ 42,790
Laboratory Fees	6,714
Permit Fees	7,308
Tap Connection and Inspection Fees	71,962
Water Authority Assessments	1,278,369
Regulatory Assessment	6,041
TOTAL OTHER EXPENDITURES	<u>\$ 1,413,184</u>
TOTAL EXPENDITURES	<u><u>\$ 5,958,619</u></u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**INVESTMENTS**  
**MAY 31, 2022**

Fund	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
<u>GENERAL FUND</u>					
LOGIC	XXXX2001	Varies	Daily	\$ 5,580,379	\$
Certificate of Deposit	XXXX5913	0.45%	07/08/22	241,565	974
Certificate of Deposit	XXXX0392	0.30%	08/20/22	244,673	571
Certificate of Deposit	XXXX1123	0.25%	08/22/22	244,587	472
Certificate of Deposit	XXXX7734	0.35%	12/27/22	240,000	357
Certificate of Deposit	XXXX6831	0.30%	09/09/22	225,000	153
Certificate of Deposit	XXXX1587	0.10%	01/06/23	240,841	96
Certificate of Deposit	XXXX0113	0.45%	01/08/23	247,297	436
Certificate of Deposit	XXXX3476	0.12%	03/08/23	240,601	67
TOTAL GENERAL FUND				<u>\$ 7,504,943</u>	<u>\$ 3,126</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED MAY 31, 2022**

	Maintenance Taxes	
TAXES RECEIVABLE -		
JUNE 1, 2021	\$ 24,408	
Adjustments to Beginning		
Balance	(5,253)	\$ 19,155
Original 2021 Tax Levy	\$ 479,780	
Adjustment to 2021 Tax Levy	83,457	563,237
TOTAL TO BE		
ACCOUNTED FOR		\$ 582,392
TAX COLLECTIONS:		
Prior Years	\$ 1,706	
Current Year	552,482	554,188
TAXES RECEIVABLE -		
MAY 31, 2022		\$ 28,204
TAXES RECEIVABLE BY		
YEAR:		
2021		\$ 10,755
2020		2,541
2019		2,568
2018		1,124
2017		793
2016		635
2015		492
2014		337
2013 and prior		8,959
TOTAL		\$ 28,204

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED MAY 31, 2022**

	2021	2020	2019	2018
<b>PROPERTY VALUATIONS:</b>				
Land	\$ 215,243,991	\$ 205,228,907	\$ 199,787,070	\$ 192,479,250
Improvements	544,186,155	530,120,741	506,019,803	471,056,437
Personal Property	56,236,433	53,480,446	56,411,816	54,733,516
Exemptions	<u>(144,050,223)</u>	<u>(132,373,943)</u>	<u>(125,073,485)</u>	<u>(117,241,248)</u>
<b>TOTAL PROPERTY VALUATIONS</b>	<b><u>\$ 671,616,356</u></b>	<b><u>\$ 656,456,151</u></b>	<b><u>\$ 637,145,204</u></b>	<b><u>\$ 601,027,955</u></b>
<b>TAX RATES PER \$100 VALUATION:</b>				
Debt Service	\$ 0.000	\$ 0.000	\$ 0.00	\$ 0.00
Maintenance	<u>0.083</u>	<u>0.088</u>	<u>0.09</u>	<u>0.09</u>
<b>TOTAL TAX RATES PER \$100 VALUATION</b>	<b><u>\$ 0.083</u></b>	<b><u>\$ 0.088</u></b>	<b><u>\$ 0.09</u></b>	<b><u>\$ 0.09</u></b>
<b>ADJUSTED TAX LEVY*</b>	<b><u>\$ 563,237</u></b>	<b><u>\$ 577,681</u></b>	<b><u>\$ 573,431</u></b>	<b><u>\$ 540,925</u></b>
<b>PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED</b>	<b><u>98.09 %</u></b>	<b><u>99.56 %</u></b>	<b><u>99.55 %</u></b>	<b><u>99.79 %</u></b>

\* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

Maintenance Tax – Maximum tax rate of \$1.00 per \$100 of assessed valuation approved by voters on January 11, 1975

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**GENERAL FUND - FIVE YEARS**

	Amounts		
	2022	2021	2020
<b>REVENUES</b>			
Property Taxes	\$ 554,188	\$ 567,056	\$ 561,426
Water Service	602,203	579,006	615,766
Wastewater Service	741,205	733,944	716,105
Sales Tax Revenues	2,035,251	1,898,843	1,721,181
Water Authority Fees	1,013,799	983,721	962,631
Grant Revenues	1,068,751		
Penalty and Interest	78,836	50,125	40,177
Tap, Inspection and Reconnection Fees	185,275	126,596	52,582
Investment and Miscellaneous Revenues	21,952	33,704	221,545
<b>TOTAL REVENUES</b>	<b>\$ 6,301,460</b>	<b>\$ 4,972,995</b>	<b>\$ 4,891,413</b>
<b>EXPENDITURES</b>			
Professional Fees	\$ 230,935	\$ 312,857	\$ 218,816
Contracted Services	194,052	191,464	193,976
Purchased Wastewater Service	438,367	396,913	366,067
Utilities	107,001	123,755	105,379
Water Authority Assessments	1,278,369	1,214,874	1,142,825
Repairs and Maintenance	1,248,145	1,238,907	1,617,202
Other	250,284	206,126	188,566
Capital Outlay	2,211,466	2,000,644	2,940,706
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,958,619</b>	<b>\$ 5,685,540</b>	<b>\$ 6,773,537</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 342,841</b>	<b>\$ (712,545)</b>	<b>\$ (1,882,124)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In(Out)	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 342,841</b>	<b>\$ (712,545)</b>	<b>\$ (1,882,124)</b>
<b>BEGINNING FUND BALANCE</b>	<b>9,041,523</b>	<b>9,754,068</b>	<b>11,636,192</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,384,364</b>	<b>\$ 9,041,523</b>	<b>\$ 9,754,068</b>

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2019	2018	2022	2021	2020	2019	2018
\$ 533,060	\$ 508,658	8.7 %	11.4 %	11.5 %	11.3 %	10.9 %
597,486	639,283	9.6	11.6	12.6	12.5	13.8
699,802	684,559	11.8	14.8	14.6	14.7	14.8
1,725,473	1,791,074	32.3	38.2	35.2	36.2	38.7
815,282	832,154	16.1	19.8	19.7	17.1	18.0
		17.0				
17,888	18,869	1.3	1.0	0.8	0.4	0.4
111,591	35,422	2.9	2.5	1.1	2.3	0.8
261,044	120,982	0.3	0.7	4.5	5.5	2.6
<u>\$ 4,761,626</u>	<u>\$ 4,631,001</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 353,010	\$ 199,973	3.7 %	6.3 %	4.5 %	7.4 %	4.3 %
138,219	130,801	3.1	3.9	4.0	2.9	2.8
370,346	216,043	7.0	8.0	7.5	7.8	4.7
101,553	110,326	1.7	2.5	2.2	2.1	2.4
959,579	1,003,599	20.3	24.4	23.4	20.2	21.7
920,549	659,828	19.8	24.9	33.1	19.3	14.2
214,208	171,219	4.0	4.1	3.9	4.5	3.7
149,902	398,706	35.1	40.2	60.1	3.1	8.6
<u>\$ 3,207,366</u>	<u>\$ 2,890,495</u>	<u>94.7 %</u>	<u>114.3 %</u>	<u>138.7 %</u>	<u>67.3 %</u>	<u>62.4 %</u>
<u>\$ 1,554,260</u>	<u>\$ 1,740,506</u>	<u>5.3 %</u>	<u>(14.3) %</u>	<u>(38.7) %</u>	<u>32.7 %</u>	<u>37.6 %</u>
<u>\$ 37,921</u>	<u>\$ (350,000)</u>					
\$ 1,592,181	\$ 1,390,506					
<u>10,044,011</u>	<u>8,653,505</u>					
<u>\$ 11,636,192</u>	<u>\$ 10,044,011</u>					

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**DEBT SERVICE FUND - FIVE YEARS**

	Amounts		
	2022	2021	2020
<b>REVENUES</b>			
Property Taxes	\$	\$	\$
Penalty and Interest			
Investment and Miscellaneous Revenues			
<b>TOTAL REVENUES</b>	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>EXPENDITURES</b>			
Tax Collection Expenditures	\$	\$	\$
Debt Service Principal			
Debt Service Interest and Fees			
<b>TOTAL EXPENDITURES</b>	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In (Out)	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>NET CHANGE IN FUND BALANCE</b>	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>BEGINNING FUND BALANCE</b>	_____	_____	_____
<b>ENDING FUND BALANCE</b>	\$ - 0 -	\$ - 0 -	\$ - 0 -
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	1,927	1,917	1,912
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	1,844	1,839	1,834

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2019	2018	2022	2021	2020	2019	2018
\$	\$ 54,338	%	%	%	%	91.8 %
3,873	3,717				96.2	6.3
154	1,109				3.8	1.9
\$ 4,027	\$ 59,164	%	%	%	100.0 %	100.0 %
\$ 37,511	\$ 38,023	%	%	%	931.5 %	64.3 %
385,000	200,000				9,560.5	338.0
6,616	16,356				164.3	27.6
\$ 429,127	\$ 254,379	%	%	%	10,656.3 %	429.9 %
\$ (425,100)	\$ (195,215)	N/A %	N/A %	N/A %	(10,556.3) %	(329.9) %
\$ (37,921)	\$ 350,000					
\$ (463,021)	\$ 154,785					
463,021	308,236					
\$ - 0 -	\$ 463,021					
1,916	1,915					
1,840	1,834					

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**  
**MAY 31, 2022**

District Mailing Address - Harris County Municipal Utility District No. 132  
c/o Norton Rose Fulbright US L.L.P.  
1301 McKinney Avenue, Suite 5100  
Houston, TX 77010-3095

District Telephone Number - (713) 651-3751

<b>Board Members</b>	Term of Office (Elected or <u>Appointed</u> )	Fees of office for the year ended <u>May 31, 2022</u>	Expense reimbursements for the year ended <u>May 31, 2022</u>	<u>Title</u>
Tim Stine	05/18 – 05/22 Elected	\$ 4,650	\$ -0-	President
Don House	05/18 – 05/22 Elected	\$ 1,950	\$ -0-	Vice President
Gregg Mielke	05/20 – 05/24 Elected	\$ 2,400	\$ 1,053	Secretary
Darrell Jamison	11/21 – 05/24 Appointed	\$ 1,350	\$ 658	Assistant Secretary
Mike Whitaker	05/20 – 05/24 Elected	\$ 3,000	\$ 1,730	Assistant Secretary

Notes: No Director has any business or family relationships (as defined by the Texas Water Code) with major landowners in the District, with the District's developers or with any of the District's consultants.

Submission date of most recent District Registration Form: December 2021

The limit on Fees of Office that a Director may receive during a fiscal year is \$7,200 as set by Board Resolution on August 21, 2003. Fees of Office are the amounts actually paid to a Director during the District's current fiscal year.

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**  
**MAY 31, 2022**

<b>Consultants:</b>	<u>Date Hired</u>	<u>Fees for the year ended May 31, 2022</u>	<u>Title</u>
Norton Rose Fulbright US L.L.P.	09/25/74	\$ 87,493	General Counsel
McCall Gibson Swedlund Barfoot PLLC	05/02/88	\$ 17,500	Auditor
Myrtle Cruz, Inc.	03/01/93	\$ 28,557	Bookkeeper
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	04/18/96	\$ 1,389	Delinquent Tax Attorney
Brown & Gay Engineers, Inc.	09/11/02	\$ 424,643	Engineer
Masterson Advisors LLC	05/17/18	\$ -0-	Financial Advisor
Inframark, LLC	03/18/94	\$ 1,462,792	Operator
Bob Leared Interests	06/22/95	\$ 33,967	Tax Assessor/ Collector
Mary Jarmon	03/19/20	\$ -0-	Investment Officer

See accompanying independent auditor's report.



**McCALL GIBSON SWEDLUND BARFOOT PLLC**  
*Certified Public Accountants*

13100 Wortham Center Drive  
Suite 235  
Houston, Texas 77065-5610  
(713) 462-0341  
Fax (713) 462-2708

PO Box 29584  
Austin, TX 78755-5126  
(512) 610-2209  
[www.mgsbpllc.com](http://www.mgsbpllc.com)  
E-Mail: [mgsb@mgsbpllc.com](mailto:mgsb@mgsbpllc.com)

September 15, 2022

Board of Directors  
Harris County Municipal  
Utility District No. 132

We have audited the financial statements of the governmental activities and each major fund of Harris County Municipal Utility District No. 132 (the "District") for the year ended May 31, 2022. 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 evergreen audit engagement letter to you dated May 18, 2017 and subsequent audit continuance letters. 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 Directors and/or District 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 District, 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 District 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 District'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, or on the life of the applicable contract in the case of intangible assets. 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 District's bookkeeper and Board of Directors 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 15, 2022.

*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 District'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 District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to perform the following non-attest services for the District: (1) preparation of 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 assets schedule. These services were performed based on information provided by you. We performed these services in accordance with applicable professional standards. The non-attest services we performed are limited to those specifically defined and did not result in assuming management responsibilities.

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

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

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District 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*

13100 Wortham Center Drive  
Suite 235  
Houston, Texas 77065-5610  
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Austin, TX 78755-5126  
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E-Mail: [mgsb@mgsbpllc.com](mailto:mgsb@mgsbpllc.com)

September 15, 2022

Board of Directors  
Harris County Municipal  
Utility District No. 132  
Harris County, Texas

In planning and performing our audit of the financial statements of Harris County Municipal Utility District No. 132 (the "District") as of and for the year ended May 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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**

Last year, and again this year, we observed the following matters that we consider to be control deficiencies, significant deficiencies or material weaknesses.

The District's management consists of an elected Board of Directors (the "Directors"). Some Districts, from time to time, 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 District. The Directors, and from time to time employees, of the District supervise the performance of the Consultants; however, although the Consultants can be part of the District's system of internal control, the Consultants are not members of management. Ultimately, the Directors, and from time to time employees, of the District are responsible for the design and implementation of the system of internal control.

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

**Material Weaknesses (Continued)**

During the course of performing an audit, it is not unusual for the auditor to prepare various journal 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 District's Management relies on the District'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 does 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 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 the Board of Directors 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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HARRIS COUNTY, TEXAS**  
**SEPTEMBER 15, 2022**

McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants  
13100 Wortham Center Drive, Suite 235  
Houston, Texas 77065-5610

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Harris County Municipal Utility District No. 132, (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of May 31, 2022, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 15, 2022, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 18, 2017, and annual audit continuance letter, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes and depreciation schedule. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved and accepted responsibility for the financial statements and related notes and depreciation schedule.
- 25) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the basic financial statements.
- 26) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 29) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 30) All funds that meet the quantitative criteria for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 32) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 38) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 41) With respect to the supplementary information required by the Water District Financial Management Guide,
  - a) We acknowledge our responsibility for presenting this information in accordance with the Commission's requirements, and we believe this information, including its form and content, is fairly presented in accordance with the Commission's requirements. The methods of measurement and presentation of this information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If this information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

**HARRIS COUNTY MUNICIPAL UTILITY  
DISTRICT NO. 132**

Signatures of the Board of Directors

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**HARRIS COUNTY M.U.D. #132**  
**TAX ASSESSOR/COLLECTOR'S REPORT**

8/31/2022

Taxes Receivable: 8/31/2021	\$	54,782.03	
Reserve for Uncollectables	(	33,213.36)	
Adjustments		<u>5,019.49</u>	\$ <u>26,588.16</u>
Original 2021 Tax Levy	\$	479,780.16	
Adjustments		<u>76,911.80</u>	<u>556,691.96</u>
<b>Total Taxes Receivable</b>			<b>\$ 583,280.12</b>
Prior Years Taxes Collected	\$	9,211.86	
2021 Taxes Collected ( 98.9%)		<u>550,978.10</u>	<u>560,189.96</u>
<b>Taxes Receivable at: 8/31/2022</b>			<b>\$ <u>23,090.16</u></b>

2021 Receivables:  
    Debt Service  
    Maintenance 5,713.86

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*bob leared interests*

11111 Katy Freeway, Suite 725  
Houston, Texas 77079-2197

Phone: (713) 932-9011  
Fax: (713) 932-1150

HARRIS COUNTY M.U.D. #132

	Month of 8/2022	Fiscal to Date 6/01/2022 - 8/31/2022
Beginning Cash Balance	\$ 50,683.41	80,614.54
<b>Receipts:</b>		
Current & Prior Years Taxes	576.53	3,857.16-
Penalty & Interest	268.13	921.59
Additional Collection Penalty	335.39	892.82
Stale Dated Checks		1.00
Refund - due to adjustments	846.53	9,106.04
Rendition Penalty	.33	.78
<b>TOTAL RECEIPTS</b>	<b>\$ 2,026.91</b>	<b>7,065.07</b>
<b>Disbursements:</b>		
Atty's Fees, Delq. collection		51.61
CAD Quarterly Assessment		1,009.00
Refund - due to adjustments	215.68	8,416.75
Transfer to General Fund	5,000.00	25,000.00
Tax Assessor/Collector Fee	2,344.76	7,034.28
Rendition Penalty CAD Portion		5.35
Postage/Deliveries	87.55	384.27
Supplies		233.70
Records Maintenance		30.00
Copies		245.00
Mileage Expense	55.31	148.13
Meeting Attendance	120.00	120.00
Envelopes - May Del Stmts		64.50
Delinquent Report Assistance	155.00	155.00
Positive Pay	25.00	75.00
<b>TOTAL DISBURSEMENTS</b>	<b>(\$ 8,003.30)</b>	<b>( 42,972.59)</b>
<b>CASH BALANCE AT: 8/31/2022</b>	<b>\$ 44,707.02</b>	<b>44,707.02</b>

HARRIS COUNTY M.U.D. #132

Disbursements for month of September, 2022

Check@	Payee	Description	Amount
1086	HCAD	CAD Quarterly Assessment	\$ 986.00
1087	SH 760 770 LLC	Refund - due to adjustments	35.91
1088	Lodge At Westlake Apartments	Refund - due to adjustments	390.81
1089	Hinds Investors II LTD	Refund - due to adjustments	220.00
1090	Saab Petroleum Atascociata LTD	Refund - due to adjustments	138.31
1091	Chick-Fil-A Of Lake Houston	Refund - due to adjustments	16.71
1092	T J Maxx #1114 & 0452	Refund - due to adjustments	44.79
1093	Bob Leared	Tax Assessor/Collector Fee	2,880.60
TOTAL DISBURSEMENTS			\$ 4,713.13
Remaining Cash Balance			\$ <u>39,993.89</u>

AllegianceBank

HARRIS COUNTY M.U.D. #132

HISTORICAL COLLECTIONS DATA

Year	Collections Month Of 8/2022	Adjustments To Collections 8/2022	Total Tax Collections at 8/31/2022	Total Taxes Receivable at 8/31/2022	Collection Percentage
2021	1,419.71	609.82-	550,978.10	5,713.86	98.974
2020	3.35	236.71-	566,840.92	2,469.26	99.566
2019			559,570.33	2,567.88	99.543
2018			531,393.89	1,124.16	99.789
2017			566,480.64	793.22	99.860
2016			567,751.32	635.05	99.888
2015			577,150.48	491.64	99.915
2014			596,220.43	337.11	99.943
2013			592,701.33	328.81	99.945
2012			698,937.26	281.88	99.960
2011			987,519.33	566.48	99.943
2010			1,454,093.59	862.60	99.941
2009			1,522,906.66	812.42	99.947
2008			1,474,164.14	794.53	99.946
2007			1,439,191.03	619.95	99.957
2006			1,280,418.91	618.59	99.952
2005			1,774,756.21	688.28	99.961
2004			2,007,456.15	164.64	99.992
2003			1,898,821.26	786.24	99.959
2002			1,765,848.46	170.52	99.990
2001			1,702,889.94	176.40	99.990
2000			1,606,559.30	191.10	99.988
1999			1,508,261.67	199.19	99.987
1998			1,418,394.68	202.86	99.986
1997			1,439,047.38	211.83	99.985
1996			1,404,559.60	219.32	99.984
1995			1,351,231.35	223.73	99.983
1994			1,272,691.77	214.91	99.983
1993			1,190,627.58	212.39	99.982
1992			1,118,809.31	211.68	99.981
1991			1,064,724.10	199.63	99.981
1990			1,010,235.99		100.000
1989			1,038,281.57		100.000
1988			1,084,280.96		100.000
1987			1,084,794.90		100.000
1986			1,157,367.54		100.000
1985			1,158,289.16		100.000
1984			970,629.19		100.000

(Percentage of collections same period last year 98.892 )

HARRIS COUNTY M.U.D. #132

HISTORICAL TAX DATA

Year	Taxable Value	SR/CR	Tax Rate	Adjustments	Reserve for Uncollectibles	Adjusted Levy
2021	670,713,165	12 / 12	.083000	76,911.80		556,691.96
2020	646,955,640	24 / 24	.088000	76,987.17	10.62	569,310.18
2019	624,598,203	33 / 33	.090000	71,348.96		562,138.21
2018	591,690,143	40 / 40	.090000	36,148.39	3.24	532,518.05
2017	601,692,478	52 / 52	.094300	21,498.01	122.08	567,273.86
2016	591,708,588	63 / 63	.096100	23,831.22	245.70	568,386.37
2015	564,425,627	73 / 73	.102400	50,423.60	329.61	577,642.12
2014	523,529,946	84 / 84	.114000	68,355.55	266.62	596,557.54
2013	474,682,503	63 / 63	.125000	44,328.86	324.17	593,030.14
2012	451,286,318	56 / 56	.155000	40,300.52	274.77	699,219.14
2011	449,659,888	78 / 78	.220000	131,465.45	1,166.21	988,085.81
2010	434,510,941	01 / 56	.335000	114,475.12	655.83	1,454,956.19
2009	454,980,097	01 / 51	.335000	132,656.05	464.49	1,523,719.08
2008	440,463,925	02 / 67	.335000	165,583.65	595.67	1,474,958.67
2007	411,626,399	01 / 10	.350000	137,381.75	882.02	1,439,810.98
2006	366,374,335	01 / 82	.350000	186,042.05	1,273.32	1,281,037.50
2005	386,345,294	01 / 73	.460000	149,733.52	1,744.16	1,775,444.49
2004	358,713,310	01 / 39	.560000	196,911.56	1,173.77	2,007,620.79
2003	339,570,610	04 / 35	.560000	257,924.17	1,987.94	1,899,607.50
2002	304,739,010	07 / 35	.580000	238,424.45	1,467.17	1,766,018.98
2001	284,211,440	16 / 39	.600000	137,823.36	2,202.30	1,703,066.34
2000	247,644,090	15 / 40	.650000	137,047.67	2,936.99	1,606,750.40
1999	223,008,520	11 / 34	.677500	157,458.98	2,457.95	1,508,460.86
1998	206,110,430	32 / 32	.690000	111,247.62	3,564.55	1,418,597.54
1997	199,883,920	00 / 00	.720520	68,339.32	944.39	1,439,259.21
1996	188,360,160	00 / 00	.746000	99,171.01	387.62	1,404,778.92
1995	177,642,980	00 / 00	.761000	66,551.99	408.58	1,351,455.08
1994	174,220,060	00 / 00	.731000	18,255.63	634.49	1,272,906.68
1993	165,026,400	00 / 00	.722400	1,074.65	1,261.79	1,190,839.97
1992	155,553,340	00 / 00	.720000	197.21	962.10	1,119,020.99
1991	157,621,010	00 / 00	.679000	199.63	1,608.93	1,064,923.73
1990	155,659,125	00 / 00	.650000		1,547.84	1,010,235.99
1989	159,958,894	16 / 16	.650000	498.61-	952.63	1,038,281.57
1988	155,029,730	18 / 18	.700000	620.55-	306.60	1,084,280.96
1987	155,113,920	00 / 00	.700000	953.33-	49.21	1,084,794.90
1986	165,338,220	00 / 00	.700000			1,157,367.54
1985	165,469,880	00 / 00	.700000			1,158,289.16
1984	138,661,313	00 / 00	.700000			970,629.19

