

MINUTES OF MEETING OF BOARD OF DIRECTORS
SEPTEMBER 18, 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 September 18, 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, except Directors Lopez and Jackson, thus constituting a quorum. 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 August 21, 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 August 21, 2025, as revised.
3. **Approve audit for fiscal year ended May 31, 2025.** The President recognized Ms. Villarreal, who reviewed with the Board a draft audit and a management letter to the Board with a proposed response, copies of which are attached hereto as *Exhibit B*. Ms. Villarreal said the auditors propose to issue an unqualified opinion on the District’s financial statements. Discussion ensued regarding the District’s reserves. The President stated that he provided Ms. Villarreal with questions he would like clarification on before the Board approves the audit. Discussion ensued. Ms. Villarreal stated that she will review the questions and provide a response and present the audit for approval at the next meeting.

4. **Adopt Order Designating Officer to Calculate and Publish 2025 Tax Rate.** The President presented to and reviewed with the Board the financial advisor's 2025 tax rate analysis, a copy of which is attached hereto as *Exhibit C*. He noted a 2025 certified assessed value of \$871,911,698 and the designation of the District as a developed district. The Board discussed a proposed rate of \$0.06877 per \$100 assessed valuation for maintenance and operations. Ms. Loaiza explained unused increments. Discussion ensued.

Ms. Ellison presented to and reviewed with the Board an Order Designating Officer to Calculate and Publish Tax Rates for 2025 (the "Order"), a copy of which is attached hereto as *Exhibit D*.

Upon motion by Director Mielke, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to adopt a proposed rate of \$0.06877 per \$100 assessed valuation for maintenance and operations and authorize its publication. Ms. Loaiza noted that the rate would be published in The Observer on October 8, 2025.

5. **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, 98.8% of the District's 2024 taxes had been collected.

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

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 Tax Assessor and Collector's Report and to authorize payment of check numbers 1509 through 1514 from the Tax Account to the persons, in the amounts, and for the purposes stated in the report.

6. **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 F*. She stated that the Certificate of Deposit ("CD") at Independent Bank matured and she moved the funds into LOGIC public funds investment pool.

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 accept the Bookkeeper's Report and to authorize payment of check numbers 2261 through 2277 from the Operating Account to the persons, in the amounts, and for the purposes stated therein.

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

Mr. Jenkins reported a 103% accountability for the period July 26, 2025 to August 26, 2025.

Mr. Jenkins reviewed the Executive Summary, the Major Maintenance Summary for August, and the delinquencies. He reported that 169 letters were mailed, 88 delinquent tags were hung, and 18 accounts were disconnected for non-payment.

Mr. Jenkins reported that the transfer from AVR to Starnik is complete. Discussion ensued. He asked if the Board would like to continue to absorb the \$1 auto draft fee.

Mr. Jenkins reported on the sewer backup at 20350 Allegro Shores. He stated that the resident provided invoices and estimates for the Board's consideration of reimbursement. He noted that the invoices are for work already completed and the estimates are for work needing to be completed. He stated that the total reimbursement request is in the amount of \$19,653.80. The President presented to and reviewed with the Board a breakdown, a copy of which is attached hereto as *Exhibit H*. Discussion ensued. It was the consensus of the Board to authorize Inframark to file a claim on the District's insurance and to authorize Director Whitaker and Mr. Jenkins to coordinate with the resident in the event the claim is rejected.

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 Operations Report, (2) authorize disconnection of the delinquent accounts in accordance with the terms of the District's Rate Order; and (3) continue to absorb the \$1 auto draft fee.

8. 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 I*.

Mr. Bailey reported on the Annual Tank Evaluations. He stated that BGE has begun the 2025 annual tank inspections and should have the evaluation reports ready for the next meeting. He noted that the galvanized, bolted ground storage tanks at both water plants will need to be replaced in the next 3-4 years.

Mr. Bailey reported on the Waterline Replacement, Phase 5 project. He stated that Phase 5 construction plans have been approved by Harris County and are at the City of Houston 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 updated the cost and schedule estimate for the 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 reviewed a cost estimate with a total estimated cost for rehabilitation of the line, including contingencies and engineering, of \$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 reviewed a proposal for the design, bidding and construction administration of the sanitary sewer rehabilitation project.

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 will begin advertising the project for bids once TxDOT approval is received.

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.

Mr. Bailey reported on the Golf Course Concrete Drainage Channel along Rebawood. He stated that Stuckey’s proposal in the amount of \$4,673.29 for vegetation and silt removal was approved last month and Stuckey’s is indicating that they will mobilize to do the work within the next couple of weeks.

Mr. Bailey reported on Miscellaneous Drainage Channel Repairs. He noted that following last month’s meeting, BGE met with a representative from Stuckey’s, and at BGE’s request, Stuckey’s provided a proposal in the amount of \$14,033.41 for miscellaneous repairs and rip rap installation at areas along the drainage channel, both upstream and downstream of the apartments. He recommended approval of the proposal. Discussion ensued. It was the consensus of the Board to approve the proposal, subject to Mr. Bailey confirming the scope of work with the contractor.

Mr. Bailey reported on the Golf Course Driving Range. He stated that Resha Corporation has submitted an invoice in the amount of \$16,167.74 for filling sinkholes and regrading around an existing Type “E” inlet on the west side of the golf course, which connects to the storm sewer on Tamarron Drive to the north. He noted that the invoice amount is greater than the \$13,984.41 base bid proposal that was approved at the last meeting, as they needed to import five loads of dirt and install a new concrete inlet. He recommended payment of the invoice.

Mr. Bailey reported on the Atascocita Joint Operations Board (“AJOB”). He stated that AJOB met on Tuesday. He stated that BGE anticipates holding a preconstruction meeting for the belt press replacement project within the next couple of weeks. He noted that AJOB is continuing design on the large sanitary sewer rehabilitation project.

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 (1) approve the Engineer’s Report; (2) approve BGE’s proposal for the Rehabilitation of the 30-inch Sanitary Sewer Line along W. Lake Houston Parkway; (3) approve Stuckey’s proposal for miscellaneous drainage channel repairs, subject to BGE confirming the scope of work with the contractor; and (4) approve Resha Corporation’s invoice for the sinkhole repair and regrading around an existing Type E inlet on the golf course driving range in the amount of \$16,167.74.

9. 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 BGE had a positive meeting with Harris County Precinct 3 (“Precinct 3”), and Precinct 3 has agreed to share in the costs of the drainage and detention improvements as discussed. He reported that BGE has provided the contact information for the District as part of the preparation of an interlocal agreement. He presented for approval BGE’s proposal for engineering and surveying services for design, bidding, construction administration, and easement description preparation for the drainage and detention improvements project in the amount of \$131,000. Discussion ensued.

Discussion ensued regarding obtaining necessary drainage easements. Ms. Ellison reported that the title to the Golf Villas common property appears to be in the Federal Deposit Insurance Corporation (“FDIC”). She said a condemnation of a storm sewer easement through that property would be the fastest way to obtain an easement. It was the consensus of the Board to move forward with retaining a condemnation attorney. Director Whitaker said he was working with the golf course to obtain an easement on their property.

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 BGE’s engineering and surveying proposal for the Golf Villas Drainage and Detention Pond Improvements in the amount of \$131,000.

10. **Discuss and take action in connection with District communications and website.** The President provided an update on the website from Director Lopez regarding the update to the billing system.

11. **Other director and consultant reports.** Director Whitaker provided an update on Lift Station No. 1. He said the equipment had arrived but needs a dashboard. He said he planned to collect data for six months.

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

* * *

The above and foregoing minutes were passed and approved by the Board of Directors on October 16, 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, September 18, 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 August 21, 2025;
 3. Approve audit for fiscal year ended May 31, 2025;
 4. Adopt Order Designating Officer to Calculate and Publish 2025 Tax Rate;
 5. Approve Tax Assessor and Collector's Report and authorize payment of bills;
 6. Approve Bookkeeper's Report, authorize payment of bills, review investment report and any necessary changes;
 7. Approve Operations Report, authorize District maintenance, and take any necessary action regarding delinquent accounts, including disconnection;
 8. Approve Engineer's Report, authorize necessary capital projects, authorize capacity commitments; review bids and award construction contracts;
 9. 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;
 10. Discuss and take action in connection with District communications and website;
 11. 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, September 11, 2025 8:51 AM
To: Jane Maher
Cc: The Texas Network
Subject: RE: HCMUD 132 September Posting

CERTIFICATE OF POSTING OF NOTICE OF PUBLIC MEETING

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

I hereby certify that on September 10, 2025, that I have posted the September 18, 2025 notice of public meeting on the website at the following location: <https://www.hcmud132.com/meetings>

Russell Lambert
russ@texasnetwork.com

From: Jane Maher <jane.maher@nortonrosefulbright.com>
Sent: Wednesday, September 10, 2025 5:10 PM
To: Russell Lambert <russ@texasnetwork.com>
Cc: The Texas Network <support@texasnetwork.com>
Subject: HCMUD 132 September Posting

Good afternoon,

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, September 12. 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

NORTON ROSE FULBRIGHT

Law around the world
nortonrosefulbright.com

This email message and any attachments are for the sole use of the intended recipient(s). Any unauthorized review, use, disclosure, copying or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message and any attachments.

To reply to our email administrator directly, send an email to nrfus.postmaster@nortonrosefulbright.com.

Norton Rose Fulbright US LLP, Norton Rose Fulbright LLP, Norton Rose Fulbright Canada LLP and Norton Rose Fulbright South Africa Inc are separate legal entities and all of them are members of Norton Rose Fulbright Verein, a Swiss verein. Norton Rose Fulbright Verein helps coordinate the activities of the members but does not itself provide legal services to clients. Details of each entity, with certain regulatory information, are available at nortonrosefulbright.com/legal-notices.

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 September 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 September 2025

Couy M

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

HARRIS COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

MAY 31, 2025

DRAFT SUBJECT TO CHANGE

McCALL GIBSON SWEDLUND BARFOOT ELLIS PLLC
Certified Public Accountants

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-7
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET	8-9
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION	10
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	11
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES	12
NOTES TO THE FINANCIAL STATEMENTS	13-25
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND	27
SUPPLEMENTARY INFORMATION REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE	
NOTES REQUIRED BY THE WATER DISTRICT FINANCIAL MANAGEMENT GUIDE (Included in the notes to the financial statements)	
SERVICES AND RATES	29-31
GENERAL FUND EXPENDITURES	32
INVESTMENTS	33
TAXES LEVIED AND RECEIVABLE	34-35
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES GENERAL FUND - FIVE YEARS	36-37
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS	38-39

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.

