

MINUTES OF MEETING OF BOARD OF DIRECTORS  
OCTOBER 16, 2025

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

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 October 16, 2025, whereupon the roll was called of the members of the Board, to-wit:

Tim Stine, President  
Michael Whitaker, Vice President  
Gregg Mielke, Secretary  
Joey Lopez, Assistant Secretary  
Clifford “Jody” Jackson, Assistant Secretary

All members of the Board were present. Also attending all or parts of the meeting were Ms. Suzanne Villarreal of McCall Gibson Swedlund Barfoot Ellis, PLLC (“MGSBE”), auditor for the District; Mr. Nick Bailey of BGE, Inc. (“BGE”), engineer for the District; Ms. Lina Loaiza of Bob Leared Interests (“Bob Leared”), Tax Assessor and Collector for the District; 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”), attorney 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 meeting of September 18, 2025, previously distributed to the Board, were presented for approval. 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 minutes of the meeting of September 18, 2025, as presented.
3. **Approve audit for fiscal year ended May 31, 2025.** The President recognized Ms. Villarreal, who reviewed with the Board an updated draft audit, summary letter, and management letter with response, copies of which are attached hereto as *Exhibit B*.

Upon motion by Director Whitaker, seconded by Director Mielke, 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, 2025, and to authorize filing of same with the Texas Commission on Environmental Quality (“TCEQ”) and Comptroller’s Office.

4. **Public Hearing on 2025 Tax Rate.** The President opened the public hearing on the proposed tax rate. There were no public comments. The President closed the hearing.

5. **Adopt Order Setting Tax Rate and Levying Tax for 2025.** The President recognized Ms. Ellison, who presented to and reviewed with the Board an Order Setting Tax Rate and Levying Tax for 2025 (the "Order"), a copy of which is attached hereto as *Exhibit C*. Upon motion by Director Mielke, seconded by Director Lopez, after full discussion and the question being put to the Board, the Board voted unanimously to adopt the Order, thereby levying a tax at the rate of \$0.06877 per \$100 assessed valuation for operation and maintenance purposes.

6. **Approve Amended District Information Form.** The President recognized Ms. Ellison, who presented to and reviewed with the Board the Amendment to Amended and Restated District Information Form (the "District Information Form"), a copy of which is attached hereto as *Exhibit D*. She noted that the District Information Form will be updated with the adopted tax rate and posted on the District's website.

Upon motion by Director Lopez, seconded by Director Jackson, after full discussion and the question being put to the Board, the Board voted unanimously to approve the District Information Form.

7. **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 E*. She reported that as of the meeting date, 98.92% of the District's 2024 taxes had been collected.

Ms. Loaiza stated that there are seven checks being presented for Board approval.

Ms. Loaiza presented to and reviewed with the Board the Delinquent Tax Report, a copy of which is attached hereto as *Exhibit F*.

Upon motion by Director Mielke, seconded by Director Lopez, 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 1515 through 1521 from the Tax Account to the persons, in the amounts, and for the purposes stated in the report.

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

The President presented to and reviewed with the Board a Payment Distribution summary, a copy of which is attached hereto as *Exhibit H*. He explained the mismatch in timing between the Starnik report and the MCI Bank Deposits and said they should balance out over time. He noted the miscellaneous items are included in the MCI water revenue.

Upon motion by Director Mielke, seconded by Director Lopez, 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 2278 through 2300 from the Operating Account to the persons, in the amounts, and for the purposes stated therein.

**9. Review Operations Report and authorize District maintenance and disconnection of delinquent accounts.** The President recognized Mr. Jenkins, who reviewed the Operations Report for September, 2025, a copy of which is attached as *Exhibit I*.

Mr. Jenkins reported a 104% accountability for the period August 27, 2025 to September 25, 2025.

Mr. Jenkins reviewed the Executive Summary, the Major Maintenance Summary for September, and the delinquencies. He reported that 149 letters were mailed, 115 delinquent tags were hung, and 24 accounts were disconnected for non-payment.

Mr. Jenkins reported that Inframark filed the insurance claim for the sewer backup at 20350 Allegro Shores, but has not heard back. He noted that he would follow up.

The President discussed Starnik, Inframark's new billing system, and stated that on the billing it shows a penalty of 10%. He stated that the District's Rate Order states that there is a 10% penalty, plus \$20. He reviewed a summary sheet, a copy of which is attached hereto as *Exhibit J*. Mr. Jenkins requested confirmation of the current delinquent penalty in the Rate Order.

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 delinquent penalty that is currently in the Rate Order.

Mr. Jenkins stated that Inframark will be making a few tweaks to the delinquent notice due to the timing of the mail service. He noted that if anything needs to be added to the Rate Order he would notify NRF.

The President reviewed a spreadsheet of options the Board could consider to accommodate customers who have failed to pay their bills in a timely manner due to the conversion to a new billing system. A copy of the spreadsheet is attached hereto as *Exhibit K*. Discussion ensued. Upon motion by Director Jackson, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to waive late fees and disconnections until January 3, 2026.

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

**10. Review Engineer's Report, authorize necessary capital projects, authorize capacity commitments, review bids and award construction contracts.** 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 L*.

Mr. Bailey reported on the Annual Tank Evaluations. He stated that BGE completed the 2025 annual tank inspections and have updated the information in the table summary. He noted that BGE recommends that the galvanized, bolted ground storage tank at Water Plant No. 2 be



replaced within the next three years. Discussion ensued. Mr. Bailey suggested that interested directors meet with the BGE experts in this area to get more information.

Mr. Bailey reported on the Waterline Replacement, Phase 5 project. He stated that Phase 5 construction plans have been approved by Harris County. He reported that BGE received additional comments from the City of Houston and that BGE is addressing the comments and will resubmit the plans for final approval. He noted that the City of Houston approved the variance request allowing dead-end water lines at the four cul-de-sacs in the project.

Mr. Bailey reported on the 30-inch Sanitary Sewer Line along W. Lake Houston Parkway. He stated that BGE started the survey topo work for rehabilitation of the 30-inch gravity sanitary lines along W. Lake Houston Parkway within the District and Harris County Municipal Utility District No. 151 ("No. 151"). He noted that BGE anticipates having the topo survey complete and all of the data processed by the end of next week. He reported that the total estimated cost, including contingencies and engineering is \$2,098,000. He noted that per the terms of the contract between the districts, No. 151's share is 60.7% or \$1,273,486 of the total estimated cost, while the District's share is 39.3% or \$824,514 of the total estimated cost.

Mr. Bailey reported on the 12-inch Sanitary Sewer Line at Pinehurst Trail Drive and FM 1960. He stated that BGE has received plan approval from Harris County on the rehabilitation of the existing 12-inch sanitary sewer line crossing FM 1960. He noted that BGE is waiting on approval of a variance request from the Texas Department of Transportation ("TxDOT"). He stated that BGE's recommendation is to rehab the line by "pipe bursting," which is a trenchless method of construction. He reported that BGE is tentatively scheduled to begin advertising the project for bids next Friday in order to have bid results ready for board review and approval at next month's meeting.

Mr. Bailey reported on Lift Station No. 1 Improvements and Rehab. He stated that BGE continues to coordinate with Director Whitaker and Inframark in evaluating the data being captured at the facility. Director Whitaker provided an update and stated that data is starting to come in.

Mr. Bailey reported on the Golf Course Concrete Drainage Channel along Rebawood. He stated that Stuckey's has completed the vegetation removal in the concrete drainage channel adjacent to Rebawood Drive. He noted that Stuckey's has not submitted an invoice for the work yet. He stated that Stuckey's also provided an additional proposal in the amount of \$4,917.53 for filling and regrading the areas adjacent to the concrete drainage channel, as well as filling in the voids at the channel with cement stabilized sand. He recommend approval of the proposal. Discussion ensued.

Mr. Bailey reported on Miscellaneous Drainage Channel Repairs. He stated that Stuckey's has completed the drainage channel repairs per their proposal that was approved at last month's meeting. He noted that the amount of the proposal was \$14,033.41 and that they have not submitted an invoice for the work yet.

Mr. Bailey reported on the Atascocita Joint Operations Board ("AJOB"). He stated that AJOB meets next Tuesday. He noted that AJOB is continuing the design of the large sanitary



sewer rehabilitation project.

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; and (2) approve the proposal from Stuckey's for filling and regrading adjacent to Rebawood drainage channel in the amount of \$4,917.53.

Mr. Jenkins reported on a sewer stoppage in front of Lifetime Fitness on Country Club Drive and stated that a sink hole has formed. Discussion ensued. Mr. Jenkins noted that the nearby fire hydrant doesn't work. Director Mielke stated that he could talk to the fire chief. Ms. Ellison stated that she can see if NRF previously sent the owner a letter. She stated that if there is not a letter she will let Inframark know so that they can contact the owners to notify them that the sinkhole needs to be fixed.

**11. Discuss and take action in connection with District's flood mitigation plan for Golf Villas and Pinehurst Trail Drive in partnership with Harris County Precinct 3, including moving forward to acquire necessary easements.** Mr. Bailey reported on the Golf Villas and Pinehurst Trail Drive Drainage. He stated that following the approval of BGE's engineering and surveying proposal at last month's meeting, BGE finished the topo survey work on Point Hole 9 and in Golf Villas. He reported that BGE started preliminary design and presented for approval at today's meeting BGE's proposal for landscape design services. He noted that BGE has been told by Harris County Precinct 3 that the interlocal agreement is being drafted and that it should be ready for review within the next couple of weeks. Discussion ensued regarding timing. Ms. Ellison stated that she would coordinate with BGE on information needed for the easements.

Ms. Ellison presented to and reviewed with the Board an Engagement Letter from The Radich Law Firm, PLLC, a copy of which is attached hereto as *Exhibit M*. She stated that the initial scope of the engagement consist of the provision of legal services for the acquisition of property interests to serve various pubic uses, including, but not limited to, the tracts currently owned or encumbered by the FDIC.

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 Engagement Letter from The Radich Law Firm, PLLC.

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 landscape architect proposal for Golf Villas Drainage and Detention Pond Improvements.

**12. Engagement of Radich Law Firm to represent the District in condemnation matters.** This item was addressed under the previous item.

**13. Approve Amended Bylaws and Authorize Voting for District Authorized Board Representative.** The Board reviewed a notice regarding the AWBD Bylaws vote, a copy of which is attached hereto as *Exhibit N*. The President nominated Director Mielke to be the Authorized Board Representative to vote on behalf of the District. Upon motion by Director Whitaker, seconded by Director Lopez, after full discussion and the question being put to the

Board, the Board voted unanimously to nominate Director Mielke as the Authorized Board Representative.

It was the consensus of the Board to consider the Amended Bylaws at the next meeting.

14. **Discuss and take action in connection with District communications and website.** Director Lopez provided an update on the website. He stated that the billing system information has been updated and that he will update the website with the new tax rate.

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

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

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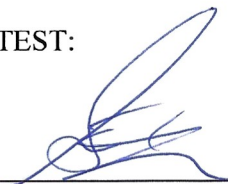
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The above and foregoing minutes were passed and approved by the Board of Directors on November 20, 2025.

  
\_\_\_\_\_  
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, October 16, 2025**. 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 September 18, 2025;
  3. Approve audit for fiscal year ended May 31, 2025;
  4. Public Hearing on 2025 Tax Rate;
  5. Adopt Order Setting Tax Rate and Levying Tax for 2025;
  6. Approve Amended District Information Form;
  7. Approve Tax Assessor and Collector's Report and authorize payment of bills;
  8. Approve Bookkeeper's Report, authorize payment of bills, review investment report and any necessary changes;
  9. Approve Operations Report, authorize District maintenance, and take any necessary action regarding delinquent accounts, including adjustment or disconnection;
  10. Approve Engineer's Report, authorize necessary capital projects, authorize capacity commitments, review bids and award construction contracts;
  11. Discuss and take action in connection with District's flood mitigation plan for Golf Villas and Pinehurst Trail Drive in partnership with Harris County Precinct 3, including moving forward to acquire necessary easements;
  12. Engagement of The Radich Law Firm to represent the District in condemnation matters;
  13. Approve Amended AWBD Bylaws and Authorize Voting for District Authorized Board Representative;
  14. Discuss and take action in connection with District communications and website;
  15. Other director and consultant reports;
- and such other matters as may properly come before it.



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.

**Jane Maher**

---

**From:** Russell Lambert <russ@texasnetwork.com>  
**Sent:** Thursday, October 9, 2025 1:03 PM  
**To:** Jane Maher  
**Cc:** The Texas Network  
**Subject:** RE: HCMUD 132 October Posting

## **CERTIFICATE OF POSTING OF NOTICE OF PUBLIC MEETING**

THE STATE OF TEXAS       §  
                                     §  
COUNTY OF HARRIS       §

I hereby certify that on the date listed in this email above, that I have posted the October 16, 2025 notice of public meeting on the website at the following location:

<https://www.hcmud132.com/meetings>

Russell Lambert  
[russ@texasnetwork.com](mailto:russ@texasnetwork.com)

---

**From:** Jane Maher <jane.maher@nortonrosefulbright.com>  
**Sent:** Thursday, October 9, 2025 11:21 AM  
**To:** Russell Lambert <russ@texasnetwork.com>  
**Cc:** The Texas Network <support@texasnetwork.com>  
**Subject:** HCMUD 132 October Posting

Good morning,

Please post the attached agenda for 132. Please note that with recent legislative changes, agendas must be posted at least 3 full business days in advance, so the agenda must be posted by Friday, October 10. Please return the certificates of posting to me at your earliest convenience.

Thanks,

**Jane Maher** | Senior Paralegal  
Norton Rose Fulbright US LLP  
1550 Lamar Street, Suite 2000, Houston, Texas 77010-4106, United States  
Tel +1 713 651 5589 | Fax +1 713 651 5246  
[jane.maher@nortonrosefulbright.com](mailto:jane.maher@nortonrosefulbright.com)

## **NORTON ROSE FULBRIGHT**

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HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

CERTIFICATE OF POSTING NOTICE  
OF MEETING OF BOARD OF DIRECTORS

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

§  
§  
§

I hereby certify that on October 10 2025 I posted the Meeting Notice 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 10 day of October 2025

Carly Rupp



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

**HARRIS COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**MAY 31, 2025**

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

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# ***McCall Gibson Swedlund Barfoot Ellis PLLC***

*Certified Public Accountants*

*Chris Swedlund  
Noel W. Barfoot  
Joseph Ellis  
Ashlee Martin*

*Mike M. McCall  
(retired)  
Debbie Gibson  
(retired)*

## **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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

### **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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

October 16, 2025



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

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **FOR THE YEAR ENDED MAY 31, 2025**

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, 2025. 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 and liabilities 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, 2025**

**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 \$30,689,115 as of May 31, 2025. A portion of the District's net position reflects its investment in capital assets which includes the 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, 2025**

**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			
	2025	2024	Change Positive (Negative)
Current and Other Assets	\$ 7,210,019	\$ 9,905,145	\$ (2,695,126)
Capital Assets (Net of Accumulated Depreciation)	24,026,089	21,126,331	2,899,758
Total Assets	\$ 31,236,108	\$ 31,031,476	\$ 204,632
Total Liabilities	\$ 546,993	\$ 1,220,511	\$ 673,518
Net Position:			
Investment in Capital Assets	\$ 24,026,089	\$ 21,126,331	\$ 2,899,758
Unrestricted	6,663,026	8,684,634	(2,021,608)
Total Net Position	\$ 30,689,115	\$ 29,810,965	\$ 878,150

The following table provides a summary of the District's operations for the years ending May 31, 2025, and May 31, 2024.

Summary of Changes in the Statement of Activities			
	2025	2024	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 554,084	\$ 560,439	\$ (6,355)
Sales Tax Revenues	1,882,635	1,801,398	81,237
Charges for Services	3,292,942	3,094,097	198,845
Other Revenues and Reimbursements	888,299	1,583,637	(695,338)
Total Revenues	\$ 6,617,960	\$ 7,039,571	\$ (421,611)
Expenses for Services	5,739,810	6,363,711	623,901
Change in Net Position	\$ 878,150	\$ 675,860	\$ 202,290
Net Position, Beginning of Year	29,810,965	29,135,105	675,860
Net Position, End of Year	\$ 30,689,115	\$ 29,810,965	\$ 878,150

# HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### FOR THE YEAR ENDED MAY 31, 2025

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

The District's General Fund fund balance as of May 31, 2025, was \$6,604,707, a decrease of \$2,027,113 from the prior year. The decrease was primarily caused 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 a General Fund budget for the current fiscal year. Actual revenues were \$234,581 more than budgeted revenues and actual expenditures were \$113,056 more than budgeted expenditures which resulted in a positive variance of \$121,525. See the budget to actual comparison for more information.

#### CAPITAL ASSETS

Capital assets as of May 31, 2025, total \$24,026,089 (net of accumulated depreciation) and include the water, wastewater and drainage facilities as well as land and the District's capacity interest in the Atascocita Central Plant (ACP) facilities. Construction in progress includes waterline replacement and water plant rehabilitation projects.

Capital Assets At Year-End			
	2025	2024	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 1,384,563	\$ 1,384,563	\$
Construction in Progress	467,120	3,795,362	(3,328,242)
Capital Assets Subject to Depreciation:			
Water System	21,316,519	15,072,292	6,244,227
Wastewater System	14,538,940	14,538,940	
Drainage System	6,407,170	5,746,737	660,433
Capacity Interest in ACP Facilities	2,168,916	1,944,352	224,564
Less Accumulated Depreciation	(22,257,139)	(21,355,915)	(901,224)
Total Net Capital Assets	<u>\$ 24,026,089</u>	<u>\$ 21,126,331</u>	<u>\$ 2,899,758</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., 1550 Lamar Street, Suite 2000, Houston, Texas 77010.



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**MAY 31, 2025**

	General Fund	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Cash	\$ 575,287	\$	\$ 575,287
Investments	4,932,753		4,932,753
Receivables:			
Property Taxes	33,566		33,566
Penalty and Interest on Delinquent Taxes		24,753	24,753
Service Accounts	524,728		524,728
Accrued Interest	15,945		15,945
Prepaid Costs	27,487		27,487
Due from Other Governmental Units	675,201		675,201
Advance for Regional Wastewater Treatment			
Plant Operations	400,299		400,299
Land		1,384,563	1,384,563
Construction in Progress		467,120	467,120
Capital Assets (Net of Accumulated Depreciation)		22,174,406	22,174,406
<b>TOTAL ASSETS</b>	<u>\$ 7,185,266</u>	<u>\$ 24,050,842</u>	<u>\$ 31,236,108</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, 2025**

	General Fund	Adjustments	Statement of Net Position
<b>LIABILITIES</b>			
Accounts Payable	\$ 308,546	\$	\$ 308,546
Due to Taxpayers	12,261		12,261
Security Deposits	<u>226,186</u>		<u>226,186</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 546,993</u>	<u>\$ - 0 -</u>	<u>\$ 546,993</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	<u>\$ 33,566</u>	<u>\$ (33,566)</u>	<u>\$ - 0 -</u>
<b>FUND BALANCE</b>			
Nonspendable:			
Prepaid Costs	\$ 27,487	\$ (27,487)	\$
Operating Advance	400,299	(400,299)	
Committed for Capital Projects	2,283,000	(2,283,000)	
Unassigned	<u>3,893,921</u>	<u>(3,893,921)</u>	
<b>TOTAL FUND BALANCE</b>	<u>\$ 6,604,707</u>	<u>\$ (6,604,707)</u>	<u>\$ - 0 -</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u><u>\$ 7,185,266</u></u>		
<b>NET POSITION</b>			
Investment in Capital Assets		\$ 24,026,089	\$ 24,026,089
Unrestricted		<u>6,663,026</u>	<u>6,663,026</u>
<b>TOTAL NET POSITION</b>		<u><u>\$ 30,689,115</u></u>	<u><u>\$ 30,689,115</u></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 BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**MAY 31, 2025**

Total Fund Balance - Governmental Fund	\$ 6,604,707
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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.	24,026,089
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Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2024 and prior tax levies became part of recognized revenue in the governmental activities of the District.	<u>58,319</u>
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Total Net Position - Governmental Activities	<u><u>\$ 30,689,115</u></u>
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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, 2025**

	General Fund	Adjustments	Statement of Activities
<b>REVENUES</b>			
Property Taxes	\$ 551,015	\$ 3,069	\$ 554,084
Water Service	864,005		864,005
Wastewater Service	839,955		839,955
Sales Tax Revenues	1,882,635		1,882,635
Water Authority Fees	1,449,073		1,449,073
Capital Contributions			
Penalty and Interest	73,364	2,436	75,800
Connection and Other Service Revenues	139,909		139,909
Investment and Miscellaneous Revenues	812,499		812,499
<b>TOTAL REVENUES</b>	<u>\$ 6,612,455</u>	<u>\$ 5,505</u>	<u>\$ 6,617,960</u>
<b>EXPENDITURES/EXPENSES</b>			
Service Operations:			
Professional Fees	\$ 323,486	\$	\$ 323,486
Contracted Services	236,845		236,845
Purchased Wastewater Service	843,568	(224,564)	619,004
Utilities	158,717		158,717
Water Authority Assessments	1,476,159		1,476,159
Repairs and Maintenance	1,735,233		1,735,233
Depreciation		901,224	901,224
Other	289,142		289,142
Capital Outlay	3,576,418	(3,576,418)	
<b>TOTAL EXPENDITURES/EXPENSES</b>	<u>\$ 8,639,568</u>	<u>\$ (2,899,758)</u>	<u>\$ 5,739,810</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (2,027,113)	\$ 2,027,113	\$
<b>CHANGE IN NET POSITION</b>		878,150	878,150
<b>FUND BALANCE/NET POSITION - JUNE 1, 2024</b>	<u>8,631,820</u>	<u>21,179,145</u>	<u>29,810,965</u>
<b>FUND BALANCE/NET POSITION - MAY 31, 2025</b>	<u>\$ 6,604,707</u>	<u>\$ 24,084,408</u>	<u>\$ 30,689,115</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, 2025**

Net Change in Fund Balance - Governmental Fund	\$ (2,027,113)
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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.	3,069
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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.	2,436
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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.	(901,224)
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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.	<div style="border-top: 1px solid black; border-bottom: 3px double black;">3,800,982</div>
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Change in Net Position - Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 878,150</div>
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The accompanying notes to the financial  
statements are an integral part of this report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

**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 9.

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, 2025**

**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 and 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, 2025**

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

Fund Financial Statements and Governmental Fund

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.

