

Point Aquarius Municipal Utility District  
Information Required by Section 26.18, Texas Tax Code and  
Section 2051.202, Texas Government Code  
Date: March 24, 2022

**(1) Name and term of office of each member of the governing body:**

Roland Morgan (Term: November 2018 – November 2022)  
Frank Lorch (Term: November 2018 – November 2022)  
Frank R. Wengler (Term: November 2020 – November 2024)  
Glen A. Welsch (Term: January 2022 – November 2024)

**(2) Mailing address, physical address, e-mail address, and telephone number:**

2727 Allen Parkway, Suite 1100  
Houston, Texas 77019  
713-652-6500  
[94107@smithmur.com](mailto:94107@smithmur.com)

**(3) a. Official contact information for each member of the governing body:**

2727 Allen Parkway, Suite 1100  
Houston, Texas 77019  
713-652-6500  
[94107@smithmur.com](mailto:94107@smithmur.com)

**b. Name of General Manager or Executive Director:**

N/A

**c. Name, mailing address and telephone number of person representing District's utility operator:**

Melanie White  
Michael Pawalowski  
C & R Water Supply, Inc.  
P.O. Box 187, Willis, TX 77378  
114 S. Danville St., Willis, TX 77378  
936-856-4199

**d. Name, mailing address and telephone number of person representing District's tax assessor-collector:**

Tammy J. McRae  
Montgomery County Tax Assessor-Collector  
400 N. San Jacinto  
Conroe, Texas 77301  
936-539-7897

**(4) District's budget for the preceding two years:**

See attached budgets for the fiscal years ending:  
April 30, 2020  
April 30, 2021

**(5) Proposed or adopted budget for the current year:**

See Attached budget for the fiscal year ending 2022.

**(6) Change in amount of District budget from the preceding year to current year, by dollar amount and percentage:**

\$23,100 or 1.58594%

**(7) Amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:**

See attached budgets

**(8) Amount of property tax revenue budgeted for debt service for the preceding two years and the current year:**

The District does not budget for debt service.

**(9) Tax rate for maintenance and operations adopted by the taxing unit for the current and preceding two years:**

2019	\$0.36
2020	\$0.35
2021	\$0.35

**(10) The tax rate for debt service adopted by the taxing unit for the current and preceding two years:**

2019	\$0.14
2020	\$0.12
2021	\$0.08

**(11) This information required by Section 26.18 is applicable only to school districts.**

**(12) Tax rate for maintenance and operations proposed by the taxing unit for the current year:**

\$0.35

**(13) Tax rate for debt service proposed by the taxing unit for the current year:**

\$0.08

**(14) The most recent financial audit of the District.**

The District's audit is located on the District's website at  
<http://www.pointaquariusmud.org/category/mud-documents/>

**(15) Minutes of meetings for the current year and the preceding 12 months**

Posted on website at <http://www.pointaquariusmud.org/category/meeting-minutes/>

**(16) Rate of District's sales and use tax, if any:**

N/A

**(17) Notice of tax rate hearing required under Chapter 26, Tax Code or Section 49.236, Water Code:**

The Notice of Public Hearing is posted on the District's website at  
<https://www.pointaquariusmud.org/category/state-documents/>

**(18) District's meeting schedule and location:**

Third Tuesday of each month at 5:00 p.m. at 13185 Point Aquarius Boulevard, Willis, Montgomery County, Texas

**(19) Residents of the District have the right to request the designation of a meeting location within the District under Section 49.062(g), Water Code. A description of this process can be found at**

<https://www.tceq.texas.gov/assets/public/permitting/watersupply/districts/Form-20863.pdf>