Board of Directors
Harris County Municipal Utility District No. 132

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information 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

September 18, 2025

DRAFT SUBJECT TO CHANGE

**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 \$30,550,739 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)	23,887,713	21,126,331	2,761,382
Total Assets	\$ 31,097,732	\$ 31,031,476	\$ 66,256
Total Liabilities	\$ 546,993	\$ 1,220,511	\$ 673,518
Net Position:			
Investment in Capital Assets	\$ 23,887,713	\$ 21,126,331	\$ 2,761,382
Unrestricted	6,663,026	8,684,634	(2,021,608)
Total Net Position	\$ 30,550,739	\$ 29,810,965	\$ 739,774

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	3,498,216	3,094,097	404,119
Other Revenues and Reimbursements	496,238	1,583,637	(1,087,399)
Total Revenues	\$ 6,431,173	\$ 7,039,571	\$ (608,398)
Expenses for Services	5,691,399	6,363,711	672,312
Change in Net Position	\$ 739,774	\$ 675,860	\$ 63,914
Net Position, Beginning of Year	29,810,965	29,135,105	675,860
Net Position, End of Year	\$ 30,550,739	\$ 29,810,965	\$ 739,774

**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 \$733,228 more than budgeted revenues and actual expenditures were \$139,829 more than budgeted expenditures which resulted in a positive variance of \$593,399. See the budget to actual comparison for more information.

CAPITAL ASSETS

Capital assets as of May 31, 2025, total \$23,887,713 (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	21,395,375	15,072,292	6,323,083
Wastewater System	14,538,940	14,538,940	
Drainage System	6,407,170	5,746,737	660,433
Capacity Interest in ACP Facilities	1,944,352	1,944,352	
Less Accumulated Depreciation	<u>(22,249,807)</u>	<u>(21,355,915)</u>	<u>(893,892)</u>
Total Net Capital Assets	<u>\$ 23,887,713</u>	<u>\$ 21,126,331</u>	<u>\$ 2,761,382</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
ASSETS			
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)		22,036,030	22,036,030
TOTAL ASSETS	\$ 7,185,266	\$ 23,912,466	\$ 31,097,732

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
LIABILITIES			
Accounts Payable	\$ 308,546	\$	\$ 308,546
Due to Taxpayers	12,261		12,261
Security Deposits	226,186		226,186
TOTAL LIABILITIES	\$ 546,993	\$ - 0 -	\$ 546,993
 DEFERRED INFLOWS OF RESOURCES			
Property Taxes	\$ 33,566	\$ (33,566)	\$ - 0 -
 FUND BALANCE			
Nonspendable:			
Prepaid Costs	\$ 27,487	\$ (27,487)	\$
Operating Advance	400,299	(400,299)	
Committed for Capital Projects	2,500,000	(2,500,000)	
Unassigned	3,676,921	(3,676,921)	
TOTAL FUND BALANCE	\$ 6,604,707	\$ (6,604,707)	\$ - 0 -
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	 \$ 7,185,266		
 NET POSITION			
Investment in Capital Assets Unrestricted		\$ 23,887,713 6,663,026	\$ 23,887,713 6,663,026
TOTAL NET POSITION		\$ 30,550,739	\$ 30,550,739

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

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. 23,887,713

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. 58,319

Total Net Position - Governmental Activities \$ 30,550,739

DRAFT SUBJECT TO CHANGE

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

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MAY 31, 2025

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property Taxes	\$ 551,015	\$ 3,069	\$ 554,084
Water Service	864,005		864,005
Wastewater Service	1,045,229		1,045,229
Sales Tax Revenues	1,882,635		1,882,635
Water Authority Fees	1,449,073		1,449,073
Capital Contributions	107,316		107,316
Penalty and Interest	73,364	2,436	75,800
Connection and Other Service Revenues	139,909		139,909
Investment and Miscellaneous Revenues	313,122		313,122
TOTAL REVENUES	<u>\$ 6,425,668</u>	<u>\$ 5,505</u>	<u>\$ 6,431,173</u>
EXPENDITURES/EXPENSES			
Service Operations:			
Professional Fees	\$ 323,486	\$	\$ 323,486
Contracted Services	236,845		236,845
Purchased Wastewater Service	843,568		843,568
Utilities	158,717		158,717
Water Authority Assessments	1,476,159		1,476,159
Repairs and Maintenance	1,469,590		1,469,590
Depreciation		893,892	893,892
Other	289,142		289,142
Capital Outlay	3,655,274	(3,655,274)	
TOTAL EXPENDITURES/EXPENSES	<u>\$ 8,452,781</u>	<u>\$ (2,761,382)</u>	<u>\$ 5,691,399</u>
NET CHANGE IN FUND BALANCE	\$ (2,027,113)	\$ 2,027,113	\$
CHANGE IN NET POSITION		739,774	739,774
FUND BALANCE/NET POSITION - JUNE 1, 2024	<u>8,631,820</u>	<u>21,179,145</u>	<u>29,810,965</u>
FUND BALANCE/NET POSITION - MAY 31, 2025	<u>\$ 6,604,707</u>	<u>\$ 23,946,032</u>	<u>\$ 30,550,739</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)

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

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

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. (893,892)

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. 3,655,274

Change in Net Position - Governmental Activities \$ 739,774

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	703,483	703,483
TOTAL INVESTMENTS	\$ 4,932,753	\$ 4,932,753

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
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 1,384,563	\$	\$	\$ 1,384,563
Construction in Progress	3,795,362	3,655,274	6,983,516	467,120
Total Capital Assets Not Being Depreciated	\$ 5,179,925	\$ 3,655,274	\$ 6,983,516	\$ 1,851,683
Capital Assets Subject to Depreciation				
Water System	\$ 15,072,292	\$ 6,323,083	\$	\$ 21,395,375
Wastewater System	14,538,940	323,188	-	14,538,940
Drainage System	5,746,737	660,433	-	6,407,170
Capacity Interest in ACP Facilities	1,944,352	-	-	1,944,352
Total Capital Assets Subject to Depreciation	\$ 37,302,321	\$ 6,983,516	\$ - 0 -	\$ 44,285,837
Accumulated Depreciation				
Water System	\$ 7,990,666	\$ 421,753	\$	\$ 8,412,419
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	41,929	-	943,684
Total Accumulated Depreciation	\$ 21,355,915	\$ 893,892	\$ - 0 -	\$ 22,249,807
Total Depreciable Capital Assets, Net of Accumulated Depreciation	\$ 15,946,406	\$ 6,089,624	\$ - 0 -	\$ 22,036,030
Total Capital Assets, Net of Accumulated Depreciation	\$ 21,126,331	\$ 9,744,898	\$ 6,983,516	\$ 23,887,713

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

DRAFT SUBJECT TO CHANGE

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED MAY 31, 2025

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 545,000	\$ 551,015	\$ 6,015
Water Service	840,000	864,005	24,005
Wastewater Service	660,000	1,045,229	385,229
Sales Tax Revenues	1,923,000	1,882,635	(40,365)
Water Authority Fees	1,400,000	1,449,073	49,073
Penalty and Interest	84,000	73,364	(10,636)
Connection and Other Service Revenues	30,000	139,909	109,909
Investment and Miscellaneous Revenues	424,000	420,438	(3,562)
TOTAL REVENUES	\$ 5,906,000	\$ 6,425,668	\$ 519,668
EXPENDITURES			
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	1,469,590	(412,390)
Other	279,422	289,142	(9,720)
Capital Outlay	4,206,000	3,655,274	550,726
TOTAL EXPENDITURES	\$ 8,526,512	\$ 8,452,781	\$ 73,731
NET CHANGE IN FUND BALANCE	\$ (2,620,512)	\$ (2,027,113)	\$ 593,399
FUND BALANCE - JUNE 1, 2024	8,631,820	8,631,820	
FUND BALANCE - MAY 31, 2025	\$ 6,011,308	\$ 6,604,707	\$ 593,399

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

DRAFT SUBJECT TO CHANGE

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

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

<u> X </u>	Retail Water	<u> </u>	Wholesale Water	<u> X </u>	Drainage
<u> X </u>	Retail Wastewater	<u> </u>	Wholesale Wastewater	<u> </u>	Irrigation
<u> </u>	Parks/Recreation	<u> </u>	Fire Protection	<u> </u>	Security
<u> </u>	Solid Waste/Garbage	<u> </u>	Flood Control	<u> </u>	Roads
<u> X </u>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<u> </u>	Other (specify): _____				

2. RETAIL SERVICE PROVIDERS

a. MONTHLY SERVICE RATES:

The following rates are based on the rate order approved March 20, 2025.

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1,000 Gallons over Minimum Use</u>	<u>Usage Levels</u>
WATER:	\$ 20.00	10,000	N	\$ 2.50 \$ 3.00 \$ 3.60 \$ 5.00	10,001 to 20,000 20,001 to 30,000 30,001 to 40,000 40,001 and up
WASTEWATER:	\$ 28.00	30,000	N	\$ 1.75 \$ 2.10	30,001 to 40,000 40,001 and up
SURCHARGE: Water Authority Fees			N	\$ 3.95	Each 1,000 gallons over -0- usage
District employs winter averaging for wastewater usage?					<u> </u> <u> X </u> Yes No

Total monthly charges per 10,000 gallons usage: Water: \$20.00 Wastewater: \$28.00 Surcharge: \$39.50 Total: \$87.50

See accompanying independent auditor's report.

**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	
≤ ³ / ₄ "	1,531	1,516	x 1.0	1,516
1"	265	261	x 2.5	653
1½"	61	57	x 5.0	285
2"	75	73	x 8.0	584
3"	3	1	x 15.0	15
4"	4	4	x 25.0	100
6"	4	4	x 50.0	200
8"	3	3	x 80.0	240
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:	370,966,000	
Gallons sold:	2,940,000	To Harris County MUD 151

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>\$ 1,469,590</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>\$ 3,655,274</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>\$ 8,452,781</u>

See accompanying independent auditor's report.

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

Fund	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
<u>GENERAL FUND</u>					
LOGIC	XXXX2001	Varies	Daily	\$ 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**

	Maintenance Taxes	
TAXES RECEIVABLE -		
JUNE 1, 2024	\$ 30,497	
Adjustments to Beginning		
Balance	(14,521)	\$ 15,976
Original 2024 Tax Levy	\$ 521,308	
Adjustment to 2024 Tax Levy	47,297	568,605
TOTAL TO BE		
ACCOUNTED FOR		\$ 584,581
 TAX COLLECTIONS:		
Prior Years	\$ (8,760)	
Current Year	559,775	551,015
 TAXES RECEIVABLE -		
MAY 31, 2025		\$ 33,566
 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		10,012
TOTAL		\$ 33,566