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.

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.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

**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 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 over periods ranging from 10 to 45 years.

Budgeting

An annual 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 budgeted amounts compared to the actual amounts of revenues and expenditures for the current year.

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. 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 hierarchy discussed on the following page.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

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

Measurement Focus (Continued)

*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 \$2,500,000 of its fund balance for capital projects.

*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 and did not assign any of its fund balance.

*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.

**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.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

**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 \$1,278,770 and the bank balance was \$1,490,780. The District was not exposed to custodial credit risk at year-end.

The carrying values of the deposits as of May 31, 2025, are summarized in the following table:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 575,287	\$ 703,483	\$ 1,278,770

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, 2025**

**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 which is reviewed annually and which 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 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, 2025, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities of 1 Year or Less
<u>GENERAL FUND</u>		
LOGIC	\$ 4,229,270	\$ 4,229,270
Certificates of Deposit	<u>703,483</u>	<u>703,483</u>
TOTAL INVESTMENTS	<u>\$ 4,932,753</u>	<u>\$ 4,932,753</u>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. 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 one year or less 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 one year or less.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

**NOTE 5. CAPITAL ASSETS**

Capital asset activity for the current fiscal year is summarized in the following table:

	June 1, 2024	Increases	Decreases	May 31, 2025
<b>Capital Assets Not Being Depreciated</b>				
Land and Land Improvements	\$ 1,384,563	\$	\$	\$ 1,384,563
Construction in Progress	3,795,362	3,655,274	6,983,516	467,120
<b>Total Capital Assets Not Being Depreciated</b>	<u>\$ 5,179,925</u>	<u>\$ 3,655,274</u>	<u>\$ 6,983,516</u>	<u>\$ 1,851,683</u>
<b>Capital Assets Subject to Depreciation</b>				
Water System	\$ 15,072,292	\$ 6,244,227	\$	\$ 21,316,519
Wastewater System	14,538,940			14,538,940
Drainage System	5,746,737	660,433		6,407,170
Capacity Interest in ACP Facilities	1,944,352	224,564		2,168,916
<b>Total Capital Assets Subject to Depreciation</b>	<u>\$ 37,302,321</u>	<u>\$ 7,129,224</u>	<u>\$ - 0 -</u>	<u>\$ 44,431,545</u>
<b>Accumulated Depreciation</b>				
Water System	\$ 7,990,666	\$ 418,789	\$	\$ 8,409,455
Wastewater System	8,174,190	323,188		8,497,378
Drainage System	4,289,304	107,022		4,396,326
Capacity Interest in ACP Facilities	901,755	52,225		953,980
<b>Total Accumulated Depreciation</b>	<u>\$ 21,355,915</u>	<u>\$ 901,224</u>	<u>\$ - 0 -</u>	<u>\$ 22,257,139</u>
<b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 15,946,406</u>	<u>\$ 6,228,000</u>	<u>\$ - 0 -</u>	<u>\$ 22,174,406</u>
<b>Total Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 21,126,331</u>	<u>\$ 9,883,274</u>	<u>\$ 6,983,516</u>	<u>\$ 24,026,089</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, 2025, the District levied an ad valorem maintenance tax rate of \$0.069 per \$100 of assessed valuation, which resulted in a tax levy of \$568,605 on the adjusted taxable valuation of \$824,065,460 for the 2024 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, 2025**

**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 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. On October 16, 2014, the contract was amended to extend the term of the original emergency water supply agreement to March 1, 2025. The contract was subsequently 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, 2025**

**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, 2025, the District's advance for operation and maintenance of the regional sewage treatment plant was \$400,299. The following summary financial data of the Atascocita Central Plant is presented for the fiscal year ended May 31, 2025. A copy of the financial statements for the plant can be obtained by contacting Norton Rose Fulbright US L.L.P.

Total Assets	\$ 2,564,481
Total Liabilities	<u>237,131</u>
Total Fund Balance	<u>\$ 2,327,350</u>
Total Revenues	\$ 4,314,247
Total Expenditures	<u>4,314,247</u>
Excess Revenues (Expenditures)	\$ -0-
Other Financing Sources:	
Reserve Adjustment	<u>155,250</u>
Net Increase in Fund Balance	\$ 155,250
Fund Balance, Beginning of Year	<u>2,172,100</u>
Fund Balance, End of Year	<u>\$ 2,327,350</u>

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2025**

**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 9) 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, 2025**

**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 \$3.95 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, 2025**

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

The Texas Department of Transportation (TxDOT) required the District to relocate water and wastewater pipelines that conflict with the TxDOT FM 1960 Expansion Project. The District expended \$2,321,765 during prior fiscal years on engineering and the acquisition of easements needed to relocate the lines. The District received \$1,068,751 (less 10% retainage) for easement purchases and an additional \$1,092,704 for engineering costs and additional easement acquisition costs in prior years. Any future reimbursements will be determined once TxDOT has completed its final true-up.

**NOTE 15. CONTRACT FOR MAINTENANCE OF 30" TRUNK MAIN**

On November 1, 1997, the District executed a Contract for Maintenance of 30" Trunk Main West Lake Houston Parkway with District No. 151. In accordance with the agreement, the districts constructed a 30-inch trunk main on West Lake Houston Parkway for the purposes of transporting sewage from the districts to the regional sewage treatment plant. Both districts share all costs of the construction, maintenance and operation on a pro-rata basis. The District operates, maintains and repairs the lines and force main and bills District No. 151 for its share of costs. District No. 151's current capacity is 60.7% and the District's capacity is 39.3%. The term of the agreement is 30 years and will automatically renew for additional one-year terms unless either party gives written notice of termination not less than six months prior to such termination.

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

**MAY 31, 2025**

**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, 2025**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Property Taxes	\$ 545,000	\$ 551,015	\$ 6,015
Water Service	840,000	864,005	24,005
Wastewater Service	660,000	839,955	179,955
Sales Tax Revenues	1,923,000	1,882,635	(40,365)
Water Authority Fees	1,400,000	1,449,073	49,073
TxDOT Reimbursement	216,146		(216,146)
Penalty and Interest	84,000	73,364	(10,636)
Connection and Other Service Revenues	30,000	139,909	109,909
Investment and Miscellaneous Revenues	679,728	812,499	132,771
<b>TOTAL REVENUES</b>	<u>\$ 6,377,874</u>	<u>\$ 6,612,455</u>	<u>\$ 234,581</u>
<b>EXPENDITURES</b>			
Service Operations:			
Professional Fees	\$ 273,000	\$ 323,486	\$ (50,486)
Contracted Services	177,600	236,845	(59,245)
Purchased Wastewater Service	879,690	843,568	36,122
Utilities	131,600	158,717	(27,117)
Water Authority Assessments	1,522,000	1,476,159	45,841
Repairs and Maintenance	1,057,200	1,735,233	(678,033)
Other	279,422	289,142	(9,720)
Capital Outlay	4,206,000	3,576,418	629,582
<b>TOTAL EXPENDITURES</b>	<u>\$ 8,526,512</u>	<u>\$ 8,639,568</u>	<u>\$ (113,056)</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (2,148,638)	\$ (2,027,113)	\$ 121,525
<b>FUND BALANCE - JUNE 1, 2024</b>	<u>8,631,820</u>	<u>8,631,820</u>	
<b>FUND BALANCE - MAY 31, 2025</b>	<u>\$ 6,483,182</u>	<u>\$ 6,604,707</u>	<u>\$ 121,525</u>

See accompanying independent auditor's report.

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

**SUPPLEMENTARY INFORMATION REQUIRED BY THE**

**WATER DISTRICT FINANCIAL MANAGEMENT GUIDE**

**MAY 31, 2025**





**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**SERVICES AND RATES**  
**FOR THE YEAR ENDED MAY 31, 2025**

**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	
≤¾"	<u>1,531</u>	<u>1,516</u>	x 1.0	<u>1,516</u>
1"	<u>265</u>	<u>261</u>	x 2.5	<u>653</u>
1½"	<u>61</u>	<u>57</u>	x 5.0	<u>285</u>
2"	<u>75</u>	<u>73</u>	x 8.0	<u>584</u>
3"	<u>3</u>	<u>1</u>	x 15.0	<u>15</u>
4"	<u>4</u>	<u>4</u>	x 25.0	<u>100</u>
6"	<u>4</u>	<u>4</u>	x 50.0	<u>200</u>
8"	<u>3</u>	<u>3</u>	x 80.0	<u>240</u>
10"			x 115.0	
Total Water Connections	<u>1,946</u>	<u>1,919</u>		<u>3,593</u>
Total Wastewater Connections	<u>1,864</u>	<u>1,844</u>	x 1.0	<u>1,844</u>

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

Gallons pumped into system:	385,116,000	Water Accountability Ratio: 97.09 % (Gallons billed/Gallons pumped)
Gallons billed to customers:	373,906,000	

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2025**

**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, 2025**

PROFESSIONAL FEES:	
Auditing	\$ 19,500
Engineering	162,472
Legal	141,514
TOTAL PROFESSIONAL FEES	<u>\$ 323,486</u>
WATER AUTHORITY ASSESSMENTS	<u>\$ 1,476,159</u>
PURCHASED WASTEWATER SERVICE	<u>\$ 843,568</u>
CONTRACTED SERVICES:	
Bookkeeping	\$ 33,063
Operations and Billing	159,620
Tax Assessment, Collection and Appraisal Costs	44,162
TOTAL CONTRACTED SERVICES	<u>\$ 236,845</u>
UTILITIES	<u>\$ 158,717</u>
REPAIRS AND MAINTENANCE	<u>\$ 1,735,233</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees, Including Payroll Taxes	\$ 24,321
Insurance	41,571
Office Supplies and Postage	46,510
Travel and Meetings	9,679
Other	1,827
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 123,908</u>
CAPITAL OUTLAY	<u>\$ 3,576,418</u>
OTHER EXPENDITURES:	
Chemicals	\$ 58,543
Laboratory Fees	9,307
Connection and Inspection Fees	89,272
Permit Fees and Regulatory Assessments	8,112
TOTAL OTHER EXPENDITURES	<u>\$ 165,234</u>
TOTAL EXPENDITURES	<u>\$ 8,639,568</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**INVESTMENTS**  
**MAY 31, 2025**

<u>Fund</u>	<u>Identification or Certificate Number</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at End of Year</u>	<u>Accrued Interest Receivable at End of Year</u>
<u>GENERAL FUND</u>					
LOGIC	XXXX2001	Varies	Daily	\$ 4,229,270	\$
Certificate of Deposit	XXXX1873	5.15%	07/04/25	243,483	11,371
Certificate of Deposit	XXXX6831	4.27%	09/07/25	230,000	2,287
Certificate of Deposit	XXXX3476	4.32%	09/08/25	230,000	2,287
TOTAL GENERAL FUND				<u>\$ 4,932,753</u>	<u>\$ 15,945</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED MAY 31, 2025**

	<u>Maintenance Taxes</u>	
TAXES RECEIVABLE -		
JUNE 1, 2024	\$ 30,497	
Adjustments to Beginning		
Balance	<u>(14,521)</u>	\$ 15,976
Original 2024 Tax Levy	\$ 521,308	
Adjustment to 2024 Tax Levy	<u>47,297</u>	<u>568,605</u>
TOTAL TO BE		
ACCOUNTED FOR		\$ 584,581
TAX COLLECTIONS:		
Prior Years	\$ (8,760)	
Current Year	<u>559,775</u>	<u>551,015</u>
TAXES RECEIVABLE -		
MAY 31, 2025		<u>\$ 33,566</u>
TAXES RECEIVABLE BY		
YEAR:		
2024	\$	8,830
2023		4,374
2022		3,450
2021		2,479
2020		1,203
2019		1,942
2018		822
2017		454
2016 and prior		<u>10,012</u>
TOTAL		<u>\$ 33,566</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED MAY 31, 2025**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
PROPERTY VALUATIONS:				
Land	\$ 268,715,374	\$ 219,538,777	\$ 219,603,270	\$ 215,243,991
Improvements	673,619,700	747,898,911	658,536,795	544,186,155
Personal Property	72,473,624	65,436,878	63,618,694	56,236,433
Exemptions	<u>(190,743,238)</u>	<u>(219,542,068)</u>	<u>(196,493,010)</u>	<u>(137,068,024)</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 824,065,460</u>	<u>\$ 813,332,498</u>	<u>\$ 745,265,749</u>	<u>\$ 678,598,555</u>
TOTAL TAX RATES PER \$100 VALUATION	<u>\$ 0.069</u>	<u>\$ 0.071</u>	<u>\$ 0.076</u>	<u>\$ 0.083</u>
ADJUSTED TAX LEVY*	<u>\$ 568,605</u>	<u>\$ 577,466</u>	<u>\$ 566,402</u>	<u>\$ 563,237</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>98.45 %</u>	<u>99.24 %</u>	<u>99.39 %</u>	<u>99.56 %</u>

\* 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		
	2025	2024	2023
<b>REVENUES</b>			
Property Taxes	\$ 551,015	\$ 560,454	\$ 549,726
Water Service	864,005	716,597	651,923
Wastewater Service	839,955	825,677	849,212
Sales Tax Revenues	1,882,635	1,801,398	1,972,549
Water Authority Fees	1,449,073	1,473,253	1,270,047
TxDOT Reimbursement		1,092,704	
Penalty and Interest	73,364	86,232	81,361
Connection and Other Service Revenues	139,909	78,570	59,355
Investment and Miscellaneous Revenues	812,499	403,736	267,936
<b>TOTAL REVENUES</b>	<u>\$ 6,612,455</u>	<u>\$ 7,038,621</u>	<u>\$ 5,702,109</u>
<b>EXPENDITURES</b>			
Professional Fees	\$ 323,486	\$ 335,612	\$ 344,879
Contracted Services	236,845	222,523	205,293
Purchased Wastewater Service	843,568	759,898	446,009
Utilities	158,717	134,302	139,573
Water Authority Assessments	1,476,159	1,564,571	1,439,221
Repairs and Maintenance	1,735,233	1,352,988	1,235,516
Other	289,142	264,013	230,594
Capital Outlay	3,576,418	2,976,061	1,804,029
<b>TOTAL EXPENDITURES</b>	<u>\$ 8,639,568</u>	<u>\$ 7,609,968</u>	<u>\$ 5,845,114</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (2,027,113)</u>	<u>\$ (571,347)</u>	<u>\$ (143,005)</u>
<b>BEGINNING FUND BALANCE</b>	<u>8,631,820</u>	<u>9,203,167</u>	<u>9,346,172</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 6,604,707</u>	<u>\$ 8,631,820</u>	<u>\$ 9,203,167</u>
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	<u>1,844</u>	<u>1,845</u>	<u>1,845</u>

See accompanying independent auditor's report.



		Percentage of Total Revenues				
2022	2021	2025	2024	2023	2022	2021
\$ 554,188	\$ 567,056	8.4 %	8.0 %	9.7 %	8.7 %	11.4 %
602,203	579,006	13.0	10.3	11.4	9.6	11.6
741,205	733,944	12.7	11.7	14.9	11.8	14.8
2,035,251	1,898,843	28.5	25.6	34.6	32.3	38.2
1,013,799	983,721	21.9	20.9	22.3	16.1	19.8
1,068,751			15.5		17.0	
78,836	50,125	1.1	1.2	1.4	1.3	1.0
185,275	126,596	2.1	1.1	1.0	2.9	2.5
21,952	33,704	12.3	5.7	4.7	0.3	0.7
<u>\$ 6,301,460</u>	<u>\$ 4,972,995</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 230,935	\$ 312,857	4.9 %	4.8 %	6.0 %	3.7 %	6.3 %
194,052	191,464	3.6	3.2	3.6	3.1	3.9
476,559	396,913	12.8	10.8	7.8	7.6	8.0
107,001	123,755	2.4	1.9	2.4	1.7	2.5
1,278,369	1,214,874	22.3	22.2	25.2	20.3	24.4
1,248,145	1,238,907	26.2	19.2	21.7	19.8	24.9
250,284	206,126	4.4	3.8	4.0	4.0	4.1
2,211,466	2,000,644	54.1	42.3	31.6	35.1	40.2
<u>\$ 5,996,811</u>	<u>\$ 5,685,540</u>	<u>130.7 %</u>	<u>108.2 %</u>	<u>102.3 %</u>	<u>95.3 %</u>	<u>114.3 %</u>
\$ 304,649	\$ (712,545)	<u>(30.7) %</u>	<u>(8.2) %</u>	<u>(2.3) %</u>	<u>4.7 %</u>	<u>(14.3) %</u>
<u>9,041,523</u>	<u>9,754,068</u>					
<u>\$ 9,346,172</u>	<u>\$ 9,041,523</u>					
<u>1,927</u>	<u>1,917</u>					
<u>1,844</u>	<u>1,839</u>					

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**  
**MAY 31, 2025**

District Mailing Address - Harris County Municipal Utility District No. 132  
c/o Norton Rose Fulbright US L.L.P.  
1550 Lamar Street, Suite 2000  
Houston, TX 77010

District Telephone Number - (713) 651-3751

<b>Board Members</b>	<b>Term of Office (Elected or Appointed)</b>	<b>Fees of office for the year ended May 31, 2025</b>	<b>Expense reimbursements for the year ended May 31, 2025</b>	<b>Title</b>
Tim Stine	05/22 – 05/26 Elected	\$ 7,072	\$ 2,509	President
Mike Whitaker	05/24 – 05/28 Elected	\$ 4,199	\$ -0-	Vice President
Gregg Mielke	05/24 – 05/28 Elected	\$ 4,199	\$ 2,541	Secretary
Joey Lopez	05/24 – 05/28 Elected	\$ 3,315	\$ 470	Assistant Secretary
Clifford Jackson	10/23 – 05/26 Appointed	\$ 3,978	\$ 928	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.

The most recent submission date of the District Registration Form was on May 20, 2024.