HARRIS COUNTY M.U.D. #132

TAX RATE COMPONENTS

Year	Debt Service Rate	Debt Service Levy	Maintenance Rate	Maintenance Levy
2021			.083000	556,691.96
2020			.088000	569,310.18
2019			.090000	562,138.21
2018			.090000	532,518.05
2017	.009100	54,742.21	.085200	512,531.65
2016	.009600	56,779.47	.086500	511,606.90
2015	.015900	89,692.46	.086500	487,949.66
2014	.027500	143,906.44	.086500	452,651.10
2013	.030000	142,327.23	.095000	450,702.91
2012	.060000	270,665.49	.095000	428,553.65
2011	.125000	561,412.37	.095000	426,673.44
2010	.240000	1,042,356.66	.095000	412,599.53
2009	.240000	1,091,619.62	.095000	432,099.46
2008	.240000	1,056,686.79	.095000	418,271.88
2007	.250000	1,028,436.39	.100000	411,374.59
2006	.250000	915,026.77	.100000	366,010.73
2005	.360000	1,389,478.30	.100000	385,966.19
2004	.400000	1,434,014.82	.160000	573,605.97
2003	.400000	1,356,862.47	.160000	542,745.03
2002	.400000	1,217,944.17	.180000	548,074.81
2001	.510000	1,447,606.39	.090000	255,459.95
2000	.610000	1,507,873.39	.040000	98,877.01
1999	.637500	1,419,400.43	.040000	89,060.43
1998	.650000	1,336,360.02	.040000	82,237.52
1997	.680000	1,358,319.30	.040520	80,939.91
1996	.710000	1,336,987.94	.036000	67,790.98
1995	.727000	1,291,074.63	.034000	60,380.45
1994	.697000	1,213,701.75	.034000	59,204.93
1993	.690000	1,137,430.20	.032400	53,409.77
1992	.690000	1,072,395.08	.030000	46,625.91
1991	.649000	1,017,872.63	.030000	47,051.10
1990	.620000	963,609.76	.030000	46,626.23
1989	.620000	990,360.93	.030000	47,920.64
1988	.670000	1,037,811.82	.030000	46,469.14
1987	.670000	1,038,303.74	.030000	46,491.16
1986	.670000	1,107,766.12	.030000	49,601.42
1985	.670000	1,108,648.25	.030000	49,640.91
1984	.670000	929,030.84	.030000	41,598.35

HARRIS COUNTY M.U.D. #132

Notes:

\$ 846.53 - REPORTED AS TAXES COLLECTED ON PREVIOUS REPORTS.  
TRANSFERRED TO REFUND OF ADJUSTMENTS DUE TO CAD  
C/R #24, 12. MULTIPLE ACCOUNTS.  
2020 236.71  
2021 609.82

**HARRIS COUNTY M.U.D. #132**

<b>Tax Exemptions:</b>	2021	2020	2019
Homestead	.20000	.20000	.20000
Over 65	40,000	40,000	40,000
Disabled	100,000	100,000	100,000

**Last Bond Premium Paid:**

Payee	Date of Check	Amount
McDonald & Wessendorff	12/14/2021	400.00
01/24/2022 - 01/24/2023		

<b>Adjustment Summary:</b>	2021	
10/2021	/ ROLL 002	56,070.28
11/2021	/ ROLL 003	23,281.88
12/2021	/ ROLL 004	7,155.43
1/2022	/ ROLL 005	557.26
2/2022	/ ROLL 006	1,093.50-
3/2022	/ ROLL 007	1,866.86-
4/2022	/ ROLL 008	543.69-
5/2022	/ ROLL 009	104.16-
6/2022	/ ROLL 010	5,795.19-
7/2022	/ ROLL 011	139.83-
8/2022	/ ROLL 012	609.82-
<b>TOTAL</b>		<b>76,911.80</b>

HARRIS COUNTY M.U.D. #132  
Homestead Payment Plans

<u>Account no.</u>	<u>Tax</u> <u>Year</u>	<u>Last</u> <u>Payment</u> <u>Amount</u>	<u>Last</u> <u>Payment</u> <u>Date</u>	<u>Balance</u> <u>Due</u>
*Total	Count	0		
(I) - BLI Contract			(A) - Delinquent Attorney Contract	

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Standard Payment Plans

<u>Account no.</u>	<u>Tax</u> <u>Year</u>	<u>Last</u> <u>Payment</u> <u>Amount</u>	<u>Last</u> <u>Payment</u> <u>Date</u>	<u>Balance</u> <u>Due</u>
*Total	Count	0		



# Myrtle Cruz, Inc.

3401 Louisiana St, STE 400 .Houston, Tx 77002-9552 . (713)759-1368 . fax 759-1264 . email first\_last@mcruz.com

HARRIS CO. MUD # 132

Cash Report for Meeting of September 15th, 2022

GENERAL OPERATING FUND (1620P) : PNC/BBVA BANK 4940007577

Previous cash balance, August 17th, 2022 0.00

TIME DEPOSIT INVESTMENTS:

Spirit of Texas; closed 8/22/21 due 8/22/2022 @.25%.....	0.00
previous balance	244,587.16
interest earned	612.16
money market savings	245,199.32-
Bank of Brenham; 3/7/22 due 9/7/22 @ .30%.....	225,000.00
Lone Star Capital Bank; 12/27/21 due 12/27/22 @.35%.....	240,000.00
Independent Bank; 1/6/2022 due 1/6/2023 @.10%.....	240,841.11
Allegiance Bank; 1/08/22 due 1/08/23 @.45%.....	247,297.10
Wallis State Bank; 3/8/22 due 3/8/23 @ .12%.....	240,600.63
Veritex Bank; 8/20/2022 due 8/20/2023 @3.10%.....	240,000.00
previous balance	244,673.62
interest earned	734.02
trf to Logic	5,407.64-

DEMAND DEPOSIT INVESTMENTS:

Logic (Texstar); xxxxxx2001.....	6,107,144.99
previous balance	5,848,443.40
07/31 interest	8,094.63
close spirit CD	245,199.32
Veritex CD int/prn	5,407.64
previous investments	7,531,443.02
interest	9,440.81
ending investments	7,540,883.83

GENERAL OPERATING FUNDS AVAILABLE September 15th, 2022 \$7,540,883.83

HARRIS CO. MUD # 132

Cash Report for Meeting of September 15th, 2022 Page : 2

GENERAL OPERATING FUND (1620R) : CENTRAL BANK 6009166

Previous cash balance, August 17th, 2022		848,736.66
plus: 1150: water & sewer revenue.....		126,630.45
plus: 2161: customer meter deposits.....		3,475.00
plus: 4202: inspection fees.....		2,406.82
plus: 4300: reg wtr auth revenue.....		135,376.34
plus: 4330: penalties & interest-svc accts.....		8,053.00
plus: 07/31 interest.....		574.54
plus: 08/16 City of Houston SPA ck 21020245.....		165,059.90
plus: 08/16 HC151 1s1 share ck 1335.....		612.08
		-----
Total Deposits :		442,188.13
less: 08/05 dep ret.....		302.00
less: 08/08 dep ret.....		160.00
less: 08/09 dep ret.....		226.00
less: 08/12 dep ret.....		584.50
less: 08/26 dep ret.....		291.50
less: 08/31 serv chrg.....		40.00
less checks completed at or after last meeting :		
1211 Texas State Comptroller; holding.....		0.00
1248 West Harris County Regional Water Authority; 7/1-7/31 bllng.		158,600.50
6328 reg wtr auth assessm	58,093.70	
6328 reg wtr auth assessm	100,506.80	
1249 Hudson Energy; 5acts 6/22-7/22.....		11,584.37
6352 8502 Rebawood	6,286.17	
6352 8411 FM1960	1,172.25	
6352 21305 Atascocita	32.35	
6352 19441 w Lake Hstn	3,981.00	
6352 7603 Kings River	112.60	
1250 Centerpoint Energy; 5 loc 6/22-7/22.....		172.84
6352 21305 Atascocita	28.96	
6352 7603 Kings River	31.38	
6352 8411 FM 1960	40.92	
6352 8502 Rebawood	47.44	
6352 19441 W Lake Hstn	24.14	
1270 West Harris County Regional Water Authority; holding.....		0.00
1271 Hudson Energy; 5acts 7/22-8/22.....		11,088.71
6352 8502 Rebawood	4,225.04	
6352 8411 FM1960	2,254.65	
6352 21305 Atascocita	34.09	
6352 19441 W Lake Hstn	4,440.97	
6352 7603 Kings River	133.96	
1272 Centerpoint Energy; 5 loc 7/22-8/22.....		204.68
6352 7603 Kings River	36.07	
6352 21305 Atascocita	31.30	
6352 19441 W Lake Hstn	24.14	
6352 8411 FM1960	53.24	
6352 8502 Rebawood	59.93	
		-----
Beginning cash balance, september 15th, 2022		1,107,669.69
less checks to be presented at this meeting :		
1273 Tim Stine; 08/18 Director fees/exp.....		138.52
6310 director fees	150.00	
6514 payroll taxes	11.48-	
1274 Don House; 08/18 Director fees/exp.....		138.52
6310 director fees	150.00	
6514 payroll taxes	11.48-	
1275 Mike Whitaker; 08/18 Director fees/exp.....		138.52
6310 director fees	150.00	
6514 payroll taxes	11.48-	
1276 Gregg Mielke; 08/18 Director fees/exp.....		138.52
6310 director fees	150.00	

6514 payroll taxes	11.48-	
1277 Darrell Jamison; 08/18 Director fees/exp.....		103.52
6310 director fees	150.00	
6514 payroll taxes	11.48-	
6514 withholding	35.00-	
1278 Norton Rose Fulbright; inv 9495382907 Aug legal.....		11,343.82
1279 Myrtle Cruz Inc; Aug bookkeeping/exp.....		2,482.55
6333 bookkeeping expenses	2,037.50	
6340 office expenses	445.05	
1280 Inframark LLC; inv 82239 Aug 2022 Operations.....		16,311.65
6332 WT plants	1,500.00	
6332 Lift Stations	750.00	
6332 2878 residen eq	7,195.00	
6332 841 commerl eq	2,102.50	
6340 office expenses	4,705.64	
6335 fuel surcharge	58.51	
1281 Inframark LLC; inv 1139883/1139884 billing OP.....		103,527.74
6235 Lift station #1	11,227.88	
6235 r&m Lift stations	1,472.82	
6332 admin	393.74	
6235 r&m sewer	2,154.91	
6135 r&m water	21,922.65	
6135 r&m water plant	16,230.71	
6275 inspections	1,250.00	
6324 laboratory expenses	778.80	
6342 chemicals wp	5,561.88	
6135 r&m water	42,534.35	
1282 BGE Inc; 8220183/5/8/90/2/851/1413 eng thru 8/19.....		46,437.48
6322 8220192 gen eng	8,817.42	
6322 8220183 wtrlnrp12	1,500.00	
6322 8220185 KingsDrng	3,359.39	
6322 8220851 Lsl site	3,846.62	
6322 8220188 pt hole2	2,082.77	
6322 8221413 Ss rehab	3,081.28	
6322 8220190 wtrlnrp14	23,750.00	
1283 Stuckey's LLC; inv 3466 r&m.....		2,300.00
6335 repair & maint-gener	1,933.33	
6335 lsl share mow/ht	296.67	
6335 lsl share misc	70.00	
1284 Sean Conrad; 8018 Hurst Forest, dep ref.....		75.00
1285 Joshua Remmers; 20309 E Sunny Shores, dep ref.....		75.00
1286 Kathy Bivens; 20530 Forest Stream, dep ref.....		65.00
1287 Brenda Moreno; 8431 Pines Place dr, dep ref.....		65.00
1288 Carol Robinson; 19603 Autumn Creek ln, dep ref.....		65.00
1289 Tracy Weed; 8927 Pine Shores dr, dep ref.....		16.80
2161 customer meter depos	65.00	
1150 less final bill	48.20-	
1290 Bank South; 19311 W Lake Houston Prkwy-IRR, dep ref.....		66.00
1291 Eduardo Estrada Nunez; 19726 Hurst wood dr, dep ref.....		11.60
2161 customer meter depos	75.00	
1150 less final bill	63.40-	
1292 Al Jordan; 7927 Deaton dr, dep ref.....		9.00
2161 customer meter depos	65.00	
1150 less final bill	56.00-	
1293 Travis Cuniff; 8122 Hurst Forest dr, dep ref.....		15.30
2161 customer meter depos	75.00	
1150 less final bill	59.70-	
1294 Daisy Guzman/Efrain Franco; 20506 Sunny shores dr, dep ref..		5.30
2161 customer meter depos	65.00	
1150 less final bill	59.70-	
1295 Thong Do; 20142 Atascocita Lake dr,dep ref.....		9.00
2161 customer meter depos	65.00	
1150 less final bill	56.00-	
1296 Melissa/Joseph Culp; 8614 Pines Place dr, dep ref.....		9.00
2161 customer meter depos	65.00	
1150 less final bill	56.00-	
1297 Hien Nguyen; 19619 Atascocita Shores dr, dep ref.....		7.90
2161 customer meter depos	75.00	
1150 less final bill	67.10-	
1298 Atascocita Joint Operations Board; Sep Sch B&C.....		38,355.68

HARRIS CO. MUD # 132

Cash Report for Meeting of September 15th, 2022 Page : 4

	6201 schedule B cost		20,675.91	
	6201 schedule C cost		17,679.77	
	1299 West Harris County Regional Water Authority;		bill....	
	1300 Hudson Energy; 5 acts.....			
	1301 CenterPoint Energy; 5 loc.....			
			-----	
	08/01-08/30	previous cash balance	848,736.66	
		11 receipts	442,188.13	
		29 current checks	221,911.42	>
		other disbursements	183,255.10	>
		ending cash balance		885,758.27
				=====
GENERAL OPERATING FUNDS AVAILABLE	September 15th, 2022			\$885,758.27
				=====

**HARRIS COUNTY M.U.D. # 132**

Operating Budget for Fiscal Year Ending 5/31/2023

Comparison as of 09/15/2022

Recap of Revenues and Expenditures

September 15, 2022 report

August 2022

REVENUES	Current Period			Annual Budget	3 months Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating Revenue</b>	<b>434,633.87</b>	<b>420,500</b>	<b>14,134</b>	<b>4,957,300</b>	<b>1,352,023.47</b>	<b>1,157,500</b>	<b>194,523</b>
Water Revenue	69,030.12	65,000	4,030	660,000	214,972.71	175,000	39,973
Sewer Revenue	56,502.43	55,000	1,502	660,000	172,012.74	165,000	7,013
Surface Water Conversion	135,376.34	107,000	28,376	1,051,300	395,858.29	296,000	99,858
Shared LS(#1)	612.08	6,500	(5,888)	78,000	12,140.85	19,500	(7,359)
Penalty & Interest	8,053.00	6,000	2,053	72,000	20,974.60	18,000	2,975
Maintenance Taxes	0.00	0	0	520,000	20,000.00	10,000	10,000
Strategic Partnership Rev	165,059.90	181,000	(15,940)	1,916,000	516,064.28	474,000	42,064
Miscellaneous	0.00	0	0	0	0.00	0	0
<b>Non-Operating Revenue</b>	<b>12,422.17</b>	<b>3,000</b>	<b>9,422</b>	<b>156,000</b>	<b>29,210.81</b>	<b>9,000</b>	<b>20,211</b>
Taps & Inspections	2,406.82	2,500	(93)	150,000	7,973.47	7,500	473
Interest Income	10,015.35	500	9,515	6,000	21,237.34	1,500	19,737
Miscellaneous	0.00	0	0	0	0.00	0	0
<b>TOTAL REVENUES</b>	<b>447,056.04</b>	<b>423,500</b>	<b>23,556</b>	<b>5,113,300</b>	<b>1,381,234.28</b>	<b>1,166,500</b>	<b>214,734</b>

EXPENDITURES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating</b>	<b>364,237.56</b>	<b>312,770</b>	<b>(51,468)</b>	<b>3,551,667</b>	<b>1,127,021.90</b>	<b>950,805</b>	<b>(176,217)</b>
District Management	657.60	1,200	542	69,147	3,296.84	8,095	4,798
District Consultants	34,198.49	29,000	(5,198)	350,000	158,055.44	101,000	(57,055)
District Operations	329,381.47	282,570	(46,811)	3,132,520	965,669.62	841,710	(123,960)
<b>Non-Operating</b>	<b>38,870.06</b>	<b>169,500</b>	<b>130,630</b>	<b>3,099,500</b>	<b>368,110.48</b>	<b>589,500</b>	<b>221,390</b>
<b>TOTAL EXPENDITURES</b>	<b>403,107.62</b>	<b>482,270</b>	<b>79,162</b>	<b>6,651,167</b>	<b>1,495,132.38</b>	<b>1,540,305</b>	<b>45,173</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>43,948.42</b>	<b>(58,770)</b>	<b>102,718</b>	<b>(1,537,867)</b>	<b>(113,898.10)</b>	<b>(373,805)</b>	<b>259,907</b>
Net Operating Income	70,396.31	107,730	(37,334)	1,405,633	225,001.57	206,695	18,307
Net Non-Operating Income	(26,447.89)	(166,500)	140,052	(2,943,500)	(338,899.67)	(580,500)	241,600

*() indicates an unfavorable variance*

Beginning Balance	8,380,179.68			8,550,737.56	
Net Surplus or (Deficit)	43,948.42			(113,898.10)	
Deposits Received	3,475.00			7,273.00	
Deposits Refunded	(961.00)			(2,236.00)	
Prior mo corr to wtr rev	0.00			(40,248.36)	
Ending Balance	<b>8,426,642.10</b>			<b>8,426,642.10</b>	
		0.00	0.00		
Cash Report Balance	8,426,642.10				
Customer Deposits	214,801.09			885,758.27	OR
Operating Reserve	2,000,000.00			7,540,883.83	OP
Capital Projects Reserve	4,000,000.00			8,426,642.10	
Debt Service Reserve	0.00				
<b>Net Funds Available</b>	<b>2,211,841.01</b>				

**HARRIS COUNTY M.U.D. # 132**

Operating Budget for Fiscal Year Ending 5/31/2023

Comparison as of 09/15/2022

Breakout of Expenditures

	3 months						
	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>EXPENDITURES</b>							
<b>DISTRICT MANAGEMENT</b>	<b>657.60</b>	<b>1,200.00</b>	<i>542</i>	<b>69,147</b>	<b>3,296.84</b>	<b>8,095</b>	<i>4,798</i>
Director Fees	750.00	900.00	150	13,050	2,250.00	3,900	1,650
Payroll Tax	-92.40	300.00	392	397	286.84	195	(92)
Election Expense	0.00	0.00	0	0	0.00	0	0
Travel Expenses/Registration	0.00	0.00	0	10,000	760.00	4,000	3,240
Membership Dues	0.00	0.00	0	700	0.00	0	0
Insurance & Bonds	0.00	0.00	0	45,000	0.00	0	0
<b>DISTRICT CONSULTANTS</b>	<b>34,198.49</b>	<b>29,000.00</b>	<i>(5,198)</i>	<b>350,000</b>	<b>158,055.44</b>	<b>101,000</b>	<i>(57,055)</i>
Legal Fees	11,343.82	6,500.00	(4,844)	78,000	76,810.07	19,500	(57,310)
Auditing Fees	0.00	0.00	0	18,000	14,500.00	14,000	(500)
Engineering - General	8,817.42	9,000.00	183	92,000	23,778.88	27,000	3,221
Accounting Fees	2,037.50	2,000.00	(38)	24,000	6,107.50	6,000	(108)
Operator	<b>11,999.75</b>	<b>11,500.00</b>	<i>(500)</i>	<b>138,000</b>	<b>36,858.99</b>	<b>34,500.00</b>	<i>(2,359)</i>
Operator Fees - General	11,999.75	11,500.00	(500)	138,000	36,858.99	34,500	(2,359)
Operator Fees - Special	0.00	0.00	0	0	0.00	0	0
<b>DISTRICT OPERATIONS</b>	<b>329,381.47</b>	<b>282,570.00</b>	<i>(46,811)</i>	<b>3,132,520</b>	<b>965,669.62</b>	<b>841,710</b>	<i>(123,960)</i>
Repairs and Maintenance	<b>95,543.32</b>	<b>85,000.00</b>	<i>(10,543)</i>	<b>1,020,000</b>	<b>259,023.58</b>	<b>255,000</b>	<i>(4,024)</i>
R&M - Water Plant	16,230.71	15,000.00	(1,231)	180,000	37,678.42	45,000	7,322
R&M - Water Distribution	64,457.00	40,000.00	(24,457)	480,000	162,538.45	120,000	(42,538)
R&M - Wastewater Collection	14,855.61	25,000.00	10,144	300,000	58,806.71	75,000	16,193
R&M - Storm Water Collection	0.00	5,000.00	5,000	60,000	0.00	15,000	15,000
R&M - General	0.00	0.00	0	0	0.00	0	0
Atascocita Central Plant	<b>38,355.68</b>	<b>38,670.00</b>	<i>314</i>	<b>409,040</b>	<b>117,739.92</b>	<b>116,010</b>	<i>(1,730)</i>
Purchased Sewer Service "B"	20,675.91	20,676.00	0	248,111	62,027.73	62,028	0
Purchased Sewer Service "C"	17,679.77	17,994.00	314	215,929	55,712.19	53,982	(1,730)
Major Repairs / Adjustments	0.00	0.00	0	-55,000	0.00	0	0
R&M - Shared Lift Stations **	0.00	3,100.00	3,100	37,200	8,566.93	9,300	733
Laboratory Fees	778.80	600.00	(179)	7,200	2,864.51	1,800	(1,065)
Chemicals	5,561.88	3,500.00	(2,062)	42,000	24,000.60	10,500	(13,501)
Permits & Assessments	0.00	0.00	0	13,400	0.00	0	0
WHCRWA	158,600.50	129,000.00	(29,601)	1,350,000	458,048.90	382,000	(76,049)
Utilities	23,050.60	11,700.00	(11,351)	124,400	44,294.50	35,100	(9,195)
Office Expense, Postage	5,190.69	4,500.00	(691)	50,500	14,481.68	12,500	(1,982)
District Communications	0.00	0.00	0	780	0.00	0	0
Drainage Channel Maint(Stuckey's)	2,300.00	6,500.00	4,200	78,000	36,649.00	19,500	(17,149)
Miscellaneous	0.00	0.00	0	0	0.00	0	0
<b>NON-OPERATING</b>	<b>38,870.06</b>	<b>169,500</b>	<i>130,630</i>	<b>3,099,500</b>	<b>368,110</b>	<b>589,500</b>	<i>200,276</i>
Cost of Taps and Inspections	1,250.00	1,500.00	250	58,000	3,263.50	4,500	1,237
Major Projects	<b>0.00</b>	<b>125,000.00</b>	<i>125,000</i>	<b>2,661,000</b>	<b>302,735.31</b>	<b>480,000</b>	<i>156,152</i>
Waterline Replacement Ph. 2	0.00	0.00	0	190,000	198,848.44	190,000	(8,848)
Waterline Replacement Ph. 3	0.00	0.00	0	2,050,000	0.00	0	0
Kings River Drainage Improvements	0.00	15,000.00	15,000	40,000	0.00	30,000	30,000
San. Swr. Repair (Pine Green Lane)	0.00	30,000.00	30,000	120,000	0.00	60,000	60,000
Point Hole 2 Drainage Channel Repair	0.00	25,000.00	25,000	85,000	0.00	75,000	75,000
Lift Station No. 1 Driveway	0.00	10,000.00	10,000	45,000	0.00	35,000	35,000
Lift Station Nos. 2 & 3 Rehab	0.00	0.00	0	0	103,886.87	0	(103,887)
Water Plant Rehabilitation	0.00	0.00	0	0	0.00	0	0
FM 1960 Utility Relocation	0.00	0.00	0	0	0.00	0	0
Smart Meters	0.00	45,000.00	45,000	131,000	0.00	90,000	90,000
Point Holes 8 and 9 Drain. Imp	0.00	0.00	0	0	0	0	0
Engineering on Major Projects	<b>37,620.06</b>	<b>43,000.00</b>	<i>5,380</i>	<b>380,500</b>	<b>62,111.67</b>	<b>105,000</b>	<i>42,888</i>
Waterline Replacement Ph. 2	1,500.00	0.00	(1,500)	0	1,500.00	0	(1,500)
Waterline Replacement Ph. 3	0.00	0.00	0	77,500	0.00	0	0
Waterline Replacement Ph. 4	23,750.00	25,000.00	1,250	230,000	23,750.00	50,000	26,250
Kings River Drainage Improvements	3,359.39	3,000.00	(359)	11,000	7,919.70	8,000	80
San. Swr. Repair (Pine Green Lane)	3,081.28	5,000.00	1,919	25,000	10,777.01	17,000	6,223
Point Hole 2 Drainage Channel Repair	2,082.77	5,000.00	2,917	17,000	8,882.54	15,000	6,117
Lift Station No. 1 Driveway	3,846.62	5,000.00	1,153	20,000	9,282.42	15,000	5,718
Lift Station Nos. 2 & 3 Rehab	0.00	0.00	0	0	0.00	0	0
Water Plant Rehabilitation	0.00	0.00	0	0	0.00	0	0
FM 1960 Utility Relocation	0.00	0.00	0	0	0.00	0	0
Legal-FM 1960 Utility Reloc	0.00	0.00	0	0	0.00	0	0
<b>TOTAL EXPENDITURES</b>	<b>403,107.62</b>	<b>482,270.00</b>	<i>79,162</i>	<b>6,651,167</b>	<b>1,495,132.38</b>	<b>1,540,305</b>	<i>24,059</i>