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
REVENUES			
Property Taxes	\$ 551,015	\$ 560,454	\$ 549,726
Water Service	864,005	716,597	651,923
Wastewater Service	1,045,229	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	107,316	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	313,122	403,736	267,936
TOTAL REVENUES	<u>\$ 6,425,668</u>	<u>\$ 7,038,621</u>	<u>\$ 5,702,109</u>
EXPENDITURES			
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	1,469,590	1,352,988	1,235,516
Other	289,142	264,013	230,594
Capital Outlay	3,655,274	2,976,061	1,804,029
TOTAL EXPENDITURES	<u>\$ 8,452,781</u>	<u>\$ 7,609,968</u>	<u>\$ 5,845,114</u>
NET CHANGE IN FUND BALANCE	\$ (2,027,113)	\$ (571,347)	\$ (143,005)
BEGINNING FUND BALANCE	<u>8,631,820</u>	<u>9,203,167</u>	<u>9,346,172</u>
ENDING FUND BALANCE	<u>\$ 6,604,707</u>	<u>\$ 8,631,820</u>	<u>\$ 9,203,167</u>
TOTAL ACTIVE RETAIL			
WATER CONNECTIONS	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>
TOTAL ACTIVE RETAIL			
WASTEWATER CONNECTIONS	<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	8.6 %	8.0 %	9.7 %	8.7 %	11.4 %
602,203	579,006	13.3	10.3	11.4	9.6	11.6
741,205	733,944	16.3	11.7	14.9	11.8	14.8
2,035,251	1,898,843	29.3	25.6	34.6	32.3	38.2
1,013,799	983,721	22.6	20.9	22.3	16.1	19.8
1,068,751		1.7	15.5		17.0	
78,836	50,125	1.1	1.2	1.4	1.3	1.0
185,275	126,596	2.2	1.1	1.0	2.9	2.5
21,952	33,704	4.9	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	5.0 %	4.8 %	6.0 %	3.7 %	6.3 %
194,052	191,464	3.7	3.2	3.6	3.1	3.9
476,559	396,913	13.1	10.8	7.8	7.6	8.0
107,001	123,755	2.5	1.9	2.4	1.7	2.5
1,278,369	1,214,874	23.0	22.2	25.2	20.3	24.4
1,248,145	1,238,907	22.9	19.2	21.7	19.8	24.9
250,284	206,126	4.5	3.8	4.0	4.0	4.1
<u>2,211,466</u>	<u>2,000,644</u>	<u>56.9</u>	<u>42.3</u>	<u>31.6</u>	<u>35.1</u>	<u>40.2</u>
<u>\$ 5,996,811</u>	<u>\$ 5,685,540</u>	<u>131.6 %</u>	<u>108.2 %</u>	<u>102.3 %</u>	<u>95.3 %</u>	<u>114.3 %</u>
\$ 304,649	\$ (712,545)	<u>(31.6) %</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

Board Members	<u>Term of Office (Elected or Appointed)</u>	<u>Fees of office for the year ended May 31, 2025</u>	<u>Expense reimbursements for the year ended May 31, 2025</u>	<u>Title</u>
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

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended May 31, 2025</u>	<u>Title</u>
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)*

September 18, 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 September 18, 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

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)*

September 18, 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

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132
HARRIS COUNTY, TEXAS
SEPTEMBER 18, 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 September 18, 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

2025 M&O TAX RATE ANALYSIS

Harris County Municipal Utility District No. 132

2024 Certified Assessed Value	\$819,746,545
2025 Certified Assessed Value, including owners' opinion of Uncertified Categories	\$871,911,698
Percent Change in Certified Assessed Value	6.36%

2024 Tax Rate:

Debt Service	\$0.0000
Maintenance (M&O)	0.0690
Total	\$0.0690

Tax Rate Calculations:

2024 Average Homestead Value	\$265,976
2025 Average Homestead Value	\$282,549
Percent Change in Average Homestead Value	6.23%
2024 Average Tax Bill	\$184
Parity Rate	\$0.06495
2025 M&O Rollback Rate (if "Developed District," 3.5%, Mandatory Election)	\$0.06722
Unused Increment (3 years)	\$0.00155
Max Rollback Rate with Unused Increment (for Developed District only)	\$0.06877

Sample of Maintenance Tax Rate Options:

	<u>M&O Tax Rate</u>	<u>M&O Tax Revenue</u>
2024 M&O Rate (97%)	\$0.06900	\$583,570
Calculated Parity Rate (97%)	\$0.06495	\$549,317
Calculated M&O Rollback Rate (97%)	MAX RATE \$0.06722 "Developed"	\$568,516
Calculated M&O Rollback Rate with Unused Increment (97%)	MAX RATE \$0.06877 "Developed"	\$581,625

Note: Maximum M&O Tax Rate Authorization \$1.00
 Each \$0.01 M&O tax generates (97%): \$84,575

General fund balance as of 7/17/25

General Fund Balance	\$5,447,533	9.72	Months of Reserve
Budgeted Expenditures	\$6,724,655		5/31/26 Budget
Budgeted Surplus	\$1,006,688		Includes 2.38mm for CIP
Budgeted M&O Tax Revenue	\$545,000	\$0.064	Tax Rate Equivalent (97%)

CERTIFICATE FOR ORDER DESIGNATING OFFICER TO CALCULATE
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN
CONNECTION WITH THE LEVY OF A TAX FOR 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 September 18, 2025, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, TX 77346, and the roll was called of the members of the Board, to-wit:

Tim Stine, President
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) _____. Whereupon among other business, the following was transacted at such Meeting: A written

ORDER DESIGNATING OFFICER TO CALCULATE AND
PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN
CONNECTION WITH THE LEVY OF A TAX FOR 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 18th day of September 2025.

HARRIS COUNTY MUNICIPAL
UTILITY DISTRICT NO. 132

President, Board of Directors

ATTEST:

Secretary, Board of Directors

(DISTRICT SEAL)

ORDER DESIGNATING OFFICER TO CALCULATE
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN
CONNECTION WITH THE LEVY OF A TAX FOR 2025

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

WHEREAS, the chief appraiser of the HCAD has prepared and certified the Harris County Municipal Utility District No. 132 (the “District”) tax roll for 2025 to the Tax Assessor and Collector for the District;

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

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

WHEREAS, the Board must preliminarily decide the 2025 tax rate it proposes to adopt to enable it to publish notice and hold a hearing prior to adopting such tax rate;

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

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

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

At a subsequent meeting, the Board shall consider a proposal to levy an ad valorem tax for the year 2025 at the rate of \$[] per \$100 assessed valuation to fund maintenance and operating expenditures.

The Board hereby calls a public hearing on the proposed tax rate at 3:00 p.m. on October 16, 2025, at the Atascocita Waste Water Treatment Plant, 5003 Atascocita Road, Humble, Texas 77346, a location open to the public, and authorizes and instructs the Tax Assessor and Collector for the District to publish notice of such hearing in accordance with section 49.236 of the Texas Water Code.

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

TAX COLLECTOR'S OATH

Harris County MUD #132

STATE OF TEXAS

COUNTY OF Harris }

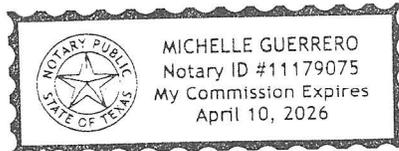
BRENDA MCLAUGHLIN, BEING duly sworn, states that she is the Tax Collector for the above named taxing unit and that the foregoing contains a true and correct report, accounting for all taxes collected on behalf of said taxing unit during the month therein stated.

Brenda McLaughlin
BRENDA MCLAUGHLIN

SWORN TO AND SUBSCRIBED BEFORE ME, this 15th day of September, 2025.

Michelle Guerrero
NOTARY PUBLIC, STATE OF TEXAS

(SEAL)



Submitted to Taxing Unit's Governing Body on

9/18/25

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

8/31/2025

Taxes Receivable: 8/31/2024	\$	62,589.09	
Reserve for Uncollectables	(34,370.11)	
Adjustments		<u>1,123.67</u>	\$ <u>29,342.65</u>
Original 2024 Tax Levy	\$	521,308.02	
Adjustments		<u>44,360.12</u>	<u>565,668.14</u>
Total Taxes Receivable			\$ 595,010.79
Prior Years Taxes Collected	\$	6,005.84	
2024 Taxes Collected (98.8%)		<u>559,127.51</u>	<u>565,133.35</u>
Taxes Receivable at: 8/31/2025			\$ <u>29,877.44</u>

2024 Receivables:
Debt Service
Maintenance 6,540.63

bob leared interests

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

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

HARRIS COUNTY M.U.D. #132

	Month of 8/2025	Fiscal to Date 6/01/2025 - 8/31/2025
Beginning Cash Balance	\$ 49,684.17	60,253.43
Receipts:		
Current & Prior Years Taxes	214.41	3,318.72-
Penalty & Interest	318.73	856.22
Additional Collection Penalty	375.92	854.64
Stale Dated Checks	90.25	514.01
Funds Pending Certification		2.06
Refund - due to adjustments	1,363.13	7,331.76
Rendition Penalty		22.94
TOTAL RECEIPTS	\$ 2,362.44	6,262.91
Disbursements:		
Atty's Fees, Delq. collection	161.47	161.47
CAD Quarterly Assessment	1,062.00	2,133.00
Refund - due to adjustments	1,041.18	8,396.54
Tax Assessor/Collector Fee	2,344.76	7,034.28
Reissue Stale Dated Check	153.46	153.46
Rendition Penalty CAD Portion		8.51
Postage/Deliveries	94.43	432.41
Supplies		271.56
Additional Services - BLI		110.00
Records Maintenance		45.00
Copies	560.60	560.60
Mileage Expense	58.80	176.40
Envelopes - May Del Stmt		58.20
Delinquent Report Assistance	155.00	310.00
Exemption Assistance		200.00
Positive Pay	25.00	75.00
TOTAL DISBURSEMENTS	(\$ 5,656.70)	(20,126.43)
CASH BALANCE AT: 8/31/2025	\$ 46,389.91	46,389.91

HARRIS COUNTY M.U.D. #132

Disbursements for month of September, 2025

Check@	Payee	Description	Amount
1509	PBFCM	Atty's Fees, Delq. collection	\$ 478.72
1510	Ravikrishna LTD Partnership	Refund - due to adjustments	1,274.05
1511	NMP Kingwood Glen LLC	Refund - due to adjustments	54.89
1512	Drew Mary J & Allen J	Refund - due to adjustments	8.27
1513	Hernandez Guadalupe	Refund - due to adjustments	25.92
1514	Bob Leared	Tax Assessor/Collector Fee	<u>2,562.26</u>
TOTAL DISBURSEMENTS			\$ 4,404.11
Remaining Cash Balance			\$ <u><u>41,985.80</u></u>

Stellar Bank

HARRIS COUNTY M.U.D. #132

HISTORICAL COLLECTIONS DATA

Year	Collections Month Of 8/2025	Adjustments To Collections 8/2025	Total Tax Collections at 8/31/2025	Total Taxes Receivable at 8/31/2025	Collection Percentage
2024	1,366.63	71.44-	559,127.51	6,540.63	98.844
2023	210.91	1,282.57-	557,527.07	3,047.35	99.456
2022		9.12-	548,410.38	3,427.07	99.379
2021			548,849.22	2,453.41	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 98.764)

HARRIS COUNTY M.U.D. #132

HISTORICAL TAX DATA

Year	Taxable Value	SR/CR	Tax Rate	Adjustments	Reserve for Uncollectibles	Adjusted Levy
2024	819,808,966	12 / 12	.069000	44,360.12		565,668.14
2023	789,541,313	24 / 24	.071000	19,175.37		560,574.42
2022	726,101,850	36 / 36	.076000	24,712.55		551,837.45
2021	664,219,949	45 / 45	.083000	71,522.47		551,302.63
2020	644,121,627	56 / 56	.088000	74,493.25	38.04	566,788.84
2019	624,206,816	64 / 64	.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
2024			.069000	565,668.14
2023			.071000	560,574.42
2022			.076000	551,837.45
2021			.083000	551,302.63
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:

\$1363.13 - REPORTED AS TAXES COLLECTED ON PRIOR REPORTS.
TRANSFERRED TO REFUND OF ADJUSTMENTS DUE TO CAD
C/R #36, 24, 12. MULTIPLE ACCOUNTS.
2022 9.12
2023 1282.57
2024 71.44

\$ 90.25 - STALE DATED CHECK #1420.
0100-000-0304

HARRIS COUNTY M.U.D. #132

Tax Exemptions:	2024	2023	2022
Homestead	.20000	.20000	.20000
Over 65	40,000	40,000	40,000
Disabled	100,000	100,000	100,000

Last Bond Premium Paid:

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

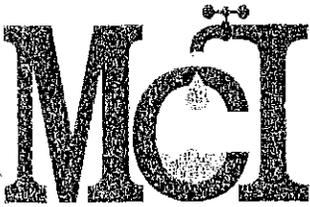
Adjustment Summary:	2024	
10/2024	/ ROLL 002	42,607.58
11/2024	/ ROLL 003	9,355.57
12/2024	/ ROLL 004	534.27
1/2025	/ ROLL 005	394.29-
2/2025	/ ROLL 006	1,647.69-
3/2025	/ ROLL 007	588.70-
4/2025	/ ROLL 008	450.72-
5/2025	/ ROLL 009	2,118.92-
6/2025	/ ROLL 010	2,459.30-
7/2025	/ ROLL 011	520.75-
8/2025	/ ROLL 012	43.07
TOTAL		44,360.12

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	

Standard Payment Plans

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



Myrtle Cruz, Inc.