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, 2025**

<b>Consultants:</b>	<b>Date Hired</b>	<b>Fees for the year ended May 31, 2025</b>	<b>Title</b>
Norton Rose Fulbright US L.L.P.	09/25/74	\$ 134,039	General Counsel
McCall Gibson Swedlund Barfoot Ellis PLLC	05/02/88	\$ 19,500	Auditor
Myrtle Cruz, Inc.	03/01/93	\$ 36,125	Bookkeeper
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	04/18/96	\$ 2,015	Delinquent Tax Attorney
Brown & Gay Engineers, Inc.	09/11/02	\$ 538,560	Engineer
Masterson Advisors LLC	05/17/18	\$ -0-	Financial Advisor
Inframark, LLC	03/18/94	\$ 1,528,779	Operator
BLICO, Inc.	06/22/95	\$ 29,795	Tax Assessor/ Collector
Mary Jarmon	03/19/20	\$ -0-	Investment Officer

See accompanying independent auditor's report.

# ***McCall Gibson Swedlund Barfoot Ellis PLLC***

*Certified Public Accountants*

*Chris Swedlund  
Noel W. Barfoot  
Joseph Ellis  
Ashlee Martin*

*Mike M. McCall  
(retired)  
Debbie Gibson  
(retired)*

October 16, 2025

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, 2025, 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 Ellis PLLC  
Certified Public Accountants  
Houston, Texas

# *McCall Gibson Swedlund Barfoot Ellis PLLC*

*Certified Public Accountants*

*Chris Swedlund  
Noel W. Barfoot  
Joseph Ellis  
Ashlee Martin*

*Mike M. McCall  
(retired)  
Debbie Gibson  
(retired)*

October 16, 2025

Board of Directors  
Harris County Municipal  
Utility District No. 132

We have audited the financial statements of the governmental activities and major fund of Harris County Municipal Utility District No. 132 (the "District") for the year ended May 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our audit continuance letter to you dated May 15, 2025. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of 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 October 16, 2025.

*Disagreements with Management*

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

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 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 Ellis PLLC  
Certified Public Accountants  
Houston, Texas

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HARRIS COUNTY, TEXAS**  
**OCTOBER 16, 2025**

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

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of 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, 2025, 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 October 16, 2025, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit continuance letter dated May 15, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP 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) The methods, significant assumptions and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, 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 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) The effects of uncorrected misstatements, if any, are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements, if any, are attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments, if any, 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 (including information obtained from outside of the general and subsidiary ledgers), 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 -
  - Management,
  - Employees who have significant roles in internal control, or
  - 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 waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning such litigation, claims, or assessments.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

**Government-specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us, if any.
- 21) We have a process to track the status of audit findings and recommendations, if any.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report as needed.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 26) 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 legal and contractual provisions for reporting specific activities in separate funds.
- 27) We have appropriately identified, measured, recognized, recorded, and/or disclosed the following (if applicable): all leases in accordance with GASB Statement No. 87; conduit debt obligations and/or certain arrangements with conduit debt obligations in accordance with GASB Statement No. 91; public-private and public-public partnerships and availability payment arrangements in accordance with GASB Statement No. 94; subscription-based information technology arrangements in accordance with GASB Statement No. 96; and compensated absences and other salary-related payments in accordance with GASB Statement No. 101.
- 28) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), 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.
- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures 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, preferably within senior management, 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 those financial statements and disclosures and depreciation schedule.

- 31) 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.
- 32) 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.
- 33) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) There are no fiduciary activities required to be disclosed in the financial statements in accordance with GASB Statement No. 84, as amended.
- 35) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 36) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 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.
- 37) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 38) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 39) Provisions for uncollectible receivables have been properly identified and recorded.
- 40) 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.
- 41) 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.
- 42) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 43) Special and extraordinary items (unusual items or infrequent items after implementing GASB Statement No. 103), if any, are appropriately classified and reported.
- 44) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 45) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 46) The District did not meet the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 47) 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.

- 48) 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.
- 49) 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.
- 50) With respect to the supplementary information required by the Texas Commission on Environmental Quality (Commission) as published in 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

_____	_____
_____	_____
_____	

CERTIFICATE FOR ORDER SETTING TAX RATE  
AND LEVYING TAX FOR 2025

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 October 16, 2025, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, Texas 77346, and the roll was called of the members of the Board, to-wit:

Tim Stine, President  
Michael Whitaker, Vice President  
Gregg Mielke, Secretary  
Joey Lopez, Assistant Secretary  
Clifford “Jody” Jackson, Assistant Secretary

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

ORDER SETTING TAX RATE AND  
LEVYING TAX FOR 2025

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 16<sup>th</sup> day of October, 2025.

HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132

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President, Board of Directors

ATTEST:

---

Secretary, Board of Directors

(DISTRICT SEAL)

## ORDER SETTING TAX RATE AND LEVYING TAX FOR 2025

WHEREAS, the Appraisal Review Board of the Harris County Appraisal District (the “HCAD”) has approved the appraisal records of Harris County Municipal Utility District No. 132 (the “*District*”) and the chief appraiser of the HCAD has prepared and certified to the District’s tax assessor and collector the District’s tax roll for 2025;

WHEREAS, the Board of Directors (the “Board”) of the District is authorized to levy and collect a tax for operation and maintenance purposes; and

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

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

### I.

The Board hereby levies and causes to be assessed upon all taxable property within the District an ad valorem tax for the year 2025 at the rate of \$[0. ] per \$100 assessed valuation for operation and maintenance purposes pursuant to the Texas Property Tax Code.

### II.

Taxes shall be due and payable on receipt of the tax bill and shall be paid on or before January 31, 2026 or as otherwise provided by section 31.02 of the Texas Property Tax Code.

### III.

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

### IV.

Pursuant to Section 49.455 of the Texas Water Code, the District has filed an Amended Information Form indicating the most recent rate of District taxes on property located in the District. If such rate is changed by this Order, the District shall file within seven days an amendment to such Information Form indicating that the most recent rate of District taxes on property located in the District is \$[0. ] per \$100 assessed valuation.

### V.

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

\* \* \*

AMENDMENT TO AMENDED AND RESTATED  
DISTRICT INFORMATION FORM

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

The District Information Form for Harris County Municipal Utility District No. 132 is hereby amended by amending Section 9 as follows:

“3. The most recent rate of taxes on property located in the District is \$0.[ ] per \$100 of assessed valuation.”

9. The form of Notice to Purchasers required by Section 49.452 of the Texas Water Code as furnished by a seller to a purchaser of real property in the District, shall read as follows:



# NOTICE TO PURCHASER OF SPECIAL TAXING OR ASSESSMENT DISTRICT

The real property which you are about to purchase is located in Harris County Municipal Utility District No. 132 and may be subject to district taxes. The district may, subject to voter approval, impose taxes and issue bonds. The district may impose an unlimited rate of tax in payment of such bonds. The current rate of the district property tax is \$0.[ ] on each \$100 of assessed valuation.

The total amount of bonds payable wholly or partly from property taxes, excluding refunding bonds that are separately approved by voters, approved by the voters were:

(i) \$23,725,000 for water, sewer, and drainage facilities.

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

(i) \$23,725,000 for water, sewer, and drainage facilities, all of which have been retired.

The district is located wholly or partly in the extraterritorial jurisdiction of the City of Houston, Texas. Texas law governs the ability of a municipality to annex property in the municipality's extraterritorial jurisdiction and whether a district that is annexed by the municipality is dissolved. The district has entered into a strategic partnership agreement with the City of Houston, Texas. This agreement addresses the timeframe, process, and procedures for the municipal annexation of the area of the district located in the municipality's extraterritorial jurisdiction.

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

---

Date

---

Signature of Seller

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

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

---

Date

---

Signature of Purchaser

This Amendment is dated this October 16, 2025.

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

---

Tim Stine, President

---

Michael Whitaker, Vice President

---

Gregg Mielke, Secretary

---

Joey Lopez, Assistant Secretary

---

Clifford “Jody” Jackson, Assistant Secretary

THE STATE OF TEXAS     §

COUNTY OF HARRIS     §

BEFORE ME, the undersigned authority on this day personally appeared TIM STINE, MICHAEL WHITAKER, GREGG MIELKE, JOEY LOPEZ AND CLIFFORD “JODY” JACKSON, the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purposes therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

(SEAL)

\_\_\_\_\_  
Notary Public in and for  
the State of Texas

**PLEASE RETURN TO:**

**Jane Maher  
Norton Rose Fulbright US LLP  
1550 Lamar Street, Suite 2000  
Houston, Texas 77010-4106**

TAX COLLECTOR'S OATH

Harris County MUD #132

STATE OF TEXAS

COUNTY OF Harris

BRENDA MCLAUGHLIN, BEING duly sworn, states that she is the Tax Collector for the above named taxing unit and that the foregoing contains a true and correct report, accounting for all taxes collected on behalf of said taxing unit during the month therein stated.

*Brenda McLaughlin*

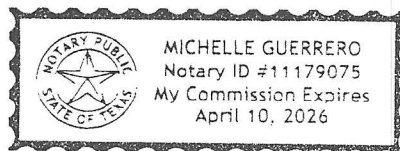
BRENDA MCLAUGHLIN

SWORN TO AND SUBSCRIBED BEFORE ME, this 14th day of October, 2025.

*Michelle Guerrero*

NOTARY PUBLIC, STATE OF TEXAS

(SEAL)



Submitted to Taxing Unit's Governing Body on 10/16/25

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

9/30/2025

Taxes Receivable: 8/31/2025	\$	64,247.55	
Reserve for Uncollectables	(	34,370.11)	
Adjustments	(	<u>192.24</u> )	\$ <u>29,685.20</u>

Original 2025 Tax Levy	\$	.00	
Adjustments		<u>.00</u>	<u>.00</u>

<b>Total Taxes Receivable</b>	<b>\$</b>	<b>29,685.20</b>
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Prior Years Taxes Collected	\$	352.03	
2025 Taxes Collected ( .0%)		<u>.00</u>	<u>352.03</u>

<b>Taxes Receivable at: 9/30/2025</b>	<b>\$</b>	<b><u>29,333.17</u></b>
---------------------------------------	-----------	-------------------------

2025 Receivables:  
Debt Service  
Maintenance

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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**

	<b>Month of 9/2025</b>	<b>Fiscal to Date 6/01/2025 - 9/30/2025</b>
<b>Beginning Cash Balance</b>	\$ <u>46,389.91</u>	<u>60,253.43</u>
<b>Receipts:</b>		
Current & Prior Years Taxes	1,536.47-	4,855.19-
Penalty & Interest	70.41	926.63
Additional Collection Penalty	84.49	939.13
Stale Dated Checks		514.01
Tax Certificates	10.00	10.00
Funds Pending Certification		2.06
Refund - due to adjustments	1,888.50	9,220.26
Rendition Penalty		22.94
<b>TOTAL RECEIPTS</b>	\$ <u>516.93</u>	<u>6,779.84</u>
<b>Disbursements:</b>		
Atty's Fees, Delq. collection	478.72	640.19
CAD Quarterly Assessment		2,133.00
Refund - due to adjustments	1,363.13	9,759.67
Tax Assessor/Collector Fee	2,344.76	9,379.04
Reissue Stale Dated Check		153.46
Rendition Penalty CAD Portion		8.51
Postage/Deliveries	93.70	526.11
Supplies		271.56
Additional Services - BLI		110.00
Records Maintenance		45.00
Copies		560.60
Mileage Expense	58.80	235.20
Envelopes - May Del Stmt		58.20
Tax Lien Transfers	40.00	40.00
Delinquent Report Assistance		310.00
Exemption Assistance		200.00
Positive Pay	25.00	100.00
<b>TOTAL DISBURSEMENTS</b>	(\$ <u>4,404.11</u> )	( <u>24,530.54</u> )
<b>CASH BALANCE AT: 9/30/2025</b>	\$ <u><u>42,502.73</u></u>	<u><u>42,502.73</u></u>

HARRIS COUNTY M.U.D. #132

Disbursements for month of October, 2025

Check@	Payee	Description	Amount
1515	PBFCM	Atty's Fees, Delq. collection	\$ 375.92
1516	Houston Chronicle	Publications, Legal Notice	854.90
1517	WF Lake Houston LLC	Refund - due to adjustments	1,558.75
1518	Gutierrez John Jr & Krystal	Refund - due to adjustments	129.62
1519	Magliolo Jessica	Refund - due to adjustments	70.53
1520	Chapman Christopher	Refund - due to adjustments	129.60
1521	Bob Leared	Tax Assessor/Collector Fee	3,244.99
TOTAL DISBURSEMENTS			\$ 6,364.31
Remaining Cash Balance			\$ <u>36,138.42</u>
Stellar Bank			

# HARRIS COUNTY M.U.D. #132

## HISTORICAL COLLECTIONS DATA

Year	Collections Month Of 9/2025	Adjustments To Collections 9/2025	Total Tax Collections at 9/30/2025	Total Taxes Receivable at 9/30/2025	Collection Percentage
2025					
2024	352.03	1,750.91-	557,728.63	6,093.63	98.919
2023		137.59-	557,389.48	2,949.64	99.474
2022			548,410.38	3,427.07	99.379
2021			548,849.22	2,453.85	99.555
2020			565,608.65	1,180.19	99.792
2019			559,762.99	1,942.48	99.654
2018			531,398.56	821.91	99.846
2017			566,485.54	453.62	99.920
2016			567,764.95	420.21	99.926
2015			577,159.26	327.22	99.943
2014			596,220.64	336.90	99.944
2013			592,701.57	328.57	99.945
2012			698,937.26	281.88	99.960
2011			987,519.33	554.70	99.944
2010			1,454,093.59	843.09	99.942
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 )



# HARRIS COUNTY M.U.D. #132

## HISTORICAL TAX DATA

Year	Taxable Value	SR/CR	Tax Rate	Adjustments	Reserve for Uncollectibles	Adjusted Levy
2025	828,612,320	00 / 00				
2024	817,133,762	13 / 13	.069000	42,514.24		563,822.26
2023	789,209,913	25 / 25	.071000	18,940.07		560,339.12
2022	726,101,850	36 / 36	.076000	24,712.55		551,837.45
2021	664,220,487	49 / 49	.083000	71,522.91		551,303.07
2020	644,121,627	61 / 61	.088000	74,493.25	38.04	566,788.84
2019	624,206,616	73 / 73	.090000	70,996.53	80.31	561,705.47
2018	591,694,173	75 / 75	.090000	36,152.02	304.45	532,220.47
2017	601,696,530	86 / 86	.094300	21,501.84	460.61	566,939.16
2016	591,721,654	97 / 97	.096100	23,843.77	459.46	568,185.16
2015	564,434,011	08 / 08	.102400	50,432.19	493.84	577,486.48
2014	523,529,946	19 / 19	.114000	68,355.55	266.62	596,557.54
2013	474,682,503	31 / 31	.125000	44,328.86	324.17	593,030.14
2012	451,286,318	41 / 41	.155000	40,300.52	274.77	699,219.14
2011	449,659,888	78 / 78	.220000	131,465.45	1,177.99	988,074.03
2010	434,510,941	01 / 56	.335000	114,475.12	675.34	1,454,936.68
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
2025				
2024			.069000	563,822.26
2023			.071000	560,339.12
2022			.076000	551,837.45
2021			.083000	551,303.07
2020			.088000	566,788.84
2019			.090000	561,705.47
2018			.090000	532,220.47
2017	.009100	54,709.91	.085200	512,229.25
2016	.009600	56,759.37	.086500	511,425.79
2015	.015900	89,668.29	.086500	487,818.19
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	561,405.68	.095000	426,668.35
2010	.240000	1,042,342.68	.095000	412,594.00
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:

\$1888.50 - REPORTED AS TAXES COLLECTED ON PRIOR REPORTS.  
TRANSFERRED TO REFUND OF ADJUSTMENTS DUE TO CAD  
C/R #25, 13. MULTIPLE ACCOUNTS.  
2023 137.59  
2024 1750.91

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

<b>Tax Exemptions:</b>	2025	2024	2023
Homestead	.00000	.20000	.20000
Over 65	0	40,000	40,000
Disabled	0	100,000	100,000

**Last Bond Premium Paid:**

Payee	Date of Check	Amount
McDonald & Wessendorff	11/14/2024	400.00
01/24/2025 - 01/24/2026		

**Adjustment Summary:** 2025

**TOTAL**

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			

**PERDUE, BRANDON, FIELDER, COLLINS & MOTT L.L.P.**  
**DELINQUENT TAX REPORT**  
**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT # 132**  
**October 16, 2025**

**Bankruptcy:**

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	0975060	99 CENTS ONLY STORES TEXAS INC - Personal Property at 07130 FM 1960 RD E	2024	\$208.82
2.	2195740	STYLES FOR LESS - Personal Property at 06625 FM 1960 E	2017	\$128.31

**Suit Filed:**

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1223910010010	BEVIACQUA PAULETTE R ESTATE OF - 21027 ATASCOCITA POINT DR We intervened in a suit filed by Lone Star College System District; we will monitor the case. The 2023 taxes are paid.	2022&2024	\$533.04
2.	2131196	G E S GREYSTONE ENERGY SERVICE - Personal Property at 08339 BUNKER BEND DR Suit filed; judgment was submitted on 6/6/24 but there has been no ruling. They also owe another client we represent.	2018-2024	\$240.74
3.	2210573	VISIONS FAMILY HAIRCARE - Personal Property at 07203 ATASCOCITA RD Suit filed; a trial is set for 11/6/2025. They also owe another client we represent	2018-2023	\$62.23
4.	2379927	VILLAGE MEDICAL - Personal Property at 07821 FM 1960 RD E Suit filed; judgment was signed on 8/27/2025 and the judgment is final. We will file an abstract of judgment.	2023-2024	\$24.69

**Deferrals:**

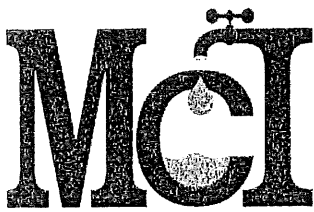
Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1065500000006	SPADACHENE PATRICIA K - 7727 HURST FOREST DR	2005-2020&2022-2024	\$3,574.14
2.	1065520000005	RUTHERFORD DON WAYNE - 19619 SWEETGUM FOREST DR	2003&2006-2011&2013-2014&2016&2020-2023	\$2,554.62
3.	1143750090027	AMBROSE RICHARD - 8302 BUNKER BEND DR	2008-2024	\$2,295.92
4.	1143770040042	HOLLOWAY JOHN D & ZANE E (IN REM ONLY) - 8503 PINES PLACE DR	2015-2024	\$659.32
5.	1064820000048	HENDERSON COLIN & JOYCE - 8303 AMBER COVE DR	2021-2022	\$392.35
6.	1143750090042	HERNANDEZ BARBARA - 8422 BUNKER BEND DR	2023-2024	\$281.01
7.	1064800000009	HARRISON RAVEEWAN - 19503 SHADY COVE LN	2024	\$141.11

**Other Accounts:**

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1143770040048	WILSON JOYCE M - 8527 PINES PLACE DR On 10/8, we spoke to the taxpayer and he requested an emailed statement which we sent. She owns the property with no mortgage.	2022-2024	\$696.53

2.	1065570000021	ATCHISON JEAN C - 8110 17TH GREEN DR The owner has a homestead exemption and an over-65 exemption but not a deferral. We have mailed a deferral application.	2020-2024	\$577.36
3.	1143750090057	LAGRAPPE JAMES C SR & GAYLA - 20027 PINEHURST PLACE DR We spoke to the taxpayer's daughter and she said she already paid the taxes; we let her know that the taxes are still due. She also mentioned that her father, James Lagrappe is deceased. On 3/24, we spoke to the daughter and she requested an emailed statement which was sent. We spoke to the daughter again and she said there should be an exemption on the account; she said she would contact the appraisal district. We will contact her again.	2022-2024	\$464.92
4.	1065490000015 1064820000036	JC ESTATES LLC - 20346 ACAPULCO COVE DR; 7907 12TH FIRWAY LN On 8/13, we spoke to the taxpayer and she said that the taxes would get paid at closing 10/6. The taxes are still due, we will contact her again if the account is not paid.	2024	\$413.51
5.	1065570000025	BAQUER BEATRICE - 8022 17TH GREEN DR A demand letter has been sent and we are trying to reach the taxpayer.	2023-2024	\$392.56
6.	1143770010108	SEMIEN ANTHONY & LATOYA - 8722 PINES PLACE DR A demand letter has been sent and we are trying to reach the taxpayer.	2023-2024	\$292.46
7.	1064840000018	RAMIREZ LAURA S - 8207 ARROW COVE CT On 8/13, we spoke to the taxpayer and we advised her about the delinquent taxes. She did not make a commitment to pay. A suit has been prepared and will be filed; they also owe another client we represent.	2024	\$289.15

This report covers accounts with base tax greater than \$250 and all accounts in suit, bankruptcy or deferral.