**HARRIS COUNTY M.U.D. # 132**  
**Total Actuals for year end 5/31/2023**  
**Recap of Revenues and Expenditures**

	Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Forecast		Total Actuals	
	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May		
<b>REVENUES</b>																										
Operating Revenue	393,512	523,877	434,634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,352,023	
Water Revenue	38,736	107,207	69,030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	214,973	
Sewer Revenue	55,530	59,981	56,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	172,013	
Surface Water Conversion	105,353	155,129	135,376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	395,858	
Shared Lift Station (#1)	0	11,529	612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,141	
Penalty & Interest	6,667	6,255	8,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,975	
Maintenance Taxes	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000	
Strategic Partnership Rev	187,228	163,777	165,060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	516,064	
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-Operating Revenue	13,280	3,508	12,422	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,211	
Taps & Inspections	2,641	2,925	2,407	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,973	
Interest Income	10,639	583.18	10,015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,237	
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	
<b>TOTAL REVENUES</b>	406,793	527,386	447,056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,381,234	
<b>TOTAL EXPENDITURES</b>	385,818	706,207	403,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,495,132	
Beginning Balance	8,575,752	8,556,513	8,380,180	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,575,752
<b>SURPLUS OR (DEFICIT)</b>	20,975	(178,821)	43,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(113,898)
Deposits Received	1,310	2,488	3,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,273
Deposits Refunded	(1,275)	0	(961)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,236)
TxDOT Reimbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior mo corr to wtr rev	(40,248)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-40,248
Ending Cash Report Balance	8,556,513	8,380,180	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	
Cash Report Balance	8,556,513	8,380,180	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	8,426,642	
Customer Deposits On File	213,707	213,162	214,801	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	227,085	
Operating Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Capital Projects Reserve	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	
Debt Service Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Funds Available	2,342,806	2,167,018	2,211,841	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	2,199,557	



**HARRIS COUNTY M.U.D. # 132**  
**Total Actuals for year end 5/31/2022**  
**Breakout of Expenditures**

EXPENDITURES	Actuals												Forecast	Total Actuals	
	June	July	August	September	October	November	December	January	February	March	April	May			
<b>NON-OPERATING</b>	<b>17,397</b>	<b>311,844</b>	<b>38,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>368,110</b>
Cost of Taps and Inspections	1,919	95	1,250	0	0	0	0	0	0	0	0	0	0	0	3,264
Major Projects	5,080	297,655	0	0	0	0	0	0	0	0	0	0	0	0	302,735
Waterline Replacement Ph. 2	5,080	193,769	0	0	0	0	0	0	0	0	0	0	0	0	198,848
Waterline Replacement Ph. 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kings River Drainage Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San. Swr. Repair (Pine Green Lar	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Point Hole 2 Drainage Channel R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lift Station No. 1 Driveway	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lift Station Nos. 2 & 3 Rehab	0	103,887	0	0	0	0	0	0	0	0	0	0	0	0	103,887
Water Plant Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FM 1960 Utility Relocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Smart Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Point Holes 8 and 9 Drain. Imp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Engineering on Major Projects	10,398	14,093	37,620	0	0	0	0	0	0	0	0	0	0	0	62,112
Waterline Replacement Ph. 2	0	0	1,500	0	0	0	0	0	0	0	0	0	0	0	1,500
Waterline Replacement Ph. 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waterline Replacement Ph. 4	0	0	23,750	0	0	0	0	0	0	0	0	0	0	0	23,750
Kings River Drainage Improvement	2,859	1,702	3,359	0	0	0	0	0	0	0	0	0	0	0	7,920
San. Swr. Repair (Pine Green Lar	4,278	3,418	3,081	0	0	0	0	0	0	0	0	0	0	0	10,777
Point Hole 2 Drainage Channel R	741	6,059	2,083	0	0	0	0	0	0	0	0	0	0	0	8,883
Lift Station No. 1 Driveway	2,521	2,915	3,847	0	0	0	0	0	0	0	0	0	0	0	9,282
Lift Station Nos. 2 & 3 Rehab	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Plant Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FM 1960 Utility Relocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal-FM 1960 Utility Reloc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>385,818</b>	<b>706,207</b>	<b>403,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,495,132</b>

**HC MUD 132 - City of Houston SPA Revenue**

2013-2014	\$1,474,848.66
2014-2015	\$1,371,303.15
2015-2016	\$1,662,643.30
2016-2017	\$1,689,937.27
2017-2018	\$1,789,328.31
2018-2019	\$1,744,214.82

<b>2019-2020</b>			
<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
7/18/2019	6/7/19	Mar 2019	152,017.84
8/15/2019	7/15/19	Apr 2019	139,490.52
9/19/2019	8/8/19	May 2019	138,741.56
10/17/2019	9/16/19	June 2019	161,104.01
11/21/2019	10/10/19	July 2019	136,418.68
12/19/2019	11/13/19	Aug 2019	133,792.89
1/16/2020	12/6/19	Sep 2019	155,461.86
2/20/2020	1/13/20	Oct 2019	137,557.60
3/19/2020	2/7/20	Nov 2019	149,539.09
4/16/2020	3/7/20	Dec 2019	205,115.59
5/21/2020	4/14/20	Jan 2020	125,736.55
6/18/2020	5/8/20	Feb 2020	113,811.76
<b>Total</b>			<b>\$1,748,787.95</b>

<b>2020-2021</b>			
<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
7/16/2020	7/10/20	Mar 2020	147,691.11
8/20/2020	7/10/20	Apr 2020	122,005.57
9/17/2020	8/7/20	May 2020	148,029.99
10/15/2020	9/10/20	Jun 2020	169,937.67
11/19/2020	10/14/20	Jul 2020	138,251.12
12/17/2020	11/6/20	Aug 2020	138,697.72
1/21/2021	12/7/20	Sept 2020	164,238.83
2/18/2021	1/8/21	Oct 2020	141,481.17
3/18/2021	2/5/21	Nov 2020	147,791.40
4/15/2021	3/5/21	Dec 2020	205,706.02
5/20/2021	4/8/21	Jan 2021	130,554.68
6/16/2021	5/7/21	Feb 2021	128,503.35
<b>Total</b>			<b>\$1,782,888.63</b>

<b>2021-2022</b>			
<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
7/15/2021	6/8/21	Mar 2021	211,645.44
8/19/2021	7/12/21	Apr 2021	149,631.07
9/16/2021	8/9/21	May 2021	165,594.24
10/21/2021	9/9/21	Jun 2021	192,436.73
11/18/2021	10/11/21	Jul 2021	158,767.15
12/16/2021	11/3/21	Aug 2021	154,121.05
1/20/2022	12/9/21	Sept 2021	185,353.35
2/17/2022	1/7/22	Oct 2021	146,207.46
3/17/2022	2/9/22	Nov 2021	169,434.08
3/17/2022	3/8/22	Dec 2021	223,561.46
4/21/2022	4/7/22	Jan 2022	136,107.46
6/16/2022	5/27/22	Feb 2022	140,032.35
<b>Total</b>			<b>\$2,032,891.84</b>

<b>2022-2023</b>			
<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
7/21/2022	6/21/22	Mar 2022	187,227.61
8/18/2022	7/25/22	Apr 2022	163,776.77
9/15/2022	8/16/22	May 2022	165,059.90
<b>Total</b>			<b>\$516,064.28</b>

<b>Total Collected</b>	<b>\$15,812,908.21</b>
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Water District Bookkeeping

9/15/2022

Billing AUGUST 2022

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT # 132**

PRORATA SHARE OF COSTS FOR 8411 FM 1960 E LIFT STATION #1

Billing for invoices paid through cash reports for:

**AUGUST 2022**

End of Fiscal Year 5/31/23

HC #132	HC #151	HC #153	Total
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2,058	380	1,292	3,729
55.18%	10.18%	34.64%	100.00%

Connections

		HC #132	HC #151	HC #153	Total	CK#
<b>UTILITIES</b>						
6/22-7/22/22	Hudson Energy @8411 FM1960E	646.85	119.34	406.07	1,172.25	1249
7/22-8/22/22	Hudson Energy @8411 FM1960E	1,244.12	229.52	781.01	2,254.65	1271
6/22-7/22/22	CenterPoint @8411 FM1960E 6989363-4	22.58	4.17	14.17	40.92	1250
7/22-8/22/22	CenterPoint @8411 FM1960E 6989363-4	29.38	5.42	18.44	53.24	1272
<b>OPERATIONS</b>						
AUG	Repairs and Maintenance LS1/ST	6,195.54	1,143.00	3,889.34	11,227.88	1281
	Repairs and Maintenance LS1/ST	0.00	0.00	0.00	0.00	
AUG	Mowing LS1 Stuckeys inv	202.33	37.33	127.01	366.67	1283
	Mowing LS1 Stuckeys inv	0.00	0.00	0.00	0.00	

**CURRENT BALANCE DUE**

8,340.79	1,538.77	5,236.05	15,115.61
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**PRIOR BALANCE DUE**

0.00      0.00

**TOTAL BALANCE DUE**

<b>1,538.77</b>	<b>5,236.05</b>
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Please make your check payable to:

Harris County MUD #132  
 c/o Myrtle Cruz, Inc  
 3401 Louisiana Street Ste 400  
 Houston, TX 77002-9552

If you have any questions, please don't hesitate to call or email:

Karrie Kay, bookkeeper for the district  
 713-759-1368 x125  
[karrie\\_kay@mcruz.com](mailto:karrie_kay@mcruz.com)

## Harris County Municipal Utility District # 132 Annual Utility Costs

Fiscal Year	Supplier	Quantity kwh	Annual Cost \$			Cents/kwh		
			Energy	Distribution	Total	Energy	Distribution	Total
2023	Hudson Energy	364,311	15,578	946	16,524	4.28	0.26	4.54
2022	Hudson Energy	1,132,243	46,699	955	47,654	4.12	0.08	4.20
2021	Hudson Energy	1,182,888	51,744	704	52,448	4.37	0.06	4.43
2020	Total 2020	1,165,332	46,774	54,999	101,773	4.01	4.72	8.73
Apr-May 2020	Hudson Energy	94,675	3,980	5,747	9,727	4.20	6.07	10.27
June-Apr 2020	Cavallo Energy	1,070,657	42,794	49,252	92,046	4.00	4.60	8.60
2019	Cavallo Energy	1,103,520	44,827	54,424	99,251	4.06	4.93	8.99
2018	Cavallo Energy	1,222,959	49,923	56,274	106,197	4.08	4.60	8.68
2017	Total 2017	1,257,178	60,149	53,784	113,933	4.78	4.28	9.06
Oct - May 2017	Cavallo Energy	781,654	31,630	35,933	67,563	4.05	4.60	8.65
June - Sept 2017	Green Mountain	475,524	28,519	17,851	46,370	6.00	3.75	9.75
2016	Green Mountain Energy	1,061,478	61,795	49,458	111,253	5.82	4.66	10.48
2015	Green Mountain Energy	970,508	57,032	49,831	106,863	5.88	5.13	11.01
2014	Green Mountain Energy	1,148,930	66,656	46,917	113,573	5.80	4.08	9.88

### Natural Gas

Supplier	Quantity CCF	Annual Cost	
		\$	\$/CCF
Center Point Energy	213	570	2.674
Center Point Energy	795	1,917	2.412
Center Point Energy	1,331	1,954	1.468
Center Point Energy	1,261	1,902	1.508
Center Point Energy	1,877	2,302	1.226
Center Point Energy	1,008	1,663	1.650
Center Point Energy	1,572	2,020	1.285
Center Point Energy	1,304	1,789	1.372
Center Point Energy	1,399	1,988	1.421
Center Point Energy	1,599	2,231	1.396

**HC MUD 132**  
**TexStar Logic Rate Sheet**

LOGIC.ORG

<u>Report date</u>	<u>Rate</u>	<u>Net.Asset.Value.</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Account Balance</u>	<u>Market Balance</u>
2016 AVG/Total	0.6951	1.000280	\$0.00	\$2,157,027.62	-\$377,981.89	\$1,779,045.73	\$1,779,492.27
2017 AVG/Total	1.1643	1.020593	\$0.00	\$1,544,156.21	\$0.00	\$3,323,201.94	\$3,908,750.12
2018 AVG/Total	2.0575	1.275583	\$0.00	\$2,303,394.52	\$0.00	\$5,626,596.46	\$7,314,575.40
2019 AVG/Total	2.3387	1.150061	\$0.00	\$1,149,687.06	\$1,546,381.64	\$8,322,665.16	\$8,323,214.46
2020 AVG/Total	0.7475	1.000779	\$0.00	\$569,625.62	-\$2,524,678.87	\$6,367,611.91	\$6,369,719.59
2021 AVG/Total	0.0570	1.000075	\$0.00	\$3,883.21	-\$1,260,000.00	\$5,111,495.12	\$5,111,878.48
<b>Current Year</b>							
1/31/2022	0.0875	0.999688	\$341.14	\$460,720.00	\$0.00	\$5,572,556.26	\$5,570,817.62
2/28/2022	0.1080	0.999131	\$406.84	\$190,000.00	-\$225,000.00	\$5,537,963.10	\$5,533,150.61
3/31/2022	0.2493	0.999587	\$469.84	\$25,000.00	\$0.00	\$5,563,432.94	\$5,561,135.24
4/30/2022	0.4195	0.999481	\$1,183.01	\$10,000.00	\$0.00	\$5,574,615.95	\$5,571,722.72
5/31/2022	0.8113	0.999515	\$1,920.16	\$0.00	\$0.00	\$5,576,536.11	\$5,573,831.49
6/30/2022	1.1797	0.999335	\$9,253.35	\$242,653.94	\$0.00	\$5,828,443.40	\$5,824,567.49
7/31/2022	1.6538	0.999566	\$0.00	\$20,000.00	\$0.00	\$5,848,443.40	\$5,845,905.18
8/31/2022	2.1619	0.999736	\$8,094.63	\$250,606.96	\$0.00	\$6,107,144.99	\$6,105,532.70

**INVESTMENT REPORT, AUTHORIZATION AND REVIEW**

Report for  
Harris County MUD #132

Prepared for the reporting period ("Period") from

8/1/2022

to

8/31/2022

AAAmm

fund	Investment Pools	Rate	Beginning Value for Period		Gain (Loss) to Market Value	Deposits or (Withdrawals)	Ending Value for Period	
			Book	Market			Book	Market
OP	Logic (TexStar)	2.1619%	5,848,443.40	5,845,905.18	0.00	258,701.59	6,107,144.99	6,105,532.70
		2.1619%	5,848,443.40	5,845,905.18	0.00	258,701.59	6,107,144.99	6,105,532.70

fund	Certificates of Deposits	Rate	Purchase Value	Term in Days	Begin Value for Period	Interest accrued this period	Deposits or (Withdrawals)	Ending Value for Period	Date of Purchase	Date of Maturity
OA	Veritex Bank	0.30%	244,673.62	365	245,369.43	38.21	(5,407.64)	240,000.00	8/20/2021	8/20/2022
OA	Veritex Bank	3.10%	240,000.00	365	0.00	244.60	240,000.00	240,244.60	8/20/2022	8/20/2023
OA	Wallis State Bank	0.12%	240,600.63	365	240,716.12	24.52	0.00	240,740.64	3/8/2022	3/8/2023
OA	Lone Star Capital Bank	0.35%	240,000.00	365	240,499.40	73.92	0.00	240,573.32	12/27/2021	12/27/2022
OA	Independent Bank	0.10%	240,841.11	365	240,977.70	23.03	0.00	241,000.73	1/6/2022	1/6/2023
OA	Allegiance Bank	0.45%	247,297.10	365	247,922.12	115.85	0.00	248,037.97	1/8/2022	1/8/2023
		0.4521%	1,697,999.62	365	1,460,648.21	556.02	(10,606.96)	1,450,597.27		153
	total investments	1.8472%	7,546,443.02	365	7,306,553.38	556.02	248,094.63	7,557,742.26		30

**Compliance Statement.**

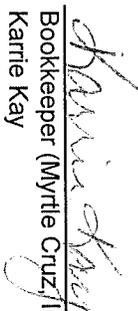
The investments (reported on above) for the Period are in compliance with the investment strategy expressed in the District's Investment Policy and the Public Funds Investment Act.

**Review.**

This report and the District's Investment Policy are submitted to the Board for its review and to make any changes thereto as determined by the Board to be necessary and prudent for the management of District funds.

**Signatures.**

Myrtle Cruz, Inc. Invest.XIS version 2.4  
Investment Officer (please sign & date)  
Mary Jarmon - Recent PFIA Training Date: 10/20/21

  
Bookkeeper (Myrtle Cruz Inc.)  
Karrie Kay

AMENDED AND RESTATED AGREEMENT FOR BOOKKEEPING SERVICES

STATE OF TEXAS :  
COUNTY OF HARRIS:

THIS AGREEMENT is made as of the \_\_\_ day of \_\_\_\_\_ 2022 between HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132, (hereinafter called the "District") and MYRTLE CRUZ, INC., (hereinafter called the "Bookkeeper") and in consideration of the mutual covenants and agreements herein contained. This Agreement supersedes the contract dated February 1, 2016.

I.

Beginning on the 1<sup>ST</sup> day of \_\_\_\_\_ 2022, Bookkeeper shall render the following services to the District:

1. Set up necessary bank accounts, savings accounts, certificates of deposit and other accounts as may be necessary and authorized, and reconcile such accounts monthly.
2. Deposit District funds in the appropriate account on a timely basis.
3. Prepare and present for board approval all checks, with invoices attached, drawn on the District's Debt Service, Construction and General Operating Funds.
4. Maintain and reconcile monthly all cash accounts for the District's Debt Service, Construction and General Operating Funds.
5. Prepare monthly statements showing all activity within each of the above funds, and the current distribution of monies within each fund.
6. Maintain all journals and ledgers pertaining to the District's Debt Service, Construction, General Operating, General Fixed Assets and General Long Term Debt Funds in accordance with generally accepted accounting procedures and the Texas Commission on Environmental Quality, Water District Financial Management Guide, adopted March 2004, and in such a manner that excessive auditing procedures or adjustments by the auditor are not required.
7. Maintain a general ledger for the Tax Fund posted from monthly reports supplied by the District's Tax Assessor-Collector.
8. Complete posting all journals and ledgers within 45 days after the end of District's fiscal year.

9. Assist the District's auditor to efficiently perform the annual audit, including use of Bookkeeper's office facilities during the field audit.
10. Use best efforts to comply with recommendations contained in Auditor's Annual Management Letter to Board of Directors.
11. Invest bond sale proceeds and surplus funds in interest bearing time deposits in accordance with state law and District's investment policy.
12. Provide for review (at least quarterly) an investment report detailing compliance with the Texas Public Funds Investment Act and the District's investment policy. Obtain signature of investment officer of the District and maintain file for auditor review.
13. Verify on a continual basis that securities are provided for District funds in accordance with state law and the District's investment policy. Provide for review (at least quarterly) a listing of the pledged securities and their stated market value.
14. Prepare annual budget for General Operating Fund with monthly increments and compare budget with actual expenditures on a monthly and cumulative basis.
15. Attend one meeting of Board of Directors per month. If attendance is required at additional meetings during the month the fee will be hourly for time and travel. If the district meets outside of a 10-mile radius of our office, travel and attendance time will be charged at the hourly rate.
16. Prepare checks for directors with appropriate taxes deducted. File payroll taxes and quarterly reporting forms as required.
17. Complete annual IRS reporting forms and process to directors, vendors, and agencies.
18. Request funds from Developer for operating expenses and track for future bond reimbursement.
19. Track all deposits received for annexation or project costs monthly. If funds are expended, send an invoice to the party for additional funds as directed by the Board of Directors.
20. If requested by the Board of Directors provide tracking of kilowatt hours used and the amount paid for electricity and the same of gas costs if applicable.
21. Prepare an annual report to Texas State Comptroller on unclaimed funds and escheat balance due to Comptroller per reporting requirements.

22. Prepare report of water and sewer revenues to Texas Commission on Environmental Quality and process payment for annual regulatory assessment.

The above enumerated services will be performed in a timely and competent manner for compensation for the services provided by the Bookkeeper to the District on a recurring basis.

## II.

As consideration for the above enumerated services in 1 through 22 rendered by the Bookkeeper to the District, the following monthly fees shall be charged, commencing on the date listed above.

Base Fee: \$2,400.00

Bookkeeper shall render such additional services not enumerated in Section I or in Exhibit "A", as requested by the Board of Directors or required by revised agency regulations, and will be paid at the rate of \$ 100.00 per hour detailed on the monthly billing. If the service is to be a recurring addition to the above enumerated services, an amendment to the Agreement will be presented to the Board for consideration and approval with the description of service and the monthly amount of the fee.

District shall pay the Bookkeeper for all out-of-pocket expenses reasonably and necessarily incurred by Bookkeeper in the performance of the services described herein, including but not limited to printing, reproduction of documents, long distance telephone calls, postage, and mileage to and from the meeting as referenced in the attached, Exhibit "A".

Bookkeeper will maintain accurate records of all time and materials contributed to District services, and the District will have the right, on reasonable notice, to audit such records. Bookkeeper will submit a detailed monthly invoice indicating all fees and hourly services, together with any backup documentation requested by the District.