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

HARRIS CO. MUD # 132

Cash Report for Meeting of September 18th, 2025

GENERAL OPERATING FUND (162OP) : CENTRAL BANK 6009166

Previous cash balance, August 21st, 2025		691,294.19
plus: 1150: water & sewer revenue.....		179,908.28
plus: 2161: customer meter deposits.....		1,605.00
plus: 4202: inspection fees.....		3,920.49
plus: 4300: reg wtr auth revenue.....		120,581.86
plus: 4330: penalties & interest-svc accts.....		8,095.25
plus: 07/31 interest.....		495.92
plus: HC151 6/25 billing ck 2636.....		1,734.46
plus: VOID CK 2244 replace w/a/a ck 2260.....		5,086.80
plus: 08/26 HC153 LS exp ck 12091.....		16,482.68
plus: 09/09 City of Houston SPA ck 21135293.....		171,985.26
	Total Deposits :	509,896.00
less: 08/15 dep ret.....		814.75
less: 08/19 dep ret.....		776.91
less: 08/29 serv chrg.....		15.00
less checks completed at or after last meeting :		
2257 WHCRWA; Aug billing.....		150,554.25
6328 reg wtr auth assessm	80,682.70	
6328 reg wtr auth assessm	69,871.55	
2258 Centerpoint; 5 loc 7/24-8/25.....		272.29
6352 21305 Atascocita	42.68	
6352 19441 W L Houston	61.42	
6352 8502 Rebawood	70.35	
6352 8411 FM1960 Rd E	54.27	
6352 7603 Kings River	43.57	
2259 TXU Energy; 5 acts 7/28-8/25.....		11,392.36
6352 21305 Atascocita	49.44	
6352 8411 FM 1960 Rd	1,210.07	
6352 7603 Kings River	171.97	
6352 8502 Rebawood	4,611.28	
6352 19441 W L Houston	5,349.60	
2260 Omicron Controls Inc; inv 26057 LS1 meter rep.....		5,086.80
Beginning cash balance, September 18th, 2025		1,032,277.83
less checks to be presented at this meeting :		
2261 Tim Stine; 08/21 director fees.....		204.09
6310 regular meeting	221.00	
6514 payroll taxes	16.91-	
2262 Michael Whitaker; 08/21 director fees.....		204.09
6310 regular meeting	221.00	
6514 payroll taxes	16.91-	
2263 Gregg Mielke; 08/21 director fees.....		204.09
6310 director fees	221.00	
6514 payroll taxes	16.91-	
2264 Joey Lopez; 08/21 Director fees/exp.....		204.09
6310 director fees	221.00	
6514 payroll taxes	16.91-	
2265 Clifford Jackson; 08/21 director fees.....		204.09
6310 director fees	221.00	
6514 payroll taxes	16.91-	
2266 Norton Rose Fulbright US LLP; 9495644328 thr 08/31.....		9,831.72
2267 Myrtle Cruz, Inc.; Aug bookkeeping/exp.....		3,022.26
6333 bookkeeping fees	2,400.00	
6340 office expenses	222.26	

6333 meeting fees	400.00		
2268 Atascocita Joint Operations Board; Sep Sch B & C.....			66,537.84
6201 schedule B cost	43,704.63		
6201 schedule C cost	22,833.21		
2269 Inframark LLC; 158397 Oper Aug 2025.....			16,927.77
6332 WT plants	1,500.00		
6332 Lift Stations	750.00		
6332 2781 residen eq 922	6,952.50		
6332 1172 commerl eq	2,930.00		
6340 office expenses	4,768.23		
6332 fuel surcharge	27.04		
2270 Inframark LLC; 1162254 billing operations.....			63,837.12
6235 r&m-lift station1	23,158.67		
6235 r&m-lift stations	2,831.56		
6235 r&m - sewer	2,301.11		
6135 r&m - water	23,025.33		
6135 r&m - water plant	7,219.35		
6275 inspections	2,241.59		
6342 chemicals WP	2,023.45		
6324 laboratory fees	456.50		
6332 administrative	579.56		
2271 BGE Inc; 28234/28600/29616/29983.....			27,190.56
6322 gen eng	8,107.73		
6322 12"sanSewRhb	1,317.18		
6322 wtrln ph5	5,390.65		
6322 golf villas drainage	12,375.00		
2272 Stuckey's LLC; 6591.....			3,676.75
2273 AWBD; act-23600 206343/224650/227992/231677.....			2,135.00
6354 annual membership	750.00		
6354 Clifford smmr conf	515.00		
6354 whitaker-wntr Conf	430.00		
6354 Lopez wntr conf	440.00		
2274 Resha Corporation; inv 2500819 drainage.....			16,167.74
2275 WHCRWA; billing.....			
2276 CenterPoint Energy; act @ 5 locations.....			
2277 TXU Energy; 5 acts.....			

08/31-08/31 previous cash balance	691,294.19		
15 receipts	509,896.00		
17 current checks	< 210,347.21 >		
other disbursements	< 168,912.36 >		
ending cash balance			821,930.62

TIME DEPOSIT INVESTMENTS:

Bank of Brenham; 3/7/25 due 9/7/25 @4.27%.....	230,000.00
wallis State Bank; 3/8/25 due 9/8/25 @4.32%.....	230,000.00

DEMAND DEPOSIT INVESTMENTS:

Logic (Texstar); 6246462001.....	4,534,357.07
previous balance	4,517,496.72
08/31 interest	16,860.35

previous investments	4,977,496.72
interest	16,860.35
ending investments	4,994,357.07

GENERAL OPERATING FUNDS AVAILABLE September 18th, 2025 \$5,816,287.69

HARRIS COUNTY M.U.D. # 132

Operating Budget for Fiscal Year Ending 5/31/2026

Comparison as of 9/18/25

Recap of Revenues and Expenditures

September 18, 2025 report

AUGUST 2025

REVENUES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
Operating Revenue	497,196.13	565,500	<i>(68,304)</i>	6,922,500	1,524,608.87	1,621,500	<i>(96,891)</i>
Water Revenue	86,145.69	165,000	<i>(78,854)</i>	1,650,000	318,325.99	450,000	<i>(131,674)</i>
Sewer Revenue	92,170.93	98,000	<i>(5,829)</i>	1,184,000	302,161.09	294,000	8,161
Surface Water Conversion	120,581.86	138,000	<i>(17,418)</i>	1,424,000	355,480.66	363,000	<i>(7,519)</i>
Shared LS(#1)	18,217.14	6,500	11,717	178,500	50,627.47	19,500	31,127
Penalty & Interest	8,095.25	6,000	2,095	72,000	18,201.67	18,000	202
Maintenance Taxes	0.00	0	0	545,000	0.00	10,000	<i>(10,000)</i>
Strategic Partnership Rev	171,985.26	152,000	19,985	1,869,000	479,811.99	467,000	12,812
Miscellaneous	0.00	0	0	0	0.00	0	0
Non-Operating Revenue	21,276.76	25,000	<i>(3,723)</i>	808,843	73,771.17	66,000	<i>7,771</i>
Taps & Inspections	3,920.49	2,500	1,420	30,000	10,890.00	7,500	3,390
Interest Income	17,356.27	18,000	<i>(644)</i>	216,000	62,881.17	54,000	8,881
Miscellaneous	0.00	4,500	<i>(4,500)</i>	562,843	0.00	4,500	<i>(4,500)</i>
TOTAL REVENUES	518,472.89	590,500	<i>(72,027)</i>	7,731,343	1,598,380.04	1,687,500	<i>(89,120)</i>

EXPENDITURES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
Operating	340,479.60	380,315	<i>39,835</i>	4,311,355	1,010,195.39	1,091,831	<i>81,636</i>
District Management	3,155.45	3,037	(118)	78,849	15,058.52	12,497	(2,562)
District Consultants	38,869.20	33,525	(5,344)	431,300	115,147.08	116,075	928
District Operations	298,454.95	343,753	<i>45,298</i>	3,801,206	879,989.79	963,259	<i>83,269</i>
Non-Operating	32,101.51	151,800	<i>119,698</i>	2,413,300	141,368.71	412,100	<i>270,731</i>
TOTAL EXPENDITURES	372,581.11	532,115	<i>159,534</i>	6,724,655	1,151,564.10	1,503,931	<i>352,367</i>
SURPLUS OR (DEFICIT)	145,891.78	58,385	<i>87,507</i>	1,006,688	446,815.94	183,569	<i>263,247</i>
Net Operating Income	156,716.53	185,185	<i>(28,468)</i>	2,611,145	514,413.48	529,669	<i>(15,256)</i>
Net Non-Operating Income	(10,824.75)	(126,800)	<i>115,975</i>	(1,604,457)	(67,597.54)	(346,100)	<i>278,502</i>

() indicates an unfavorable variance

Beginning Balance	5,668,790.91			5,365,413.89
Net Surplus or (Deficit)	145,891.78			446,815.94
Deposits Received	1,605.00			6,322.86
Deposits Refunded	0.00			(2,265.00)
12" San Sew Rehab/next year 2026	0.00			0.00
TX DOT	0.00			0.00
Ending Balance	5,816,287.69			5,816,287.69
			0.00	
Cash Report Balance	5,816,287.69		0.00	
Customer Deposits	228,236.58			
Operating Reserve	2,000,000.00			
Capital Projects Reserve	2,500,000.00			
Debt Service Reserve	0.00			
Net Funds Available	1,088,051.11			

