

MINUTES  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 359

February 1, 2023

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 359 (the "District") met in regular session at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Blanco Conference Room, Houston, Texas 77027, outside the boundaries of the District, on the 1<sup>st</sup> day of February, 2023, and the roll was called of the members of the Board being present:

Neil Daniels	President
Marilyn Keys	Vice President
Hubert Pierre	Secretary
David Keller	Assistant Vice President
Mike Berry	Assistant Secretary

and all of the above were present, except Director Keller, thus constituting a quorum.

Also attending the meeting were: David Keller; Matt Carpenter of IDS Engineering Group ("IDS"); Emma Highberger of Wheeler & Associates, Inc. ("Wheeler"); Glenn Woodson of Storm Maintenance & Monitoring; Brenda Garcia of Municipal Accounts & Consulting, L.P.; and Andrew Vaughan and Holly Huston of Allen Boone Humphries Robinson LLP ("ABHR").

PUBLIC COMMENT

There were no public comments.

PRESIDENT'S COMMENTS

There were no comments this month from the President.

APPROVAL OF THE MINUTES

The Board considered approving the minutes of the January 4, 2023, regular meeting. Upon a motion made by Director Berry and seconded by Director Pierre, the Board voted unanimously to approve the minutes.

## TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Highberger presented and reviewed the District's monthly tax report and delinquent tax roll, a copy of which is attached, reflecting that 81.70% of the District's 2022 taxes were collected as of the end of January 2023. After review and discussion, Director Berry moved to approve the tax report and payment of the invoices. Director Pierre seconded the motion, which passed unanimously.

## RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

The Board reviewed a Resolution Concerning Exemptions from Taxation. After review and discussion, Director Berry moved to adopt the Resolution Concerning Exemptions from Taxation reflecting a provision for a \$10,000 exemption for persons who are over 65 or disabled and rejected any other exemptions for residential homesteads from ad valorem taxation, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Pierre seconded the motion, which passed unanimously.

## ASSOCIATION OF WATER BOARD DIRECTORS ("AWBD") WINTER CONFERENCE, APPROVE REIMBURSEMENT OF ELIGIBLE EXPENSES, AND AUTHORIZE ATTENDANCE AT SUMMER CONFERENCE

The Board discussed the AWBD winter conference and attendance at the AWBD summer conference. After review and discussion, Director Pierre moved to approve reimbursement of eligible expenses and authorize all interested directors to attend the AWBD summer conference. Director Berry seconded the motion, which carried by unanimous vote.

## FINANCIAL AND BOOKKEEPING MATTERS, INCLUDING PAYMENT OF THE BILLS AND REVIEW OF INVESTMENTS

Ms. Garcia reviewed the bookkeeper's report, including a list of checks presented for payment and the quarterly investment report, a copy of which is attached. After review and discussion, Director Berry moved to approve the bookkeeper's report, investment report, and payment of the bills listed in the report. Director Pierre seconded the motion, which passed unanimously.

## RECEIVE UPDATE ON CITY OF HOUSTON ("THE CITY") REBATE MATTERS

The Board discussed a recent meeting with the City regarding amounts billed versus amounts collected from the City as it relates to the monthly water rebates, including credits for delinquent payments. Mr. Vaughan responded to questions from the Board related to same.

## REVIEW STATUS OF DETENTION POND MAINTENANCE AND MOWING

Mr. Woodson reviewed the monthly report on the detention pond maintenance and mowing, a copy of which is attached.

## APPROVE ANNUAL REPORT AND AUTHORIZE FILING OF SAME WITH APPROPRIATE INFORMATION DEPOSITORIES IN ACCORDANCE WITH THE DISTRICT'S CONTINUING DISCLOSURE OF INFORMATION AGREEMENT AND AS REQUIRED BY SEC RULE 15C2-12

Mr. Vaughan reviewed the District's annual report containing updated financial and operating data to be filed in accordance with the continuing disclosure provisions contained in the bond resolutions. He stated that the District is required to file certain financial and operating data with the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access System ("EMMA"). Following review and discussion, Director Keys moved to approve the annual report, authorize the attorney to submit the District's updated financial and operating data in compliance with the continuing disclosure provisions contained in the bond resolution through EMMA, and direct that the report be filed appropriately and retained in the District's official records. Director Berry seconded the motion, which passed unanimously.