## III.

The Bookkeeper shall provide services of a non recurring nature to the District including but not limited to, work related to bond issues, bond

anticipation notes, comparison of bond proceeds and disbursements, release of escrow applications, use of surplus funds application, assistance providing documentation to an arbitrage rebate specialist, refunding bond issues, revision of debt service schedules to reflect new bond issues, refunded bond redemptions, defeasance of bonds and /or any other change to bond payment schedules.

Services that will be deemed non recurring will be billed at the rate listed in "Exhibit A" at the time the service is completed. Fees of additional services for new money bond issues, refunding bond issues, and bond anticipation notes will be assessed and billed at the time of funding such bond issue or anticipation note.

IV.

The District shall instruct all contractors, vendors and service representatives of the District to submit all bills and invoices to Bookkeeper at least five (5) days prior to any scheduled meetings of the Board. It is understood that any bill or invoice submitted subsequent to the said five (5) day period, shall be paid if possible at said meeting, but will not necessarily be reflected on the cash analysis schedule.

V.

Bookkeeper shall provide the District with a public employee's blanket bond, acceptable to the District, in the amount of to be determined by the Board of Directors within ten (10) days of execution of the Agreement if requested by the Board of Directors. The cost of such bond shall be borne by the District. Bookkeeper agrees to maintain, at Bookkeeper's sole cost and expense, Professional Liability insurance with limits not less than one million dollars (\$1,000,000.00) each claim/annual aggregate.

VI.

All records and documents related to the services of the Bookkeeper to the District hereunder shall be the District's property. Upon termination of this Agreement, said records and documents and any other property of the District shall be promptly delivered by the Bookkeeper to the District or the District's designee at no cost to the District. Any such records, documents,

or other property that is electronic, in a proprietary form, or stored on a computer shall be provided by the Bookkeeper to the District in a manner specified by the District.

The District and the Bookkeeper acknowledge that the requirements of Chapter 552, Texas Government Code, as amended, (the "Public Information Act") and Chapters 201-205, Texas Local Government Code, as amended, (the "Local Government Records Act", and together with the Public Information Act, the "Acts") each apply to all public information, as defined by the Public Information Act, and all local government records, as defined by the Local Government Records Act, related to the relationship between the District and the Bookkeeper, and to any work carried out thereunder. The Bookkeeper also acknowledges receipt of the District's current order establishing a records management program and designating a records management officer, which may be amended by the District, (the "Document Retention Policy"). The Bookkeeper agrees and covenants that it will comply with all requirements of the Acts, the District's then-current Document Retention Policy, and all applicable rules, regulations, policies, and retention schedules adopted thereunder.

#### VII.

This Agreement shall remain in full force and effect until terminated by either party, with or without cause, upon thirty (30) days written notice to the other party. Bookkeeper shall not be entitled to any payment or further payment other than for work actually performed for which payment may be assessed in accord with Section III or for material or supplies furnished prior to such termination. For example, fees for bond issues and bond anticipation notes will not be due and payable unless such bond issue or note funds prior to the date of termination.

#### VIII.

Bookkeeper hereby represents and warrants that at the time of this Agreement neither Bookkeeper, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of Bookkeeper: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a company listed by the Texas Comptroller pursuant to Section 2252.153 of the

Texas Government Code. The term "foreign terrorist organization" has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code.

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

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

Executed in multiple copies as of the date shown above.

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

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President, Board of Directors

ATTEST:

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Secretary, Board of Directors

BOOKKEEPER  
MYRTLE CRUZ, INC.

By \_\_\_\_\_  
President

**HARRIS COUNTY MUD 132**

<u>MONTHLY ENUMERATED SERVICES</u>		<u>FLAT MONTHLY FEE</u>
Detailed Section I; Enumerated Item No 1-22	Base Fee	\$ 2,400.00
<p>Service requested by the Board of Directors or changed by agency requirements that will be a recurring service performed by the bookkeeper and not listed in the enumerated services will be presented to the Board in the form of an amendment to the Agreement detailing the description of services provided and the monthly fee.</p>		
<p><b><u>HOURLY RATE: (\$100.00 PER HOUR)</u></b></p>		
<p>Service requested by the Board of Directors or changed by agency requirements that will not be a monthly service provided by the bookkeeper will be detailed and billed on the monthly billing.</p>		
<p><b><u>SERVICES PROVIDED / Non Recurring :</u></b></p>		
<p><b><u>Bond Issue including any Reimbursement to Developers .</u></b></p>		<p><b>\$5,000.00</b></p>
<p>First sale of bonds also includes work from inception of District to establish feasibility, track advances. Work with financial advisor, attorney , auditor on costs for reimbursement and provide documentation if paid from District accounts. Provide any needed information of District finances to T.C.E.Q. / and financial advisor for bond application and official statement . Review official statement , closing memo and auditor report and comments. At time of sale, work with Financial Advisor, Attorney and Auditor on closing memo, open bank accounts, get signature cards and work with Bank on proper signatories for documents , collateral requirements and escrowed funds if required. Get Wiring instructions from consultants and developers, verify receipt of funds, provide reference number of wired funds , Set up Debt service schedule in computer and update all records of District to reflect debt service payments. Set up comparison of bond proceeds received and disbursed through the life of the bond proceeds.</p>		
<p><b><u>Bond Issues (District Projects only )</u></b></p>		<p><b>\$4,000.00</b></p>
<p>Work with financial advisor, attorney to provide information for T.C.E.Q. if needed. Track funds to reimburse operating account and work with attorney on resolution if necessary to reimburse from bond proceeds. Provide information requested by all consultants during process of bond application and for closing memo and official statement . Review both closing memo and official statement and provide comments. Work with Attorney and Financial Advisor on closing documentation. Work with bank on verifying signatures on file and collateral and escrowed funds if required. Verify proceeds at time of sale . Set up comparison of bond proceeds received and disbursed through the life of the bond proceeds. Set up Debt Service Schedule and update all internal District records to reflect debt service payments.</p>		

A.

B.

C.	<b><u>Bond Anticipation Note</u></b>	<b>\$3,500.00</b>
	<p>Work with financial advisor, attorney to provide information for T.C.E.Q. if needed.</p> <p>Get wiring instructions from developer for reimbursement . Work with financial advisor, attorney and auditor on costs to reimburse. At time of funding provide notification to bank of collateral requirements. Verify signatures on file and proceeds received . Provide information to financial advisor for closing memo and review and provide comments on closing memo and auditor report.</p> <p>Set up comparison of costs and track proceeds till Bond issue is funded. Work with financial advisor and holder of BAN on wire to redeem BAN. Confirm distribution of proceeds to attorney for IRS documentation</p>	
D.	<b><u>Refunding Bond Issue</u></b>	<b>\$3,000.00</b>
	<p>Coordinate with Financial Advisor, Attorney on closing memo and distribution of proceeds. Wire funds from District accounts if required prior to closing, Notify bank of funding and arrange collateral with bank for District deposits. Update all debt schedules to reflect changes to debt service payments. Track costs of issuance and make necessary transfers.</p>	
E.	<b><u>Defeasance of Existing Bonds</u></b>	<b>\$2,500.00</b>
	<p>Coordinate with Attorney and Paying Agent on amount of defeasance and wiring instructions for funds. Work with financial advisor on modification of the debt service schedules / notify auditor</p>	
F.	<b><u>Application for Release of Escrowed funds by the T.C.E.Q.</u></b>	<b>\$650.00</b>
	<p>Prepare letter to T.C.E.Q. of funds availability . Notify bank of escrow release and update comparison of bond proceeds.</p>	
G.	<b><u>Use of Surplus Funds (if not included in the bond issue)</u></b>	<b>\$650.00</b>
	<p>Determine amount and availability of surplus funds. Provide letter to T.C.E.Q. of same for resolution. Notify auditor of use of surplus funds.</p>	
I.	<b><u>Providing documentation and record research to Arbitrage Rebate Specialist</u></b>	<b>\$500.00</b>
	<p>Provide documentation of prior years earned interest on money market, certificate of deposit, and documentation of distribution of bond proceeds . <u>If any portion</u> of the information required was provided to Myrtle Cruz ,Inc. by another bookkeeping firm there will be an additional fee based on hourly rate.</p>	
	<p><b><u>EXPENSES: Are billed as follows:</u></b></p> <p>Copies:                               \$0.20 per copy</p> <p>Printing of Check Stock:       \$0.30 per check</p> <p>Postage:                               2 x cost</p> <p>(These fees include cost of supplies: envelopes, paper, etc.)</p> <p>Mileage ;                               Current Internal Revenue Service rate of reimbursement.</p> <p>STORAGE IS \$2.00 PER MONTH PER BOX BILLED WITH OFFICE EXPENSES</p>	

**2022 M&O TAX RATE ANALYSIS**

**Harris County Municipal Utility District No. 132**

<b>2021 Certified Assessed Value</b>	\$670,713,165
<b>2022 Certified Assessed Value, including owners' opinion of Uncertified Categories</b>	\$740,046,123
<b>Percent Change in Certified Assessed Value</b>	10.34%

<b>2021 Tax Rate:</b>	
Debt Service	\$0.0000
Maintenance (M&O)	0.0830
<b>Total</b>	<b>\$0.0830</b>

**Tax Rate Calculations:**

2021 Average Homestead Value	\$205,680
2022 Average Homestead Value	\$230,938
 Percent Change in Average Homestead Value	 12.28%
 2021 Average Tax Bill	 \$171
Parity Rate	\$0.07392
2022 M&O Rollback Rate (if "Developed District," 3.5%, Mandatory Election)	\$0.07650
Unused Increment	\$0.00061
<b>Max Rollback Rate with Unused Increment (for Developed District only)</b>	<b>\$0.07711</b>

<b>Sample of Maintenance Tax Rate Options:</b>	<u>M&amp;O Tax Rate</u>	<u>M&amp;O Tax Revenue</u>
2021 M&O Rate (97%)	\$0.08300	\$595,811
Calculated Parity Rate (97%)	\$0.07392	\$530,631
Calculated M&O Rollback Rate (97%)	<b>MAX RATE \$0.07650 "Developed"</b>	\$549,151
Calculated M&O Rollback Rate with Unused Increment (97%)	<b>MAX RATE \$0.07711 "Developed"</b>	\$553,530

**Note:** Maximum M&O Tax Rate Authorization \$1.00  
 Each \$0.01 M&O tax generates (97%): \$71,784

<b>General fund balance as of 8/18/22</b>			
General Fund Balance	\$8,380,180	15.12	Months of Reserve
Budgeted Expenditures	\$6,651,167		5/31/23 Budget
Budgeted Surplus	(\$1,537,867)		Includes 3.04mm for CIP
Budgeted M&O Tax Revenue	\$520,000	\$0.072	Tax Rate Equivalent (97%)

CERTIFICATE FOR ORDER DESIGNATING OFFICER TO CALCULATE  
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN  
CONNECTION WITH THE LEVY OF A TAX FOR 2022

THE STATE OF TEXAS §  
COUNTY OF HARRIS §  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132 §

We, the undersigned officers of the Board of Directors (the "Board") of Harris County Municipal Utility District No. 132 (the "District") hereby certify as follows:

1. The Board convened in regular session, open to the public, on September 15, 2022, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, TX 77346, and the roll was called of the members of the Board, to-wit:

Tim Stine, President  
Don House, Vice President  
Gregg Mielke, Secretary  
Michael Whitaker, Assistant Secretary  
Darrell Jamison, Assistant Secretary

All members of the Board were present, except Director(s) \_\_\_\_\_. Whereupon among other business, the following was transacted at such Meeting: A written

ORDER DESIGNATING OFFICER TO CALCULATE AND  
PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN  
CONNECTION WITH THE LEVY OF A TAX FOR 2022

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

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_

2. A true, full, and correct copy of the aforesaid Order adopted at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; such Order has been duly recorded in the Board's minutes of such Meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such Meeting pertaining to the adoption of such Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of such Meeting, and that such Order would be introduced and considered for adoption at such Meeting and each of such officers and members consented, in advance, to the holding of such Meeting for such purpose; and such Meeting was open to the public, and public notice of the time, place, and purpose of such Meeting was given, all as required by Chapter 551, Texas Government Code, as amended, and Section 49.063, Texas Water Code, as amended.

SIGNED AND SEALED this 15<sup>th</sup> day of September 2022.

HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132

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President, Board of Directors

ATTEST:

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Secretary, Board of Directors

(DISTRICT SEAL)

ORDER DESIGNATING OFFICER TO CALCULATE  
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN  
CONNECTION WITH THE LEVY OF A TAX FOR 2022

THE STATE OF TEXAS §  
COUNTY OF HARRIS §  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132 §

WHEREAS, the chief appraiser of the HCAD has prepared and certified the Harris County Municipal Utility District No. 132 (the “District”) tax roll for 2022 to the Tax Assessor and Collector for the District;

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

WHEREAS, the Board must make a determination of its development status in order to allow for preparation of such information;

WHEREAS, the Board must preliminarily decide the 2022 tax rate it proposes to adopt to enable it to publish notice and hold a hearing prior to adopting such tax rate;

IT IS, THEREFORE, ORDERED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132:

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

The Board hereby finds that it is a developed water district as defined in Section 49.23602 of the Texas Water Code.

At a subsequent meeting, the Board shall consider a proposal to levy an ad valorem tax for the year 2022 at the rate of \$[ ] per \$100 assessed valuation to fund maintenance and operating expenditures.

The Board hereby calls a public hearing on the proposed tax rate at 3:00 p.m. on October 20, 2022, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, Texas 77346, a location open to the public, and authorizes and instructs the Tax Assessor and Collector for the District to publish notice of such hearing in accordance with section 49.236 of the Texas Water Code.

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

\* \* \*



Harris County MUD 132  
Operations Report for the month of  
August  
9/15/2022

*Allen Jenkins*

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**Allen Jenkins**  
**Senior Account Manager**

## Executive Summary

### Previous Meeting Action Item Status

Item	Location	Description	Status
Repair LP # 2	LS # 1		Pending

### Current Items Requiring Board Approval

Request	Location	Description	Est. Cost

### Compliance Summary

- Water Distribution -- Monthly Bacteriological Samples were taken throughout the district. All came back compliant (no coliform found; no E. coli found).
- Current Annual Avg. CL2 Res. = 2.19 Mg/l
- Wastewater Collection compliant

### Operations Summary:

- Potable Water Production
- Total water Billed for the month 30,345,000
- Total water Pumped for the month 33,154,000
- Accountability 92.3%
  
- Potable Water Distribution
- Repaired 4 water line leaks throughout the district
- Performed 2 Level & Sods throughout the district
- Replaced the phase monitor for the well at WP # 1
- Repaired the Generator at WP # 2

- Replaced the bleach tank level meter at WP # 1
- 
- Sanitary Sewer Collection
- Ordered degreaser for sewer lines throughout the district
  
- Builder Services / Inspection
  
- Customer Care
- Delinquent letters mailed 99 on 8/8
- Delinquent Tags Hung 37 on 8/24
- Disconnects for non-Payment 2 on 8/29
- There are no accounts for Consideration to write offs this month
- There are 7 accounts for Consideration to send to Collections this month totaling \$1169.92

August

**OPERATIONS REPORT  
H.C.M.U.D. NO. 132  
FOR THE MONTH OF  
August 2022**



<b>OPERATIONS EXPENSES:</b>	August 2022	3 MONTHS YTD
BASIC OPERATIONS	\$11,550.50	\$35,443.00
POSTAGE, MAILING, COPIES, ETC.	4,761.15	13,389.79
WATER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	0.00	0.00
SEWER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	50.00	50.00
WATER PLANT MAINTENANCE	21,792.59	61,679.02
WATER LINE MAINTENANCE	66,435.81	166,863.97
SEWER LINE MAINTENANCE/DRAINAGE DITCH	2,154.91	19,830.64
TEMPORARY METER	0.00	0.00
BUILDER LOT INSPECTION	0.00	0.00
LIFT STATION MAINTENANCE	12,700.70	40,613.58
ADMINISTRATIVE	393.74	1,300.32
CREDIT MEMO	0.00	0.00

<b>TOTAL AMOUNT INVOICED</b>	<b>\$119,839.40</b>	<b>\$339,170.32</b>
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<b>MAINTENANCE COSTS FOR LIFT STATION NUMBER 1</b>	<b>\$11,227.88</b>	<b>\$30,785.47</b>
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<b>BUILDER DAMAGES</b>	CURRENT	30-60 DAYS	60-90 DAYS	OVER 90 DY
A-1 NDT OILFIELD SERVICES	\$0.00	\$0.00	\$139.37	\$0.00
AMERICAN UTILITY COMPANY	\$0.00	\$3,593.23	\$0.00	\$0.00
ANDROID CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
OSCAR GUZMAN	\$0.00	\$0.00	\$1,793.02	\$0.00
STANLEY UTILITY CORP	\$0.00	\$0.00	\$0.00	\$5,647.95
STORM-TEK	\$0.00	\$3,220.51	\$13,457.00	\$0.00
TETRA TECH	\$2,596.14	\$0.00	\$0.00	\$0.00
WEBBER LLC	\$0.00	\$5,607.32	\$226.54	\$18,135.25

**TAP ACTIVITIES**

WATER TAP FEES	0 RESIDENTIAL, 0 COMMERCIAL	\$0.00	\$0.00
SEWER TAP FEES	0 RESIDENTIAL, 0 COMMERCIAL	0.00	\$0.00
OTHER FEES/TEMP MTR	0 RESIDENTIAL, 0 COMMERCIAL	0.00	\$870.00
ASSESSMENT FEES/BUILDER DEPOSIT		0.00	\$0.00
ENDING NUMBER OF WATER CONNECTIONS RESIDENTIAL			1742
ENDING NUMBER OF WATER CONNECTIONS COMMERCIAL			209
ENDING NUMBER OF SEWER CONNECTIONS			1864

**WATER BILL RECEIVABLES**

30 DAY	\$36,144.76
60 DAY	3,347.07
90 DAY	6,231.17

**WATER PLANT OPERATIONS:**

	BEGINNING	ENDING	GALLONS	GALLONS
TOTAL WATER PUMPED	7/28/2022	8/24/2022	33,154,000	119,858,000
AMOUNT FLUSHED & WATER BREAKS & 151 Interconnect			279,500	6,052,000
AMOUNT BILLED			30,345,000	110,190,000
ESTIMATED INTERCONNECTION USAGE THIS PERIOD FROM 152			0	0
PERCENT BILLED VS. PUMPED (INCLUDES INTERCONN)			92.37%	96.98%
GALLONS COMMERCIAL, APARTMENTS, IRRIGATION			10,554,000	34,945,000
GALLONS RESIDENTAIL			25,114,000	80,568,000

**HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132  
MAJOR MAINTENANCE SUMMARY  
August 2022**

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**LIFT STATION MAINTENANCE**

1. Cleaned Lift Station 1 on June 21, 2022 per preventative maintenance schedule.  
**Cost: \$8,849.39**

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**SEWER LINE MAINTENANCE**

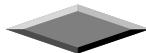
1. Ordered degreaser for the sewer mains on August 8, 2022.  
**Cost: \$1,355.98**

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**WATER LINE MAINTENANCE**

1. Replaced the concrete on August 15, 2022 behind Kroger after installing valve.  
**Cost: \$1,773.72**
2. Leveled the area and replaced the sod at 20015 Sweetgum Forest on August 15, 2022 after repairs.  
**Cost: \$1,361.80**
3. Installed tap saddle and tapped 24" water main at West Lake Houston Parkway at FM 1960 to test if pressurized on July 26, 2022.  
**Cost: \$4,422.72**
4. Exposed the water main and valve on FM 1960 at Pine Echo and flagged off on August 10, 2022.  
**Cost: \$2,892.76**
5. Investigated no water at 8602 FM 1960 and found contractor damaged water line, called in locates and notified crew on August 5, 2022.  
**Cost: \$1,437.32**
6. Exposed, removed, and replaced the leaking tap line at 7914 Twelfth Fairway on August 24, 2022. Backfilled and cleaned the area.  
**Cost: \$2,174.74**

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### **WATER PLANT MAINTENANCE**

1. Investigated the well not running at Water Plant 1 and found the phase monitor was dropping out. Replaced and lowered the setting on the phase monitor, tested and placed back in service on August 4, 2022.

**Cost: \$1,218.28**

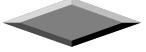
2. Repaired the generator at Water Plant 2 on August 26, 2022 and placed back in service.