HARRIS COUNTY M.U.D. # 132

Operating Budget for Fiscal Year Ending 5/31/2026

Comparison as of 9/18/25

Breakout of Expenditures

	3 months						
	Current Period			Annual	Fiscal Year-to-Date		
	Actual	Budget	Variance	Budget	Actual	Budget	Variance
EXPENDITURES							
DISTRICT MANAGEMENT	3,155.45	3,037.00	(118)	78,849	15,058.52	12,497	(2,562)
Director Fees	1,105.00	1,768.00	663	21,355	7,072.00	7,058	(14)
Payroll Tax	-84.55	-101.00	(16)	1,569	439.54	129	(311)
Election Expense	0.00	0.00	0	0	0.00	0	0
Travel Expenses/Registration	1,385.00	1,370.00	(15)	10,175	6,796.98	5,310	(1,487)
Membership Dues	750.00	0.00	(750)	750	750.00	0	(750)
Insurance & Bonds	0.00	0.00	0	45,000	0.00	0	0
DISTRICT CONSULTANTS	38,869.20	33,525.00	(5,344)	431,300	115,147.08	116,075	928
Legal Fees	9,831.72	9,500.00	(332)	122,500	26,505.13	29,000	2,495
Auditing Fees	0.00	0.00	0	20,500	15,000.00	15,000	0
Engineering - General	13,498.38	9,000.00	(4,498)	108,000	28,295.09	27,000	(1,295)
Accounting Fees	2,800.00	2,800.00	0	33,600	8,400.00	8,400	0
Operator	12,739.10	12,225.00	(514)	146,700	36,946.86	36,675.00	(272)
Operator Fees - General	12,739.10	12,225.00	(514)	146,700	36,946.86	36,675	(272)
Operator Fees - Special	0.00	0.00	0	0	0.00	0	0
DISTRICT OPERATIONS	298,454.95	343,753.00	45,298	3,801,206	879,989.79	963,259	83,269
Repairs and Maintenance	58,536.02	90,000.00	31,464	955,000	209,447.33	260,000	50,553
R&M - Water Plant	7,219.35	15,000.00	7,781	180,000	46,370.98	45,000	(1,371)
R&M - Water Distribution	23,025.33	45,000.00	21,975	415,000	94,926.06	125,000	30,074
R&M - Wastewater Collection	33,378.14	25,000.00	(8,378)	300,000	63,442.29	75,000	11,558
R&M - Storm Water Collection	0.00	5,000.00	5,000	60,000	4,708.00	15,000	10,292
R&M - General	-5,086.80	0.00	5,087	0	0.00	0	0
Atascocita Central Plant	66,537.84	73,370.00	6,832	935,440	200,348.23	220,110	19,762
Purchased Sewer Service "B"	43,704.63	50,835.00	7,130	610,020	131,113.89	152,505	21,391
Purchased Sewer Service "C"	22,833.21	22,535.00	(298)	270,420	69,234.34	67,605	(1,629)
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	13,500	10,986
Laboratory Fees	456.50	750.00	294	9,000	1,629.10	2,250	621
Chemicals	2,023.45	4,500.00	2,477	54,000	14,718.45	13,500	(1,218)
Permits & Assessments	0.00	0.00	0	13,400	0.00	0	0
WHCRWA	150,554.25	149,000.00	(1,554)	1,516,000	394,131.00	388,000	(6,131)
Utilities	11,664.65	13,700.00	2,035	155,600	36,095.34	41,100	5,005
Office Expense, Postage	5,005.49	5,000.00	(5)	60,000	17,688.75	15,000	(2,689)
District Communications	0.00	0.00	0	3,980	0.00	1,000	1,000
Drainage Channel Maint(Stuckey's/Hydro)	3,676.75	2,933.00	(744)	44,786	9,817.75	8,799	(1,019)
Miscellaneous (ww2)	0.00	0.00	0	0	-6,400.00	0	6,400
NON-OPERATING	32,101.51	151,800	9,698	2,413,300	141,369	182,100	40,731
Cost of Taps and Inspections	2,241.59	2,500.00	258	30,000	9,240.94	7,500	(1,741)
Major Projects	16,167.74	110,000.00	(16,168)	2,010,000	45,632.74	40,000	(5,633)
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	0.00	0.00	0	1,300,000	0.00	0	0
Storm Sewer Sinkhole repair	0.00	110,000.00	110,000	120,000	0.00	0	0
Drainage Enhancements	16,167.74	0.00	(16,168)	0	16,167.74	0	(16,168)
Engineering on Major Projects	13,692.18	39,300.00	25,608	373,300	86,495.03	134,600	48,105
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	1,317.18	0.00	(1,317)	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	39,300.00	39,300	57,000	0.00	41,300	41,300
Lift Station 1 Impr	0.00	0.00	0	120,000	0.00	20,000	20,000
Golf Villas Drainage	12,375.00	0.00	(12,375)	70,000	47,025.00	40,000	(7,025)
TOTAL EXPENDITURES	372,581.11	532,115.00	49,534	6,724,655	1,151,564.10	1,273,931	122,367

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

REVENUES	Actuals	Forecast	Total										
	June	July	August	September	October	November	December	January	February	March	April	May	Actuals
Operating Revenue	350,357	677,056	497,196	0	0	0	0	0	0	0	0	0	1,524,609
Water Revenue	95,307	136,873	86,146										318,326
Sewer Revenue	104,995	104,995	92,171										302,161
Surface Water Conversion	126,079	108,820	120,582										355,481
Shared Lift Station (#1)	18,991	13,419	18,217										50,627
Penalty & Interest	4,986	5,121	8,095										18,202
Maintenance Taxes	0	0	0										0
Strategic Partnership Rev	0	307,827	171,985										479,812
Miscellaneous	0	0	0										0
Non-Operating Revenue	4,384	48,110	21,277	0	0	0	0	0	0	0	0	0	73,771
Taps & Inspections	4,055	2,915	3,920										10,890
Interest Income	329	45,195.47	17,356										62,881
Miscellaneous	0	0	0										0
TOTAL REVENUES	354,742	725,166	518,473	0	1,598,380								
TOTAL EXPENDITURES	274,658	504,325	372,581	0	8,587,855								
Beginning Balance	5,365,414	5,447,533	5,668,791	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,365,414
SURPLUS OR (DEFICIT)	80,084	220,840	145,892	0	446,816								
Deposits Received	2,535	2,183	1,605										6,323
Deposits Refunded	(500)	(1,765)	0										(2,265)
12" San Sew Rehab/next year 20:	0	0	0										0
TX DOT	0	0	0										0
Ending Cash Report Balance	5,447,533	5,668,791	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288
Cash Report Balance	5,447,533	5,668,791	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288	5,816,288
Customer Deposits On File	228,229	228,959	228,237	225,237	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
Capital Projects Reserve	2,500,000												
Debt Service Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Funds Available	719,304	939,832	1,088,051	1,091,050	1,090,530	1,092,635	1,092,400	1,092,215	1,089,973	1,088,513	1,088,037	1,093,288	1,093,288

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

<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
7/21/2022	6/21/22	Mar 2022	187,227.81
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
Total			\$1,973,553.65

2023-2024

<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
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
Total			\$1,869,482.33

2024-2025

<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
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
Total			\$1,848,706.82

2025-2026

<u>Report date</u>	<u>Chck date</u>	<u>SPA date</u>	<u>Amount</u>
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	1-Jun	171,985.26
Total			\$656,027.59

Total Collected \$21,644,614.32

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

INVESTMENT REPORT, AUTHORIZATION AND REVIEW

Report for
 Harris County MUD #132
 AAAM

Prepared for the reporting period ("Period") from

8/1/2025

to

8/31/2025

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)	4.3944%	4,517,496.72	1.00007	4,517,817.46	0.00	16,860.35	4,534,357.07	1.000309	4,535,758.19
	4.3944%	4,517,496.72		4,517,817.46	0.00	16,860.35	4,534,357.07		4,535,758.19

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	233,955.31	834.11	0.00	234,789.42	3/7/2025	9/7/2025
OA Wallis State Bank	4.32%	230,000.00	184	233,974.40	843.88	0.00	234,818.28	3/8/2025	9/8/2025
OA Independent Bank	5.15%	243,483.38	365	256,984.70	(959.35)	(256,025.35)	0.00	7/4/2024	7/4/2025
	3.5118%	703,483.38	365	724,914.41	718.65	(256,025.35)	469,607.70		8
total investments	4.3500%	5,220,980.10	365	5,242,731.87	718.65	(239,165.00)	5,003,964.77	warr:	2

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

Karrie Kay

 Bookkeeper (Myrtle Cruz, Inc.)
 Karrie Kay



Harris County MUD 132
Operations Report for the month of
August
9/18/2025

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

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. = 1.91 Mg/l
- Wastewater Collection Complaint

Operations Summary:

- Potable Water Production
- Total water Billed for the month 38,356,000
- Total water Pumped for the month 37,245,000
- Accountability 103%
- Eye on Water users = 453 / 24% 3 new users signed up in August.

- Potable Water Distribution

- Cleared fence line around fence at WP # 1
- Replaced the vent fans in the PO4 room at WP # 2
- Replaced the Fire Hydrant at 7711 Lago Vista Ct.
- Performed 1 level & sod

- Sanitary Sewer Collection

- Repaired Guide rails in LS # 1
- Performed Cleaning at LS # 1

- Builder Services / Inspection

- Customer Care

- Delinquent letters mailed 169 on 8/8
- Delinquent Tags Hung 88 on 8/25
- Disconnects for non-Payment 18 on 9/2
- There are no accounts for Consideration to write offs this month.
- There are no accounts for Consideration to send to Collections this month.

August

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



OPERATIONS EXPENSES:	August 2025	3 MONTHS YTD
BASIC OPERATIONS	\$12,132.50	\$35,572.50
POSTAGE, MAILING, COPIES, ETC.	4,795.27	17,004.24
WATER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	0.00	500.00
SEWER TAPS NO. 1 RESIDENTIAL, 0 COMMERCIAL	50.00	198.96
WATER PLANT MAINTENANCE	9,242.80	61,089.43
WATER LINE MAINTENANCE	23,481.83	97,190.16
SEWER LINE MAINTENANCE/DRAINAGE DITCH	4,492.70	12,888.73
TEMPORARY METER	0.00	0.00
BUILDER LOT INSPECTION	0.00	0.00
LIFT STATION MAINTENANCE	25,990.23	58,081.74
ADMINISTRATIVE	579.56	1,252.61
CREDIT MEMO	0.00	0.00

TOTAL AMOUNT INVOICED	\$80,764.89	\$283,778.37
------------------------------	--------------------	---------------------

MAINTENANCE COSTS FOR LIFT STATION NUMBER 1	\$23,158.67	\$49,991.31
--	--------------------	--------------------

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, 0 COMMERCIAL	0.00	\$0.00
OTHER FEES/TEMP MTR	0 RESIDENTIAL, 0 COMMERCIAL	0.00	\$0.00
ASSESSMENT FEES/BUILDER DEPOSIT		0.00	\$0.00
ENDING NUMBER OF WATER CONNECTIONS RESIDENTIAL			1739
ENDING NUMBER OF WATER CONNECTIONS COMMERCIAL			206
ENDING NUMBER OF SEWER CONNECTIONS			1858

WATER BILL RECEIVABLES	
30 DAY	\$45,465.42
60 DAY	4,176.32
90 DAY	9,785.64

WATER PLANT OPERATIONS:	BEGINNING	ENDING	GALLONS	GALLONS
TOTAL WATER PUMPED	7/26/2025	8/26/2025	37,245,000	94,514,000
AMOUNT FLUSHED & WATER BREAKS & 151 Interconnect			364,050	978,550
AMOUNT BILLED			38,356,000	97,230,000
ESTIMATED INTERCONNECTION USAGE THIS PERIOD FROM 152			0	0
PERCENT BILLED VS. PUMPED (INCLUDES INTERCONN)			103.96%	103.91%
GALLONS COMMERCIAL, APARTMENTS, IRRIGATION			17,029,000	46,585,000
GALLONS RESIDENTAIL			21,327,000	50,645,000