# 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 October 16th, 2025

### GENERAL OPERATING FUND (162OP) : CENTRAL BANK 6009166

Previous cash balance, September 18th, 2025	821,930.62
plus: 1150: water & sewer revenue.....	233,214.56
plus: 2161: customer meter deposits.....	1,565.00
plus: 4202: inspection fees.....	2,835.00
plus: 4300: reg wtr auth revenue.....	106,928.31
plus: 4330: penalties & interest-svc accts.....	6,722.40
plus: 08/31 interest.....	611.06
plus: HC151 7/25 ck 2676.....	1,461.63
plus: 09/29 The Climb Tree ck 416 pd in full.....	3,100.00
Total Deposits :	356,437.96
less: 09/15 dep ret.....	755.35
less: 09/18 IRS payroll tax.....	1,082.00
less: 09/30 serv chrg.....	5.00
less checks completed at or after last meeting :	
2275 WHCRWA; Sept billing.....	140,284.25
6328 reg wtr auth assessm 66,071.65	
6328 reg wtr auth assessm 74,212.60	
2276 Centerpoint; 5 loc 8/25-9/23.....	288.58
6352 7603 Kings rvr 46.26	
6352 21305 AtascocitaP 42.69	
6352 19441 W Lake Hstn 65.06	
6352 8502 Rebawood 74.89	
6352 8411 FM 1960 Rd 59.68	
2277 TXU Energy; 5 acts 8/26-9/24.....	12,351.36
6352 21305 Atascocita 58.56	
6352 8411 FM 1960 1,417.30	
6352 7603 Kings Rvr 231.22	
6352 8502 Rebawood 4,855.21	
6352 19441 W Lake Hstn 5,789.07	
Beginning cash balance, October 16th, 2025	1,023,602.04
less checks to be presented at this meeting :	
2278 Tim Stine; 09/18,9/16,AugAJOB director fees.....	612.28
6310 regular meeting 221.00	
6310 9/16 AJOB mtg 221.00	
6514 payroll taxes 50.72-	
6310 Aug AJOB mtg 221.00	
2279 Michael Whitaker; 09/18,8/27,9/17 director fees.....	612.28
6310 regular meeting 221.00	
6514 payroll taxes 50.72-	
6310 08/27 prec 3 mtg 221.00	
6310 9/17 Resha site 221.00	
2280 Gregg Mielke; 09/18 director fees.....	204.09
6310 director fees 221.00	
6514 payroll taxes 16.91-	
2281 Norton Rose Fulbright US LLP; 9495653160 thr 09/30.....	9,165.53
2282 Myrtle Cruz, Inc.; Sep bookkeeping/exp.....	3,037.94
6333 bookkeeping fees 2,800.00	
6340 office expenses 237.94	
2283 Atascocita Joint Operations Board; Oct Sch B & C.....	66,914.78
6201 schedule B cost 43,704.63	
6201 schedule C cost 23,210.15	
2284 Inframark LLC; 160812 Oper Sep 2025.....	17,408.16
6332 WT plants 1,500.00	



HARRIS CO. MUD # 132

Cash Report for Meeting of October 16th, 2025 Page : 2

6332	Lift Stations	750.00	
6332	2781 residen eq 922	6,950.00	
6332	1172 commerl eq	2,732.50	
6340	office expenses	5,447.85	
6332	fuel surcharge	27.81	
2285	Inframark LLC; 1162821 billing operations.....		45,652.62
6235	r&m-lift station1	2,494.26	
6235	r&m-lift stations	1,379.10	
6235	r&m - sewer	277.88	
6135	r&m - water	20,785.40	
6135	r&m - water plant	16,199.87	
6275	inspections	130.00	
6342	chemicals wp	3,822.50	
6324	laboratory fees	456.50	
6332	administrative	107.11	
2286	BGE Inc; 31193/30842.....		12,379.73
6322	gen eng	11,479.73	
6322	golf villas drainage	900.00	
2287	Instrumentation Service Group LLC; inv 1936 LS1 impr.....		11,200.00
2288	Amy Brown; 19715 Sweet Forest, dep ref.....		18.05
2289	Kaeleigh Castillo; 8519 Rebawood, pymt ref.....		88.20
2290	Key Realtors; 8403 PINE Shores, pymt ref.....		72.00
2291	Online Directional Boring LP; T/FM1960 Lake Hstn,atsoak,ref.		27.90
2292	Modern Heart & Vascular; 7821 FM1960 E, dep ref.....		304.45
2161	customer meter depos	440.00	
1150	less final bill	135.55-	
2293	Dawn Brubaker; 20111 Magnolia Bend, dep ref.....		17.00
2161	customer meter depos	65.00	
1150	less final bill	48.00-	
2294	Angela Treadway; 20031 Sunny Shores, dep ref.....		125.59
2161	customer meter depos	100.00	
1150	less final bill	25.59	
2295	Richard Stone; 8206 Arrow Cove CT, dep ref.....		9.10
2161	customer meter depos	65.00	
1150	less final bill	55.90-	
2296	Xochitl Peters; 20204 Atascocita Shores, dep ref.....		34.25
2161	customer meter depos	150.00	
1150	less final bill	115.75-	
2297	Michael Nasra; 6803 Kingwood Glen, dep ref.....		100.00
2298	WHCRWA; billing.....		
2299	CenterPoint Energy; act @ 5 locations.....		
2300	TXU Energy; 5 acts.....		
<hr/>			
09/30-09/30	previous cash balance	821,930.62	
	11 receipts	356,437.96	
	23 current checks	< 167,983.95 >	
	other disbursements	< 154,766.54 >	
	ending cash balance		855,618.09

TIME DEPOSIT INVESTMENTS:

Cadence was Bkof Brenham; 9/7/25 due 3/7/26 @4.11%.....	235,018.11
previous balance	230,000.00
interest earned	5,018.11
wallis state Bank; 9/8/25 due 9/8/26 @4.15%.....	235,042.00
previous balance	230,000.00
interest earned	5,042.00

HARRIS CO. MUD # 132

Cash Report for Meeting of October 16th, 2025      Page :    3

DEMAND DEPOSIT INVESTMENTS:

Logic (Texstar); 6246462001.....	4,534,357.07
previous balance	4,534,357.07
	-----
previous investments	4,994,357.07
interest	10,060.11
ending investments	5,004,417.18
	=====
GENERAL OPERATING FUNDS AVAILABLE October 16th, 2025	\$5,860,035.27
	=====

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

Operating Budget for Fiscal Year Ending 5/31/2026

Comparison as of 10/16/25

Recap of Revenues and Expenditures

October 16, 2025 report

**SEPTEMBER 2025**

REVENUES	Current Period			Annual Budget	4 months Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating Revenue</b>	<b>347,695.01</b>	<b>615,500</b>	<b>(267,805)</b>	<b>6,922,500</b>	<b>1,872,303.88</b>	<b>2,237,000</b>	<b>(364,696)</b>
Water Revenue	142,812.94	165,000	(22,187)	1,650,000	461,138.93	615,000	(153,861)
Sewer Revenue	89,769.73	102,000	(12,230)	1,184,000	391,930.82	396,000	(4,069)
Surface Water Conversion	106,928.31	158,000	(51,072)	1,424,000	462,408.97	521,000	(58,591)
Shared LS(#1)	1,461.63	6,500	(5,038)	178,500	52,089.10	26,000	26,089
Penalty & Interest	6,722.40	6,000	722	72,000	24,924.07	24,000	924
Maintenance Taxes	0.00	10,000	(10,000)	545,000	0.00	20,000	(20,000)
Strategic Partnership Rev	0.00	168,000	(168,000)	1,869,000	479,811.99	635,000	(155,188)
Miscellaneous	0.00	0	0	0	0.00	0	0
<b>Non-Operating Revenue</b>	<b>13,506.17</b>	<b>30,038</b>	<b>(16,532)</b>	<b>808,843</b>	<b>87,277.34</b>	<b>96,038</b>	<b>(8,761)</b>
Taps & Inspections	2,835.00	2,500	335	30,000	13,725.00	10,000	3,725
Interest Income	10,671.17	18,000	(7,329)	216,000	73,552.34	72,000	1,552
Miscellaneous	0.00	9,538	(9,538)	562,843	0.00	14,038	(14,038)
<b>TOTAL REVENUES</b>	<b>361,201.18</b>	<b>645,538</b>	<b>(284,337)</b>	<b>7,731,343</b>	<b>1,959,581.22</b>	<b>2,333,038</b>	<b>(373,457)</b>

EXPENDITURES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating</b>	<b>305,868.60</b>	<b>398,846</b>	<b>92,977</b>	<b>4,311,355</b>	<b>1,316,063.99</b>	<b>1,490,677</b>	<b>174,613</b>
District Management	2,510.65	2,568	57	78,849	17,569.17	15,065	(2,504)
District Consultants	35,512.68	33,525	(1,988)	431,300	150,659.76	149,600	(1,060)
District Operations	267,845.27	362,753	94,908	3,801,206	1,147,835.06	1,326,012	178,177
<b>Non-Operating</b>	<b>12,230.00</b>	<b>86,800</b>	<b>74,570</b>	<b>2,413,300</b>	<b>153,598.71</b>	<b>498,900</b>	<b>345,301</b>
<b>TOTAL EXPENDITURES</b>	<b>318,098.60</b>	<b>485,646</b>	<b>167,547</b>	<b>6,724,655</b>	<b>1,469,662.70</b>	<b>1,989,577</b>	<b>519,914</b>
<b>SURPLUS OR (DEFICIT)</b>	<b>43,102.58</b>	<b>159,892</b>	<b>(116,790)</b>	<b>1,006,688</b>	<b>489,918.52</b>	<b>343,461</b>	<b>146,457</b>
Net Operating Income	41,826.41	216,654	(174,828)	2,611,145	556,239.89	746,323	(190,083)
Net Non-Operating Income	1,276.17	(56,762)	58,038	(1,604,457)	(66,321.37)	(402,862)	336,541

*() indicates an unfavorable variance*

Beginning Balance	5,816,287.69			5,365,413.89
Net Surplus or (Deficit)	43,102.58			489,918.52
Deposits Received	1,565.00			7,887.86
Deposits Refunded	(920.00)			(3,185.00)
12" San Sew Rehab/next year 2026	0.00			0.00
TX DOT	0.00			0.00
Ending Balance	<b>5,860,035.27</b>			<b>5,860,035.27</b>
			0.00	
Cash Report Balance	5,860,035.27		0.00	
Customer Deposits	225,681.58			
Operating Reserve	2,000,000.00			
Capital Projects Reserve	2,500,000.00			
Debt Service Reserve	0.00			
<b>Net Funds Available</b>	<b>1,134,353.69</b>			

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

Operating Budget for Fiscal Year Ending 5/31/2026

Comparison as of 10/16/25

Breakout of Expenditures

	4 months						
	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>EXPENDITURES</b>							
<b>DISTRICT MANAGEMENT</b>	<b>2,510.65</b>	<b>2,568.00</b>	<b>57</b>	<b>78,849</b>	<b>17,569.17</b>	<b>15,065</b>	<b>(2,504)</b>
Director Fees	1,547.00	1,768.00	221	21,355	8,619.00	8,826	207
Payroll Tax	963.65	800.00	(164)	1,569	1,403.19	929	(474)
Election Expense	0.00	0.00	0	0	0.00	0	0
Travel Expenses/Registration	0.00	0.00	0	10,175	6,796.98	5,310	(1,487)
Membership Dues	0.00	0.00	0	750	750.00	0	(750)
Insurance & Bonds	0.00	0.00	0	45,000	0.00	0	0
<b>DISTRICT CONSULTANTS</b>	<b>35,512.68</b>	<b>33,525.00</b>	<b>(1,988)</b>	<b>431,300</b>	<b>150,659.76</b>	<b>149,600</b>	<b>(1,060)</b>
Legal Fees	9,165.53	9,500.00	334	122,500	35,670.66	38,500	2,829
Auditing Fees	0.00	0.00	0	20,500	15,000.00	15,000	0
Engineering - General	11,479.73	9,000.00	(2,480)	108,000	39,774.82	36,000	(3,775)
Accounting Fees	2,800.00	2,800.00	0	33,600	11,200.00	11,200	0
Operator	<b>12,067.42</b>	<b>12,225.00</b>	<b>158</b>	<b>146,700</b>	<b>49,014.28</b>	<b>48,900.00</b>	<b>(114)</b>
Operator Fees - General	12,067.42	12,225.00	158	146,700	49,014.28	48,900	(114)
Operator Fees - Special	0.00	0.00	0	0	0.00	0	0
<b>DISTRICT OPERATIONS</b>	<b>267,845.27</b>	<b>362,753.00</b>	<b>94,908</b>	<b>3,801,206</b>	<b>1,147,835.06</b>	<b>1,326,012</b>	<b>178,177</b>
Repairs and Maintenance	<b>41,136.51</b>	<b>90,000.00</b>	<b>48,863</b>	<b>955,000</b>	<b>250,583.84</b>	<b>350,000</b>	<b>99,416</b>
R&M - Water Plant	16,199.87	15,000.00	(1,200)	180,000	62,570.85	60,000	(2,571)
R&M - Water Distribution	20,785.40	45,000.00	24,215	415,000	115,711.46	170,000	54,289
R&M - Wastewater Collection	4,151.24	25,000.00	20,849	300,000	67,593.53	100,000	32,406
R&M - Storm Water Collection	0.00	5,000.00	5,000	60,000	4,708.00	20,000	15,292
R&M - General	0.00	0.00	0	0	0.00	0	0
Atascocita Central Plant	<b>66,914.78</b>	<b>73,370.00</b>	<b>6,455</b>	<b>935,440</b>	<b>267,263.01</b>	<b>293,480</b>	<b>26,217</b>
Purchased Sewer Service "B"	43,704.63	50,835.00	7,130	610,020	174,818.52	203,340	28,521
Purchased Sewer Service "C"	23,210.15	22,535.00	(675)	270,420	92,444.49	90,140	(2,304)
Major Repairs / Adjustments	0.00	0.00	0	55,000	0.00	0	0
R&M - Shared Lift Stations **	0.00	4,500.00	4,500	54,000	2,513.84	18,000	15,486
Laboratory Fees	456.50	750.00	294	9,000	2,085.60	3,000	914
Chemicals	3,822.50	4,500.00	678	54,000	18,540.95	18,000	(541)
Permits & Assessments	0.00	0.00	0	13,400	0.00	0	0
WHCRWA	140,284.25	168,000.00	27,716	1,516,000	534,415.25	556,000	21,585
Utilities	12,639.94	13,700.00	1,060	155,600	48,735.28	54,800	6,065
Office Expense, Postage	5,690.79	5,000.00	(691)	60,000	23,379.54	20,000	(3,380)
District Communications	0.00	0.00	0	3,980	0.00	1,000	1,000
Drainage Channel Maint(Stuckey's/Hydro)	0.00	2,933.00	2,933	44,786	9,817.75	11,732	1,914
Miscellaneous (ww2)	-3,100.00	0.00	3,100	0	-9,500.00	0	9,500
<b>NON-OPERATING</b>	<b>12,230.00</b>	<b>86,800</b>	<b>34,570</b>	<b>2,413,300</b>	<b>153,599</b>	<b>228,900</b>	<b>75,301</b>
Cost of Taps and Inspections	130.00	2,500.00	2,370	30,000	9,370.94	10,000	629
Major Projects	<b>11,200.00</b>	<b>40,000.00</b>	<b>(11,200)</b>	<b>2,010,000</b>	<b>56,832.74</b>	<b>40,000</b>	<b>(16,833)</b>
Water Plant Rehab	0.00	0.00	0	0	29,465.00	0	(29,465)
12" Sanitary Sewer Rehab	0.00	0.00	0	190,000	0.00	40,000	40,000
30" Sanitary Sewer Rehab-FY2027	0.00	0.00	0	0	0.00	0	0
60" Sanitary Sewer Rehab	0.00	0.00	0	400,000	0.00	0	0
Lift Station 1 Impr	11,200.00	0.00	(11,200)	1,300,000	11,200.00	0	(11,200)
Storm Sewer Sinkhole repair	0.00	40,000.00	40,000	120,000	0.00	0	0
Drainage Enhancements	0.00	0.00	0	0	16,167.74	0	(16,168)
Engineering on Major Projects	<b>900.00</b>	<b>44,300.00</b>	<b>43,400</b>	<b>373,300</b>	<b>87,395.03</b>	<b>178,900</b>	<b>91,505</b>
Water Plant Rehab	0.00	0.00	0	10,000	22,492.00	10,000	(12,492)
San. Swr. Repairs (Other)	0.00	0.00	0	0	0.00	0	0
12" Sanitary Sewer Rehab	0.00	0.00	0	25,000	16,978.03	15,000	(1,978)
30" Sanitary Sewer Rehab	0.00	0.00	0	91,300	0.00	8,300	8,300
60" Sanitary Sewer Rehab	0.00	44,300.00	44,300	57,000	0.00	85,600	85,600
Lift Station 1 Impr	0.00	0.00	0	120,000	0.00	20,000	20,000
Golf Villas Drainage	900.00	0.00	(900)	70,000	47,925.00	40,000	(7,925)
<b>TOTAL EXPENDITURES</b>	<b>318,098.60</b>	<b>485,646.00</b>	<b>127,547</b>	<b>6,724,655</b>	<b>1,469,662.70</b>	<b>1,719,577</b>	<b>249,914</b>

**HARRIS COUNTY M.U.D. # 132**  
**Total Actuals for year end 5/31/2026**  
**Recap of Revenues and Expenditures**

<b>REVENUES</b>	Actuals June	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Actuals February	Actuals March	Actuals April	Forecast May	Total Actuals
Operating Revenue	350,357	677,056	497,196	347,695	0	0	0	0	0	0	0	0	1,872,304
Water Revenue	95,307	136,873	86,146	142,813									461,139
				0									
Sewer Revenue	104,995	104,995	92,171	89,770									391,931
Surface Water Conversion	126,079	108,820	120,582	106,928									462,409
Shared Lift Station (#1)	18,991	13,419	18,217	1,462									52,089
Penalty & Interest	4,986	5,121	8,095	6,722									24,924
Maintenance Taxes	0	0	0	0									0
Strategic Partnership Rev	0	307,827	171,985	0									479,812
Miscellaneous	0	0	0	0									0
Non-Operating Revenue	4,384	48,110	21,277	13,506	0	0	0	0	0	0	0	0	87,277
Taps & Inspections	4,055	2,915	3,920	2,835									13,725
Interest Income	329	45,195.47	17,356	10,671									73,552
Miscellaneous	0	0	0	0									0
<b>TOTAL REVENUES</b>	354,742	725,166	518,473	361,201	0	0	0	0	0	0	0	0	1,959,581
<b>TOTAL EXPENDITURES</b>	274,658	504,325	372,581	318,099	0	0	0	0	0	0	0	0	8,587,855
Beginning Balance	5,365,414	5,447,533	5,668,791	5,816,288	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,365,414
<b>SURPLUS OR (DEFICIT)</b>	80,084	220,840	145,892	43,103	0	0	0	0	0	0	0	0	489,919
Deposits Received	2,535	2,183	1,605	1,565									7,888
Deposits Refunded	(500)	(1,765)	0	(920)									(3,185)
12" San Sew Rehab/next year 20:	0	0	0	0									0
TX DOT	0	0	0	0									0
Ending Cash Report Balance	5,447,533	5,668,791	5,816,288	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035
Cash Report Balance	5,447,533	5,668,791	5,816,288	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035	5,860,035
Customer Deposits On File	228,229	228,959	228,237	225,682	225,757	223,652	223,887	224,073	226,315	227,775	228,251	223,000	223,000
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
<b>Capital Projects Reserve</b>	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Debt Service Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Funds Available</b>	719,304	939,832	1,088,051	1,134,354	1,134,278	1,136,383	1,136,148	1,135,963	1,133,720	1,132,260	1,131,784	1,137,035	1,137,035