**Cost: \$2,701.60**

3. Purchased and replaced the bleach tank level meter at Water Plant 1 on August 30, 2022.

**Cost: \$1,660.05**

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### **ADMINISTRATIVE MAINTENANCE**

1. There are no major maintenance items to report this month.

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### **TX DOT Repairs**

1. There are no major maintenance items to report this month.

WATER PLANT #1		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,680.12
Feb-15	REPAIR LEAK ON POA PUMP	\$685.36
Mar-15	REPLACED BP OVERLOAD RELAY	\$740.74
Jun-15	REPLACED MERCURY SWITCH	\$975.67
Jul-15	REPLACED AIR LINE	\$600.49
Jul-15	INSTALLED WELL LOANER MOTOR	\$1,300.23
Nov-15	REPAIRED WELL 1	\$53,468.64
Oct-15	WASHED AND CLEANED HPT	\$1,007.26
Feb-16	INSTALLED WIRELESS PHONE SERVICE	\$741.03
Feb-16	WIRED IN BOOSTER PUMP 1	\$548.83
Jun-16	INSTALLED ALTRITE GAUGE	\$591.72
Jun-16	REPLACED 12" CHECK VALVE	\$3,424.14
Aug-16	INSTALL AUTO DIALER LOANER	\$942.36
Sep-16	CLEAN GST 1	\$15,892.56
Sep-16	REPAIRED ATS	\$4,940.32
Nov-16	ANNUAL WELL TEST	\$550.00
Jan-17	REPAIRED AUTO DIALER	\$1,615.31
Jan-17	REPLACED SOL. AND SEED	\$1,354.62
Feb-17	REMOVED MANWAY	\$546.88
Mar-17	CLEANED THE GST AND HPT	\$2,254.55
Apr-17	REPAIRED BLEACH TANK DISPLAY	\$727.59
Apr-17	CONNECTED AIR COMPRESSOR TO HPT	\$1,554.71
Sep-17	REMOVED MANWAY	\$559.50
Oct-17	REPAIRED BLEACH LINE	\$867.10
Aug-17	CLEANED THE GST	\$4,770.46
Oct-17	REINSTALLED MANWAY	\$769.91
Sep-17	CLEANED GST AND HPT	\$6,224.49
Aug-17	REPLACED BP CONTACTS & WP2	\$6,923.54
Nov-17	REMOVED MANWAY	\$671.69
Oct-17	CLEANED THE GST	\$1,762.73
Sep-17	REPLACED WELL MOTOR	\$42,445.70
Dec-17	REMOVED MANWAY	\$559.82
Dec-17	CLEANED GST 1, HPT 1 AND 3	\$3,054.39
Feb-18	CLEANED WELL CONTACT	\$908.26
Apr-18	REPAIRED HOA BP3	\$624.88
Apr-18	REINSTALLED MANWAY	\$973.74
Apr-18	REPLACED GASKET, REINSTALLED MANWAY	\$1,357.94
Apr-18	REPLACED BATTERIES	\$585.43
Jun-18	REINSTALLED MANWAY	\$891.83
May-18	REPLACED MANWAY GASKET	\$858.36
Jun-18	REMOVED MANWAY GST 2	\$608.85
Jun-18	CLEANED GST 2	\$5,101.70
Jun-18	REINSTALLED MANWAY	\$582.67
Aug-18	REPLACED AIR CONDITIONER	\$1,117.29
Aug-18	REPLACED AIR COMPRESSOR BELT	\$2,257.20
Aug-18	REPLACED BP2 PACKING	\$647.89
Nov-18	REPAIRED LEAKING AIR RELEASE VALVE	\$61,161
Dec-18	REPLACED SOFT START	\$10,621.02
Jan-19	REPLACED AIR RELEASE VALVE	\$20,979.31
Jan-19	REPAIRED WELL MOTOR	\$29,807.20
May-19	REPLACED HOA SWITCH	\$877.35
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jun-19	REPLACED AC PRESSURE SWITCH	\$1,031.91
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Aug-19	REPLACED SOL. FROM BLEACH LEAK	\$2,453.85
Oct-19	ADJUST AC BELT	\$732.37
Oct-19	CALIBRATE PLC	\$2,878.74
Oct-19	REPLACE AC BELT	\$1,274.35
Oct-19	WELL TESTING	\$1,210.00
Mar-20	REPLACED GENERATOR BATTERIES	\$1,147.01
May-20	REPLACED BEMOTOR	\$1,385.50
May-20	REPAIRED GENERATOR EXHAUST	\$3,755.30
May-20	PURCHASED BLEACH PUMP ROLLER	\$1,949.24
May-20	SEALED WELL BASE	\$617.11
Jun-20	REPAIRED BULK HEAD	\$508.83
Oct-20	BYPASSED CONTROLS AND ADJUSTED SOFT START	\$1,923.82
Mar-21	REPAIR LAMP AND SPRINKLER	\$2,729.80
May-21	REPLACED HPT 3 PROBE ENCLOSURE	\$1,263.71
Sep-21	REPLACED AC PRESSURE SWITCH	\$1,074.23
Oct-21	REPLACED WELL TIMER	\$1,652.09
Oct-21	REPLACED HPT AIR LINE	\$1,344.57
Nov-21	REPLACED JACKET HEATER	\$1,910.11
Feb-22	INSTALL TEMP AIR LINE TO HPT2	\$1,004.11
May-22	WELL TESTING	\$1,430.00
May-22	PRESSURE WASH AND CLEAN	\$3,244.13
Aug-22	REPLACED PHASE MONITOR	\$1,216.28
Aug-22	REPLACED BLEACH TANK METER	\$1,660.05
<b>TOTAL</b>		<b>\$28,842.02</b>

WATER PLANT #2		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,321.60
Jan-15	REPLACED HPT PRESSURE SWITCH	\$716.84
Jan-15	REPLACE VENT SCREEN ON GST 2	\$633.32
Apr-15	TIGHTENED WELL PHASE CONNECTIONS	\$568.71
Jun-15	RESET SOFT START	\$1,287.40
Jun-15	REPLACED BOOSTER PUMP 2 BREAKER	\$5,977.91
Aug-15	REPLACED WELL MOTOR	\$32,302.60
Sep-15	REMOVED MANWAY	\$538.65
Oct-15	REPLACED WELL METER	\$4,366.80
Oct-15	CLEANED HPT	\$815.35
Feb-16	REPAIRED BOOSTER PUMP MOTOR 1	\$16,833
Nov-15	REPLACED GENERATOR TRANSFER SWITCH	\$18,063.27
Apr-16	REPLACED OVERLOAD BLOCK	\$1,039.57
Nov-16	ANNUAL WELL TEST	\$500.00
Nov-16	PULLED BOOSTER PUMP MOTOR 3	\$517.22
Dec-16	DEWIRED AND WIRED BP MOTOR 3	\$1,430.62
Dec-16	REPAIRED BP MOTOR 3	\$5,698.21
Dec-16	REPLACED HPT PROBES	\$967.55
Jan-17	PULLED BP MOTOR	\$1,605.50
Feb-17	REINSTALLED BP MOTOR 1	\$3,631.57
May-17	INVESTIGATED GENERATOR TRANSFER	\$559.17
Aug-17	CHECKED IN WATER PLANT 1 AND 2	\$593.73
Sep-17	REINSTALLED MANWAY	\$615.16
Nov-17	CLEANED AND REINSTALLED MANWAY GST 2	\$1,103.24
Sep-17	VACTORED AND CLEANED GST	\$3,985.07
Feb-18	INSTALL/REMOVE TEMP WIRING	\$577.68
Apr-18	REPLACED LOANER BREAKER	\$716.54
Apr-18	REPLACED BOLTS ON SECURITY LIGHT POLE	\$846.72
May-18	PURCHASED CONTROL TRANSFORMER	\$4,793.72
May-18	REPLACED BOOSTER PUMP 3 STARTER	\$4,232.10
Aug-18	REPLACED SITE GLASS AND SUPPORTS	\$736.20
Sep-18	REPLACED BP MOTOR 1	\$5,052.59
Sep-18	REPAIR BP2	\$5,041.69
Nov-18	REPLACED 12" GATE VALVE	\$3,749.19
Dec-18	INSTALLED LEVEL TRANSDUCER	\$1,146.42
Jan-19	REINSTALLED MANWAY	\$1,063.43
Feb-19	SET GST CONTROLS	\$612.69
Feb-19	REPLACED WELL MOTOR CONTACTS	\$1,637.41
Feb-19	PURCHASED AIR RELEASE VALVE	\$2,490.40
Mar-19	REINSTALLED GST 2 MANWAY	\$859.69
Mar-19	CLEANED GST 2	\$4,800.00
Apr-19	CLEANED AIR RELEASE VALVE	\$951.30
May-19	REPLACED TIMER	\$1,016.58
Jun-19	REPLACED LEAKING BLEACH PIPE	\$617.12
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Jun-19	ADJUSTED MLTNRONICS	\$1,123.22
Nov-19	REPAIR AIR RELEASE VALVE	\$634.16
Jan-20	REPAIRED LIGHTS/SECURITY	\$840.04
Feb-20	REPAIRED AIR RELEASE VALVE	\$3,462.13
Mar-20	REPLACED BLEACH PUMP TUBE	\$975.35
Mar-20	INSTALL SURGE PROTECTION	\$2,964.07
Mar-20	REPAIR LIGHTS	\$1,576.16
Mar-20	REPLACED GST LEVEL GAUGE	\$3,326.61
Apr-20	INSTALLED GENERATOR BATTERIES	\$699.35
Apr-20	REPLACED LED LIGHTS	\$1,452.97
Feb-21	REPLACE ISOLATION VALVE HPT	\$1,182.59
Apr-21	INSTALL DRAIN LINE/REPAIR PACKING	\$1,363.22
May-21	PRESSURE WASHED HPT 2	\$1,565.31
Sep-21	REPLACE GATE VALVE BOLTS BP2	\$2,066.60
Aug-21	REPLACED AIR CONDITIONER	\$1,696.51
Sep-21	PULLED BP2	\$1,441.33
Apr-22	REPLACED BOOSTER PUMP 2	\$34,199.04
Aug-22	REPLACED AIR RELEASE VALVE	\$6,702.60
Aug-22	REPAIRED GENERATOR	\$2,921.60
<b>TOTAL</b>		<b>\$213,130.20</b>

LIFT STATION #1		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,288.06
Jan-15	REPLACED GENERATOR BATTERIES	\$667.04
Jan-15	RESET GENERATOR ANNUNCIATOR	\$610.57
Mar-15	RESET LIFT PUMP 3	\$1,462.46
Jan-16	MONITORED LIFT STATION	\$3,005.93
Feb-16	FABRICATED PANEL	\$933.07
Apr-16	INSTALLED BATTERY CHARGER	\$555.10
Apr-16	DERAGGED LIFT PUMPS	\$2,080.85
May-16	REPLACED NATURAL GAS LINE	\$1,130.46
Jun-16	MODIFIED CHECK VALVE	\$756.50
Jul-16	REINSTALLED LP3	\$1,628.18
Jul-16	CLEANED LIFT STATION	\$28,429.56
Aug-16	CLEANED LP 1	\$1,402.69
Aug-16	CLEANED BOTH LP3	\$2,012.46
Jun-16	PURCHASE LIFT PUMPS	\$65,987.55
Aug-16	PULL AND CLEAN LIFT PUMPS	\$1,903.75
Aug-16	INSTALL LP 1	\$1,280.70
Sep-16	REPLACED BREAKERS AND OVERLOADS	\$6,292.44
Jul-17	PULL AND CLEAN LP 1 AND 2	\$916.11
Aug-17	CLEANED LIFT STATION AFTER HURRICANE	\$9,682.83
Aug-17	REPLACED RELAYS	\$801.40
Sep-17	REPLACED VENT	\$2,133.56
Sep-17	REPLACED GENERATOR BATTERIES	\$1,091.78
Feb-18	PULLED AND CLEANED LIFT PUMPS	\$1,112.30
Jun-18	PULLED AND CLEANED LIFT PUMPS	\$847.71
Jul-18	PULLED AND CLEANED LIFT PUMPS	\$955.60
Aug-18	REPAIRED GUIDE RAILS	\$1,067.00
Sep-18	PULL LP2	\$1,102.03
Oct-18	REPLACE DAMPENER	\$916.20
Oct-18	CLEANED LIFT STATION	\$5,459.65
Nov-18	REPLACED SURGE PROTECTION	\$1,098.46
Oct-18	INSTALLED CONTROL PANEL EXHAUST FAN	\$2,303.94
Nov-18	REPAIRED RAILS	\$2,661.12
Nov-18	INSTALLED SOFT START	\$2,792.44
Jan-19	REPAIRED LIFT PUMP 2	\$17,500.57
Jan-19	WIRED IN AND TESTED LP2	\$566.81
Jan-19	PULLED LP 1	\$989.51
Dec-18	PURCHASED GUIDE RAIL BRACKET	\$825.00
Apr-19	REPAIRED P 1	\$16,168.47
Apr-19	REPAIRED MIXER PUMPS	\$1,531.69
Apr-19	PULL LP 3	\$516.42
May-19	CLEANED LIFT STATION DUE TO GREASE	\$26,809.13
Jun-19	REPLACED GENERATOR BATTERIES	\$643.69
Aug-19	REPLACED LP3 CONTACTS	\$1,722.82
Oct-19	PULL LP 2	\$1,053.77
Oct-19	WIPE IN AND TEST LP2	\$1,071.09
Oct-19	PICK UP/REVIEW MIXERS	\$533.03
Dec-19	REPAIRED LP2 CHECK VALVE	\$2,761.35
Dec-19	ADDITIONAL LS CLEANING	\$6,068.09
Feb-20	REPAIRED GUIDE RAIL	\$5,624.50
Mar-20	REPLACE AUTO DIALER KEYPAD	\$1,622.73
Apr-20	PURCHASED/INSTALLED MIXERS	\$2,241.06
Apr-20	CLEANED LIFT PUMPS	\$1,176.33
Apr-20	REPAIRED 2" AIR RELEASE VALVE	\$509.15
May-20	DEWIRED LP 1	\$1,186.28
May-20	PULL AND CLEAN LP 1 AND 2	\$1,182.94
May-20	INSTALL SPARE LP	\$1,075.10
Jun-20	CLEANED CHECK VALVE 1	\$1,273.95
Aug-20	REPAIRED LP 1	\$24,109.38
Aug-20	INSTALLED RENTAL GENERATOR	\$10,441.80
Sep-20	REPLACED FLOATS	\$1,184.21
Oct-20	REPLACED MISSING GENERATOR CABLES	\$1,703.30
Nov-20	PULLED AND DELIVERED MIXERS TO SHOP	\$1,587.56
Dec-20	CLEANED LS	\$8,764.38
Jan-21	GENERATOR RENTAL	\$9,026.56
Jan-21	CLEANED LS	\$10,360.09
Feb-21	SET UP TAKE DOWN GENERATOR	\$1,386.59
Apr-21	GENERATOR RENTAL	\$15,652.90
Mar-21	CLEANED LS	\$15,777.94
May-21	CLEANED LS	\$9,294.96
Apr-21	ANNUAL ELECTRICAL PM	\$1,058.43
May-21	GENERATOR RENTAL	\$8,023.40
Jun-21	GENERATOR RENTAL	\$4,011.70
Mar-21	GENERATOR RENTAL	\$9,023.40
Jul-21	INSTALLED NEW VFD LP 3	\$5,473.63
Jul-21	DEWIRE AND PULL LP3	\$1,014.00
Jul-21	CLEANED LS	\$9,270.77
Aug-21	GENERATOR RENTAL	\$9,023.40
Aug-21	CLEANED AND REPAIRED GUIDE RAILS	\$2,750.00
Sep-21	GENERATOR RENTAL	\$4,217.95
Sep-21	CLEANED LIFT CHECK VALVE	\$1,457.50
Aug-21	REPLACED LIGHT BULBS	\$1,770.14
Sep-21	CLEANED LS	\$6,050.84
Oct-21	REPLACED CHECK VALVE 1	\$5,676.55
Nov-21	CLEANED LS	\$1,632.96
Oct-21	GENERATOR RENTAL	\$4,217.96
Nov-21	CHECK ATS AND WIPE UP GENERATOR	\$1,618.64
Nov-21	GENERATOR RENTAL	\$2,367.19
Nov-21	CLEANED CHECK VALVE 1	\$1,055.41
Nov-21	REBUILT GENERATOR	\$33,643.72
Oct-21	GENERATOR RENTAL	\$4,011.70
Mar-22	REPAIRED AUTO DIALER	\$1,264.48
Mar-22	PURCHASED TRACK MATS	\$6,628.60
Apr-22	CLEANED LIFT STATION	\$17,282.94
Jul-22	PULL AND CLEANED LP2	\$2,869.34
Jul-22	CLEANED LIFT STATION	\$8,849.39
<b>TOTAL</b>		<b>\$555,237.60</b>

LIFT STATION #2		
REPAIR DATE	DESCRIPTION	COST
Apr-16	DERAGGED PUMPS	\$1,302.91
Mar-17	INSTALLED NEW CABLE HOLDERS	\$1,073.97
Jul-17	CLEANED LIFT STATION	\$659.60
Oct-17	NO POWER/TRANSFER SWITCH GLITCH	\$1,463.00
Oct-17	CLEANED ATS AFTER HURRICANE	\$562.88
Apr-18	PULLED LP3	\$715.18
Jun-18	REPLACED LP3	\$12,164.02
Jun-18	CLEANED LIFT STATION	\$2,246.24
Sep-18	REPLACED GENERATOR	\$27,650.00
Dec-18	REPLACED LP2 IMPELLER	\$3,968.13
Dec-18	REPLACED LP1 IMPELLER	\$3,982.48
Nov-18	REPLACED LP 1 HANDLE	\$715.74
May-19	CLEANED LIFT STATION	\$2,020.88
Dec-19	PULL AND CLEAN LP1	\$563.98
Dec-19	UPDATE DIALER	\$537.73
Oct-20	CLEANED LIFT STATION	\$1,573.39
Feb-20	REPLACED FLOAT	\$1,375.22
Mar-22	INVESTIGATE CONTROLLER	\$1,696.30
Mar-22	REPLACED FLOATS	\$2,129.48
May-22	CLEANED LIFT STATION	\$1,377.42
Mar-22	REPLACED HYDRO RANGER	\$3,583.75
<b>TOTAL</b>		<b>\$81,942.98</b>

LIFT STATION #3		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,311.01
Feb-15	REPLACED CONTACTS ATS	\$649.23
Nov-15	REPAIRED LP1	\$5,357.65
Mar-16	REPAIRED GATE	\$534.60
Oct-16	CLEANED LS	\$875.36
May-17	CLEANED LIFT STATION	\$903.15
Aug-17	PULLED AND INSPECT LP3	\$550.62
Aug-17	PULLED AND CLEANED LP3	\$860.52
Sep-17	REPLACED POWER SUPPLY	\$1,216.68
Sep-17	REPLACED MERCURY SWITCH	\$569.30
Sep-17	BYPASSED PUMP SET POINTS	\$703.56
Dec-17	REPLACED AUTO DIALER	\$2,277.96
Apr-18	REPLACED ATS	\$5,081.63
Apr-18	DEWIRED LP2 SET UP BYPASS	\$656.50
May-18	RETURNED RENTAL BYPASS PUMP	\$811.00
Jun-18	VACTORED LIFT STATION	\$1,932.74
Sep-18	REPLACED GENERATOR	\$37,650.00
Jan-19	REPLACED FLOODED EQUIPMENT	\$8,500.00
Apr-19	REPLACED AIR CELL	\$733.88
May-19	CLEANED LIFT STATION	\$1,428.43
Sep-20	REPLACED AIR CELL	\$1,659.37
Oct-20	CLEANED LIFT STATION	\$1,220.64
Nov-21	CLEANED LIFT STATION	\$1,205.54
<b>TOTAL</b>		<b>\$76,723.08</b>

**WATER LINE REPAIRS**

REPAIR DATE	ADDRESS	COST
Jan-15 8627 PINES PLACE - C		\$4,328.75
Jan-15 ATASCOCITA TRACE/ATASCOCITA RD		\$1,863.59
Feb-15 W LAKE HOUSTON FM 1960		\$1,736.47
Jan-15 20350 ALLEGRO SHORES - C		\$1,148.67
Mar-15 8338 ATASCOCITA LAKE WAY - C		\$2,408.44
Mar-15 8426 ATASCOCITA LAKE WAY - C		\$2,491.30
Jan-15 21222 ATASCOCITA SHORES - C		\$2,135.64
Jun-15 PINE ECHO/PINE SHORES - C		\$4,643.85
Jun-15 KINGS RIVER/ATASCOCITA SHORES - I		\$2,467.00
Jun-15 7803 LAKE MIST - C		\$57,350.34
Jun-15 20422 PERRYDAK - C		\$3,480.62
Jun-15 8203 MAGNOLIA GLEN - I		\$2,281.71
Jun-15 20315 ARROW COVE - C		\$3,915.68
Jul-15 PINE ECHO/PINE SHORES - I		\$3,987.68
Jul-15 20339 ATASCOCITA SHORES - C		\$6,433.48
Jul-15 CLEANED AND OPERATED VALVES		\$10,293.06
Jul-15 19511 PINE CLUSTER - C		\$1,283.89
Sep-15 7903 DEATON - C		\$2,727.43
Aug-15 8003 HURST FOREST - I		\$993.98
Aug-15 19711 HURSTVIEW - C		\$993.98
Oct-15 20510 SUNNY SHORES - C		\$3,199.05
Oct-15 20206 ATASCOCITA LAKE		\$1,366.75
Jan-15 8334 BUNKER BEND - C		\$7,911.10
Oct-15 7822 HURST FOREST - C		\$1,788.86
Aug-15 8315 SHORE VIEW - C		\$51,421
Oct-15 20543 ATASCOCITA SHORES - C		\$3,394.63
Oct-15 8723 PINES PLACE - C		\$3,747.85
Oct-15 20208 ATASCOCITA SHORES - C		\$3,681.83
Sep-15 20310 SPOONWOOD - C		\$11,368.97
Sep-15 7865 FM 1960 - I		\$1,182.14
Oct-15 7710 HURST FOREST - C		\$4,325.73
Oct-15 8926 SHOREVIEW - I		\$1,691.54
Oct-15 19807 AUTUMN CREEK - C		\$2,861.08
Oct-15 8331 LAUREL LEAF - C		\$3,068.52
Oct-15 19523 AUTUMN CREEK - C		\$2,227.53
Oct-15 8300 FM 1960		\$5,442.06
Oct-15 20319 ATASCOCITA SHORES		\$9,045.70
Oct-15 19809 SPOONWOOD - C		\$2,863.62
Oct-15 7807 BEAVER LAKE - C		\$6,303.04
Oct-15 8930 SHOREVIEW - C		\$1,034.92
Oct-15 8218 AMBER COVE - C		\$1,171.15
Oct-15 8022 TWELFTH FAIRWAY - C		\$12,289.95
Oct-15 19703 SWEET FOREST - C		\$1,919.38
Nov-15 20407 SUNNY SHORES - C		\$2,558.33
Nov-15 19515 GAMBLE OAK - C		\$1,568.42
Nov-15 20006 LEGEND OAK - C		\$1,048.35
Nov-15 20339 ALLEGRO SHORES - C		\$4,935.76
Dec-15 20411 PERRYDAK - I		\$1,902.17
Nov-15 20115 MAGNOLIA BEND - C		\$1,642.72
Jan-16 8218 AMBER COVE - I		\$1,903.00
Nov-15 20014 EIGHTEENTH FAIRWAY - I		\$6,256.40
Dec-15 20115 ATASCOCITA SHORES - I		\$4,803.60
Jan-16 8007 SEVENTEENTH GREEN - C		\$2,936.31
Jan-16 19511 SWEETFOREST FOREST - C		\$2,225.58
Nov-15 8602 PINE SHORES - I		\$2,102.09
Aug-15 20015 PINEHURST BEND - I		\$556.01
Feb-16 8203 MAGNOLIA GLEN - I		\$1,959.73
Feb-16 20010 RIVERSIDE PINES - C		\$8,046.17
Feb-16 8003 HURST FOREST - C		\$4,834.19
Nov-15 20010 EIGHTEENTH FAIRWAY - I		\$3,260.48
Jan-16 8014 PINE CLIP - I		\$2,097.78
Mar-15 20315 SUNNY SHORES - C		\$3,048.30
Dec-15 8300 FM 1960 EAST - C		\$2,444.82
Mar-16 19619 GAMBLE OAK - C		\$3,442.28
Apr-16 8202 SHOREPROVE - C		\$1,601.23
Apr-16 19726 SWEET FOREST - I		\$940.57
May-16 8332 SHOREPROVE - I		\$716.40
May-16 ATASCA OAKS FV - C		\$2,863.62
May-16 20323 ATASCOCITA SHORES - C		\$3,146.90
May-16 20003 PINEHURST PLAGE - C		\$6,421.19
May-16 21222 ATASCOCITA PINES - C		\$1,603.25
Jun-16 8202 ARROW COVE - C		\$5,925.15
Jun-16 8015 SEVENTEENTH GREEN - C		\$2,039.37
Jul-16 19623 AUTUMN CREEK - C		\$7,138.91
Jul-16 8722 SUMMIT PINES - I		\$64,423
Jul-16 19511 NEHOC - I		\$1,042.55
Jul-16 7807 CHERRY PLACE CT - I		\$2,037.52
Jul-16 7815 LAKE MIST COURT - I		\$6,193.83
Jul-16 19507 AUTUMN CREEK - I		\$2,703.02
Aug-16 20347 ACAPULCO COVE - C		\$3,782.50
Aug-16 7707 PINE CLIP - I		\$1,862.85
Sep-16 8926 SHOREVIEW - I		\$2,270.74
Sep-16 8318 SHOREVIEW - I		\$1,111.574
Sep-16 8623 PINES PLACE - C		\$3,078.73
Oct-16 19619 AUTUMN CREEK - I		\$1,015.41
Oct-16 8118 PINE GREEN - C		\$1,987.90
Oct-16 20103 MAGNOLIA BEND - C		\$3,557.03
Oct-16 8332 SHOREPROVE - I		\$2,416.66
Nov-16 8122 TWELFTH FAIRWAY - C		\$2,382.16
Nov-16 20019 PINEHURST PLAGE - C		\$964.47
Oct-16 8723 ATASCOCITA ROAD - C		\$3,655.78
Nov-16 8010 TWELFTH FAIRWAY - C		\$3,400.30
Nov-16 19918 SWEETGUM FOREST - C		\$2,748.21
Nov-16 20015 MAGNOLIA BEND - I		\$1,653.26
Nov-16 8628 FM 1960 EAST - C		\$3,515.75
Nov-16 8111 PINE GREEN - C		\$2,084.02
Dec-16 7910 SEVENTEENTH GREEN - C		\$4,720.61
Dec-16 20331 ACAPULCO COVE - C		\$4,653.77
Dec-16 20342 ALLEGRO SHORES - C		\$1,722.378
Jan-17 7514 PINEHURST TRAIL - C		\$2,466.99
Jan-17 8426 ATASCOCITA LAKE WAY - C		\$2,094.11
Dec-16 7501 FM 1960 EAST - C		\$2,597.73
Feb-17 20006 LUCKA - I		\$2,046.02
Jan-17 20286 HY POINT - C		\$2,703.38
Feb-17 8102 TWELFTH FAIRWAY - C		\$735.54
Mar-17 8318 LAUREL LEAF - C		\$4,380.59
Mar-17 20010 FAWN HOLLOW - C		\$2,341.45
Mar-17 8739 PINES PLACE - C		\$6,007.08
Apr-17 19628 EIGHTEENTH FAIRWAY - I		\$2,120.55
Apr-17 19510 SUNCOVE - C		\$2,603.08
May-17 8619 PINES PLACE - C		\$2,363.85
May-17 20335 ACAPULCO COVE - I		\$2,298.13
May-17 8323 LAUREL LEAF - C		\$3,258.79
May-17 7815 MAGNOLIA COVE CT		\$2,803.37
Jun-17 8702 FM 1960 E		\$91,313
Jun-17 8811 PINE SHORES DR		\$788.65
Jun-17 20411 SPOONWOOD DR		\$2,153.64
Jun-17 8735 PINES PLACE DR - C		\$3,545.23
Jun-17 7411 FM 1960 E		\$1,692.04
Jul-17 20323 SUNNY SHORES - I		\$1,111.825
Jul-17 REPAIRED 7 COMMERCIAL METERS		\$2,794.00
Jul-17 REPAIRED 3 COMMERCIAL METERS		\$777.50
Jul-17 MATERIALS FOR VALV VALVES		\$989.10
Jul-17 INSTALLED INTERCONNECT VALVE		\$11,438.22
Jul-17 7915 DEATON - I		\$993.10
Aug-17 8018 PINE CLIP DR		\$955.98
Aug-17 20310 Arrow Cove Dr		\$1,038.75
Aug-17 8322 REBAWOOD - C		\$10,217.71
Sep-17 8026 SEVENTEENTH GREEN - I		\$2,266.92
Sep-17 7807 CHERRY PLACE CT - C		\$9,872.10
Oct-17 8620 SHORE VIEW - C		\$1,463.69
Oct-17 8723 PINES PLACE - C		\$2,538.85
Oct-17 8020 TWELFTH FAIRWAY - C		\$1,143.95
Oct-17 20422 WOODSONG - C		\$1,688.37
Oct-17 19611 PINE ECHO - C		\$7,316.28
Oct-17 20010 PERRYDAK - C		\$1,507.52
Jul-17 8300 FM 1960 METER		\$9,362.10
Oct-17 8610 TIMBER VIEW - C		\$2,075.00
Oct-17 8410 BUNKER BEND - C		\$2,578.62
Nov-17 20430 PERRYDAK - C		\$8,219.03
Dec-17 ATASCA OAKS/PINES PARKWAY - HYDRANT		\$2,133.33
Dec-17 ATASCA OAKS - HYDRANT		\$748.31
Dec-17 ATASCA OAKS/PINES PARKWAY - HYDRANTS		\$3,731.55
Dec-17 8423 REBAWOOD - C		\$4,573.32
Dec-17 20419 ATASCOCITA SHORES		\$2,359.29
Jan-18 8010 REBAWOOD - C		\$3,666.96
Jan-18 ATASCA OAKS HYDRANT		\$605.33
Jan-18 20015 LEGEND OAKS - C		\$3,448.57
Jan-18 8728 TIMBER VIEW - C		\$2,375.25
Feb-18 8118 PINE GREEN - C		\$3,105.23
Feb-18 8603 SUMMIT PINES - C		\$2,018.63
Mar-18 8338 ATASCOCITA LAKE WAY - C		\$4,431.94
Mar-18 8721 PINES PLACE - C		\$2,451.57
Apr-18 8214 SHOREPROVE - C		\$8,804.89
Apr-18 20200 ATASCOCITA SHORES - C		\$8,438.23
Apr-18 8018 REBAWOOD - C		\$2,932.94
Apr-18 8331 LAUREL LEAF - C		\$1,522.38
Apr-18 19918 EIGHTEENTH FAIRWAY - C		\$1,130.34
Apr-18 20419 SPOONWOOD - C		\$3,145.69
Jun-18 7811 TWELFTH FAIRWAY - C		\$4,227.35
May-18 8014 PINE CLIP - C		\$3,541.21
May-18 19620 PINEHURST TRAIL - C		\$6,336.431
May-18 ATASCA OAKS FM 1960 - C		\$3,150.28
May-18 20502 RIVERSIDE PINES - I		\$1,923.14
Jun-18 20007 PINEHURST BEND - I		\$2,164.48
Jun-18 8211 LAKE SHORE VILLA - I		\$1,868.61
Jun-18 8710 FM 1960		\$4,686.21
Jun-18 20283 ATASCOCITA SHORES - I		\$1,517.70
Jun-18 8735 PINES PLACE - I		\$1,389.46
Jun-18 8734 PINES PLACE - C		\$2,538.19
Jun-18 8750 FM 1960 E		\$778.31
Aug-18 20019 SWEETGUM FOREST - I		\$3,458.34
Aug-18 8738 PINES PLACE - C		\$7,773.94
Aug-18 8731 PINES PLACE - C		\$2,620.43
Aug-18 20228 SUNNY SHORES - C		\$4,672.74
Aug-18 20067 ATASCOCITA SHORES - C		\$1,502.12
Aug-18 7898 PINE GREEN - C		\$2,125.90
Aug-18 ATASCOCITA SHORES		\$12,703.48
Aug-18 8306 BUNKER BEND - C		\$2,266.60
Aug-18 20015 LEGEN OAKS - C		\$2,579.92
Sep-18 20357 ACAPULCO COVE - C		\$4,967.77
Sep-18 8222 AMBER COVE - C		\$4,297.22
Sep-18 8615 SUMMIT PINES - C		\$753.73
Oct-18 8619 REBAWOOD - C		\$4,589.81
Oct-18 20330 ATASCOCITA SHORES - I		\$6,149.74
Oct-18 20300 ATASCOCITA SHORES - C		\$5,665.12
Sep-18 8203 AMBER COVE - C		\$3,281.84
Dec-18 18918 TOWN CENTER - C		\$8,337.57