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

LIFT STATION MAINTENANCE

1. Cleaned Lift Station 1 on July 24, 2025 per preventative maintenance schedule.
Cost: \$15,735.16
2. Repaired the guide rails at Lift Station 1 on August 8, 2025.
Cost: \$4,856.50

SEWER LINE MAINTENANCE

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

WATER LINE MAINTENANCE

1. Leveled the area and replaced the sod at 21218 Atascocita Point on August 7, 2025 after water tap installation.
Cost: \$2,062.50
2. Replaced the fire hydrant at 7711 Lago Vista Court on August 13, 2025.
Cost: \$8,966.38

WATER PLANT MAINTENANCE

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

ADMINISTRATIVE MAINTENANCE

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

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

WATER PLANT #1		
REPAIR DATE	DESCRIPTION	COST
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
TOTAL		\$32,433.85

WATER PLANT #2		
REPAIR DATE	DESCRIPTION	COST
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
TOTAL		\$13,755.26

LIFT STATION #1		
REPAIR DATE	DESCRIPTION	COST
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
TOTAL		\$134,615.39

LIFT STATION #2		
REPAIR DATE	DESCRIPTION	COST
TOTAL		\$0.00

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

WATER LINE REPAIRS		
REPAIR DATE	ADDRESS	COST
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
TOTAL		\$148,100.52

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132
HISTORICAL MAJOR MAINTENANCE SUMMARY
Expenses \$2000 and Over
Aug-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
TOTAL		\$22,102.05

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	\$21,868.50
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
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

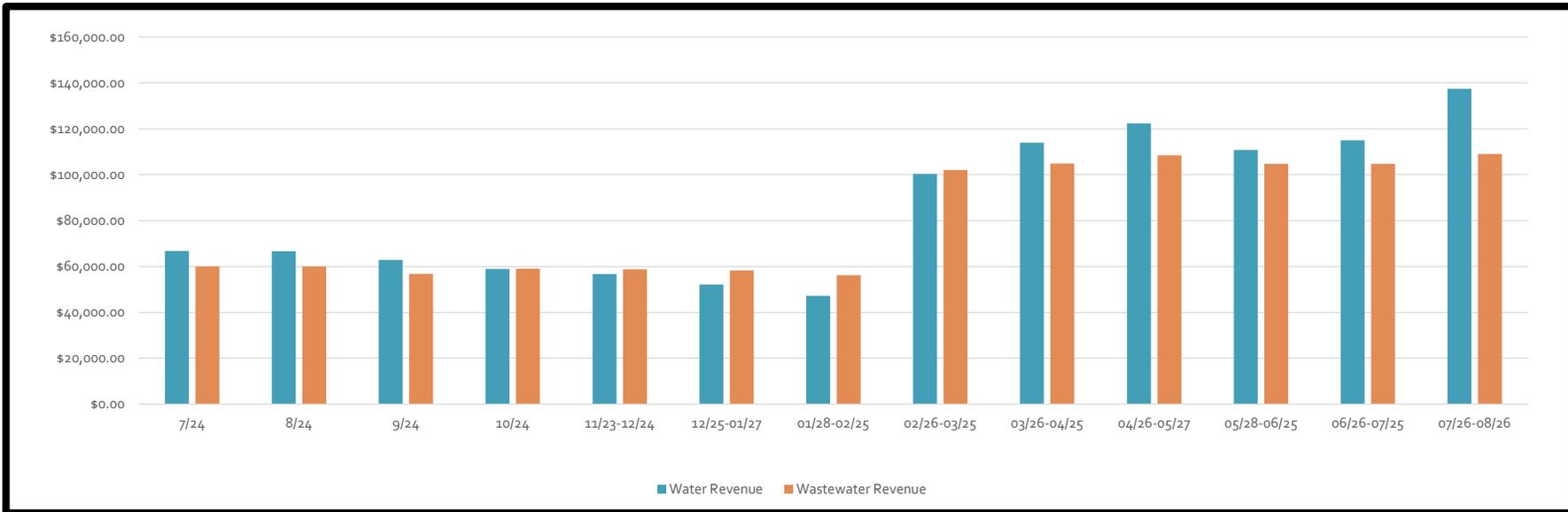
WATER LINE REPAIRS		
REPAIR DATE	ADDRESS	COST
Feb-25	19300 W LAKE HOUSTON - C	\$108,381.46
Mar-25	19300 W LAKE HOUSTON - C	\$9,659.10
Apr-25	32 KINGS RIVER COURT - C	\$3,709.80
Apr-25	8610 TIMBER VIEW - C	\$6,443.84
May-25	20502 RIVERSIDE PINES - C	\$7,098.66
Mar-25	18918 TOWN CENTER	\$4,851.66
Jul-25	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	Aug-24	Aug-25
Number of Accounts Billed	1930	1935
Avg Water Use for Accounts Billed in gallons	21,031	20,937
Total Billed	\$ 282,404	\$ 405,665
Total Aged Receivables	\$ 67,368	\$ 29,689
Total Receivables	\$ 349,773	\$ 435,355

12 Billing Month History by Category



Water Quality Report - Disinfection Monitoring

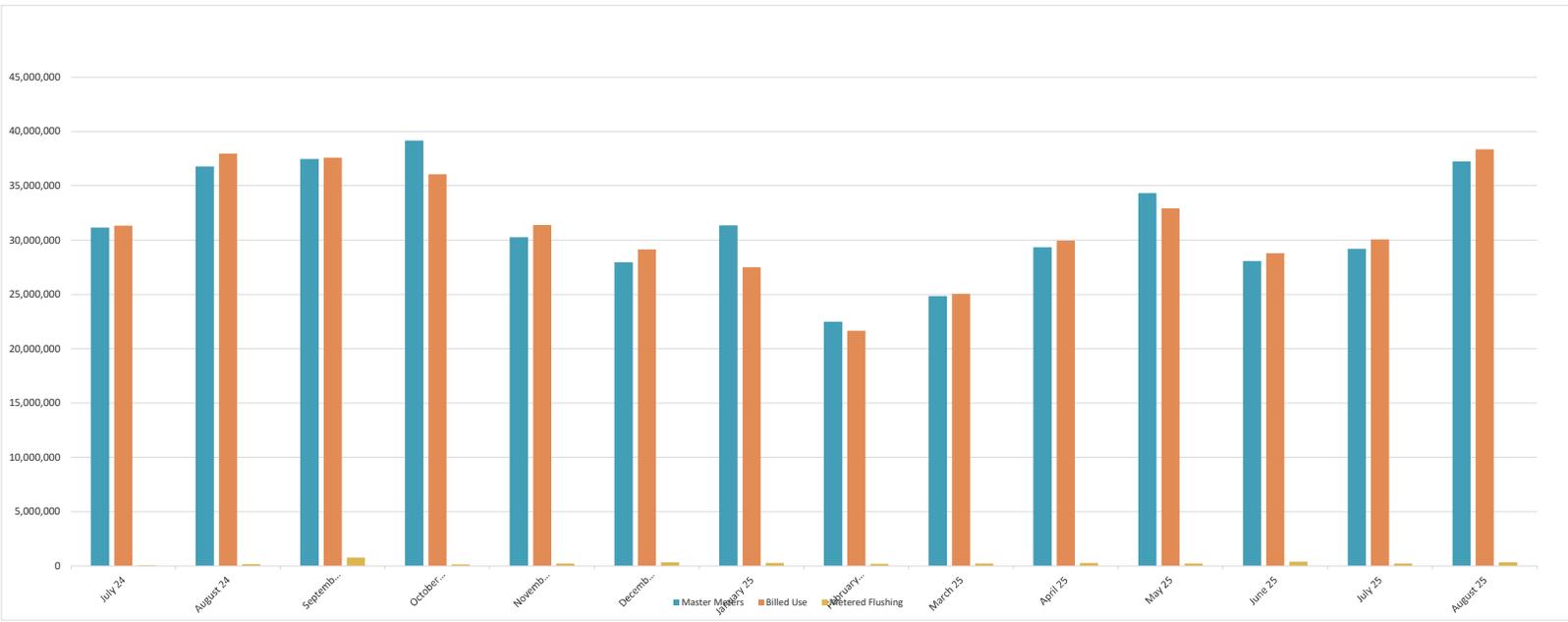
Current Annual Avg

1.91

Date	CL2 Avg
Jul-24	1.97
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	1.85
May-25	1.85
Jun-25	1.90
Jul-25	1.85



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 HC152 Interconnect
Jul-24	7/23/24	1954	33,162,000	31,160,000	31,335,000	-175,000	-0.56%	65,577	(248,077)	104%	7,500	900,000
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	1,090,650	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	-0.029829507	319,050	(1,475,050)	104%	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

- 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)

17 Sep 2025 08:58:23AM 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
7308	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM1MGENLD	One Month Generator Load Test PM (Mechanical) must verify work type	1-M	8/26/2025	8/1/2025	10/1/2025
6285	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	7/28/2025	9/3/2025	10/1/2025
7058	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PMLSCLEAN	Lift Station Cleanup	6-M	4/3/2025	5/14/2025	10/1/2025
7309	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM1MGENLD	One Month Generator Load Test PM (Mechanical) must verify work type	1-M	8/26/2025	9/16/2025	10/1/2025
7059	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PMLSCLEAN	Lift Station Cleanup	6-M	4/3/2025	5/14/2025	10/1/2025
7310	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM1MGENLD	One Month Generator Load Test PM (Mechanical) must verify work type	1-M	8/26/2025	8/13/2025	10/1/2025
16998	HC132	HC132-OILSANDNATIONAL TIRE & BATTERY	OIL/SAND/GRIT NATIONAL TIRE & BATTERY	7208 Fm 1960 E	INOSGROUTN	Oil/Sand/Grit Separator Routine Inspections	1-M	9/2/2025		10/1/2025
10328	HC132	HC132-OILSANDSUNAUTOMOTIVE	OIL/SAND/GRIT SUN AUTOMOTIVE	7625 Fm 1960 E	INGREASCOM	Monthly Grease Trap Inspections - Commercial	1-M	8/25/2025	8/25/2025	10/1/2025
7311	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	PM1MGENLD	One Month Generator Load Test PM (Mechanical) must verify work type	1-M	8/26/2025	8/1/2025	10/1/2025
7312	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	PM1MGENLD	One Month Generator Load Test PM (Mechanical) must verify work type	1-M	8/26/2025	9/11/2025	10/1/2025
4673	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	MTXCCCOM	Cellular Communications Monthly Service Fee	1-M	8/27/2025	9/11/2025	10/6/2025
4676	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	MTXCCCOM	Cellular Communications Monthly Service Fee	1-M	8/27/2025	9/11/2025	10/6/2025
9146	HC132	HC132-WP1	Harris County MUD # 132 - Water Plant # 1	8502 Rebawood Dr	WPWTR	Winterize a Water Plant	12-M	10/2/2024	#####	10/31/2025
9148	HC132	HC132-WP2	Harris County MUD # 132 - Water Plant # 2	19441 W Lake Houston Pkwy	WPWTR	Winterize a Water Plant	12-M	10/2/2024	#####	10/31/2025
1394	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	5/19/2025	11/1/2025
3151	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
7478	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
1395	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	5/21/2025	11/1/2025
3152	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
1396	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	7/3/2025	11/1/2025
3153	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
1397	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	7/3/2025	11/1/2025
3154	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
1398	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	7/3/2025	11/1/2025
3155	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
7057	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PMLSCLEAN	Lift Station Cleanup	2-M	8/26/2025	7/24/2025	11/1/2025
2440	HC132	HC132-LS1	Harris County MUD # 132 - Lift Station # 1	8411 Fm 1960 Rd E	PM3MGEN	Three Month Generator PM (Mechanical) must verify work type	3-M	8/26/2025	9/13/2024	12/1/2025
5353	HC132	HC132-LS2	Harris County MUD # 132 - Lift Station # 2	7603 Kings River Dr LS2	PM3MGEN	Three Month Generator PM (Mechanical) must verify work type	3-M	8/26/2025	10/2/2024	12/1/2025
2442	HC132	HC132-LS3	Harris County MUD # 132 - Lift Station # 3	21310 Atascocita Point Dr	PM3MGEN	Three Month Generator PM (Mechanical) must verify work type	3-M	9/12/2025	9/16/2025	12/1/2025
7958	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	ENV1YWSINP	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
7959	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	ENV1YWSINP	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/17/2025	1/26/2026
7960	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	ENV1YWSINP	1Y Water Storage Unit Inspection	12-M	2/13/2025	3/31/2025	1/26/2026

HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)

17 Sep 2025 08:58:23AM 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
7961	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
7962	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
7954	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
7956	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
7963	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
7957	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
11943	HC132	HC132	HC132 is Harris County Municipal Utility District # 132	HC132 District Area	MWINSPOCO MM	Commercial Water Meter Inspection	12-M	3/7/2025	#####	2/1/2026
15822	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
5069	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
6286	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
15823	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
5070	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
15824	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
5071	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
5072	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
5073	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
2713	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
3635	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
3645	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	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	4/25/2025	3/1/2026
3636	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
3115	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
3646	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	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	7/22/2025	3/1/2026
3118	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
3637	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
3647	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	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	7/22/2025	3/1/2026

HC132 - InfraSMART (Scheduled Maintenance Asset Reliability Tracker)

17 Sep 2025 08:58:23AM 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
3638	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
3649	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	PM1YGNLDEL	Annual Generator Electrical Load Test for a Generator	12-M	2/26/2025	6/11/2025	3/1/2026
3639	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
3651	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
3101	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
3102	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
3103	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
3104	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
3291	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
3105	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
3293	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
3292	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
4938	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	9/23/2024	9/1/2026
4939	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

Harris County Municipal Utility District No. 132		
DISPOSITION	NUMBER OF CALLS	PERCENTAGE
Account Updates	52	31.71%
Adjustment Requests	1	0.61%
Billing Inquiries/Disputes	53	32.32%
Board Related Questions	0	0.00%
Call Back no Answer	0	0.00%
Cancel Service	9	5.49%
Delinquency	8	4.88%
HOA/HOA Inquiry	0	0.00%
Other Dept	1	0.61%
Payment	10	6.10%
Payment Plan	0	0.00%
Portal Assistance	3	1.83%
Service Problem	4	2.44%
Smart Meter Inquiries	0	0.00%
Starnik District	0	0.00%
Start Service	18	10.98%
Supervisor Escalation	0	0.00%
Taps	0	0.00%
Taxes/Tax Inquiry	1	0.61%
Trash Inquiry	0	0.00%

Sample ID	PWSID	PWS Name	Sample Site	County	Collection Date	Collection Time	Collector	Analysis Time	System Type	Sample Type	Source	Chlorine mg/L	Total Coliform	<i>E. coli</i>
8251082	TX1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/08/25	12:10	RD	08/08/25	17:50	Routine	Well	1.62	not found	not found
8251083	TX1010616	HC MUD 132	20327 Sunny Shore	Harris	08/08/25	12:18	RD	08/08/25	17:50	Routine	Well	1.34	not found	not found
8251084	TX1010616	HC MUD 132	20335 Atascocita Shores	Harris	08/08/25	12:25	RD	08/08/25	17:50	Routine	Well	1.82	not found	not found
8251085	TX1010616	HC MUD 132	8726 Timberview	Harris	08/08/25	12:32	RD	08/08/25	17:50	Routine	Well	1.69	not found	not found
8251086	TX1010616	HC MUD 132	19519 Nehoc	Harris	08/08/25	12:39	RD	08/08/25	17:50	Routine	Well	1.70	not found	not found
8252520	TX1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/18/25	11:06	RD	08/18/25	19:10	Routine	Well	1.79	not found	not found
8252521	TX1010616	HC MUD 132	Woods on Fairway 16	Harris	08/18/25	11:12	RD	08/18/25	19:10	Routine	Well	1.72	not found	not found
8252522	TX1010616	HC MUD 132	G1010616B	Harris	08/18/25	11:18	RD	08/18/25	19:10	Raw Well	Well	0.00	not found	not found
8252523	TX1010616	HC MUD 132	19603 Gamble Oak	Harris	08/18/25	11:30	RD	08/18/25	19:10	Routine	Well	1.78	not found	not found
8252524	TX1010616	HC MUD 132	19619 Autumn Creek	Harris	08/18/25	11:36	RD	08/18/25	19:10	Routine	Well	1.79	not found	not found

**20350 Alegro Shores
Humble, TX 77346**

**Sewage Backup
January 27, 2023**

		Invoice	Paid	Quote/Estimate
Paul Davis	Feb 20 2023	14264	1,512.22	
Hiller Restoration	March 28, 2023	14264		1,512.22
Scrub America	June 19, 2023		769.00	
Floors for Living	May 24, 2023		5,508.00	
Scrub America	Oct 22, 2024			11,864.58
Scrub - Tub Enclosure Wall Insrallation				3,500.00
Scrub - Tub Enclosure Wall Insrallation				3,500.00
Trash Removal				190.00
Ceramic Tile Install - Floor				3,630.00
Caulking Both Showers				380.00
Colorseal New Construction Tub/Shower Enclosure both units				360.00
Hardibacker 1/2' board				203.85
Versaboard Thinset Mortar				71.19
Polyblend Grout Sanded				29.54
Total			7,789.22	11,864.58
				19,653.80

September 8, 2025



ENGINEER'S REPORT

Date: September 18, 2025
To: Harris County MUD No. 132 Board of Directors
From: Nicholas N. Bailey, P.E.
BGE, Inc.

8. Approve Engineer's Report:

a. Annual Tank Evaluations: **Update**

Tank	Next Evaluation	Age/Last Recoat	Comments
WP1 bolted GST	Aug-25	1996/2018	2024: Interior and Exterior. 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-25	1997/2018	2024: Interior and Exterior. Good overall condition.
WP1 HPT2	Aug-25	1998/2022	2024: Exterior only. Good overall condition.
WP1 HPT3	Aug-25	2010/2018	2024: Interior and Exterior. Good overall condition.
WP2 bolted GST	Sept-25	1994/Unknown	2024: Exterior only. Fair overall condition. Likely will need to be replaced within five years.
WP2 welded GST	Sept-25	2011/2022	2024: Exterior only. Good overall condition.
WP2 HPT1	Sept-26	2014/2025	2025: Interior and Exterior recoated.
WP2 HPT2	Sept-25	2019	2024: Interior and Exterior. Good overall condition.

We have begun the 2025 annual tank inspections and should have our evaluation reports ready for next month's meeting. The galvanized, bolted ground storage tanks at both water plants will need to be replaced in the next 3-4 years.

b. Capital Improvement Projects:

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

The Phase 5 construction plans have now been approved by Harris County and are at City of Houston 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: **ACTION ITEM**

We have updated the cost and schedule estimate (copy attached) for rehabilitation of the 30" gravity sanitary lines along W. Lake Houston Parkway within HCMUD132 and HCMUD151. 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. We are also presenting for approval at today's meeting our proposal (copy attached) for design, bidding and construction administration of the sanitary sewer rehabilitation project.

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 are 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 will begin advertising the project for bids once we have TxDOT approval.

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 last month's meeting, we had a very positive meeting with Harris County Precinct 3, and they have agreed to share in the costs of the drainage and detention improvements as discussed. We have provided the contact information for the MUD as part of the preparation of an interlocal agreement. We are presenting for approval at today's meeting our proposal (copy attached) for engineering and surveying services for design, bidding, construction administration, and easement description preparation for the drainage and detention improvements project.

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

1. Golf Course Concrete Drainage Channel along Rebawood – Stuckey's proposal in the amount of \$4,673.29 was approved at last month's meeting, and they're indicating that they will mobilize to do the work within the next couple of weeks.
2. Miscellaneous Drainage Channel Repairs – Following last month's meeting, we met with a rep from Stuckey's, and at our request, they have provided a proposal in the amount of \$14,033.41 for miscellaneous repairs and rip rap installation at areas along the drainage channel, both upstream and downstream of the apartments. We are recommending approval of the proposal.
3. Golf Course Driving Range - Resha Corporation has submitted an invoice in the amount of \$16,167.74 for filling sinkholes and regrading around an existing Type "E" inlet on the west side of the golf course, which connects to the storm sewer on Tamarron Drive to the north. This invoice amount is greater than the \$13,984.41 base bid proposal that was approved at last month's meeting, as they needed to import five loads of dirt and install a new concrete inlet. We are recommending payment of the invoice as submitted.