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	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Total
EXPENDITURES	June	July	August	September	October	November	December	January	February	March	April	May	Actuals
DISTRICT MANAGEMENT	10,679	1,225	3,155	2,511	0	0	0	0	0	0	0	0	17,569
Director Fees	4,641	1,326	1,105	1,547									8,619
Payroll Tax	626	(101)	(85)	964									1,403
Election Expense	0	0	0	0									0
Travel Expenses/Registration	5,412	0	1,385	0									6,797
Membership Dues	0	0	750	0									750
Insurance & Bonds	0	0	0	0									0
DISTRICT CONSULTANTS	43,248	33,030	38,869	35,513	0	0	0	0	0	0	0	0	150,660
Legal Fees	7,359	9,314	9,832	9,166									35,671
Auditing Fees	15,000	0	0	0									15,000
Engineering Fees	6,232	8,565	13,498	11,480									39,775
Accounting Fees	2,800	2,800	2,800	2,800									11,200
Operator	11,857	12,351	12,739	12,067	0	0	0	0	0	0	0	0	49,014
Operator Fees - General	11,857	12,351	12,739	12,067									49,014
Operator Fees - Special	0	0	0	0									0
DISTRICT OPERATIONS	133,814	447,721	298,455	267,845	0	0	0	0	0	0	0	0	1,147,835
Repairs and Maintenance	54,329	96,582	58,536	41,137	0	0	0	0	0	0	0	0	250,584
R&M - Water Plant	17,939	21,213	7,219	16,200									62,571
R&M - Water Distribution	17,791	54,110	23,025	20,785									115,711
R&M - Wastewater Collection	18,599	11,465	33,378	4,151									67,594
R&M - Storm Water Collection	0	4,708	0	0									4,708
R&M - General	0	5,087	(5,087)	0									0
Atascocita Central Plant	66,902	66,908	66,538	66,915	0	0	0	0	0	0	0	0	267,263
Purchased Sewer Service "B"	43,705	43,705	43,705	43,705									174,819
Purchased Sewer Service "C"	23,197	23,204	22,833	23,210									92,444
Major Repairs / Adjustments	0	0	0	0									0
Shared Lift Stations Operations	0	2,514	0	0									2,514
Laboratory Fees	716	457	457	457									2,086
Chemicals	4,321	8,374	2,023	3,823									18,541
Permits & Assessments	0	0	0	0									0
WHCRWA	0	243,577	150,554	140,284									534,415
Utilities	348	24,083	11,665	12,640									48,735
Office Expense, Postage	7,190	5,493	5,005	5,691									23,380
District Communications	0	0	0	0									0
Drainage Channel Maintenance	3,208	2,933	3,677	0									9,818
Miscellaneous*	(3,200)	(3,200)	0	(3,100)									-9,500
													0
NON-OPERATING	86,917	22,350	32,102	12,230	0	0	0	0	0	0	0	0	153,599
Cost of Taps and Inspections	2,852	4,147	2,242	130									9,371
Major Projects	29,465	0	16,168	11,200	0	0	0	0	0	0	0	0	56,833
Water Plant Rehab	29,465	0	0	0									29,465
12" Sanitary Sewer Rehab	0	0	0	0									0
30" Sanitary Sewer Rehab-FY202	0	0	0	0									0
60" Sanitary Sewer Rehab	0	0	0	0									0
Lift Station 1 Impr	0	0	0	11,200									11,200
Storm Sewer Sinkhole repair	0	0	0	0									0
Drainage Enhancements	0	0	16,168	0									16,168

[illegible]

## 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
2019-2020	\$1,748,787.95
2020-2021	\$1,782,888.63
2021-2022	\$2,032,891.84

### 2022-2023

Report date	Chck date	SPA date	Amount
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
10/20/2022	9/20/22	Jun 2022	185,091.56
11/17/2022	10/17/22	Jul 2022	157,038.12
12/15/2022	11/21/22	Aug 2022	146,781.64
1/19/2023	12/21/22	Sep 2022	174,062.53
1/19/2023	1/13/23	Oct 2022	146,675.28
3/16/2023	2/14/23	Nov 2022	154,223.00
4/20/2023	3/21/23	Dec 2022	215,015.95
5/18/2023	4/18/23	Jan 2023	137,843.06
6/15/2023	5/30/23	Feb 2023	140,758.23
<b>Total</b>			<b>\$1,973,553.65</b>

### 2023-2024

Report date	Chck date	SPA date	Amount
7/20/2023	6/14/23	Mar 2023	184,962.12
8/17/2023	7/14/23	Apr 2023	140,186.61
9/21/2023	8/17/23	May 2023	157,713.50
10/19/2023	9/18/23	June 2023	174,805.56
11/16/2023	10/17/23	July 2023	146,198.41
12/21/2023	11/21/23	Aug 2023	149,911.73
1/18/2024	12/21/23	Sep 2023	159,318.39
2/15/2024	1/12/24	Oct 2023	138,877.26
3/21/2024	2/20/24	Nov 2023	148,995.19
4/18/2024	3/13/24	Dec 2023	202,335.51
4/18/2024	4/10/24	Jan 2024	127,869.03
6/20/2024	5/15/24	Feb 2024	138,309.02
<b>Total</b>			<b>\$1,869,482.33</b>

### 2024-2025

Report date	Chck date	SPA date	Amount
7/18/2024	6/13/24	Mar 2024	166,264.81
8/15/2024	7/26/24	Apr 2024	138,345.89
9/19/2024	8/20/24	May 2024	145,430.66
10/17/2024	9/17/24	Jun 2024	160,708.43
11/21/2024	10/22/24	Jul 2024	169,811.90
12/19/2024	11/19/24	Aug 2024	139,123.32
1/16/2025	12/16/24	Sep 2024	148,196.60
2/20/2025	1/16/25	Oct 2024	145,864.15
2/20/2025	2/11/25	Nov 2024	157,591.07
4/17/2025	3/14/25	Dec 2024	229,635.28
5/15/2025	4/21/25	Jan 2025	132,815.51
6/19/2025	5/19/25	Feb 2025	114,919.20
<b>Total</b>			<b>\$1,848,706.82</b>

### 2025-2026

Report date	Chck date	SPA date	Amount
6/19/2025	6/10/25	Mar 2025	176,215.60
8/21/2025	7/16/25	Apr 2025	151,013.97
8/21/2025	8/14/25	May 2025	156,812.76
9/18/2025	9/9/25	Jun 2025	171,985.26
<b>Total</b>			<b>\$656,027.59</b>

**Total Collected                      \$21,644,614.32**



## Fiscal Year 2026

## Electric

TXU Energy

[illegible]

		Annual Cost \$		Cents / kWh		
kWh	Energy	Distribution	Total	Energy	Distribution	Total
376,733	\$24,071	\$23,459	\$47,529	6.39	6.23	12.62



Water District Bookkeeping

10/16/2025

Billing September 2025

**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:

**September 2025**

End of Fiscal Year 5/31/26

HC #132	HC #151	HC #153	Total
---------	---------	---------	-------

2,058	380	1,292	3,729
55.18%	10.18%	34.64%	100.00%

Connections

CK#

<b>UTILITIES</b>						
8/26-9/24/25	TXU Energy @8411 FM1960E	782.07	144.28	490.95	1,417.30	2277
	TXU Energy @8411 FM1960E	0.00	0.00	0.00	0.00	
8/25-9/23/25	CenterPoint @8411 FM1960E 6989363-4	32.93	6.08	20.67	59.68	2276
	CenterPoint @8411 FM1960E 6989363-4	0.00	0.00	0.00	0.00	
<b>OPERATIONS</b>						
Sep	Repairs and Maintenance LS1/ST	1,376.33	253.92	864.01	2,494.26	2285
Sep	LS Operations	137.95	25.45	86.60	250.00	2284
	McDonald & Wessendorff Insurance	0.00	0.00	0.00	0.00	
<b>LIFT STATION 1</b>						
	Instrumentation Service Group	6,180.16	1,140.16	3,879.68	11,200.00	2287
	C3 Constructors	0.00	0.00	0.00	0.00	
	BGE Inc - Engineering	0.00	0.00	0.00	0.00	
	BGE Inc - Engineering	0.00	0.00	0.00	0.00	
	Brick Restoration Inc	0.00	0.00	0.00	0.00	

**CURRENT BALANCE DUE**

8,509.44	1,569.88	5,341.92	15,421.24
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**PRIOR BALANCE DUE**

0.00 0.00

**TOTAL BALANCE DUE**

<b>1,569.88</b>	<b>5,341.92</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@mcruc.com](mailto:karrie_kay@mcruc.com)

**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	\$8,323,214.46
2021 AVG/Total	0.0570	1.000075	\$0.00	\$3,883.21	-\$1,260,000.00	\$5,111,495.12	\$5,111,878.48
2022 AVG/Total	1.7105	0.999612	\$81,072.64	\$1,507,344.61	-\$225,000.00	\$6,474,912.37	\$6,474,575.67
2023 AVG/Total	5.2077	1.000076	\$329,639.15	\$522,444.14	-\$1,160,000.00	\$6,166,995.66	\$6,170,153.10
2024 AVG/Total	5.2732	1.000176	\$342,815.28	\$1,717,501.62	-\$3,450,000.00	\$4,777,312.56	\$4,778,167.70

Current Year

1/31/2025	4.5390	0.999818	\$20,084.02	\$190,000.00	-\$329,000.00	\$4,658,396.58	\$4,657,548.75
2/28/2025	4.5009	1.000097	\$18,301.75	\$245,000.00	-\$620,000.00	\$4,301,698.33	\$4,302,115.59
3/31/2025	4.4641	0.999972	\$34,365.87	\$51,689.86	-\$200,000.00	\$4,187,754.06	\$4,187,636.80
4/30/2025	4.4512	0.999923	\$15,712.12	\$0.00	\$0.00	\$4,203,466.18	\$4,203,142.51
5/31/2025	4.4223	0.999948	\$15,803.54	\$10,000.00	\$0.00	\$4,229,269.72	\$4,229,049.80
6/30/2025	4.4108	0.999970	\$0.00	\$0.00	\$0.00	\$4,229,269.72	\$4,229,142.84
7/31/2025	4.4096	1.000071	\$31,876.60	\$256,350.40	\$0.00	\$4,517,496.72	\$4,517,817.46
8/31/2025	4.3944	1.000309	\$16,860.35	\$0.00	\$0.00	\$4,534,357.07	\$4,535,758.19
9/30/2025	4.3313	1.000028	\$0.00	\$0.00	\$0.00	\$4,534,357.07	\$4,534,484.03

# INVESTMENT REPORT, AUTHORIZATION AND REVIEW

## Report for

Harris County MUD #132  
AAAam

Prepared for the reporting period ("Period") from

9/1/2025

to

9/30/2025

13

Investment Pools fund	Rate	Beginning Value for Period			Gain (Loss) to Market Value	Deposits or (Withdrawals)	Ending Value for Period		
		Book	N.A.V.	Market			Book	N.A.V.	Market
OP Logic (TexStar)	4.3313%	4,534,357.07	1.00031	4,535,758.19	0.00	0.00	4,534,357.07	1.000028	4,534,484.03
	4.3313%	4,534,357.07		4,535,758.19	0.00	0.00	4,534,357.07		4,534,484.03

Certificates of Deposits fund		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 Bank of Brenham	4.27%	230,000.00	184	234,789.42	228.69	(235,018.11)	0.00	3/7/2025	9/7/2025
OA Cadence, was BK Brenham	4.11%	235,018.11	181	0.00	635.13	235,018.11	235,653.24	9/7/2025	3/7/2026
OA Wallis State Bank	4.32%	230,000.00	184	234,818.28	223.72	(235,042.00)	0.00	3/8/2025	9/8/2025
OA Wallis State Bank	4.15%	235,042.00	365	0.00	614.65	235,042.00	235,656.65	9/8/2025	9/8/2026
	4.1652%	930,060.11	365	469,607.70	1,702.19	0.00	471,309.89		251

total investments 4.3158% 5,464,417.18 365 5,005,365.88 1,702.19 0.00 5,005,666.96 wam: 24

## 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.

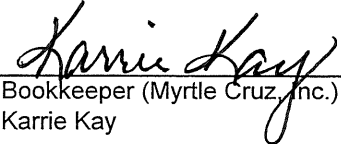
## Review.

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.xls version 2.4

Investment Officer (please sign & date)  
Mary Jarmon - Recent PFIA Training Date: 10/20/23

  
Bookkeeper (Myrtle Cruz, Inc.)  
Karrie Kay

**HC MUD 132**  
**Payment Distribution**  
**September 2025**  
**8/26/25 - 9/25/25**

	<b>Starnic Payment</b>	<b>Myrtle Cruz</b>	<b>Miscellaneous</b>	<b>Recommended Myrtle Cruz</b>
Application Fee	660.00		660.00	
Bank Charge	345.00		345.00	
Credit Refund	51.95		51.95	
Deposit	1,565.00	1,565.00		1,565.00
Disconnection Fee	780.00		780.00	
Grease Trap Inspections	2,835.00	2,835.00		2,835.00
Letter Fee	1,020.00		1,020.00	
Miscellaneous	1,185.45		1,185.45	----- 4,087.40
NSF Fee	45.00		45.00	
Penalty	6,722.40	6,722.40		6,722.40
Sewer	89,769.73	89,769.73		89,769.73
WHCRWA	106,928.31	106,928.31		106,928.31
Water	100,967.19	142,812.94		138,725.54
Totals	312,875.03			
Over payments	15,183.49			
Grand Total	328,058.52	350,633.38 Bank Deposits	4,087.40 -----	350,633.38 Bank Deposits

LTS  
10-15-2025



Harris County MUD 132  
Operations Report for the month of  
September  
10/16/2025

A handwritten signature in black ink that reads "Allen Jenkins".

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

## Executive Summary

### Previous Meeting Action Item Status

Item	Location	Description	Status
Valve survey			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. = 1.88 Mg/l
- Wastewater Collection Complaint

### Operations Summary:

- Potable Water Production
- Total water Billed for the month 35,900,000
- Total water Pumped for the month 34,633,000
- Accountability 104%
- Eye on Water users = 461 / 24% 7 new users signed up in September.

- Potable Water Distribution

- Performed the six-month PM at WP # 1&2
- Replaced the thermostat on the generator at WP # 1
- Performed annual electrical scan at WP # 1
- Demoed some old elect. Wiring from the PO4 room at WP # 2

- Sanitary Sewer Collection

- Builder Services / Inspection

- Customer Care

- Delinquent letters mailed 149 on 9/17
- Delinquent Tags Hung 115 on 9/22
- Disconnects for non-Payment 24 on 9/29
- There are no accounts for Consideration to write offs this month.
- There are no accounts for Consideration to send to Collections this month.



September

**OPERATIONS REPORT**  
**H.C.M.U.D. NO. 132**  
**FOR THE MONTH OF**  
**September 2025**

**OPERATIONS EXPENSES:**

September 2025 4 MONTHS YTD

BASIC OPERATIONS	\$11,935.00	\$47,507.50
POSTAGE, MAILING, COPIES, ETC.	5,473.16	22,477.40
WATER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	0.00	500.00
SEWER TAPS NO. 2 RESIDENTIAL, 0 COMMERCIAL	100.00	298.96
WATER PLANT MAINTENANCE	20,022.37	81,111.80
WATER LINE MAINTENANCE	21,271.90	118,462.06
SEWER LINE MAINTENANCE/DRAINAGE DITCH	277.88	13,166.61
TEMPORARY METER	0.00	0.00
BUILDER LOT INSPECTION	0.00	0.00
LIFT STATION MAINTENANCE	3,873.37	61,955.11
ADMINISTRATIVE	107.11	1,359.72
CREDIT MEMO	0.00	0.00

TOTAL AMOUNT INVOICED	\$63,060.79	\$346,839.16
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MAINTENANCE COSTS FOR LIFT STATION NUMBER 1	\$2,494.26	\$52,485.57
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**BUILDER DAMAGES**

CURRENT 30-60 DAYS 60-90 DAYS OVER 90 DY

	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00

**TAP ACTIVITIES**

WATER TAP FEES	0 RESIDENTIAL, 0 COMMERCIAL	\$0.00	\$0.00
SEWER TAP FEES	0 RESIDENTIAL, 1 COMMERCIAL	\$150.00	\$150.00
OTHER FEES/TEMP MTR	0 RESIDENTIAL, 1 COMMERCIAL	\$350.00	\$350.00
ASSESSMENT FEES/BUILDER DEPOSIT		0.00	\$0.00
ENDING NUMBER OF WATER CONNECTIONS RESIDENTIAL			1736
ENDING NUMBER OF WATER CONNECTIONS COMMERCIAL			212
ENDING NUMBER OF SEWER CONNECTIONS			1853

**WATER BILL RECEIVABLES**

30 DAY	\$129,711.66
60 DAY	2,814.01
90 DAY	9,207.07

**WATER PLANT OPERATIONS:**

	BEGINNING	ENDING	GALLONS	GALLONS
TOTAL WATER PUMPED	8/27/2025	9/25/2025	34,633,000	129,147,000
AMOUNT FLUSHED & WATER BREAKS & 151 Interconnect			323,250	1,301,800
AMOUNT BILLED			35,900,000	133,130,000
ESTIMATED INTERCONNECTION USAGE THIS PERIOD FROM 152			0	0
PERCENT BILLED VS. PUMPED (INCLUDES INTERCONN)			104.59%	104.09%
GALLONS COMMERCIAL, APARTMENTS, IRRIGATION			33,878,000	80,463,000
GALLONS RESIDENTIAL			20,023,000	70,668,000

**HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132  
MAJOR MAINTENANCE SUMMARY  
September 2025**

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**LIFT STATION MAINTENANCE**

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

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**SEWER LINE MAINTENANCE**

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

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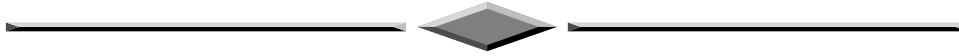
**WATER LINE MAINTENANCE**

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

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**WATER PLANT MAINTENANCE**

1. Performed annual electrical scan preventative maintenance at Water Plant 1 on September 9, 2025.  
**Cost: \$1,287.60**
2. Replaced thermostats on generators at Water Plant 1 on August 28, 2025.  
**Cost: \$2,898.45**
3. Performed six-month preventative maintenance at Water Plant 1 on September 23, 2025.  
**Cost: \$1,822.46**
4. Performed six-month preventive maintenance at Water Plant 2 on September 16, 2025.  
**Cost: \$1,393.17**
5. Demoed and removed exposed cables from the PO4 room at Water Plant 2 on August 28, 2025.  
**Cost: \$1,453.27**



## **ADMINISTRATIVE MAINTENANCE**

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HISTORICAL MAJOR MAINTENANCE SUMMARY**  
**Sep-25**

<b>WATER PLANT #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jan-25	INVESTIGATE GENERATOR	\$1,713.10
Jan-25	LOW CL2 IN GST	\$1,337.91
Mar-25	CLEANED BLEACH PUMP	\$2,244.00
Mar-25	INSTALLED NEW CONDUIT FOR BLEACH LINE	\$5,252.50
Mar-25	OPEN GST 2 HATCH FOR INSPECTION	\$2,200.00
Mar-25	PURCHASED AND DELIVERED BLEACH TUBE	\$1,829.99
Feb-25	RESET HDMI SCREEN	\$1,513.24
Apr-25	INSTALLED SPARE DIALER	\$1,151.25
May-25	CLOSED HPT	\$2,882.00
Apr-25	REPAIRED PO4 LINE	\$1,134.72
Jun-25	REPLACED CONTROL ROOM A/C	\$3,055.55
Jun-25	LOAD TEST GENERATOR FOR HIGH TEMP	\$1,651.59
Jul-25	CLEARED TREES FROM FENCE AND POWER	\$6,468.00
Aug-25	REPLACED THERMOSTATS ON GENERATORS	\$2,898.45
<b>TOTAL</b>		<b>\$35,332.30</b>