Jan-19 20323 ALLEGRO SHORES - C		\$1,426.55
Jan-19 8954 SHIREVIEW - C		\$3,134.32
Jan-19 2058 FERRYVIEW - C		\$4,308.30
Jan-19 20014 EITHTEENTH FAIRWAY - C		\$4,679.65
Jan-19 20015 RIVERSIDE PINES - C		\$2,187.77
Feb-19 8523 ATASCOCITA LAKE - I		\$2,681.70
Feb-19 8909 ATASCOCITA RD - I		\$4,981.66
Mar-19 8510 PINES PLACE - C		\$2,932.86
Mar-19 19511 SHOREVIEW - I		\$2,347.55
Mar-19 18915 ATASCA OAKS - C		\$767.27
Mar-19 7808 BEAVER LAKE - C		\$3,389.45
Mar-19 8247 MAGNOLIA GLEN - I		\$1,271.55
Apr-19 8343 ATASCOCITA LAKE WAY - I		\$5,777.91
Apr-19 KINGS PARKWAY FM 1960		\$4,448.37
May-19 8303 ACAPULCO COVE - I		\$2,789.52
May-19 8346 ATASCOCITA LAKE WAY - C		\$4,383.14
May-19 DISTRICT AREA - METER TESTING		\$12,111.00
Jun-19 7711 PINE CLIP - C		\$3,314.00
Jun-19 8015 SEVENTEENTH GREEN - C		\$2,003.89
Jun-19 20007 EIGHTEENTH FAIRWAY - I		\$2,741.94
Jun-19 7211 ATASCOCITA ROAD - I		\$674.47
Jun-19 6603 ATASCOCITA ROAD - I		\$1,401.13
Jun-19 8307 LAUREL LEAF - I		\$2,899.79
Jun-19 7525 FM 1960 - I		\$2,832.29
Jul-19 8419 PINE SHORES - C		\$5,084.61
Jul-19 KINGS PARKWAY FV - C		\$2,641.50
Aug-19 8300 FM 1960 - C		\$3,212.52
Aug-19 8300 FM 1960 - C		\$1,322.78
Aug-19 8742 TIMBER VIEW - C		\$1,0481.36
Aug-19 8514 PINES PLACE - C		\$4,298.80
Aug-19 20111 EIGHTEENTH FAIRWAY - I		\$1,941.12
Aug-19 8300 FM 1960 - I		\$3,999.45
Sep-19 8603 PINES PLACE - C		\$5,173.78
Oct-19 19703 SWEETGUM FOREST - I		\$1,466.25
Oct-19 20403 WOODSONG - I		\$1,072.41
Oct-19 8026 TWELFTH FAIRWAY - C		\$4,164.82
Oct-19 20700 ATASCOCITA SHORES - I		\$1,115.54
Oct-19 SUNNY SHORES - C		\$2,476.59
Oct-19 20230 ATASCOCITA LAKE - C		\$1,947.71
Oct-19 19619 PINE CLUSTER - C		\$3,702.60
Oct-19 PINE ECHO - C		\$2,890.00
Oct-19 PINES PLACE - C		\$27,025.21
Nov-19 7011 FM 1960 - C		\$8,828.37
Dec-19 20286 HY POINT - C		\$3,246.32
Dec-19 20123 SUNNY SHORES - C		\$4,088.15
Dec-19 19514 SANDY SHORE - C		\$3,340.57
Dec-19 20014 ATASCOCITA POINT - C		\$4,942.70
Jan-20 8423 ATASCOCITA LAKE WAY - C		\$3,491.67
Jan-20 20415 WOODSONG - I		\$2,375.39
Jan-20 8318 BUNKER BEND - C		\$8,834.88
Jan-20 8727 PINES PLACE - C		\$5,074.19
Jan-20 7503 KINGS RIVER - C		\$3,475.19
Jan-20 7702 PINEHURST SHADOW - C		\$5,211.67
Mar-20 8247 MAGNOLIA GLEN - I		\$1,407.81
Feb-20 20514 PERRYDAK - I		\$1,228.68
Feb-20 8015 SEVENTEENTH GREEN - C		\$3,879.16
Feb-20 19503 ATASCOCITA SHORES - I		\$4,387.88
Mar-20 19807 PINEHURST TRAIL - I		\$2,887.00
Mar-20 20220 ATASCOCITA SHORES - C		\$2,887.00
Mar-20 8600 PINES PLACE - C		\$3,289.96
Feb-20 20228 ATASCOCITA SHORES - C		\$1,131.41
Apr-20 20507 FOREST STREAM - I		\$1,533.44
Apr-20 19623 HURSTWOOD - I		\$1,207.69
Apr-20 8114 PINE GREEN - C		\$1,469.65
Apr-20 8502 PINES PLACE - I		\$1,961.91
May-20 7811 TAMARRON COURT - C		\$8,872.69
May-20 19510 SWEETGUM FOREST - C		\$3,317.36
May-20 20410 PERRYDAK - I		\$1,679.26
May-20 8707 PINES PLACE - I		\$2,152.24
May-20 20119 ATASCOCITA SHORES - I		\$3,768.72
May-19 1 NOBLE RUN - I		\$513.87
May-20 8407 PINE SHORES - C		\$1,708.43
May-20 20080 SUNNY SHORES - C		\$3,088.68
May-20 7821 FM 1960 E - C		\$1,207.68
Jul-20 20246 ATASCOCITA LAKE - C		\$3,052.98
Aug-20 19710 SWEET FOREST - I		\$3,219.16
Aug-20 20408 DAWN MET - I		\$1,600.83
Aug-20 21102 ATASCOCITA PINES - C		\$3,048.76
Aug-20 20010 RIVERSIDE PINES - I		\$2,281.27
Aug-20 8007 TWELFTH FAIRWAY - C		\$3,812.63
Aug-20 19289 W LAKE HOUSTON - I		\$3,330.52
Aug-20 20010 PERRYDAK - I		\$8,813.24
Sep-20 20338 ATASCOCITA SHORES - C		\$9,314.38
Sep-20 FM 1960		\$2,203.91
Sep-20 19218 FOREST STREAM - C		\$1,367.87
Sep-20 8338 BUNKER BEND - I		\$2,255.06
Sep-20 19818 SWEETGUM FOREST - C		\$1,035.41
Oct-20 8003 SEVENTEENTH GREEN - C		\$4,457.91
Oct-20 8002 TWELFTH FAIRWAY - I		\$2,499.03
Oct-20 8300 FM 1960 - C		\$2,928.06
Oct-20 FM 1960		\$1,988.34
Oct-20 8311 ATASCOCITA LAKE - I		\$3,484.13
Dec-20 20319 SPOONWOOD - I		\$2,915.18
Jan-21 20110 ATASCOCITA LAKE - I		\$2,994.38
Feb-21 18919 TOWN CENTER - C		\$1,893.55
Feb-21 8722 TIMBER VIEW - C		\$4,492.50
Feb-21 8019 SEVENTEENTH GREEN - C		

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
HISTORICAL MAJOR MAINTENANCE SUMMARY  
Expenses \$2000 and Over  
Aug-22**

<b>WATER PLANT #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jun-15	REPLACED MERCROID SWITCH	\$975.87
Jul-15	REPLACED AIR LINE	\$600.49
Jun-15	INSTALLED WELL LOANER MOTOR	\$1,320.23
Nov-15	REPAIRED WELL 1	\$53,468.64
Jun-16	REPLACED 12" CHECK VALVE	\$3,424.14
Sep-16	CLEAN GST 1	\$15,892.56
Sep-16	REPAIRED ATS	\$4,949.32
Aug-17	CLEANED THE GST	\$4,770.49
Sep-17	CLEANED GST AND HPT	\$6,234.49
Aug-17	REPLACED BP CONTACTS & WP2	\$6,923.54
Sep-17	REPLACED WELL MOTOR	\$42,445.70
Dec-17	CLEANED GST 1, HPT 1 AND 3	\$3,054.39
Jun-18	CLEANED GST 2	\$5,101.70
Aug-18	REPLACED AIR COMPRESSOR BELT	\$2,257.20
Dec-18	REPLACED SOFT START	\$10,621.02
Jan-19	REPAIRED WELL MOTOR	\$29,801.20
Jan-19	REPAIRED WELL MOTOR	\$29,801.20
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Aug-19	REPLACED SOIL FROM BLEACH LEAK	\$2,453.95
Oct-19	CALIBRATE PLC	\$2,878.74
May-20	REPAIR BP 4	\$17,385.50
May-20	REPAIR GENERATOR EXHAUST	\$3,755.30
Jan-21	GENERATOR RENTAL	\$9,026.56
May-22	PRESSURE WASH AND CLEAN	\$3,244.13
<b>TOTAL</b>		<b>\$261,942.23</b>

<b>WATER PLANT #2</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jun-15	REPLACED BOOSTER PUMP 2 BREAKER	\$5,977.91
Aug-15	REPLACED WELL MOTOR	\$32,302.60
Oct-15	REPAIRED WELL METER	\$4,364.80
Feb-16	REPAIRED BOOSTER PUMP MOTOR 1	\$4,199.53
Nov-15	REPLACED GENERATOR TRANSFER SWITCH	\$18,063.27
Dec-16	REPAIRED BP MOTOR 3	\$5,696.21
Feb-17	REINSTALLED BP MOTOR 1	\$3,631.57
Sep-17	VACTORED AND CLEANED GST	\$3,995.07
May-18	PURCHASED CONTROL TRANSFORMER	\$4,790.72
May-18	REPLACED BOOSTER PUMP 3 STARTER	\$4,232.10
Sep-18	REPLACED BP MOTOR 1	\$5,992.59
Sep-18	REPAIR BP2	\$5,041.69
Nov-18	REPLACED 12" GATE VALVE	\$3,749.19
Feb-19	PURCHASED AIR RELEASE VALVE	\$2,490.40
Mar-19	CLEANED GST 2	\$4,950.00
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Feb-20	REPAIR AIR RELEASE VALVE	\$3,462.13
Mar-20	INSTALL SURGE PROTECTION	\$2,964.07
Mar-20	REPLACED GST LEVEL GAUGE	\$3,365.61
Sep-21	REPLACED GATE VALVE BOLTS BP2	\$2,066.60
Apr-22	REPLACED BOOSTER PUMP 2	\$34,199.04
May-22	REPLACED AIR RELEASE VALVE	\$6,532.09
Aug-22	REPAIRED GENERATOR	\$2,701.60
<b>TOTAL</b>		<b>\$169,568.79</b>

<b>LIFT STATION #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Apr-16	DERAGGED LIFT PUMPS	\$2,080.85
Jul-16	CLEANED LIFT STATION	\$28,429.56
Jun-16	PURCHASE LIFT PUMPS	\$85,987.55
Sep-16	REPLACED BREAKERS AND OVERLOADS	\$6,292.44
Aug-17	CLEANED LIFT STATION AFTER HURRICANE	\$9,682.83
Sep-17	REPLACED VENT	\$2,133.56
Oct-18	CLEANED LIFT STATION	\$5,459.65
Oct-18	INSTALLED CONTROL PANEL EXHAUST FAN	\$2,303.94
Nov-18	REPAIRED RAILS	\$2,661.12
Nov-18	INSTALLED SOFT START	\$2,792.44
Jan-19	REPAIRED LIFT PUMP 2	\$17,500.57
Apr-19	REPAIRED LP 1	\$18,168.47
May-19	CLEANED GREASE FROM LIFT STATION	\$25,808.13
Aug-19	REMOVE RAGS FROM LP3	\$1,278.65
Aug-19	CLEANED GREASE FROM LIFT STATION	\$13,191.49
Aug-19	REPLACED LP3 CONTACTS	\$1,722.82
Dec-19	REPAIRED LP2 CHECK VALVE	\$2,761.35
Dec-19	ADDITIONAL LS CLEANING	\$6,068.09
Apr-20	PURCHASED/INSTALLED MIXERS	\$22,241.95
Aug-20	REPAIRED LP 1	\$24,109.38
Aug-20	INSTALLED RENTAL GENERATOR	\$10,441.80
Nov-20	CLEANED LS	\$8,764.38
Apr-21	GENERATOR RENTAL	\$15,552.90
May-21	GENERATOR RENTAL	\$8,023.40
Jun-21	GENERATOR RENTAL	\$3,285.34
Mar-21	GENERATOR RENTAL	\$8,023.40
Jul-21	INSTALLED NEW VFD LP 3	\$5,473.63
Jul-21	CLEANED LS	\$9,270.77
Aug-21	GENERATOR RENTAL	\$8,023.40
Aug-21	CLEANED AND REPAIRED GUIDE RAILS	\$2,750.00
Sep-21	GENERATOR RENTAL	\$4,217.95
Sep-21	CLEANED LS	\$6,050.84
Oct-21	REPLACED CHECK VALVE 1	\$5,678.55
Oct-21	GENERATOR RENTAL	\$4,217.96
Nov-21	GENERATOR RENTAL	\$2,367.19
Nov-21	REBUILT GENERATOR	\$33,643.72
Oct-21	GENERATOR RENTAL	\$4,011.70
Mar-22	PURCHASED TRACK MATS	\$6,628.60
Jul-22	PULL AND CLEANED LP2	\$2,899.34
Jun-22	CLEANED LIFT STATION	\$8,849.39
<b>TOTAL</b>		<b>\$438,849.10</b>

<b>LIFT STATION #2</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Apr-18	REPLACED ATS	\$5,081.63
Jun-18	REPLACED LP3	\$12,164.02
Jun-18	CLEANED LIFT STATION	\$2,246.24
Sep-18	REPLACED GENERATOR	\$37,950.00
May-19	CLEANED LIFT STATION	\$2,020.88
Mar-22	REPLACED HYDRO RANGER	\$3,583.75
<b>TOTAL</b>		<b>\$57,441.89</b>

<b>LIFT STATION #3</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Nov-15	REPAIRED LP1	\$5,357.65
Apr-18	REPLACED ATS	\$5,081.63
Sep-18	REPLACED GENERATOR	\$37,950.00
Jan-19	REPLACED FLOODED EQUIPMENT	\$8,500.00
<b>TOTAL</b>		<b>\$56,889.28</b>