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

The board met on Tuesday. They anticipate holding a preconstruction meeting for the belt press replacement project within the next couple of weeks. They also 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 Engineer proposal for Rehabilitation of 30" Sanitary Sewer Line along W. Lake Houston Parkway.**
- 2. Approve Engineer proposal for Golf Villas Drainage and Detention Pond Improvements.**
- 3. Approve Stuckey's proposal for miscellaneous drainage channel repairs.**
- 4. Approve Resha Corporation's invoice for sinkhole repair and regrading around an existing public inlet on the golf course driving range.**

**HARRIS COUNTY MUD NO. 132
SANITARY SEWER REHABILITATION
ALONG WEST LAKE HOUSTON PARKWAY
CONSTRUCTION COST ESTIMATE**

	QUANTITY	UNIT	UNIT COST	AMOUNT	
BID ITEMS					
1		Mobilization; Demobilization; Bonds; Insurance	1 LS	\$84,000	\$84,000.00
2		Pre-construction video-taping for existing 30-inch Sanitary Sewer Line.	5095 LF	\$15	\$76,425.00
3		Mechanical Cleaning for existing 30-inch Sanitary Sewer Line.	5095 LF	\$30	\$152,850.00
4		Install Cured-in-Place liner for existing 30-inch Sanitary Sewer Line.	5095 LF	\$170	\$866,150.00
5		Post-construction video-taping for Cured-in-Place liner of existing 30-inch Sanitary Sewer Line.	5095 LF	\$10	\$50,950.00
6		Clean and Furnish and Install Manhole Cementitious Wall Lining including Bench Work, 1-inch Thickness. Including chemical grout injection to stop active leaks.	300 VF	\$200	\$60,000.00
7		Adjust/Reset Manhole with New Frame and Cover, Including Height Adjustment within One Vertical Foot.	26 EA	\$1,500	\$39,000.00
8		Removal and Replacement of Concrete Sidewalk including Reinforcement, All Thicknesses	150 SY	\$80	\$12,000.00
9		Furnish, Install and Maintain Traffic Control Devices and appurtenances, in accordance with the Texas Manual on Uniform Traffic Control Devices.	1 LS	\$50,000	\$50,000.00
10		By-Pass Pumping	1 EA	\$215,000	\$215,000.00
11		Haul and Disposal of Obstructions, Debris, and Tuberculation Removal Debris	40 CY	\$2,000	\$80,000.00
12		Storm Water Pollution Prevention Plan, including CTW, Stabilized Construction Entry/Exit	1 LS	\$10,000	\$10,000.00
13		Site Restoration include wood fence remove and replace as needed, with Temp Fence	1 LS	\$30,000	\$30,000.00
14		Extra Work Items	1 LS	\$50,000	\$50,000.00

HARRIS COUNTY MUD NO. 132
SANITARY SEWER REHABILITATION
ALONG WEST LAKE HOUSTON PARKWAY
CONSTRUCTION COST ESTIMATE

QUANTITY	UNIT	UNIT COST	AMOUNT
----------	------	-----------	--------

	Subtotal:		\$1,776,375
Contingencies @	10%		\$178,000
Engineering			\$143,000
	Total		\$2,098,000
HCMUD132 Share	39.3%		\$824,514
HCMUD151 Share	60.7%		\$1,273,486

**HCMUD132
30-INCH SANITARY SEWER - REHAB
DESIGN AND CONSTRUCTION SCHEDULE**

TASK	DESCRIPTION	TOTAL ALLOCATED TIME
DESIGN	Design Services includes TOPO, HC, & TxDOT approval, and a full bid ready set of the plans and contract documents	6 MONTHS
BIDDING	Bidding Services include advertising the project	1 MONTH
CONTRACT AWARD	Contract Award includes contract approval of the selected lowest bidder and awarding the fully executed contract and route contract for signatures	2 MONTH
CONSTRUCTION	Includes full Construction duration of completing Sanitary Sewer Rehab and Final Close Out	4 MONTHS
TOTAL SCHEDULE DURATION		12 MONTHS

DATES	DESCRIPTION
October 2025	Proposal Signed
October 2025	Kick-Off Survey/TOPO
November 2025	Survey/TOPO Field Work Complete
November 2025	Start Design Work
December 2025	30% Plan Set
January 2026	70% Plan Set sent for HC and TxDOT Reviews
March 2026	Send Plans back with all addressed comments for Agencies Approval
April 2026	100% Plan Set sent for HC and TxDOT Final Approval
May 2026	Ask to start advertising project at board meeting
June 2026	Award project at board meeting
July 2026	Route Contracts for Signatures
Aug / Sept 2026	Begin Construction
December 2026	End Construction



July 2, 2025

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

Re: Engineering Services for Rehabilitation of Existing 30" Sanitary Sewer Line
W. Lake Houston Parkway from FM1960 to Approximately 600' East of Kings Park Way
Harris County Municipal Utility District No. 132 (the "District")

Dear Board of Directors:

As per your request, we are submitting our proposal for your approval for the preparation of plans and specifications for rehabilitation of an existing 30" sanitary sewer line on W. Lake Houston Parkway from FM1960 to approximately 600' east of Kings Park Way. The sanitary sewer line is located within both the District and HCMUD151. This proposal was prepared in accordance with the current Master Agreement for Engineering Services between The District and Brown & Gay Engineers, Inc.

Scope of Work

The scope of work for this project will include obtaining topographic survey data, preparation of plans and specifications, bidding, and construction phase services for rehabilitation of approximately 5,100 LF of 30" gravity sanitary sewer line on W. Lake Houston Parkway. The proposed method of rehabilitation will be CIPP. Plan approval and permitting through TxDOT and Harris County will be required. Additional services and reimbursable expenses will be performed in accordance with the Additional Services section of the Agreement.

Data to be Supplied by the District

The District will need to provide the following:

- None

Serving. Leading. Solving.™

BGE, Inc. · 1450 Lake Robbins Drive, Suite 310 · The Woodlands, Texas 77380 · 281-210-5570 · www.bgeinc.com

Basis of Compensation and Fee

The basis of compensation for this project will be based on an hourly not to exceed fee. The breakdown of the fee is as follows:

Rehab of Existing 30" Sanitary Sewer Line along W. Lake Houston Parkway

Service	Fee Basis	Estimated Construction Cost	Estimated Fee
Design and Survey Topo	Hourly NTE	\$1,955,000	\$ 79,000.00
Bidding	Hourly NTE	\$1,955,000	\$ 4,000.00
Construction Administration	Hourly NTE	\$1,955,000	\$ 20,000.00
Project Representation	Hourly NTE	\$1,955,000	\$ 32,000.00
Reimbursables (estimated)			\$ 1,500.00
Total District Fee			\$ 136,500.00

Terms of 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:

Aaron Orozco, P.E.

Please indicate acceptance of our proposal by signing below and returning a signed copy for our files. If you have any questions regarding this proposal, please do not hesitate to contact us. We appreciate the opportunity to perform this assignment and look forward to its completion.

Sincerely,

BGE, Inc.



Nicholas N. Bailey, P.E.
Senior Project Manager

Agreed and Accepted by:
Harris County MUD No. 132

By: _____

Name: _____

Title: _____

Date: _____



September 16, 2025

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

Re: Engineering and Surveying Services for Golf Villas Drainage Improvements and Detention Pond
Harris County Municipal Utility District No. 132 (the "District")

Dear Sirs:

As per your request, we are submitting our proposal for your approval for the preparation of plans and specifications for the Golf Villas Drainage Improvements and Detention Pond project. This proposal was prepared in accordance with the current Master Agreement for Engineering Services between The District and Brown & Gay Engineers, Inc.

Scope of Work

The scope of work for this project will include design and construction phase services; topographic, control staking, and as-built surveying services, and project representation associated with the drainage and detention pond improvements to serve the Golf Villas of Atascocita subdivision sections. The scope of services will also include preparing of metes & bounds descriptions for proposed drainage easements required for the project. Additional services and reimbursable expenses will be performed in accordance with the Additional Services section of the Agreement.

Data to be Supplied by the District

The District will need to provide the following:

- None

Basis of Compensation and Fee

The basis of compensation for the basic services of this project will be based on a lump sum fee. The basis of compensation for additional services will be based on an hourly fee. The updated breakdown of the fee is as follows:

Golf Villas Drainage Improvements and Detention Pond

Service	Fee Basis	Estimated Construction Cost	Fixed Fee
Design Phase Services	Lump Sum	\$ 900,000	\$ 63,000.00
Construction Administration	Lump Sum	\$ 900,000	\$ 13,500.00
Project Representation	Lump Sum	\$ 900,000	\$ 22,500.00
Topographic Survey	Lump Sum	\$ 900,000	\$ 9,000.00
M&B Descriptions	Lump Sum	\$ 900,000	\$ 8,000.00
Control Staking	Lump Sum	\$ 900,000	\$ 4,000.00
As-Built Survey	Lump Sum	\$ 900,000	\$ 6,000.00
Reimbursables (estimated)			\$ 5,000.00
Total District Fee			\$ 131,000.00

Terms of 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:

Kyle Adams, P.E.

Please indicate acceptance of our proposal by signing below and returning a signed copy for our files. If you have any questions regarding this proposal, please do not hesitate to contact us. We appreciate the opportunity to perform this assignment and look forward to its completion.

Sincerely,

BGE, Inc.



Nicholas N. Bailey, P.E.
Senior Project Manager

Agreed and Accepted by:
Harris County MUD No. 132

By: _____

Name: _____

Title: _____

Date: _____



PROPOSAL
Miscellaneous Repairs

September 18, 2025

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

- Mobilization – 1 LS @ \$950.00 / LS \$950.00
Mobilize skid steer, excavator and tools needed to site for tasks listed below
- 8" Pipe Failures – 1 LS @ \$2,942.63 / LS \$2,942.63
Over excavate hole to further evaluate failure
Import & install up to 12 CY (+/-) Select Fill; Final grade disturbed areas to prepare for vegetation
- 8" Pipe Failures Alternate:**
- Backfill Voids **with CSS** – 1 LS @ \$3,921.70 / LS \$3,921.70
Use the skid steer to bring in the stabilize sand in from the road and move dirt around
Import & install up to 18 Tons (+/-) CSS (2 Sac) to ensure failure is sealed
Final grade disturbed areas to prepare for vegetation
- Rip Rap Repair – 1 LS @ \$3,254.87 / LS \$3,254.87
Use excavator to over excavate area
Use rocks already onsite to redistribute where able;
Import & install up to 10 Tons 3" x 5" Bull Rock; Placed ovetop Mirafi 600 x Fabric or equal
Final grade disturbed areas to prepare for vegetation
- Various Reels & Settled Area Repairs – 1 LS @ \$2,385.91 / LS \$2,385.91
Use skid steer to regrade the area
Import & install up to 36 CY (+/-) of Topsoil as needed to repair large reeling
Required to preserve access to drainage areas for maintenance equipment
Additional loads at \$35 / CY if required
- Box Vegetation Removal – 1 LS @ \$825.00 / LS \$825.00
Spray area with Herbicide; Access with waders & Use handheld equipment to remove vegetation
- Hydromulch – 1.5 AC @ \$2,450.00 / AC \$3,675.00
Hydromulch applied to various bare areas along the channel and areas disturbed by tasks above

Total \$14,033.41
Sales Tax (Not Included) N/A

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: _____



8" Pipe Failure



Rip Rap Repair



Various Reels



Box Vegetation Removal



Various Hydromulch Areas



Various Hydromulch Areas



INVOICE

Payee Information	Invoice Date
Resha Corporation – (dba Encore Energeia)	09/16/2025
Payee Address	Invoice Number #
14237 East Sam Houston Pkwy N – Houston, Tx 77044 – Suite 200	2500819

Bill To	Project/PO Reference
HC Mud 132	Atascocita Golf Course Driving Range Drainage Repair

Invoice Description	
1: Discovery dig to expose hdpe drainpipe	
2: Backfill sink holes – Patch catch basin to close out damaged pipe	
3: Import and install 5 loads of common fill dirt	(\$ 1,633.00)
4: Regrade East & West side sloping to catch basin & existing drainage ditch	
5: Install common Bermuda and grass erosion mat	
6: Install concrete inlet for drainage pipe	(\$ 550.00)

Invoice Contact Information

Accounts Receivable: Neonel Gonzalez

Corporate Office: (833) 487-3742

Accounting@Reshacorp.com

Itemized Cost Breakdown	
Total Pre-Tax	\$ 16,167.74
Tax Rate	Exempt
Total Tax	Exempt
Payment Terms	Due on Invoice

BALANCE DUE	\$ 16,167.74	USD
--------------------	---------------------	------------