<b>WATER PLANT #2</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jan-25	PURCHASED BLEACH PUMP MATERIALS	\$1,264.39
Jan-25	LOW PSI DUE TO BREAK 132/151	\$1,503.95
Jan-25	OPENED AND CLOSED HATCH ON HPT	\$1,264.39
Mar-25	REPAIRED THE AUTO DIALER	\$1,250.39
Mar-25	PURCHASED AND DELIVERED BLEACH TUBES	\$1,829.36
Jun-25	CLOSED HPT HATCH	\$2,200.00
Jun-25	REPLACED BOLTS ON BP3 MOTOR	\$1,020.49
Jul-25	REPLACED FANS IN PO4 ROOM	\$3,422.29
Aug-25	DEMOED EXPOSED CABLES FROM PO4 ROOM	\$1,453.27
<b>TOTAL</b>		<b>\$15,208.53</b>

<b>LIFT STATION #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jan-25	LIFT PUMP FAILURE	\$4,290.00
Jan-25	REPLACED RELAYS	\$1,193.92
Feb-25	TOOK LS ON AND OFFLINE FOR STP REPAIRS	\$2,210.99
Jan-25	CLEANED LS	\$21,472.34
Feb-25	CLEANED LS	\$6,732.44
Mar-25	PULL AND CLEAN LPS	\$3,299.92
Mar-25	CLEANED LS	\$8,421.44
Apr-25	REPAIRED LP1	\$15,101.91
Apr-25	PURCHASED AND INSTALLED AIR RELEASE V	\$3,778.84
Apr-25	CLEANED LS	\$21,868.50
May-25	INSTALLED AIR RELEASE VALVES ON LP1 AND 3	\$3,922.55
May-25	CLEANED LS	\$13,893.38
Jul-25	INSTALLED WATER LINE AND METER	\$7,837.50
Jul-25	CLEANED LS	\$15,735.16
Aug-25	REPAIRED THE GUIDE RAILS	\$4,856.50
<b>TOTAL</b>		<b>\$134,615.39</b>

<b>LIFT STATION #2</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
<b>TOTAL</b>		<b>\$0.00</b>

<b>LIFT STATION #3</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Apr-25	REPAIRED GENERATOR OIL LEAK	\$1,073.21
<b>TOTAL</b>		<b>\$1,073.21</b>

<b>WATER LINE REPAIRS</b>		
<b>REPAIR DATE</b>	<b>ADDRESS</b>	<b>COST</b>
Feb-25	21210 KINGS RIVER PT - C	\$1,747.46
Feb-25	19300 W LAKE HOUSTON - C	\$108,381.46
Mar-25	19300 W LAKE HOUSTON - C	\$9,659.10
Apr-25	32 KINGS RIVER COURT - C	\$3,709.80
Apr-25	19814 ATASCOCITA SHORES - I	\$1,070.48
Apr-25	8610 TIMBER VIEW - C	\$6,443.84
Apr-25	20419 TAMORRON - I	\$1,394.68
May-25	20502 RIVERSIDE PINES - C	\$7,098.66
Mar-25	18918 TOWN CENTER	\$4,851.66
Jun-25	8747 SUMMIT PINES - C	\$1,694.46
Jul-25	19515 SANDY SHORE - I	\$2,048.92
<b>TOTAL</b>		<b>\$148,100.52</b>

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HISTORICAL MAJOR MAINTENANCE SUMMARY**  
**Expenses \$2000 and Over**  
**Sep-25**

WATER PLANT #1		
REPAIR DATE	DESCRIPTION	COST
Mar-25	CLEANED BLEACH PUMP	\$2,244.00
Mar-25	INSTALLED NEW CONDUIT FOR BLEACH LINE	\$5,252.50
Mar-25	OPEN GST 2 HATCH FOR INSPECTION	\$2,200.00
May-25	CLOSED HPT	\$2,882.00
Jun-25	REPLACED CONTROL ROOM A/C	\$3,055.55
Jul-25	CLEARED TREES FROM FENCE AND POWER LINE	\$6,468.00
Aug-25	REPLACED THERMOSTATS ON GENERATORS	\$2,898.45
TOTAL		\$25,000.50

WATER PLANT #2		
REPAIR DATE	DESCRIPTION	COST
Jun-25	CLOSED HPT HATCH	\$2,200.00
Jul-25	REPLACED FANS IN PO4 ROOM	\$3,422.29
TOTAL		\$5,622.29

LIFT STATION #1		
REPAIR DATE	DESCRIPTION	COST
Jan-25	LIFT PUMP FAILURE	\$4,290.00
Feb-25	TOOK LS ON AND OFFLINE FOR STP REPAIRS	\$2,210.99
Jan-25	CLEANED LS	\$21,472.34
Feb-25	CLEANED LS	\$6,732.44
Mar-25	PULL AND CLEAN LPS	\$3,299.92
Mar-25	CLEANED LS	\$8,421.44
Apr-25	REPAIRED LP1	\$15,101.91
Apr-25	PURCHASED AND INSTALLED AIR RELEASE VALVE	\$3,778.84
Apr-25	CLEANED LS	\$21,968.50
May-25	INSTALLED AIR RELEASE VALVES ON LP1 AND 3	\$3,922.55
May-25	CLEANED LS	\$13,893.38
Jul-25	INSTALLED WATER LINE AND METER	\$7,837.50
Jul-25	CLEANED LS	\$15,735.16
Aug-25	REPAIRED THE GUIDE RAILS	\$4,856.50
TOTAL		\$133,421.47

LIFT STATION #2		
REPAIR DATE	DESCRIPTION	COST
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
TOTAL		\$63,046.52

LIFT STATION #3		
REPAIR DATE	DESCRIPTION	COST
TOTAL		\$0.00

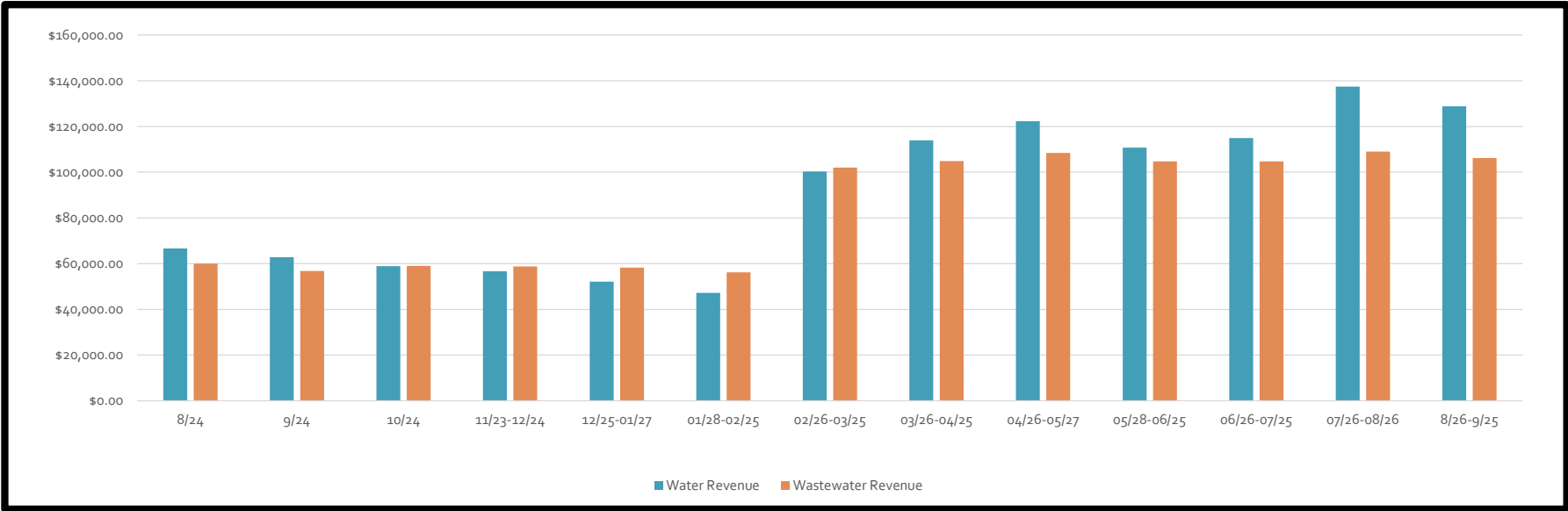
WATER LINE REPAIRS		
REPAIR DATE	ADDRESS	COST
Feb-25	19300 W LAKE HOUSTON - C	\$108,381.46
Mar-25	19300 W LAKE HOUSTON - C	\$9,659.10
Apr-25	32 KINGS RIVER COURT - C	\$3,709.80
Apr-25	8610 TIMBER VIEW - C	\$6,443.84
May-25	20502 RIVERSIDE PINES - C	\$7,098.66
Mar-25	18918 TOWN CENTER	\$4,851.66
Jul-25	19515 SANDY SHORE - I	\$2,048.92
TOTAL		\$142,193.44

SEWER LINE REPAIRS		
REPAIR DATE	ADDRESS	COST
Apr-25	W. LAKE HOUSTON CLEAN AND TV LINES	\$23,417.94
Jun-25	GOLF COURSE STORM LINE	\$4,708.00
TOTAL		\$28,125.94

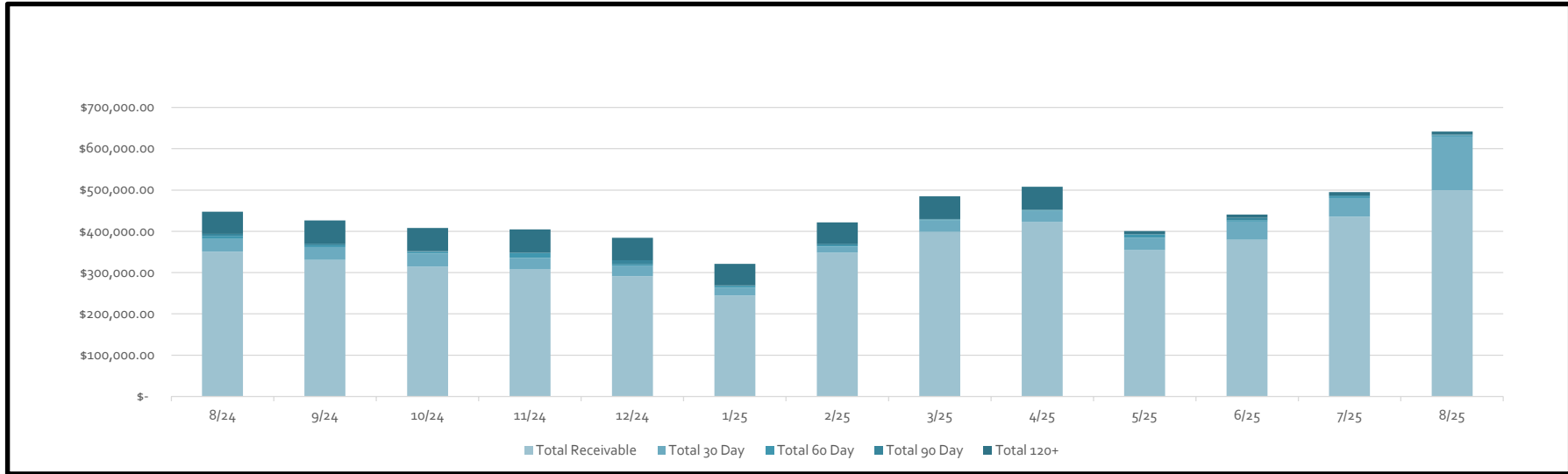
Billing Summary

Description	Sep-24	Sep-25
Number of Accounts Billed	1931	1926
Avg Water Use for Accounts Billed in gallons	20,726	18,430
Total Billed	\$ 280,883	\$ 392,368
Total Aged Receivables	\$ 69,313	\$ 107,292
Total Receivables	\$ 350,196	\$ 499,660

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+
8/24	\$ 350,195.96	\$ 31,027.97	\$ 7,423.93	\$ 5,118.44	\$ 53,714.74
9/24	\$ 330,442.81	\$ 31,211.21	\$ 4,547.48	\$ 4,032.22	\$ 56,071.67
10/24	\$ 314,320.72	\$ 32,147.66	\$ 3,463.75	\$ 1,701.35	\$ 56,268.28
11/24	\$ 307,539.88	\$ 27,687.03	\$ 11,719.07	\$ 1,535.49	\$ 56,019.94
12/24	\$ 290,957.69	\$ 26,104.93	\$ 2,603.55	\$ 10,508.28	\$ 54,016.18
1/25	\$ 244,011.47	\$ 19,366.02	\$ 4,887.55	\$ 571.53	\$ 52,147.57
2/25	\$ 348,336.83	\$ 14,951.17	\$ 2,768.72	\$ 3,790.83	\$ 51,714.88
3/25	\$ 398,258.05	\$ 27,975.61	\$ 1,822.64	\$ 1,974.62	\$ 54,527.36
4/25	\$ 422,154.40	\$ 27,032.97	\$ 1,836.32	\$ 1,331.12	\$ 55,330.58
5/25	\$ 354,394.55	\$ 29,975.74	\$ 7,356.48	\$ 1,482.02	\$ 7,563.33
6/25	\$ 379,245.44	\$ 44,204.51	\$ 3,237.80	\$ 6,029.22	\$ 8,197.25
7/25	\$ 435,354.72	\$ 45,465.42	\$ 4,176.32	\$ 1,447.62	\$ 8,338.02
8/25	\$ 499,659.86	\$ 129,711.66	\$ 2,814.01	\$ 1,903.15	\$ 7,303.92

Board Consideration to Write Off	\$0.00
Board Consideration Collections	\$0.00
Delinquent Letters Mailed	149
Delinquent Tags Hung	115
Disconnects for Non Payment	24

9/17/2025  
9/22/2025  
9/29/2025

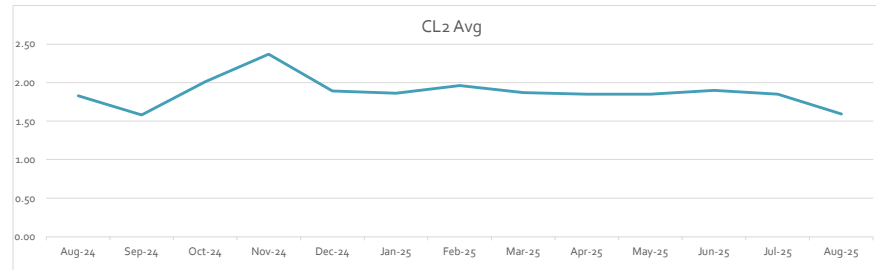
## Water Production and Quality

### Water Quality Report -Disinfection Monitoring

Current Annual Avg

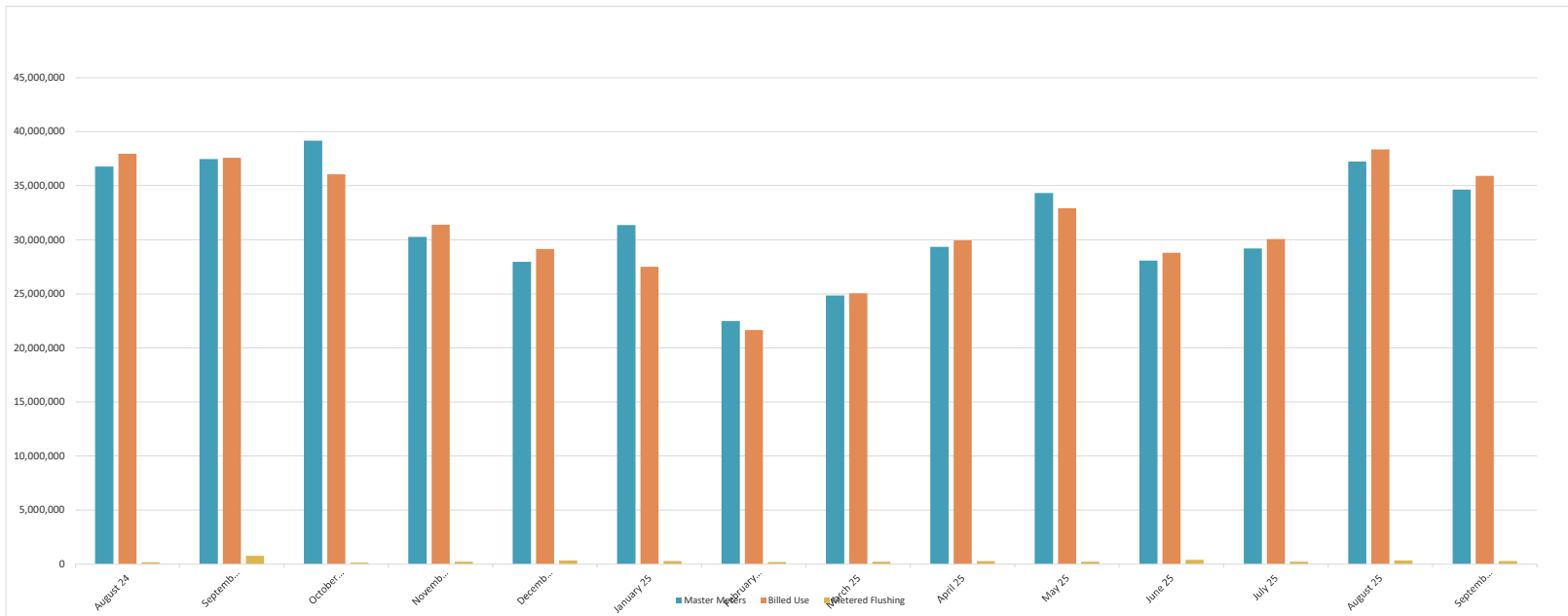
1.88

Date	CL <sub>2</sub> Avg
Aug-24	1.83
Sep-24	1.58
Oct-24	2.01
Nov-24	2.37
Dec-24	1.89
Jan-25	1.86
Feb-25	1.96
Mar-25	1.87
Apr-25	1.86
May-25	1.85
Jun-25	1.90
Jul-25	1.85
Aug-25	1.59





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	Supplied HC151 Interconnect
Aug-24	8/23/24	1957	41,278,000	36,774,000	37,960,000	-1,186,000	-3.23%	162,720	(1,348,720)	104%		
Sep-24	9/24/24	1957	36,041,000	37,469,000	37,577,000	-108,000	-0.29%	748,695	(883,695)	102%	27,000	
Oct-24	10/22/24	1956	43,987,000	39,167,000	36,057,000	3,110,000	0.08	113,250	2,721,750	93%	275,000	
Nov-24	11/22/24	1957	27,382,000	30,272,000	31,382,000	-1,110,000	-0.04	224,000	(1,383,000)	105%	49,000	
Dec-24	12/24/24	1958	26,835,000	27,961,000	29,138,000	-1,177,000	-0.04	324,250	(1,527,250)	105%	26,000	
Jan-25	1/27/25	1958	29,774,000	31,357,000	27,485,000	3,872,000	0.12	261,300	1,110,700	96%	2,500,000	
Feb-25	2/25/25	1959	22,509,000	22,476,000	21,640,000	836,000	0.04	193,800	642,200	97%		
Mar-25	3/25/25	1959	29,622,000	24,832,000	25,043,000	-211,000	-0.01	210,750	(655,750)	103%	234,000	
Apr-25	4/25/25	1950	30,171,000	29,341,000	29,944,000	-603,000	-2.06%	267,000	(903,000)	103%	33,000	
May-25	5/27/25	1949	33,905,000	34,317,000	32,913,000	1,404,000	4.09%	204,600	1,090,550	97%	108,750	
Jun-25	6/25/25	1949	30,058,000	28,074,000	28,803,000	-729,000	-0.03	394,750	(1,123,750)	104%		
Jul-25	7/25/25	1949	31,651,000	29,195,000	30,071,000	-876,000	-0.03	219,750	(1,095,750)	104%		
Aug-25	8/26/25	1945	38,148,000	37,245,000	38,356,000	-1,111,000	-2.98%	319,050	(1,475,050)	104%	45,000	
Sep-25	9/25/25	1948	35,595,000	34,633,000	35,900,000	-1,267,000	-3.66%	278,250	(1,590,250)	105%	45,000	

HC 132 Pymts for 01/1/25 - 01/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
281	188	58	54	120	25	539	43	314	225

Total Payments 1847

HC 132 Pymts for 02/1/25 - 02/29/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
256	189	48	35	91	21	540	35	327	212

Total Payments 1754

HC 132 Pymts for 03/1/25 - 03/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
259	197	78	47	102	24	540	38	306	200

Total Payments 1791

HC 132 Pymts for 04/1/25 - 04/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
259	197	58	55	107	17	538	37	298	219

Total Payments 1785

HC 132 Pymts for 05/1/25 - 05/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
291	203	62	57	113	28	542	39	315	217

Total Payments 1867

HC 132 Pymts for 06/1/25 - 06/30/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
273	200	43	36	134	19	547	44	317	190

Total Payments 1803

HC 132 Pymts for 07/1/25 - 07/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
277	203	76	59	135	21	544	39	325	212

Total Payments 1891

HC 132 Pymts for 08/1/25 - 08/31/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
290	199	60	42	131	14	540	48	296	210

Total Payments 1830

HC 132 Pymts for 09/1/25 - 09/30/25

Web - CC	CC ACH	CC Instapay	IVR - CC	Web - Eck	Instapay - Eck	Bank ACH	IVR - Eck	Uscan	Ureceivables
46	196	12	9	13	4	538	12	39	7

Total Payments 876

**Web - CC =** Customer made a credit card payment online  
**CC ACH =** Customers set up for recurring draft with their credit card  
**CC Instapay =** Customer used the scan code on bill to make a payment with credit card  
**IVR - CC =** Customer made a credit card payment by phone  
**Web - Eck =** Customer made a payment by check online  
**Instapay Eck =** Customer used the scan code on bill to make a payment with check  
**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

**HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)**

10 Oct 2025 09:37:53AM CST

Go Green! Think before you print.