**WATER LINE REPAIRS**

REPAIR DATE	ADDRESS	COST
Jan-15 8627 PINES PLACE - C		\$4,328.75
Jun-15 21222 ATASCOCITA PLACE - I		\$2,135.64
Jun-15 PINE ECHO: PINE SHORES - C		\$4,643.85
Jun-15 KINGS RIVER: ATASCOCITA SHORES - I		\$2,467.00
Jun-15 7803 LAKE MIST - C		\$57,350.34
Jun-15 20422 PERRYOAK - C		\$3,480.62
Jun-15 8203 MAGNOLIA GLEN - I		\$2,861.71
Jun-15 20315 ARROW COVE - C		\$3,915.68
Jun-15 PINE ECHO: PINE SHORES - I		\$3,967.68
Jul-15 20339 ATASCOCITA SHORES - C		\$6,434.08
Jul-15 CLEANED AND OPERATED VALVES		\$10,293.06
Mar-15 8406 ATASCOCITA LAKE WAY - C		\$2,491.30
Sep-15 7903 DEATON - C		\$2,727.49
Oct-15 7710 HURST FOREST - C		\$4,325.79
Oct-15 20510 SUNNY SHORES - C		\$3,199.05
Oct-15 20206 ATASCOCITA LAKE		\$1,366.75
Oct-15 8334 BUNKER BEND - C		\$7,911.10
Oct-15 20543 ATASCOCITA SHORES - C		\$3,394.63
Oct-15 8723 PINES PLACE - C		\$3,747.85
Oct-15 20506 ATASCOCITA SHORES - C		\$3,661.83
Sep-15 20310 SPOONWOOD - C		\$11,368.97
Oct-15 8331 LAUREL LEAF - C		\$3,068.52
Oct-15 6300 FM 1960 EAST		\$5,442.06
Oct-15 20319 ATASCOCITA SHORES		\$9,045.70
Oct-15 8022 TWELFTH FAIRWAY - C		\$12,269.95
Nov-15 20407 SUNNY SHORES - C		\$2,556.33
Oct-15 19523 AUTUMN CREEK - C		\$5,227.53
Oct-15 19607 AUTUMN CREEK - C		\$2,661.06
Nov-15 20006 LEGEND OAK - C		\$4,049.35
Nov-15 20339 ALLEGRO SHORES - C		\$4,935.76
Nov-15 20014 EIGHTEENTH FAIRWAY - I		\$6,256.40
Dec-15 20115 ATASCOCITA SHORES - I		\$4,903.00
Jan-16 8007 SEVENTEENTH GREEN - C		\$2,083.81
Nov-15 8602 PINE SHORES - I		\$2,102.09
Feb-16 20510 RIVERSIDE PINES - C		\$6,046.17
Feb-16 8003 HURST FOREST - C		\$4,834.19
Nov-15 20010 EIGHTEENTH FAIRWAY - I		\$3,280.48
Jan-16 19511 SWEETGUM FOREST - C		\$2,225.98
Jan-16 8014 PINE CUP - I		\$2,097.78
Dec-15 8300 FM 1960 EAST - C		\$2,444.82
Jan-16 8007 SEVENTEENTH GREEN - C		\$2,936.31
Mar-16 19619 GAMBLE OAK - C		\$3,442.58
Mar-16 20315A SUNNY SHORES - C		\$3,048.30
May-16 ATASCA OAKS FV - C		\$2,986.82
May-16 20323 ATASCOCITA SHORES - C		\$3,146.90
Mar-16 20003 PINEHURST PLACE - C		\$8,421.19
Jun-16 8202 ARROW COVE - C		\$5,925.15
Jul-16 7807 CHERRY PLACE CT - I		\$2,037.52
May-16 7815 LAKE MIST COURT - I		\$6,193.83
Jul-16 8015 SEVENTEENTH GREEN - C		\$2,039.37
Jul-16 19623 AUTUMN CREEK - C		\$7,138.91
Jul-16 19507 AUTUMN CREEK - C		\$2,703.02
Oct-16 20347 ACAPULCO COVE - C		\$3,782.50
Sep-16 8523 PINES PLACE - C		\$3,078.73
Oct-16 20103 MAGNOLIA BEND - C		\$3,567.03
Oct-16 6725 ATASCOCITA ROAD - C		\$3,655.78
Nov-16 8010 TWELFTH FAIRWAY - C		\$3,400.30
Nov-16 8111 PINE GREEN - C		\$2,094.02
Nov-16 19918 SWEETGUM FOREST - C		\$2,748.21
Nov-16 6626 FM 1960 EAST - C		\$3,515.75
Dec-16 7910 SEVENTEENTH GREEN - C		\$4,720.61
Dec-16 20331 ACAPULCO COVE - C		\$4,653.77
Dec-16 20342 ALLEGRO SHORES - C		\$4,723.66
Dec-16 7501 FM 1960 EAST - C		\$23,597.73
Feb-17 20006 LUCIA - I		\$2,046.02
Mar-17 8319 LAUREL LEAF - C		\$4,390.59
Jan-17 20266 IVY POINT - C		\$2,705.39
Mar-17 20010 FAWN HOLLOW - C		\$2,341.45
Mar-17 8739 PINES PLACE - C		\$6,007.08
Apr-17 19510 SUNCOVE - C		\$2,603.08
May-17 20335 ACAPULCO COVE - I		\$2,286.13
May-17 8323 LAUREL LEAF - C		\$3,258.79
May-17 7815 Magnolia Cove Ct		\$2,803.37
Jun-17 8735 PINES PLACE DR - C		\$3,545.23
Jun-17 20411 Spoonwood Dr		\$2,153.64
Jul-17 REPAIRED 7 COMMERCIAL METERS		\$2,794.00
May-17 MATERIALS FOR 16 VALVES		\$17,811.55
Jul-17 INSTALLED INTERCONNECT VALVE		\$11,438.22
Jul-17 19611 PINE ECHO DR		\$3,661.53
May-17 INSTALLED 16-INCH VALVE 7351 FM 1960		\$8,627.16
May-17 INSTALLED 16-INCH INSTA-VALVE 72151 FM 1960		\$37,291.88
Jun-17 INSTALLED 2" IRR SHORT TAP AND METER		\$3,000.00
Sep-17 8323 REBAWOOD - C		\$10,216.71
Sep-17 8026 SEVENTEENTH GREEN - I		\$2,266.92
Sep-17 7807 CHERRY PLACE CT - C		\$9,872.10
May-17 8619 PINES PLACE - C		\$2,353.85
Oct-17 19611 PINE ECHO - C		\$7,316.28
Jul-17 8300 FM 1960 METER		\$9,362.10
Oct-17 8610 TIMBER VIEW - C		\$2,079.00
Oct-17 8410 BUNKER BEND - C		\$2,578.62
Oct-17 8030 TWELFTH FAIRWAY - C		\$3,143.95
Nov-17 20430 PERRYOAK-C		\$8,210.09
Dec-17 8423 REBAWOOD - C		\$4,573.32
Oct-17 8723 PINES PLACE - C		\$2,539.85
Dec-17 20419 ATASCOCITA SHORES		\$2,359.29
Jan-18 8010 REBAWOOD - C		\$3,669.96
Jan-18 20015 LEGEND OAKS - C		\$1,313.40
Feb-18 8118 PINE GREEN - C		\$3,106.23
Feb-18 8603 SUMMIT PINES - C		\$2,019.63
Jan-18 8726 TIMBER VIEW - C		\$2,375.25
Mar-18 8338 ATASCOCITA LAKE WAY - C		\$4,431.94
Apr-18 8214 SHOREGROVE - C		\$8,804.99
Apr-18 8019 REBAWOOD - C		\$2,935.94
Apr-18 20419 SPOONWOOD - C		\$3,145.69
Apr-18 7814 TWELFTH FAIRWAY - C		\$4,227.35
May-18 8014 PINE CUP - C		\$3,541.21
May-18 19520 PINEHURST TRAIL - C		\$6,334.31
May-18 ATASCA OAKS: FM 1960-C		\$3,150.28
Mar-18 8731 PINES PLACE - C		\$3,431.57
Jun-18 20007 PINEHURST BEND - I		\$2,164.48
Jun-18 8710 FM 1960		\$4,686.21
Apr-18 20503 ATASCOCITA SHORES - C		\$6,436.29
Aug-18 20019 SWEETGUM FOREST - I		\$3,458.34
Jul-18 8739 PINES PLACE - C		\$7,779.47
Aug-18 20228 SUNNY SHORES - C		\$4,672.74
Aug-18 7806 PINE GREEN - C		\$2,125.90
Aug-18 ATASCOCITA SHORES		\$12,704.48
Aug-18 8306 BUNKER BEND - C		\$2,266.60
Aug-18 20015 LEGEN OAKS - C		\$2,579.92
Sep-18 8222 AMBER COVE - C		\$4,297.22
Sep-18 20327 ACAPULCO COVE - C		\$4,867.77
Sep-18 8203 AMBER COVE - C		\$3,181.84
Oct-18 8519 REBAWOOD - C		\$4,589.81
Oct-18 20330 ATASCOCITA SHORES - I		\$5,149.74
Oct-18 20320 ATASCOCITA SHORES - C		\$5,654.12
<b>TOTAL</b>		<b>\$659,898.93</b>

Mar-19 19511 SHOREVIEW - I		\$2,347.55
Mar-19 7806 BEAVER LAKE - C		\$3,399.42
Jan-19 20515 RIVERSIDE PINES - C		\$2,197.77
Mar-19 8510 PINES PLACE - C		\$2,932.66
Apr-19 8343 ATASCOCITA LAKE WAY - I		\$5,779.41
Apr-19 KINGS PARKWAY: FM 1960		\$4,448.37
May-19 8303 ACAPULCO COVE - I		\$2,789.52
May-19 8346 ATASCOCITA LAKE WAY - C		\$4,363.14
May-19 DISTRICT AREA - METER TESTING		\$12,111.00
Jun-19 7711 PINE CUP - C		\$3,314.00
Jun-19 8019 SEVENTEENTH GREEN - C		\$8,023.69
Jun-19 20007 EIGHTEENTH FAIRWAY - I		\$2,741.94
Jun-19 8307 LAUREL LEAF - I		\$2,899.79
Jul-19 7525 FM 1960 - I		\$2,832.29
Jul-19 8419 PINE SHORES - C		\$5,084.61
Jul-19 KINGS PARKWAY FV - C		\$2,641.50
Aug-19 8742 TIMBER VIEW - C		\$10,641.36
Sep-19 8603 PINES PLACE - C		\$5,173.78
Aug-19 8514 PINES PLACE - C		\$4,298.80
Oct-19 8026 TWELFTH FAIRWAY - C		\$4,164.82
Oct-19 SUNNY SHORES - C		\$2,476.59
Oct-19 PINE ECHO - C		\$2,893.00
Oct-19 PINES PLACE - C		\$27,052.51
Nov-19 7011 FM 1960 - C		\$8,828.37
Dec-19 19514 SANDY SHORE - C		\$3,340.57
Dec-19 20914 ATASCOCITA POINT - C		\$4,932.70
Dec-19 20123 SUNN Y SHORES - I		\$4,088.15
Jan-20 8423 ATASCOCITA LAKE WAY - C		\$3,494.87
Jan-20 20415 WOODSONG - I		\$2,375.39
Jan-20 8727 PINES PLACE - I		\$4,031.01
Jan-20 7503 KINGS RIVER - C		\$3,475.19
Jan-20 7702 PINEHURST SHADOW - C		\$5,211.87
Feb-20 8015 SEVENTEENTH GREEN - C		\$8,899.16
Feb-20 19503 ATASCOCITA SHORES - I		\$3,740.17
Jan-20 8318 BUNKER BEND - C		\$3,834.88
Dec-19 20266 IVY POINT - C		\$3,246.32
Jan-20 8727 PINES PLACE - C		\$5,074.19
Mar-20 20220 ATASCOCITA SHORES - C		\$2,887.00
Mar-20 8503 PINES PLACE - c		\$3,289.96
Apr-20 8114 PINE GREEN - c		\$3,466.05
May-20 7811 TAMARRON COURT - C		\$8,874.93
May-20 19510 SWEETGUM FOREST - C		\$3,317.36
May-20 8707 PINES PLACE - I		\$2,152.24
May-20 20119 ATASCOCITA SHORES - I		\$3,768.72
May-20 20080 SUNNY SHORES - C		\$3,083.68
Jul-20 20246 ATASCOCITA LAKE - C		\$3,052.98
Aug-20 19710 SWEET FOREST - I		\$3,219.16
Aug-20 21102 ATASCOCITA PINES - C		\$3,048.76
Aug-20 20510 RIVERSIDE PINES - C		\$2,261.27
Aug-20 8007 TWELFTH FAIRWAY - C		\$5,812.63
Aug-20 19298 W LAKE HOUSTON - I		\$3,330.52
Aug-20 20510 PERRYOAK - C		\$6,813.24
Sep-20 20338 ATASCOCITA SHORES - C		\$9,314.38
Sep-20 FM 1960		\$5,203.91
Sep-20 20518 FOREST STREAM - C		\$9,852.50
Sep-20 8338 BUNKER BEND - I		\$2,255.06
Oct-20 19818 SWEETGUM FOREST - C		\$4,106.41
Oct-20 8003 SEVENTEENTH GREEN - C		\$4,457.91
Oct-20 8002 TWELFTH FAIRWAY - I		\$2,493.66
Oct-20 8300 FM 1960 - C		\$2,290.03
Oct-20 FM 1960		\$18,984.35
Nov-20 8311 ATASCOCITA LAKE - I		\$3,494.13
Dec-20 20319 SPOONWOOD - I		\$2,915.18
Jan-21 20110 ATASCOCITA LAKE - I		\$2,994.38
Feb-21 8722 TIMBER VIEW - C		\$4,482.50
Mar-21 7626 FM 1960 E - I		\$3,101.73
Mar-21 7710 LAGO VISTA - I		\$3,425.63
Mar-21 8215 AMBER COVE - C		\$4,616.04
Mar-21 19240 W LAKE HOUSTON		\$2,836.16
Apr-21 7214 FM 1960		\$6,558.36
Apr-21 FM 1960		\$15,726.20
Feb-21 8019 SEVENTEENTH GREEN - C		\$5,775.22
May-21 19211 W LAKE HOUSTON		\$10,233.38
May-21 7501 FM 1960		\$4,346.71
Jul-21 7711 LAGO VISTA - C		\$3,852.26
Aug-21 20214 ATASCOCITA LAKE - I		\$3,337.85
Aug-21 6924 FM 1960 - C		\$5,161.89
Aug-21 6721 FM 1960 - C		\$3,075.58
May-21 7811 LAKE MIST - C		\$24,526.57
Oct-21 19300 W LAKE HOUSTON - C		\$5,678.55
Sep-21 19911 SWEETGUM FORET - C		\$4,143.90
Oct-21 7927 FM 1960 EAST - C		\$4,477.16
Nov-21 7811 FM 1960 EAST - C		\$5,720.81
Nov-21 KROGER - INSTALL VALVE		\$17,056.33
Jan-22 8306 BUNKER BEND - I		\$2,877.33
Jan-22 20015 SWEETGUM FOREST - C		\$4,541.02
Jan-22 20246 ATASCOCITA LAKE - I		\$20,955.95
Feb-22 8323 LAUREL LEAF - I		\$4,076.94
Feb-22 20246 ATASCOCITA LAKE - I		\$6,328.69
Feb-22 7927 FM 1960 EAST - C		\$1,655.06
Feb-22 20515 RIVERSIDE PINES - I		\$1,250.47
Mar-22 8538 ATASCOCITA LAKE - C		\$7,622.45
Feb-22 8514 FM 1960 EAST - C		\$9,852.67
Mar-22 20007 ATASCA VILLAS - C		\$5,805.67
Mar-22 6811 ATASCOCITA ROAD - I		\$3,559.63
Mar-22 20010 EIGHTEENTH FAIRWAY - I		\$2,332.24
Apr-22 7435 FM 1960 EAST		\$3,796.83
Mar-22 20403 WOODSONG COURT - I		\$6,496.32
Apr-22 8001 FM 1960		\$3,636.70
Apr-22 20927 ATASCOCITA POINT - I		\$2,580.40
Apr-22 19511 SANDY SHORE - C		\$9,293.63
Apr-22 20319 ATASCOCITA SHORE - C		\$8,825.99
Apr-22 8107 REBAWOOD - C		\$5,303.41
May-22 7603 KINGS RIVER CIRLE - I		\$3,145.59
May-22 8134 TWELFTH FAIRWAY - C		\$7,593.80
Jun-22 20004 PINEHURST BEND - I		\$3,075.90
Jun-22 8411 FM 1960 - I		\$5,929.15
Jun-22 8751 FM 1960 - C		\$10,013.35
Jul-22 8406 ATASCOCITA LAKE WAY - I		\$3,063.36
Aug-22 7914 TWELFTH FAIRWAY - I		\$2,174.74
<b>TOTAL</b>		<b>\$1,257,749.61</b>

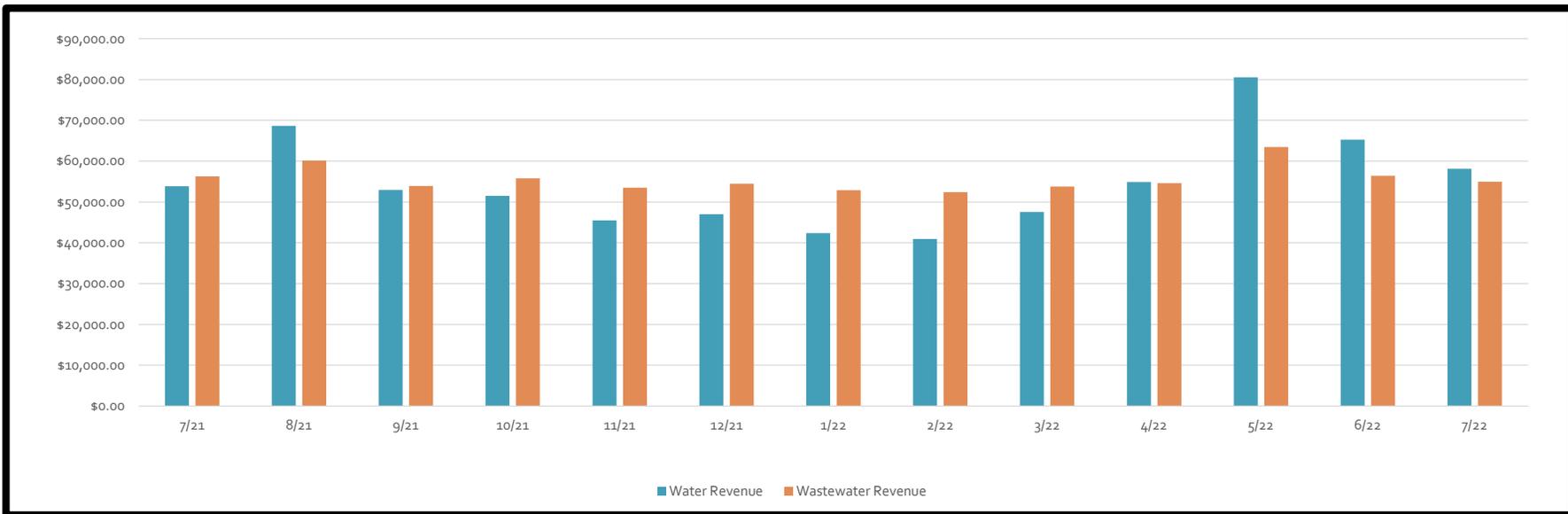
**SEWER LINE REPAIRS**

REPAIR DATE	ADDRESS	COST
Apr-15	19703 FAIRWAY ISLAND - C	\$2,860.00
Jun-15	20019 SWEETGUM FOREST - C	\$4,083.24
Jun-15	7803 LAKE MIST - C	\$3,085.06
Oct-15	GOLF COURSE STORM LINE	\$9,459.68
Nov-15	20314 ALLEGRO SHORES - C	\$5,720.32
Nov-15	20511 PERRYOAK - C	\$3,025.00
Oct-15	8307 REBAWOOD - C	\$8,307.75
Nov-15	8218 AMBER COVE - I	\$2,731.44
Dec-15	20014 EIGHTEENTH FAIRWAY - C	\$37,580.54
Nov-15	20014 EIGHTEENTH FAIRWAY - C	\$3,200.86
Jun-16	LIFT STATION 1	\$2,453.93
Jun-16	PURCHASED 18" CHECK VALVE	\$14,522.39
Jun-16	8307 REBAWOOD - I	\$3,090.52
Jul-16	7907 PINE GREEN - I	\$2,223.16
Jul-16	GIS Survey	\$5,780.00
Aug-16	GIS Survey	\$7,760.00
Sep-16	GIS Survey	\$2,760.00
Jan-17	8314 BUNKER BEND - C	\$3,502.40
Jan-17	20303 SPOONWOOD - C	\$2,626.80
Feb-17	19706 FAIRWAY ISLAND - C	\$4,876.66
Mar-17	20303 SPOONWOOD - I	\$2,531.21
Feb-17	8314 BUNKER BEND - C	\$2,750.00
Feb-17	20102 ATASCOCITA SHORES - C	\$2,750.00
May-17	20303 SPOONWOOD - C	\$2,026.20
Aug-17	21219 KINGS RIVER POINT	\$6,100.00
Aug-17	21219 KINGS RIVER POINT	\$4,535.54
Dec-17	8318 BUNKER BEND	\$38,222.12
May-18	8731 PINES PLACE	\$9,578.17
Aug-18	8743 PINES PLACE	\$5,679.03
Jan-19	SUNNY SHORES	\$7,579.12
May-19	21219 KINGS RIVER POINT	\$8,863.25
Jun-19	SUNNY SHORES;COUNTRY CLUB	\$59,876.30
Jun-19	COUNTRY CLUB	\$6,291.90
Aug-18	TWELFTH FAIRWAY;FAIRWAY ISLAND	\$4,988.50
Jul-19	DISTRICT AREA - TV STORM LINES	\$3,834.36
Oct-19	8743 PINES PLACE - SEWER MAIN	\$68,934.42
Nov-19	7927 FM 1960 EAST - C	\$4,380.77
Oct-20	8338 BUNKER BEND	\$2,735.15
Dec-20	8006 FM 1960	\$3,698.90
Jan-21	8415 PINES PLACE	\$4,245.43
Jan-21	20402 PERRY OAK - I	\$4,371.31
Mar-21	8730 TIMBER VIEW - I	\$3,310.67
Mar-21	7625 FM 1960 E - C	\$14,305.99
Feb-22	7903 PINE GREEN - C	\$7,069.28
<b>TOTAL</b>		<b>\$408,307.37</b>

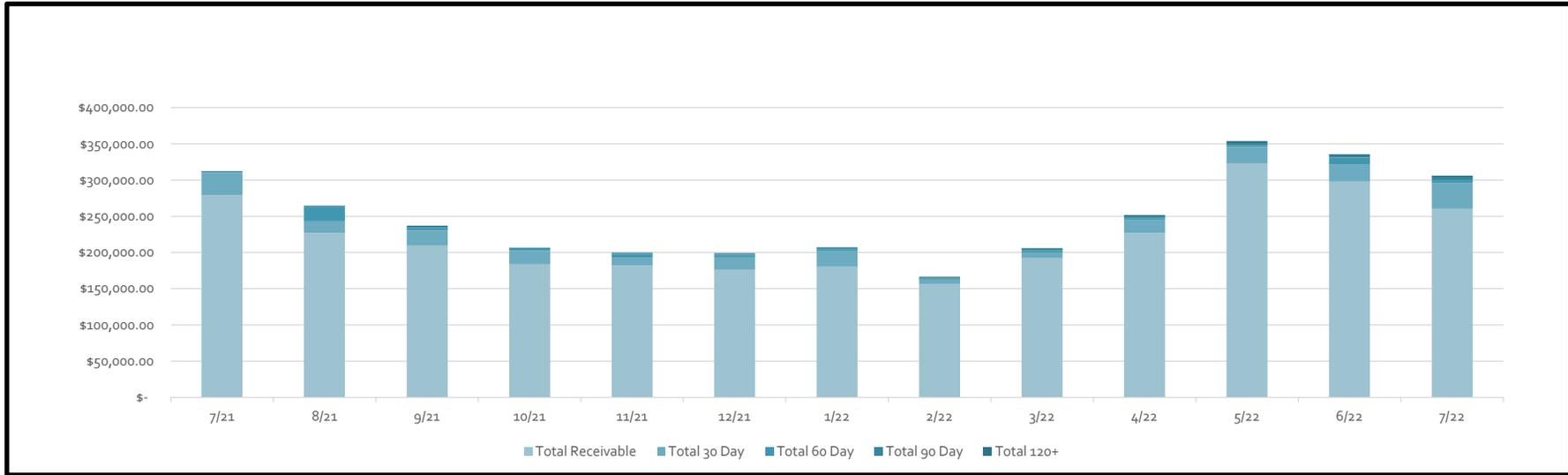
### Billing Summary

Description	Aug-21	Aug-22
Number of Accounts Billed	1937	1940
Avg Water Use for Accounts Billed in gallons	19,950	16,465
Total Billed	\$ 261,433	\$ 23,354
Total Aged Receivables	\$ 17,623	\$ 26,953
Total Receivables	\$ 279,056	\$ 260,407

### 12 Billing Month History by Category



## 12 Month Accounts Receivable and Collections Report



Date	Total Receivable	Total 30 Day	Total 60 Day	Total 90 Day	Total 120+
7/21	\$ 279,055.98	\$ 29,947.72	\$ 1,240.82	\$ 703.37	\$ 1,293.96
8/21	\$ 227,040.36	\$ 16,192.74	\$ 19,280.12	\$ 531.45	\$ 1,401.04
9/21	\$ 209,399.57	\$ 21,150.49	\$ 3,748.33	\$ 1,637.04	\$ 945.19
10/21	\$ 183,740.97	\$ 18,647.17	\$ 3,159.68	\$ 565.85	\$ 815.29
11/21	\$ 181,941.06	\$ 11,037.50	\$ 4,643.37	\$ 812.90	\$ 1,256.31
12/21	\$ 176,598.20	\$ 16,948.01	\$ 3,156.66	\$ 1,108.38	\$ 1,020.46
1/22	\$ 180,421.54	\$ 21,596.49	\$ 2,986.42	\$ 740.14	\$ 1,246.80
2/22	\$ 156,160.62	\$ 6,017.91	\$ 1,750.41	\$ 1,084.32	\$ 1,536.14
3/22	\$ 192,473.63	\$ 7,205.33	\$ 3,305.18	\$ 1,000.62	\$ 2,072.28
4/22	\$ 226,969.93	\$ 17,952.56	\$ 2,588.04	\$ 2,089.32	\$ 2,296.91
5/22	\$ 323,344.07	\$ 22,216.59	\$ 2,849.37	\$ 1,600.40	\$ 3,740.43
6/22	\$ 298,018.91	\$ 23,393.81	\$ 9,693.69	\$ 1,869.64	\$ 2,623.96
7/22	\$ 260,407.34	\$ 36,144.76	\$ 3,347.07	\$ 3,858.11	\$ 2,373.06