**POINT AQUARIUS MUD - OPERATING**  
**Revenues & Expenditures Budget Overview**  
 October 2021 through September 2022

	Oct '21 - Sep 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · WATER SERVICE REVENUE	250,000
41100 · TAP CONNECTION FEES	32,000
41200 · WATER RECONNECTION FEES	2,500
42000 · SEWER SERVICE REVENUES	315,000
42020 · SEWER INSPECTION FEES	3,000
43300-M · PENALTY & INTEREST INCOME-M TAX	2,600
43300 · PENALTY & INTEREST INCOME	6,500
44000 · TRANSFER FEES	5,500
45000 · O/D DISTRICT (BLUEBERRY HILL)	9,500
46000 · STANDBY FEES	10,000
53800 · MISCELLANEOUS INCOME	1,500
53910 · INTEREST INCOME	2,000
53980 · MAINTENANCE TAXES	810,000
54000 · LONE STAR GWCD	18,000
<b>Total Income</b>	<b>1,468,100</b>
<b>Expense</b>	
61260 · WATER PERMIT FEES	13,500
61320 · WTR MONTHLY SERVICE	40,000
61350-M · METER CHANGE OUT PROGRAM	3,000
61350 · WTR-REPAIRS & MAINTENANCE	130,000
61420 · WTR-CHEMICALS	25,000
61520 · WTR-UTILITIES EXPENSE	42,000
61600 · SURFACE WATER CONVERSION (SJRA)	6,000
61710 · TAP CONNECTION EXPENSE	20,500
61800 · RECONNECTION EXPENSES	8,000
62260 · SEWER PERMIT FEES	4,500
62320 · SWR-MONTHLY SERVICES	40,800
62350 · SWR-MAINTENANCE & REPAIRS	110,000
62420 · SWR-CHEMICALS	8,000
62520 · SWR-UTILITIES	48,000
62570 · SLUDGE REMOVAL	18,000
62750 · SEWER INSPECTION EXPENSES	2,000
63000 · REGULATORY ASSESSMENT	3,000
63100 · DIRECTOR FEES	10,500
63200 · LEGAL FEES	40,000
63210 · AUDITING FEES	11,000
63220 · ENGINEERING	40,000
63240 · LABORATORY FEES	11,000
63250 · ELECTION EXPENSES	0
63300 · BOOKKEEPING FEES	15,600
63380 · LEGAL NOTICES	2,000
63400 · PRINTING & OFFICE SUPPLIES	6,000
63500 · POSTAGE	1,500
63510 · TELEPHONE EXPENSES	3,500
63530 · INSURANCE & SURETY BONDS	25,000
63590 · OTHER EXPENSES	5,000
63990 · GARBAGE EXPENSES	1,500
65600 · Payroll Expenses	600
<b>Total Expense</b>	<b>695,500</b>
<b>Net Ordinary Income</b>	<b>772,600</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
73600-E · CAPITAL EXPENDITURES - ENGINEER	100,000
73600 · CAPITAL EXPENDITURES	730,000
73950 · REFUNDING CONTRIBUTION EXPENSE	0
<b>Total Other Expense</b>	<b>830,000</b>
<b>Net Other Income</b>	<b>(830,000)</b>

**POINT AQUARIUS MUD - OPERATING**  
**Revenues & Expenditures Budget Overview**  
October 2021 through September 2022

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<b>Net Income</b>	<u>Oct '21 - Sep 22</u> <u>(57,400)</u>
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**POINT AQUARIUS MUD - OPERATING**  
**Revenues & Expenditures Budget Overview**  
 October 2020 through September 2021

	Oct '20 - Sep 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · WATER SERVICE REVENUE	240,000
41100 · TAP CONNECTION FEES	12,000
41200 · WATER RECONNECTION FEES	2,500
42000 · SEWER SERVICE REVENUES	310,000
42020 · SEWER INSPECTION FEES	3,000
43300 · PENALTY & INTEREST INCOME	6,500
44000 · TRANSFER FEES	5,500
45000 · O/D DISTRICT (BLUEBERRY HILL)	11,000
46000 · STANDBY FEES	10,000
53800 · MISCELLANEOUS INCOME	1,500
53910 · INTEREST INCOME	15,000
53980 · MAINTENANCE TAXES	810,000
54000 · LONE STAR GWCD	18,000
	1,445,000
<b>Total Income</b>	
<b>Expense</b>	
61260 · WATER PERMIT FEES	13,500
61320 · WTR MONTHLY SERVICE	37,800
61350-M · METER CHANGE OUT PROGRAM	3,000
61350 · WTR-REPAIRS & MAINTENANCE	120,000
61420 · WTR-CHEMICALS	20,000
61520 · WTR-UTILITIES EXPENSE	25,000
61600 · SURFACE WATER CONVERSION (SJRA)	6,000
61710 · TAP CONNECTION EXPENSE	10,000
61800 · RECONNECTION EXPENSES	8,000
62260 · SEWER PERMIT FEES	4,294
62320 · SWR-MONTHLY SERVICES	37,800
62350 · SWR-MAINTENANCE & REPAIRS	60,000
62420 · SWR-CHEMICALS	8,000
62520 · SWR-UTILITIES	48,000
62570 · SLUDGE REMOVAL	18,000
62750 · SEWER INSPECTION EXPENSES	2,000
63000 · REGULATORY ASSESSMENT	3,000
63100 · DIRECTOR FEES	10,500
63200 · LEGAL FEES	40,000
63210 · AUDITING FEES	10,000
63220 · ENGINEERING	40,000
63240 · LABORATORY FEES	10,000
63250 · ELECTION EXPENSES	10,000
63300 · BOOKKEEPING FEES	15,600
63380 · LEGAL NOTICES	2,000
63400 · PRINTING & OFFICE SUPPLIES	6,000
63500 · POSTAGE	1,500
63510 · TELEPHONE EXPENSES	5,000
63530 · INSURANCE & SURETY BONDS	25,000
63580 · OTHER EXPENSES	5,000
63990 · GARBAGE EXPENSES	1,500
65600 · Payroll Expenses	600
	607,094
<b>Total Expense</b>	
<b>Net Ordinary Income</b>	837,906
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
73600-E · CAPITAL EXPENDITURES - ENGINEER	69,000
73600 · CAPITAL EXPENDITURES	761,000
	830,000
<b>Total Other Expense</b>	
<b>Net Other Income</b>	(830,000)
<b>Net Income</b>	7,906