Sched#	District	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Created	Last Comp	Next Sched
<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	7/30/2025	9/26/2025	11/1/2025
<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	10/28/2024	12/3/2024	11/1/2025
<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	9/30/2025	9/18/2025	11/1/2025
<a href="#">7478</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PMLSCLEAN	Lift Station Cleanup	6-M	1/31/2025	2/26/2025	11/1/2025
<a href="#">3152</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1YIFRSRY	Annual Infrared Survey PM (Electrical) must verify work type	12-M	10/28/2024	12/3/2024	11/1/2025
<a href="#">1395</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM3MADLR	Three Month Communication & Alarm System PM (Electrical)	3-M	7/30/2025	9/26/2025	11/1/2025
<a href="#">7309</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1MGENDL	One Month Generator Load Test PM (Mechanical) must verify	1-M	9/30/2025	10/6/2025	11/1/2025
<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	7/30/2025	9/26/2025	11/1/2025
<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	10/28/2024	12/3/2024	11/1/2025
<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	9/30/2025	10/6/2025	11/1/2025
<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	7/30/2025	9/26/2025	11/1/2025
<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	10/28/2024	#####	11/1/2025
<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	9/30/2025	10/6/2025	11/1/2025
<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	7/30/2025	10/7/2025	11/1/2025
<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	10/28/2024	12/3/2024	11/1/2025
<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	9/30/2025	10/6/2025	11/1/2025
<a href="#">7057</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PMLSCLEAN	Lift Station Cleanup	2-M	8/26/2025	9/23/2025	11/1/2025
<a href="#">4673</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	MTXCCCOM	Cellular Communications Monthly Service Fee	1-M	9/30/2025	9/11/2025	11/6/2025
<a href="#">4676</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	MTXCCCOM	Cellular Communications Monthly Service Fee	1-M	9/30/2025	9/11/2025	11/6/2025
<a href="#">2440</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM3MGENDL	Three Month Generator PM (Mechanical) must verify work type	3-M	8/26/2025	9/17/2025	12/1/2025
<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	9/26/2025	9/3/2025	12/1/2025
<a href="#">5353</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM3MGENDL	Three Month Generator PM (Mechanical) must verify work type	3-M	8/26/2025	9/30/2025	12/1/2025
<a href="#">2442</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM3MGENDL	Three Month Generator PM (Mechanical) must verify work type	3-M	9/12/2025	9/16/2025	12/1/2025
<a href="#">7958</a>	HC132	HC132-WP1-GST1	HC132-WP1-GST1 is Ground Storage Tank # 1 (GST1) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
<a href="#">7959</a>	HC132	HC132-WP1-GST2	HC132-WP1-GST2 is Ground Storage Tank # 2 (GST2) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
<a href="#">7960</a>	HC132	HC132-WP1-HPT1	HC132-WP1-HPT1 is Hydro-pneumatic Pressure Tank # 1 (HPT1) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026
<a href="#">7961</a>	HC132	HC132-WP1-HPT2	HC132-WP1-HPT2 is Hydro-pneumatic Pressure Tank # 2 (HPT2) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026
<a href="#">7962</a>	HC132	HC132-WP1-HPT3	HC132-WP1-HPT3 is Hydro-pneumatic Pressure Tank # 3 (HPT3) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026

**HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)**

10 Oct 2025 09:37:53AM CST

Go Green! Think before you print.

Sched#	District	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Created	Last Comp	Next Sched
<a href="#">7954</a>	HC132	HC132-WP2-GST1	HC132-WP2-GST1 is Ground Storage Tank # 1 (GST1) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
<a href="#">7956</a>	HC132	HC132-WP2-GST2	HC132-WP2-GST2 is Ground Storage Tank # 2 (GST2) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
<a href="#">7963</a>	HC132	HC132-WP2-HPT1	HC132-WP2-HPT1 is Hydro-pneumatic Pressure Tank # 1 (HPT1) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026
<a href="#">7957</a>	HC132	HC132-WP2-HPT2	HC132-WP2-HPT2 is Hydro-pneumatic Pressure Tank # 2 (HPT2) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	ENV1YWSIN P	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026
<a href="#">11943</a>	HC132	HC132	HC132 is Harris County Municipal Utility District # 132	HC132 District Area	MWINSPO MM	Commercial Water Meter Inspection	12-M	3/7/2025	#####	2/1/2026
<a href="#">15822</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM6MARV	Six Month Air Release Valve PM	6-M	7/28/2025	8/7/2025	2/1/2026
<a href="#">5069</a>	HC132	HC132-LS1-ATS1	HC132-LS1-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Lift Station # 1 (LS1) in Harris County MUD # 132 (HC132)	8411 Fm 1960 Rd E	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	1/31/2025	2/12/2025	2/1/2026
<a href="#">6286</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM6MMCKLV	Six Month Check Valve PM (Mechanical) must verify work type	6-M	7/28/2025	8/27/2025	2/1/2026
<a href="#">15823</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM6MARV	Six Month Air Release Valve PM	6-M	7/28/2025	9/2/2025	2/1/2026
<a href="#">5070</a>	HC132	HC132-LS2-ATS1	HC132-LS2-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Lift Station # 2 (LS2) in Harris County MUD # 132 (HC132)	7603 Kings River Dr LS2	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	1/31/2025	2/14/2025	2/1/2026
<a href="#">15824</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM6MARV	Six Month Air Release Valve PM	6-M	7/28/2025	8/27/2025	2/1/2026
<a href="#">5071</a>	HC132	HC132-LS3-ATS1	HC132-LS3-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Lift Station # 3 (LS3) in Harris County MUD # 132 (HC132)	21310 Atascocita Point Dr	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	1/31/2025	2/10/2025	2/1/2026
<a href="#">5072</a>	HC132	HC132-WP1-ATS1	HC132-WP1-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Water Treatment Plant # 1 (WP1) in Harris County MUD # 132 (HC132)	8502 Rebawood Dr	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	1/31/2025	2/10/2025	2/1/2026
<a href="#">5073</a>	HC132	HC132-WP2-ATS1	HC132-WP2-ATS1 is Automatic Transfer Switch # 1 (ATS1) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	PM1YTRSW	Annual Transfer Switch PM (Electrical) must verify work type	12-M	1/31/2025	2/25/2025	2/1/2026
<a href="#">2713</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1YSUBPM	Annual Submersible Pump PM (Mechanical) must verify work type	12-M	2/26/2025	3/28/2025	3/1/2026
<a href="#">3635</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1YGEN	Annual Generator PM (Mechanical) must verify work type	12-M	2/26/2025	4/17/2025	3/1/2026
<a href="#">3645</a>	HC132	HC132-LS1-GEN1	HC132-LS1-GEN1 is Auxiliary Power Generator # 1 (GEN1) for Lift Station # 1 (LS1) in Harris County MUD # 132	8411 Fm 1960 Rd E	PM1YGNLDE L	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	4/25/2025	3/1/2026
<a href="#">3115</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1YSUBPM	Annual Submersible Pump PM (Mechanical) must verify work type	12-M	2/26/2025	3/27/2025	3/1/2026
<a href="#">3636</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1YGEN	Annual Generator PM (Mechanical) must verify work type	12-M	2/26/2025	3/20/2025	3/1/2026
<a href="#">3646</a>	HC132	HC132-LS2-GEN1	HC132-LS2-GEN1 is Auxiliary Power Generator # 1 (GEN1) for Lift Station # 2 (LS2) in Harris County MUD # 132	7603 Kings River Dr LS2	PM1YGNLDE L	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	7/22/2025	3/1/2026
<a href="#">3118</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1YSUBPM	Annual Submersible Pump PM (Mechanical) must verify work type	12-M	2/26/2025	3/27/2025	3/1/2026
<a href="#">3637</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1YGEN	Annual Generator PM (Mechanical) must verify work type	12-M	2/26/2025	3/20/2025	3/1/2026
<a href="#">3647</a>	HC132	HC132-LS3-GEN1	HC132-LS3-GEN1 is Auxiliary Power Generator (GEN1) for Lift Station # 3 (LS3) in Harris County MUD # 132 (HC132)	21310 Atascocita Point Dr	PM1YGNLDE L	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	7/22/2025	3/1/2026
<a href="#">3638</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1YMCHL	Annual Mechanical Lubrication PM (Mechanical)	12-M	2/26/2025	4/22/2025	3/1/2026
<a href="#">3649</a>	HC132	HC132-WP1-GEN1	HC132-WP1-GEN1 is Auxiliary Power Generator # 1 (GEN1) for Water Treatment Plant # 1 (WP1) for Harris County MUD # 132 (HC132)	8502 Rebawood Dr	PM1YGNLDE L	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	6/11/2025	3/1/2026

**HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)**

10 Oct 2025 09:37:53AM CST

Go Green! Think before you print.

Sched#	District	Asset ID	Asset Description	Asset Address	Activity Code	Activity Description	Interval	Last Created	Last Comp	Next Sched
<a href="#">3639</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1YMCHL	Annual Mechanical Lubrication PM (Mechanical)	12-M	2/26/2025	4/23/2025	3/1/2026
<a href="#">3651</a>	HC132	HC132-WP2-GEN1	HC132-WP2-GEN1 is Auxiliary Power Generator # 1 (GEN1) for Water Treatment Plant # 2 (WP2) in Harris County MUD # 132 (HC132)	19441 W Lake Houston Pkwy	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	4/1/2025	3/1/2026
<a href="#">3101</a>	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M	3/31/2025	4/9/2025	4/1/2026
<a href="#">3102</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M	3/31/2025	8/13/2025	4/1/2026
<a href="#">7058</a>	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PMLSCLEAN	Lift Station Cleanup	6-M	9/30/2025	5/14/2025	4/1/2026
<a href="#">3103</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M	3/31/2025	8/18/2025	4/1/2026
<a href="#">7059</a>	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PMLSCLEAN	Lift Station Cleanup	6-M	9/30/2025	5/14/2025	4/1/2026
<a href="#">3104</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M	3/31/2025	9/9/2025	4/1/2026
<a href="#">3291</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1YBLESYS	Annual Bleach System PM (Chlorination) must verify work type	12-M	3/31/2025	4/23/2025	4/1/2026
<a href="#">3105</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1YESCN	Annual Electrical System & MCC PM (Electrical)	12-M	3/31/2025	5/28/2025	4/1/2026
<a href="#">3293</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1YPO4SYS	Annual PO4 System PM (Chlorination) must verify work type	12-M	3/31/2025	4/29/2025	4/1/2026
<a href="#">3292</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1YBLESYS	Annual Bleach System PM (Chlorination) must verify work type	12-M	3/31/2025	4/29/2025	4/1/2026
<a href="#">4938</a>	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM6MMECHL	Six Month Mechanical Lubrication PM (Mechanical)	12-M	8/26/2025	9/23/2025	9/1/2026
<a href="#">4939</a>	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM6MMECHL	Six Month Mechanical Lubrication PM (Mechanical)	12-M	8/26/2025	9/16/2025	9/1/2026

<b>Harris County Municipal Utility District No. 132</b>		
<b>DISPOSITION</b>	<b>NUMBER OF CALLS</b>	<b>PERCENTAGE</b>
Account Updates	156	56.32%
Adjustment Requests	2	0.72%
Billing Inquiries/Disputes	56	20.22%
Board Related Questions	0	0.00%
Call Back no Answer	1	0.36%
Cancel Service	6	2.17%
Delinquency	10	3.61%
HOA/HOA Inquiry	0	0.00%
Other Dept	3	1.08%
Payment	24	8.66%
Payment Plan	0	0.00%
Portal Assistance	6	2.17%
Service Problem	3	1.08%
Smart Meter Inquiries	1	0.36%
Starnik District	0	0.00%
Start Service	6	2.17%
Supervisor Escalation	0	0.00%
Taps	0	0.00%
Taxes/Tax Inquiry	0	0.00%
Trash Inquiry	1	0.36%

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
9251149	TX1010616	HC MUD 132	7722 Twelfth Fairway	Harris	09/08/25	13:59	RD	09/08/25	19:05	Routine	Free	1.10	not found	not found
9251150	TX1010616	HC MUD 132	20327 Sunny Shore	Harris	09/08/25	14:05	RD	09/08/25	19:05	Routine	Free	1.85	not found	not found
9251151	TX1010616	HC MUD 132	20335 Atascocita Shores	Harris	09/08/25	14:11	RD	09/08/25	19:05	Routine	Free	1.74	not found	not found
9251152	TX1010616	HC MUD 132	8338 Bunker Bend	Harris	09/08/25	14:18	RD	09/08/25	19:05	Routine	Free	1.91	not found	not found
9251153	TX1010616	HC MUD 132	8702 Summit Pines	Harris	09/08/25	14:25	RD	09/08/25	19:05	Routine	Free	1.81	not found	not found
9252999	TX1010616	HC MUD 132	7722 Twelfth Fairway	Harris	09/19/25	10:34	RD	09/19/25	17:10	Routine	Free	1.41	not found	not found
9253000	TX1010616	HC MUD 132	Woods on Fairway 16	Harris	09/19/25	10:40	RD	09/19/25	17:10	Routine	Free	1.34	not found	not found
9253001	TX1010616	HC MUD 132	G1010616B	Harris	09/19/25	10:47	RD	09/19/25	17:10	Raw Well	Free	0.00	not found	not found
9253002	TX1010616	HC MUD 132	8602 Pine Shores	Harris	09/19/25	10:54	RD	09/19/25	17:10	Routine	Free	2.40	not found	not found
9253003	TX1010616	HC MUD 132	8702 Summit Pines	Harris	09/19/25	10:59	RD	09/19/25	17:10	Routine	Free	2.51	not found	not found

The rate order penalty is 10% plus \$20.00. The rate order reads:

#### VI. DELINQUENT ACCOUNTS.

The District will bill each customer monthly and all bills shall become delinquent if not paid by the due date. A late payment charge, consisting of 10% of the unpaid balance plus a delinquent notice fee of \$20.00 will be added to all bills outstanding after the due date.

The objective of including the \$20.00 delinquent notice fee in the published due after date amount is to advise customer the total cost for late payment and hopefully the higher number will be added incentive to pay on time and avoid late fees. I suspect this varies from the more standard Inframark customer late penalty notification.

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## HC MUD 132

### Invoice Conversion Accomodations

	Meter Dates	Billing Date	Due Date	Platform	Comment	Accomodation
A	7/26/25 - 8/26/25 August	9/5/2025 Completed September	10/3/2025	AVR	Auto Pay Off	Wave late fees - No Turn off
B	8/26/25 - 9/25/25 September	10/9/2025 Completed October	11/3/2025 now	Starnic	Auto Pay re-enroll Manual pay current balance	Wave late fees - No Turn off
C	9/26/25 -10/25/25 October	11/5/2025 November	12/3/2025	Starnic	Auto Pay re-enroll Manual pay current balance	Wave late fees - No Turn off
D	10/26/25 - 11/25/25 November	12/5/2025 December	1/3/2026	Starnic	Auto Pay functioning	Late Fees - Active Jan 3, 2026 Turn Off - E Active

LTS

Oct 16, 2025



## ENGINEER'S REPORT

**Date:** October 16, 2025

**To:** Harris County MUD No. 132 Board of Directors

**From:** Nicholas N. Bailey, P.E.  
BGE, Inc.

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10. Approve Engineer's Report:

a. Annual Tank Evaluations: **Update**

Tank	Next Evaluation	Age/Last Recoat	Comments
WP1 bolted GST	Aug-26	1996/2018	2025: Exterior only. Fair overall condition. Likely will need to be replaced within five years.
WP1 welded GST	Aug-26	2010/2025	2025: Interior and Exterior recoated.
WP1 HPT1	Aug-26	1997/2018	2025: Exterior only. Good overall condition.
WP1 HPT2	Aug-26	1998/2022	2025: Exterior only. Good overall condition.
WP1 HPT3	Aug-26	2010/2018	2025: Exterior only. Good overall condition.
WP2 bolted GST	Sept-26	1994/Unknown	2025: Exterior only. Fair to poor overall condition. Recommended to be replaced within three years.
WP2 welded GST	Sept-26	2011/2022	2025: Exterior only. Good overall condition.
WP2 HPT1	Sept-26	2014/2025	2025: Interior and Exterior recoated.
WP2 HPT2	Sept-26	2019	2025: Exterior only. Good overall condition.

We have completed the 2025 annual tank inspections and have updated the information in the above table. The galvanized, bolted ground storage tank at Water Plant No. 2 is recommended to be replaced within the next three years.

b. Capital Improvement Projects:

i. Waterline Replacement, Phase 5: **Update**

The Phase 5 construction plans have been approved by Harris County. We received additional comments from the City of Houston. We are addressing the comments and will resubmit for final approval. The City of Houston approved the variance request allowing dead-end water lines at the four cul-de-sacs in this project.

The total length of water line replacement in Phase 5 will be approximately 14,500 LF, and it includes replacement of water lines in Pinehurst of Atascocita Section 4 and Atascocita Shores Section 6.

ii. 30" Sanitary Sewer Line along W. Lake Houston Parkway: **Update**

We have started the survey topo work for rehabilitation of the 30" gravity sanitary lines along W. Lake Houston Parkway within HCMUD132 and HCMUD151. We anticipate having the topo survey complete and all of the data processed by the end of next week. The total estimated cost, including contingencies and engineering, is \$2,098,000. Per the terms of the contract between the MUDs, HCMUD151's share is 60.7%, or \$1,273,486 of the total estimated cost, while HCMUD132's share is 39.3%, or \$824,514 of the total estimated cost.

iii. 12" Sanitary Sewer Line at Pinehurst Trail Drive and FM1960: **Update**

We have plan approval from Harris County on the rehabilitation of the existing 12" sanitary sewer line crossing FM1960, and we're still waiting on approval of a variance request from TxDOT. Our recommendation is to rehab the line by "pipe bursting", which is a trenchless method of construction. We are tentatively scheduled to begin advertising the project for bids next Friday in order to have bid results ready for board review and approval at next month's meeting.

iv. Lift Station No. 1 Improvements and Rehab: **Update**

We continue to coordinate with Mike and Allen in evaluating the data being captured at the facility.

v. Golf Villas and Pinehurst Trail Drive Drainage: **ACTION ITEM**

Following the approval of our engineering and surveying proposal at last month's meeting, we have finished the topo survey work on Point Hole 9 and in Golf Villas. We have started preliminary design and are presenting for approval at today's meeting our proposal (copy attached) for landscape design services.

We have been told by Harris County Pct. 3 that the interlocal agreement is being drafted and that it should be ready for review within the next couple of weeks.

c. Additional Drainage Areas: **ACTION ITEM**

1. Golf Course Concrete Drainage Channel along Rebawood – Stuckey's has completed the vegetation removal in the concrete drainage channel adjacent to Rebawood Drive. They have not yet submitted an invoice for the work. They have also provided an additional proposal in the amount of \$4,917.53 for filling and regrading the areas adjacent to the concrete drainage channel, as well as filling in voids at the channel with cement stabilized sand. We are recommending approval of the proposal.
2. Miscellaneous Drainage Channel Repairs – Stuckey's has completed the drainage channel repairs per their proposal that was approved at last month's meeting. The amount of the proposal was \$14,033.41. They have not yet submitted an invoice for the work.