Board Consideration to Write Off	\$0.00	
Board Consideration Collections	<u>\$939.97</u>	8/25/2022
Board Consideration Collections	<u>\$229.95</u>	9/2/2022
Delinquent Letters Mailed	<u>99</u>	8/8/2022
Delinquent Tags Hung	<u>37</u>	8/24/2022
Disconnects for Non Payment	<u>2</u>	8/29/2022

Water Quality Report -Disinfection Monitoring

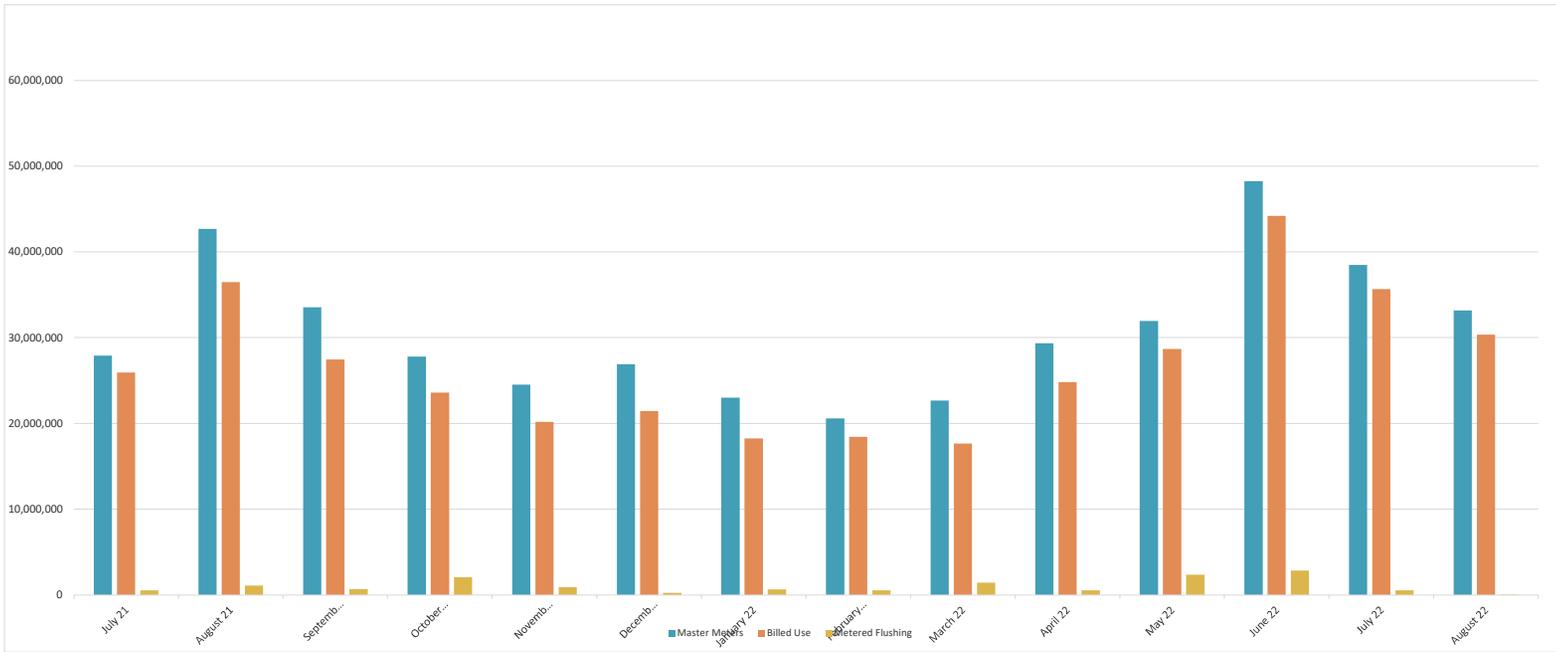
Current Annual Avg

2.16

Date	CL <sub>2</sub> Avg
Jun-21	1.80
Jul-21	2.09
Aug-21	1.92
Sep-21	1.64
Oct-21	1.67
Nov-21	2.07
Dec-21	2.34
Jan-22	2.63
Feb-22	2.37
Mar-22	2.87
Apr-22	2.22
May-22	2.29
Jun-22	2.21



# Water Accountability Report



**Water Accountability Report Historical**

Month	Read Date	Number of Connections	Calendar Month Pumped	Master Meters	Billed Use	Master Meters - Billed Use,	Master Meters - Billed Use / Billed Use, %	Metered Flushing	Gal.s Loss (-)	Accounted For %	Non Metered Water	
Jul-21	7/28/21	1947	33,582,000	27,910,000	25,946,000	1,964,000	7.04%	531,200	1,432,800	95%		*2,000,000 for water break at 7811 Lake Mist + 1,000,000
Aug-21	8/30/21	1947	42,426,000	42,668,000	36,488,000	6,180,000	14.48%	1,105,500	5,074,500	88%		
Sep-21	9/29/21	1945	34,140,000	33,531,000	27,458,000	6,073,000	18.11%	688,225	5,384,775	84%		
Oct-21	10/27/21	1945	31,172,000	27,776,000	23,591,000	4,185,000	15.07%	2,040,800	2,144,200	92%		
Nov-21	11/24/21	1946	26,790,000	24,519,000	20,170,000	4,349,000	17.74%	893,000	3,456,000	86%		*Begin Metered Flushing
Dec-21	12/27/21	1946	26,732,000	26,884,000	21,437,000	5,447,000	20.26%	239,250	3,389,750	87%	1,818,000	
Jan-22	1/26/22	1946	23,944,000	22,984,000	18,237,000	4,747,000	20.65%	656,000	3,531,250	85%	559,750	
Feb-22	2/24/22	1948	20,956,000	20,571,000	18,438,000	2,133,000	10.37%	546,500	592,000	97%	994,500	
Mar-22	3/25/22	1949	26,148,000	22,649,000	17,654,000	4,995,000	22.05%	1,406,750	1,733,200	92%	1,855,050	
Apr-22	4/26/22	1950	29,282,000	29,342,000	24,799,000	4,543,000	15.48%	540,000	3,349,500	89%	653,500	*Added 479,000 to billed for 132-01993-00
May-22	5/26/22	1950	35,163,000	31,947,000	28,667,000	3,280,000	10.27%	2,349,000	829,000	97%	102,000	
Jun-22	6/28/22	1950	46,051,000	48,228,000	44,177,000	4,051,000	8.40%	2,817,000	1,216,000	97%	18,000	
Jul-22	7/27/22	1950	43,068,000	38,476,000	35,668,000	2,808,000	7.30%	549,000	(129,500)	100%	2,388,500	*Sold 60,000 gals to HC151 on 07/17/2022
Aug-22	8/24/22	1951	35,237,000	33,154,000	30,345,000	2,809,000	8.47%	46,500	2,529,500	92%	233,000	

HC 132 Pymts for 5/1/21 - 5/31/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables	Walk ins
226	140	34	39	89	8	456	55	377	371	9

Total Payments 1804

HC 132 Pymts for 6/1/21 - 6/30/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables	Walk ins
235	149	30	46	85	7	450	50	381	353	5

Total Payments 1791

HC 132 Pymts for 7/1/21 - 7/31/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
232	159	31	41	89	6	453	49	396	365

Total Payments 1821

HC 132 Pymts for 8/1/21 - 8/31/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
226	155	28	43	85	10	460	50	393	367

Total Payments 1817

HC 132 Pymts for 9/1/21 - 9/30/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
246	163	48	47	99	8	462	49	374	358

Total Payments 1854

HC 132 Pymts for 10/1/21 - 10/31/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
226	156	24	41	86	7	457	62	373	358

Total Payments 1790

HC 132 Pymts for 11/1/21 - 11/30/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
238	160	39	29	95	7	455	44	382	363

Total Payments 1812

HC 132 Pymts for 12/1/21 - 12/31/21

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
236	157	33	38	77	7	469	45	383	352

Total Payments 1797

HC 132 Pymts for 1/1/22 - 1/31/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
245	157	45	36	80	5	476	53	344	354

Total Payments 1795

HC 132 Pymts for 2/1/22 - 2/28/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
236	164	28	34	79	10	482	51	372	350

Total Payments 1806

HC 132 Pymts for 3/1/22 - 3/31/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
239	157	39	41	89	11	483	49	393	352

Total Payments 1853

HC 132 Pymts for 4/1/22 - 4/30/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
225	161	31	31	88	6	484	48	349	343

Total Payments 1766

HC 132 Pymts for 5/1/22 - 5/31/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
231	164	39	26	85	9	490	49	361	342

Total Payments 1796

HC 132 Pymts for 6/1/22 - 6/30/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
252	161	44	48	107	6	492	50	333	359

Total Payments 1852

HC 132 Pymts for 7/1/22 - 7/31/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
280	169	40	35	90	10	494	49	336	353

Total Payments 1856

HC 132 Pymts for 8/1/22 - 8/31/22

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
211	163	41	33	88	7	498	53	360	358

Total Payments 1812

- Bank ACH** = Customers set up for recurring draft with their bank account
- IVR - Eck** = Customer made a payment by check by phone
- Uscan** = Customer mailed in payment to PO Box on remit stub
- Ureceivables** = Customer has set up payment through their bank and it is a wire transfer
- Walk-in** = Customer came in to one of our payment offices and made payment with check, cashiers check or money order

HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)

09 Sep 2022 01:26:40PM CST

Go Green! Think before you print.

Sched#	District	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Comp	Next Sched
<a href="#">10344</a>	HC132	HC132-GRSTRPBUFFALOWILDWINGS(LOSVEGA)1	GREASE TRAP BUFFALOWILDWINGS(LOSVEGA)-BUFFALOWILDWINGS(LOSVEGA)	6840 FM 1960 E	INGREASCOM	Monthly Grease Trap Inspections - Commercial	1-M	9/2/2022	10/1/2022
<a href="#">10332</a>	HC132	HC132-GRSTRPTINROOFBBQ1	GREASE TRAP TINROOFBBQ-TINROOFBBQ	18918 Town Center Blvd	INGREASCOM	Monthly Grease Trap Inspections - Commercial	3-M	9/6/2022	10/1/2022
<a href="#">6285</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM6MMCKLV	Six Month Check Valve PM (Mechanical) must verify work type	2-M	8/3/2022	10/1/2022
<a href="#">7057</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PMLSCLEAN	Lift Station Cleanup	1-M	6/21/2022	10/1/2022
<a href="#">7308</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	8/15/2022	10/1/2022
<a href="#">7058</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Pt	PMLSCLEAN	Lift Station Cleanup	6-M	5/9/2022	10/1/2022
<a href="#">7309</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Pt	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	8/18/2022	10/1/2022
<a href="#">7059</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PMLSCLEAN	Lift Station Cleanup	6-M	5/9/2022	10/1/2022
<a href="#">7310</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	8/18/2022	10/1/2022
<a href="#">7311</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	8/19/2022	10/1/2022
<a href="#">9146</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	WPWTR	Winterize a Water Plant	12-M		10/1/2022
<a href="#">9147</a>	HC132	HC132-WP1-WELL1	HC132-WP1-WELL1 is Well # 1 (WELL1) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132).	8502 Rebawood Dr	WPWTR	Winterize a Water Plant	12-M		10/1/2022
<a href="#">7312</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	8/15/2022	10/1/2022
<a href="#">9148</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	WPWTR	Winterize a Water Plant	12-M		10/1/2022
<a href="#">9149</a>	HC132	HC132-WP2-WELL1	HC132-WP2-WELL1 is Well # 1 (WELL1) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132).	19441 W Lake Houston Pkwy	WPWTR	Winterize a Water Plant	12-M		10/1/2022
<a href="#">1394</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	8/15/2022	11/1/2022
<a href="#">3151</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	12/20/2021	11/1/2022
<a href="#">1395</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Pt	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	8/18/2022	11/1/2022
<a href="#">3152</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Pt	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	11/17/2021	11/1/2022
<a href="#">1396</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	8/18/2022	11/1/2022
<a href="#">3153</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	12/27/2021	11/1/2022
<a href="#">1397</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	8/19/2022	11/1/2022
<a href="#">3154</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	12/27/2021	11/1/2022
<a href="#">1398</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	8/15/2022	11/1/2022
<a href="#">3155</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	12/27/2021	11/1/2022

## Harris County Municipal Utility District No. 132

DISPOSITION	NUMBER OF CALLS	PERCENTAGE
Adjustment Requests	2	1.64%
Billing Inquiries	24	19.67%
Call Back no Answer	3	2.46%
Current Resident/Pulled Meter	0	0.00%
Delinquency	16	13.11%
Escalation	4	3.28%
General Account Inquiries	36	29.51%
High Consumption	4	3.28%
IVR/AVR Payment Inquiries	2	1.64%
Misapplied Payment	0	0.00%
Miscellaneous	3	2.46%
MVI	4	3.28%
MVI/MVO	1	0.82%
MVO	6	4.92%
New Service	5	4.10%
No Water	1	0.82%
Outbound call to Area Manager/ Other De	3	2.46%
Password Reset	0	0.00%
Payment Plan	1	0.82%
Policy Dispute	0	0.00%
Reread	0	0.00%
Service Outages/Leaks	5	4.10%
Smart Meter Inquiries	0	0.00%
Tax Assessor	0	0.00%
Trash Inquiry	2	1.64%
Water Quality Concern	0	0.00%

Sample ID	PWSID	PWS Name	Sample Site	County	Collection Date	Collection Time	Collector	Analysis Time	System Type	Sample Type	Source	Chlorine mg/L	Total Coliform	E. coli
8220308	1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/02/22	13:01	RD	18:30	Public	Distribution	Well	1.32	not found	not found
8220309	1010616	HC MUD 132	20327 Sunny Shore	Harris	08/02/22	13:08	RD	18:30	Public	Distribution	Well	1.42	not found	not found
8220310	1010616	HC MUD 132	20335 Atascocita Shores	Harris	08/02/22	13:15	RD	18:30	Public	Distribution	Well	1.99	not found	not found
8220311	1010616	HC MUD 132	8726 Timberview	Harris	08/02/22	13:23	RD	18:30	Public	Distribution	Well	1.70	not found	not found
8220312	1010616	HC MUD 132	19519 Nehoc	Harris	08/02/22	13:30	RD	18:30	Public	Distribution	Well	1.83	not found	not found
8221707	1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/11/22	10:48	RD	19:00	Public	Distribution	Well	1.83	not found	not found
8221708	1010616	HC MUD 132	Woods on Fairway 16	Harris	08/11/22	10:55	RD	19:00	Public	Distribution	Well	1.95	not found	not found
8221709	1010616	HC MUD 132	19603 Gamble Oak	Harris	08/11/22	11:02	RD	19:00	Public	Distribution	Well	2.00	not found	not found
8221710	1010616	HC MUD 132	19619 Autumn Creek	Harris	08/11/22	11:09	RD	19:00	Public	Distribution	Well	1.95	not found	not found
8221720	1010616	HC MUD 132	7068 FM 1960 24 Fitness	Harris	08/11/22	12:25	RD	19:00	Public	Distribution	Well	1.78	not found	not found



## ENGINEER'S REPORT

**Date:** September 15, 2022  
**To:** Harris County MUD No. 132 Board of Directors  
**From:** Nicholas N. Bailey, P.E.  
BGE, Inc.

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9. Approve Engineer's Report:

a. Annual Tank Evaluations: **Update**

Tank	Next Evaluation	Age/Last Recoat	Comments
WP2 welded GST	Mar-23	2011/2022	2022: Full rehab completed in early 2022.
WP1 HPT1	Aug-22	1997/2018	2021: Exterior and interior. Good overall condition.
WP1 HPT3	Aug-22	2010/2018	2021: Exterior and interior. Good overall condition.
WP1 bolted GST	Aug-22	1996/2018	2021: Exterior and interior. Fair overall condition.
WP2 HPT1	Oct-22	2014	2021: Exterior only. Fair overall condition. No corrective action recommended at this time.
WP1 HPT2	Mar-23	1998/2022	2022: Full rehab completed in early 2022.
WP2 bolted GST	Oct-22	1994/Unknown	2021: Overall fair exterior condition with mild corrosion present. Exterior inspection only.
WP1 welded GST	Oct-22	2010	2021: Exterior only. Fair overall condition.
WP2 HPT2	May-23	2019	2022: Exterior only. Good overall condition.

We have begun performing the 2022 tank inspections and will have updates in upcoming meetings.

Exhibit H

b. Capital Improvement Projects:

i. Waterline Replacement, Phase 3: **Update**

We have all agency approvals on the project and will be ready to begin advertising it for bids once authorized by the MUD.

The scope of Phase 3 includes Pinehurst of Atascocita Section 1, Pinehurst of Atascocita Section 9, and Golf Villas of Atascocita (Pinehurst of Atascocita Section 3, Reserve A). We have revised the construction plans to remove the two waterline interconnect tie-ins with HCMUD151 in Pinehurst of Atascocita Section 1 as discussed previously.

ii. Waterline Replacement, Phase 4: **Update**

We are progressing with the survey and design work for the Phase 4 waterline replacement project. Phase 4 will fill in the remaining areas between the first three phases and will have a similar quantity of waterline replacement as Phase 3.

The scope of Phase 4 includes Pinehurst of Atascocita Section 7, Pinehurst of Atascocita Section 11, Atascocita Shores Section 3, and Atascocita Shores Section 5.

iii. Lift Station No. 1 Site Improvements: **ACTION ITEM**

The contractor, C3 Constructors, LLC, has begun work on the project. We do not have a pay estimate this month but do have a request for change order for removal and replacement of a 7' segment of the existing brick fence that was damaged prior to the start of this project. We are presenting and recommending approval of Change Order No. 1 in the amount of **\$4,760.00** (copy attached).

TxDOT has agreed to relocate the permanent driveway into the facility as part of the roadway expansion project.

iv. Kings River Road Drainage: **Update**

The contractor, Storm Water Solutions, LLC, has begun work on the project. We do not have a pay estimate to present this month.

The project scope consists of lowering of the roadside ditch on the south side of Kings River Road, which will help facilitate drainage in the areas behind the houses on the east side of Kings Crown Ct.

v. **Drainage Channel Culvert Crossing near Point Hole 2: ACTION ITEM**

We have designed a 7'x4' RCB culvert crossing at the existing cart path crossing just east of the Point Hole 2 green. The new culvert will provide additional drainage capacity at the crossing and will be set at a flowline that will help reduce standing water in the upstream and downstream areas of the channel. At this time, we are requesting board approval to begin advertising for bids.

vi. **Sanitary Sewer Line at 7903 Pine Green Lane: Update**

We are addressing agency review comments on the construction plans and will be resubmitting soon for final approval. The purpose of the project is to address multiple sags in the back-of-lot sanitary sewer line, which over time are causing clogs. The design includes a new, deeper sanitary sewer line in this area that can be installed via trenchless construction, with relatively minor impact on the surface.

**Additional Drainage Areas: ACTION ITEM**

Below is our list of areas of potential drainage improvements:

1. **Drainage Channel Outfall to Atascocita Shores** – I have followed up with the Harris County Precinct 3 staff regarding the Teams meeting I had with them to discuss concerns and possible partnership options for the drainage channel between the bulkhead/weir and the outfall at Atascocita Shores Drive. They said they are still reviewing the situation and discussing with Harris County Flood Control District.
2. **20319 Allegro Shores** – The resident at this address reached out regarding an inlet and outfall structure located behind their house. The inlet drains the back of lot areas for several houses along Allegro Shores and Acapulco Cove, and his concern is that the grate inlet doesn't function properly when covered up by leaves and debris. He is requesting that the MUD assist with the cost of replacing the grate inlet with a Type E inlet, which should be less susceptible to blockage by leaves and debris.

c. **Atascocita Joint Operations Board: Update**

The board meets next Tuesday. At last month's meeting, they accepted the bid results and awarded the contract for the WWTP rehabilitation project rebid.

- d. Development Plan Reviews: No Update
- e. Review and Authorize Capacity Commitments: No Update

**ACTION ITEMS:**

- 1. Approve Change Order No. 1 for Lift Station No. 1 Site Improvements.**
- 2. Authorize Engineer to begin advertising for bids for Point Hole 2 Drainage Channel Culvert Crossing.**
- 3. Consider homeowner request for Type E inlet at back of lot drainage system at 20319 Allegro Shores.**

# Harris County MUD No. 132

## CHANGE ORDER

**Number One**

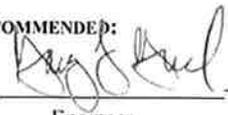
<b>PROJECT:</b> LIFT STATION NO. 1 SITE IMPROVEMENTS	<b>DATE:</b> SEPTEMBER 13, 2022
<b>OWNER:</b> HARRIS COUNTY MUD NO. 132 C/O NORTON ROSE FULBRIGHT US LLP 1301 MCKINNEY, SUITE 5100 HOUSTON, TEXAS 77010  ATTENTION: TIM STINE	
<b>CONTRACTOR:</b> C3 CONSTRUCTORS, LLC ATTENTION: JAY NEWBERRY	<b>ENGINEER:</b> BGE, INC. JOB NO. 9837-00

Contractor is directed to make the following changes in the Contract Documents:

**Description of Change in Scope of Work:** See attached summary

**Reason for Change Order:** Removal and replacement of damaged segment of existing fence, per request of MUD Operator.  
NOTE: Fence was damaged prior to contractor mobilizing onsite.

<b>Change in Contract Price:</b> Original Contract Price \$ 175,000.00	<b>Change in Contract Time:</b> Original Contract Time 90 Calendar Days
<b>Net Changes from Previous Change Orders</b> \$ 0.00	<b>Net Changes from Previous Change Orders</b> 0 Calendar Days
<b>Contract Price Prior to This CO</b> \$ 175,000.00	<b>Contract Time Prior to This CO</b> 90 Calendar Days
<b>Net Increase (Decrease) of This CO</b> \$ 4,760.00	<b>Net Increase (Decrease) of This CO</b> 0 Calendar Days
<b>Contract Price With All Approved Change Orders</b> \$ 179,760.00	<b>Contract Time With All Approved Change Orders</b> 90 Calendar Days

<p><b>RECOMMENDED:</b> By:  _____ Engineer</p>	<p><b>APPROVED:</b> By: _____ Owner</p>	<p><b>ACCEPTED:</b> By:  _____ Contractor</p>
Date: 9/13/22	Date: _____	Date: 9/14/2022

TBPE Registration No. F-1046

Harris County MUD No. 132  
Lift Station No. 1 Site Improvements  
BGE Job No. 9837-00  
CO1-Summary

<u>Item</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Cost</u>	<u>Total</u>
Remove and Replace Approximately 7 LF of Masonry Fence Damaged By Others	1.00	LS	\$ 4,760.00	\$ 4,760.00
<hr/>			<b>GRAND TOTAL:</b>	<b>\$ 4,760.00</b>

# CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.  
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY  
CERTIFICATION OF FILING**

Certificate Number:  
2022-933534

Date Filed:  
09/14/2022

Date Acknowledged:

**1 Name of business entity filing form, and the city, state and country of the business entity's place of business.**

C3 Constructors LLC  
Willis, TX United States

**2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.**

Harris County MUD No. 132

**3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.**

9837-00

Lift Station No. 1 Site Improvements Change Order No. 1 - Masonry Fence Repair

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary

**5 Check only if there is NO Interested Party.**

**6 UNSWORN DECLARATION**

My name is Chris Wade, and my date of birth is 9/18/1971.

My address is 104 Hiwon Dr, Conroe, TX, 77304, USA.  
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Montgomery County, State of Texas, on the 14 day of September, 2022.  
(month) (year)

  
\_\_\_\_\_  
Signature of authorized agent of contracting business entity  
(Declarant)