**POINT AQUARIUS MUD - OPERATING**  
**Adopted Operating Budget FYE 09-30-2020**

EXHIBIT "A"

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
41000 · WATER SERVICE REVENUE	230,000
41100 · TAP CONNECTION FEES	12,000
41200 · WATER RECONNECTION FEES	8,000
42000 · SEWER SERVICE REVENUES	308,000
42020 · SEWER INSPECTION FEES	3,000
43300 · PENALTY & INTEREST INCOME	6,500
44000 · TRANSFER FEES	5,500
46000 · O/D DISTRICT (BLUEBERRY HILL)	11,000
46000 · STANDBY FEES	10,000
53800 · MISCELLANEOUS INCOME	1,500
53910 · INTEREST INCOME	55,000
63980 · MAINTENANCE TAXES	770,000
64000 · LONE STAR GWCD	14,000
<b>Total Income</b>	<u>1,430,500</u>
<b>Expense</b>	
61260 · WATER PERMIT FEES	13,500
61320 · WTR MONTHLY SERVICE	37,800
61360-M · METER CHANGE OUT PROGRAM	3,000
61380 · WTR-REPAIRS & MAINTENANCE	160,000
61420 · WTR-CHEMICALS	22,000
61620 · WTR-UTILITIES EXPENSE	30,000
61600 · SURFACE WATER CONVERSION (SJRA)	6,000
61710 · TAP CONNECTION EXPENSE	10,000
61800 · RECONNECTION EXPENSES	8,000
62260 · SEWER PERMIT FEES	4,294
62320 · SWR-MONTHLY SERVICES	38,800
62360 · SWR-MAINTENANCE & REPAIRS	80,000
62420 · SWR-CHEMICALS	8,000
62520 · SWR-UTILITIES	52,000
62570 · SLUDGE REMOVAL	18,000
62760 · SEWER INSPECTION EXPENSES	1,000
63000 · REGULATORY ASSESSMENT	3,000
63100 · DIRECTOR FEES	10,500
63200 · LEGAL FEES	45,000
63210 · AUDITING FEES	10,000
63220 · ENGINEERING	45,000
63240 · LABORATORY FEES	10,000
63260 · ELECTION EXPENSES	0
63300 · BOOKKEEPING FEES	15,000
63380 · LEGAL NOTICES	2,000
63400 · PRINTING & OFFICE SUPPLIES	6,000
63500 · POSTAGE	1,500
63510 · TELEPHONE EXPENSES	10,000
63630 · INSURANCE & SURETY BONDS	21,000
63690 · OTHER EXPENSES	6,000
63980 · GARBAGE EXPENSES	1,500
65600 · Payroll Expenses	600
<b>Total Expense</b>	<u>679,094</u>
<b>Net Ordinary Income</b>	<u>751,406</u>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
38110 · TRANSFER TO BOND FUND	
73600-E · CAPITAL EXPENDITURES - ENGINEER	0
73600 · CAPITAL EXPENDITURES	564,435
<b>Total Other Expense</b>	<u>564,435</u>
<b>Net Other Income</b>	<u>(564,435)</u>
<b>Net Income</b>	<u>186,971</u>