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

The board meets next Tuesday. They are continuing design on the large sanitary sewer rehabilitation project.

e. Development Plan Reviews: No Update

f. Review and Authorize Capacity Commitments: No Update

**ACTION ITEMS:**

- 1. Approve Landscape Architect proposal for Golf Villas Drainage and Detention Pond Improvements.**
- 2. Approve Stuckey's proposal for filling and regrading adjacent to Rebawood drainage channel.**



October 16, 2025

Board of Directors  
Harris County MUD No. 132  
c/o Norton Rose Fulbright US, LLP  
1550 Lamar Street, Suite 2000  
Houston, TX 77010

Re: **Golf Villas Drainage Improvements & Detention Pond**

Gentlemen:

Thank you for the opportunity to provide our proposal for professional design services for the referenced project. Our services will be performed in coordination with you and your team. We will perform the following services generally in the order listed below.

#### **PROJECT PARAMETERS**

The District desires to construct a new detention pond on the ninth hole of the Point course of the Atascocita Golf Club to improve drainage conditions in the immediate area while creating an amenity feature for the golf course.

#### **SCOPE OF SERVICES**

##### **Schematic Landscape Design Services**

1. Meet with the District to discuss the vision and development objectives for the Project.
2. Based on the survey data, prepare a schematic design for the proposed detention pond.
3. Coordinate with the District engineer regarding detention volume and necessary civil engineering improvements.
4. Meet with District representatives and golf course general manager to review the schematic design and any alternative layouts or concepts that may be appropriate.
5. Revise and refine the schematic as requested by the District.
6. Prepare a color rendered exhibit of the proposed detention pond suitable for presentation purposes.

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### **3D Rendering Services**

1. Based on schematic design approved by District, Consultant will develop a 3D SketchUp model of the site and review with the District representatives and golf course general manager for authorization to proceed.
2. Based on the 3D SketchUp model and view options approved by the District, Consultant will prepare one (1) ground level perspective rendering and (1) "bird's eye" view perspective rendering of the project.
3. Consultant will make minor revisions to the renderings as requested by the District. Revisions will be limited to two (2) revisions per rendering.

### **On-Going General Consultation Services**

1. As requested by the District, Consultant will provide on-going consultation related to the project. These services may include, but are not limited to:
  - Updates to and/or refinement of the schematic design
  - Coordination with Harris County
  - Preparation of additional exhibits or illustrative graphics
  - Participate in meetings or discussions related to engineering efforts related to the project
  - Participate in meetings as requested by the District

### **DATA TO BE PROVIDED BY THE DISTRICT**

1. A boundary and topographic survey of the property in AutoCAD format.

### **COMPENSATION AND FEE**

Consultant's compensation shall include the lump sum fee for each phase of the project as outlined below plus any reimbursable expenses. Hourly services will be performed on an hourly basis at the Consultant's standard hourly rates. Consultant's compensation shall include the total for services at the rates set forth below. The amounts indicated do not include amounts for Additional Services or resulting from substantial change in scope of the Project or services.

<b>Schematic Landscape Design Services</b>	<b>\$ 7,500</b>
<b>3D Rendering Services</b>	<b>\$ 10,000</b>
<b>On-Going General Consultation Services</b>	<b>\$ Hourly</b>

### **TERMS OF THE PROJECT**

The performance of the work associated with this project will be in accordance with the Agreement.

## PROJECT MANAGER

The project manager responsible for the execution of this project is:

Chris Patterson

## APPROVED AND ACCEPTED

If this outlined proposal meets your acceptance, please approve by signing below and returning a copy for our files. We appreciate the opportunity to provide these services and look forward to working with you on this project.

**BGE, Inc.**



Chris Patterson, AICP  
Director, Planning + Landscape Architecture

October 16, 2025

Date

**Harris County MUD No. 132**

\_\_\_\_\_  
Tim Stine  
President

\_\_\_\_\_  
Date





**Proposal**  
**Rebawood East Outfall Sinkhole**

October 16, 2025

Harris County MUD No. 132  
C/O: Nick Bailey  
1301 McKinney St.  
Houston, TX 77010 – 3031

Sinkhole Repair – 1 LS @ \$4,917.53 / LS ..... \$4,917.53  
Remobilize compact excavator and skid steer to site  
Utilize excavator to expose & pull dirt away from failed section  
Remove failed Corrugated Pipe; Replace with 4" SDR 35 PVC Pipe (Approx. 10-15')  
Saw cut existing slope paving to extend pipe; Patch concrete around new pipe and cut flush  
Use the skid steer to bring in the CSS and select fill materials below  
Import void with 14 Tons (+/-) CSS (2 Sac) to ensure failure is sealed properly  
Backfill with compaction  
Import & install up to 12 CY (+/-) Select Fill to fill any remaining voids in the area  
Final grade disturbed areas to prepare for vegetation  
Hand seed all disturbed areas

*Any work around sinkholes is an estimate based on surface inspection. Once repair is started, additional changes may be needed. This pricing reflects our best judgement of what should be needed to complete the repair.*

**Total ..... \$4,917.53**  
Sales Tax (Not Included) ..... N/A

Sincerely,

EMILY STUCKEY TREICHEL  
Account Manager

**EXCLUDING ACTS OF UNCONTROLLABLE WEATHER, AND ASSUMING PROPER MAINTENANCE  
AFTER THE JOB, WE GUARANTEE OUR CLIENTS A SUCCESSFUL STAND OF GRASS**

\* This proposal assumes local access of water for tank fill ups & includes ONE mobilization; Additional mobilizations at \$750.00 \*

\*\* Local water access means a Hydrant, 2" fill line, or Pond/Creek with ample water for area to be sprayed \*\*

\*\*\* Proposal does not include long-term watering or maintenance of the project unless otherwise noted \*\*\*

**THIS PROPOSAL WILL BE HONORED BY STUCKEY'S IF ACCEPTED WITHIN THIRTY (30) CALENDAR DAYS**

Accepted this \_\_\_\_\_ day of \_\_\_\_\_ 2025

TAX EXEMPT \_\_\_\_\_ YES \_\_\_\_\_ NO

Firm/MUD: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_







**Harris County MUD No. 132**  
**Photo Report – October 2025**

**Rebawood Desilt**



**8" Pipe Failure Repair**





7.



8.



9.



10.



11.



12.





## Rip Rap Repair





## Various Reels & Settled Areas





## Hydromulch

25.



26.



27.



28.



29.



30.





THE RADICH LAW FIRM, PLLC

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[www.radichlawfirm.com](http://www.radichlawfirm.com)

September 27, 2025

**Via Email**

Harris County Municipal Utility District 132  
Attn: Mr. Tim Stine, President  
1301 McKinney St., Suite 5100  
Houston, Texas 77010

Re: Representation of Harris County Municipal Utility District 132 (the “District”)

Dear Mr. Stine:

I appreciate the opportunity for The Radich Law Firm, PLLC (the “Firm”) to represent the District. This letter will confirm the nature and scope of the District’s engagement of the Firm, the agreement as to fees, and our roles and responsibilities in connection with this engagement.

**NATURE AND SCOPE OF ENGAGEMENT**

The District is the client for purposes of this engagement. The initial scope of the engagement consists of the provision of legal services for the acquisition of property interests to serve various public uses, including, but not limited to, the tracts currently owned or encumbered by the FDIC. The District may expand or limit the scope of the Firm’s representation of it at any time in the future. The terms and condition set forth herein shall apply to any other matters the District assigns to the Firm, unless otherwise agreed to in writing.

It is understood that this representation of the District does not create an attorney-client relationship with any related persons or entities, unless specifically agreed otherwise in writing. It also is understood that the Firm’s representation of the District under the terms of this engagement letter is limited to the activities described herein.

**PAYMENT AND OTHER PROVISIONS**

The District agrees to pay the reasonable fees and other charges billed by the Firm in connection with this representation. The Firm’s fees will be on an hourly basis, at increments of one-tenth of an hour (with a minimum increment of 0.1 hours), determined by the time consumed in providing the service, the level of experience and the ability of the attorney performing the service, and the difficulty and complexity of the task(s) involved. The Firm’s current rate for attorneys is \$625 per hour and for legal assistants is \$155-175 per hour. Hourly rates for this representation are subject to annual adjustment effective January 1 of each year. If agreed by the District and the Firm in writing on a case-by-case basis, various future projects and matters may be billed at greater or lesser hourly rates, on a fixed-fee or transactional basis, on a contingent fee basis, or using any combination thereof.





In addition to its hourly fees, the Firm also will charge for certain other items. These charges may relate to, but are not limited to, such things as transcripts, certified deed copies, title and computer-based research, photocopy services, travel costs, delivery and messenger services, mileage, postage charges, filing and recording fees, and any disbursements the Firm may make to other service providers, such as court reporters, expert witnesses, and investigators.

The Firm anticipates submitting monthly invoices for the professional services rendered and other charges and expenses incurred on behalf of the District, and the invoices will identify the attorneys and other professionals who performed work during the billing period, the dates on which the work was performed, and the nature of the work performed. The Firm's invoices also will contain a summary of any costs and disbursements that were incurred or expended.

### **CONFLICT CONSIDERATIONS AND AGREEMENT**

It is understood and agreed this is not an exclusive engagement and the District is free to retain any other counsel for any aspect of the subject matter of this engagement. Nonetheless, we recognize that we are disqualified from representing any other client with interests materially and directly adverse to the District in any matter (i) which is substantially related to this representation or (ii) where there is a reasonable probability that confidential information the District furnished to the Firm could be used to its disadvantage. The District understands and agrees that, with those exceptions, the Firm's representation of it will not prevent or disqualify the Firm from representing clients adverse to it, or whose interests may conflict with its interests, in other matters.

### **SPECIAL CONDITIONS WITH RESPECT TO THE DISTRICT**

As required by Section 2270.002 of the Texas Government Code, the Firm hereby verifies that it does not boycott Israel and will not boycott Israel during the term of this agreement. For purposes of this agreement, the phrase "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

As required by Section 2252.152 of the Texas Government Code, the Firm hereby verifies that it is not engaged in active business operations with Sudan, Iran, or a foreign terrorist organization. For purposes of this agreement, the phrase "foreign terrorist organization" means an organization designated as a foreign terrorist organization by the United States secretary of state as authorized by 8 U.S.C. Section 1189. Pursuant to Section 2274.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended.

As required by Section 2274.002 of the Texas Government Code (as added by Senate Bill 19, 87th Texas Legislature, Regular Session), as amended, the Firm hereby verifies that it does not and will not during the term of this agreement have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, nor will it discriminate during the term of the agreement against a firearm entity or firearm trade association. The term "discriminate against a firearm entity or firearm trade association" as used in this paragraph has the meaning assigned to the term in Section 2274.001(3) of the Texas Government Code (as added by SB 19), as amended.

As required by Section 2274.002 of the Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended, the Firm hereby verifies it does not, and during the term of this agreement will not, boycott energy companies. The term “boycott energy companies” as used in this paragraph has the meaning assigned to the term “boycott energy company” in Section 809.001 of the Texas Government Code, as amended, as set out in Section 2274.001(1) of the Texas Government Code (as added by SB 13), as amended.

### **WITHDRAWAL OR TERMINATION**

Our relationship is based on mutual consent, and the District may terminate the Firm’s representation of it at any time, with or without cause, by notifying the Firm. However, termination of the Firm’s services will not affect the responsibility for payment of fees for legal services rendered and of other charges incurred before termination and in connection with an orderly transition of the representation.

The Firm is subject to rules of professional conduct, which list several circumstances that require or allow us to withdraw from representing a client, including for example, nonpayment of fees or costs, misrepresentation or failure to disclose material facts, fundamental disagreements, and conflict of interest with another client. The Firm tries to identify in advance and discuss with Firm clients any situation which may lead to the Firm’s withdrawal, and if withdrawal ever becomes necessary, the Firm will give the client written notice of the withdrawal. If the Firm elects to withdraw for any reason, the District will take all steps necessary to free the Firm of any obligation to perform further, including the execution of any documents necessary to complete the withdrawal, and the Firm will be entitled to be paid for all services rendered and other charges accrued to the date of withdrawal.

### **CONCLUSION OF ENGAGEMENT**

Upon completion of the Firm’s representation of the District, whether upon completion of the assigned work or due to termination or withdrawal, the Firm will have no further obligation to advise the District with respect to the matters that were the subject of the representation or with respect to changes in the laws or regulations that could have an impact upon their future rights and liabilities relating to such matters.

### **CHOICE OF LAW**

This agreement shall be governed by and construed in accordance with the laws of the State of Texas.

### **ACCEPTANCE**

This letter (i) constitutes the entire agreement between the District and the Firm regarding this engagement, (ii) is subject to no oral agreements or understandings, and (iii) can be modified or changed only by a further written agreement. No obligation or undertaking not set forth or incorporated expressly in this letter shall be implied on the part of either the District or the Firm.

If this letter accurately reflects the District's understanding of the terms and conditions of the Firm's engagement, please execute the letter in the space provided below and return it to my attention. Should you have any questions regarding this matter, please do not hesitate to contact me. On behalf of the Firm, thank you for the opportunity to be of service to the District.

Very truly yours,

The Radich Law Firm, PLLC



By: Paul S. Radich

ACCEPTED AND AGREED TO BY THE DISTRICT:

By: \_\_\_\_\_

Tim Stine, President

Date: October 16, 2025



Search

# MEMBER NOTICE

## AWBD BYLAWS VOTE

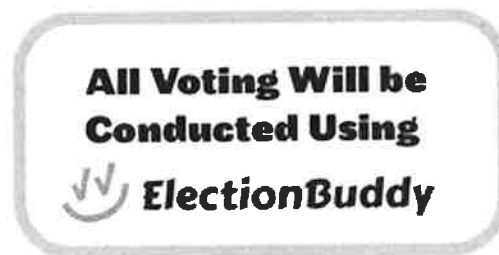
**AWBD Members will have the opportunity to vote on very important proposed AWBD Bylaws clarifications and updates**

**WHAT IS ON THE BALLOT?** Clarifications to four (4) existing Bylaws that deal with running for the AWBD Board of Trustees and the process necessary to amend the AWBD Bylaws.

**WHY ARE THEY ON THE BALLOT?** Simply to clear up the language regarding AWBD Board of Trustees qualifications, terms, and requirements, along with language regarding the passage of Bylaws amendments.

**WHEN WILL VOTING OCCUR?** Voting opens Monday, October 27, 2025, goes through the 2026 AWBD Midwinter Conference, and ends on Tuesday, January 27, 2026.

**HOW DOES VOTING WORK?** All voting will be done by the designated voting Member Representative for the Member, using Election Buddy, just like voting for the AWBD Board of Trustees.



**For Districts – Please have your attorney confirm your voting rep with AWBD using [info@awbd-tx.org](mailto:info@awbd-tx.org) (mailto:info@awbd-tx.org). Confirmation must come from your district law firm, as we will need third-party confirmation that this action was taken in a district meeting.**

Exhibit N

**SUMMARY OF PROPOSED BYLAWS AMENDMENTS**

**Proposed Amendment**

**Explanation**

**ARTICLE V. ORGANIZATION AND POWERS**

**A. Board of Trustees and Qualifications**

1. The governing body of the Association shall be known as the Board of Trustees. It shall consist of the following officers: President, Executive Vice-President, First Vice President, Second Vice-President, Secretary, Treasurer, a representative of the Advisory Council, Immediate Past President and one Trustee from each of the geographic regions described below. Regional Trustees will be elected by the Members of their respective region. Regional Trustees may not serve as officers of the Board. The representative of the Advisory Council will be elected by the members of the Advisory Council. To be qualified to serve as a Trustee, each candidate shall have served as a Member Representative for one (1) or more Member(s) for at least two (2) of the last three (3) years prior to nomination; and currently be serving as a Member Representative for a Member whose dues are paid current. ~~have been an active Member Representative of a Member(s) who has been a Member of the Association for at least two (2) years within the last three (3) years prior to nomination for such position and whose dues are paid current.~~

The current Bylaws' requirements are confusing with respect to the length of time someone must be a Member Representative prior to running for the Board of Trustees. This revision is intended to simplify and clarify candidate eligibility requirements to allow someone who has been a Member Representative for two of the last three years and who is currently a Member Representative to run for the Board.

**Note:** A Member Representative is an elected or appointed representative of an entity that is an AWBD Member. For Example, a district is a Member and a director is a Member Representative for the district.

**ARTICLE V. ORGANIZATION AND POWERS**

**B. Terms, Qualifications, Powers and Restrictions of Officers**

9. Once elected, any Trustee will be permitted to complete his or her term in office, except as provided in Article VI A.1. hereof, even if continuing to serve results in the Trustee serving longer than six (6) consecutive years.
10. A Member Representative may serve as a Trustee for up to six (6) consecutive years and then may seek re-election only after an Annual Meeting at which the Member Rep representative does not appear on the ballot. A Trustee who resigns, is removed from office, or serves six (6) consecutive years as Trustee may not be reappointed to the Board until after the expiration of at least twelve (12) months.

Section V.B.10 states that a Member Representative may serve as a Trustee for up to six (6) consecutive years, which is three (3) consecutive two (2) year terms, except as provided in Article VI.A.1 (regarding removal from office). If a Trustee is appointed to fill a vacancy and wins election three (3) times, the Bylaws do not address whether that person can serve the entire third (3<sup>rd</sup>) term. This revision clarifies that a Trustee may continue to serve even if such service results in the Trustee serving for more than six (6) consecutive years.

**Proposed Amendment**

**Explanation**

**ARTICLE V. ORGANIZATION AND POWERS**

**D. Creation of Regions**

The Association may, if so determined by the Board, and subject to any restrictions or limitations in these Bylaws, create no fewer than three (3) and no more than five (5) geographic regions. Each region created by the Board shall be entitled to elect a Regional Trustee to serve on the Board. Regional Trustees must meet the qualifications to serve as a Trustee set forth in Article V A.1. at the time of election. In addition, each candidate for Regional Trustee must reside within the region they seek to represent at the time of their nomination. See the attached map for the regions of the Association.

Traditionally, Regional Trustees have resided in the region they represent, but the Bylaws have not required it. This revision merely requires that candidates for Regional Trustee reside in the region they seek to represent.

**ARTICLE XIV. AMENDMENTS TO BYLAWS**

Proposals to amend these Bylaws must be made by written petition of at least twenty percent (20%) of the Members in good standing, as certified by the office of the Executive Director, or by a vote of two-thirds (2/3) of the Board of Trustees of the Association. The Association membership shall be notified of the proposed amendments to the Bylaws not less than ten (10) calendar days prior to ~~at~~ the duly called meeting of the membership. The Board must call a meeting of the membership to consider such amendments within six (6) months after receipt of such proposal or at the next duly called meeting of the Association's membership, whichever comes first. Voting may shall be open for not less than two (2) consecutive weeks, which shall include either the annual or mid-winter conference and shall be conducted electronically or by paper ballot at the discretion of the Board to the extent that the method of voting complies with the other requirements of these Bylaws. Each Member of the Association, whose dues are paid current, is entitled to one (1) vote. Absentee ballots will be available from the office of the Executive Director and must be received by the Executive Director no later than seven (7) business days prior to the duly called meeting. Passage of an amendment to these Bylaws will require an affirmative two-thirds (2/3) vote of the Members voting in such election, provided that fifty percent (50%) of such members in good standing shall have voted, and shall be effective immediately.

Currently, amending AWBD's Bylaws requires that any amendment be approved by an affirmative two-thirds (2/3) vote of the Members with at least one-half (1/2) of all Members having voted in such election. In the past, proposed amendments have failed despite overwhelming support among voting Members because fewer than one-half (1/2) of the Members voted.

This revision removes the requirement that at least one-half (1/2) of the Members must vote on Bylaws amendments and adds a requirement that the period for voting must be open for at least two (2) weeks and include either the annual or mid-winter conference. In addition, the absentee ballot process is deleted because online voting allows Members to vote remotely.