## ANNUAL REVIEW OF PROCEDURES FOR CONTINUING DISCLOSURE COMPLIANCE

The Board reviewed the District's procedures for continuing disclosure compliance. Mr. Vaughan stated that no changes are required at this time.

## ENGINEERING MATTERS

Mr. Carpenter reviewed the engineer's report, a copy of which is attached. Mr. Carpenter updated the Board on the status of various District projects, as reflected in his report.

Mr. Carpenter and the Board discussed water reclamation, bond proceeds available for construction costs, and lake shoreline stabilization matters. In connection with lake shoreline stabilization matters, Mr. Carpenter reviewed the 90% construction drawings and responded to questions from the Board regarding same.

Mr. Carpenter updated the Board on Brays Bayou Trail (the "Trail") matters, noting that the construction of the Trail is on-going and has reached the limited of the District. He stated that IDS has received agency review comments and are coordinating with Merrie Talley on same. Next, Mr. Carpenter said that IDS received an update from the Houston Parks Board ("HPB"), noting that HPB anticipates that the culvert and fence will be complete by the end of February, weather permitting.

## MEETING SCHEDULE AND ITEMS FOR THE NEXT BOARD MEETING

The Board discussed agenda items for the next Board meeting and concurred to hold its next regular meeting on March 1, 2023, at 12:30 p.m., at the offices of ABHR, 3200 Southwest Freeway, Suite 2400, Blanco Conference Room, Houston, Texas 77027.

There being no further business to come before the Board, the meeting adjourned.



Secretary, Board of Directors

(SEAL)



LIST OF ATTACHMENTS TO MINUTES

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**TAX ASSESSOR COLLECTOR MONTHLY REPORT**

**HARRIS COUNTY MUD #359**

**AS OF JANUARY 31, 2023**

**WHEELER & ASSOCIATES, INC.**  
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR 527  
TAX COLLECTOR MONTHLY REPORT : 10/1/2022 - 1/31/2023

TAX COLLECTIONS								
TAX YEAR	BAL. FWD. AT 10/1/2022	SUPP/CORR / OTHER	WRITE OFF	ADJUSTED LEVY AT 1/31/2023	MONTHLY COLLECTIONS	TAX YEAR COLLECTIONS	AMT OUTSTDG. AT 1/31/2023	% COLL
2022	\$343,076.59	\$22,940.33		\$366,016.92	\$131,097.12	\$299,068.06	\$66,948.86	81.70
2021	\$3,641.78	\$182.67		\$3,824.45	\$651.12	\$1,156.47	\$2,667.98	30.23
2020	\$1,332.30	\$100.26		\$1,432.56	\$0.00	\$7.25	\$1,425.31	0.50
2019	\$1,440.25	(\$57.35)		\$1,382.90	\$0.00	\$0.77	\$1,382.13	0.05
2018	\$1,157.50	\$0.00		\$1,157.50	\$0.00	\$0.00	\$1,157.50	0.00
2017	\$453.60	\$0.00		\$453.60	\$0.00	\$0.00	\$453.60	0.00
2016	\$459.80	\$0.00		\$459.80	\$0.00	\$0.00	\$459.80	0.00
2015	\$574.21	\$0.00		\$574.21	\$0.00	\$0.00	\$574.21	0.00
	<b>\$352,136.03</b>	<b>\$23,165.91</b>		<b>\$375,301.94</b>	<b>\$131,748.24</b>	<b>\$300,232.55</b>	<b>\$75,069.39</b>	<b>79.99</b>

**SUMMARY OF CASH ACCOUNT**

<b>BALANCE FORWARD 1/1/2023</b>		<b>\$171,656.03</b>
<b>TAXES ALL YEARS (2015-2022)</b>		\$131,748.24
<b>OTHER INCOME:</b>		
Voluntary Overpayment		\$1,084.84
Penalty & Interest		\$151.97
Statutory Delinquent Collection Charge		\$160.62
10% Rendition Penalty		\$4.39
Earned Interest		\$0.22
<b>TOTAL OTHER INCOME:</b>		<b>\$1,402.04</b>
<b>VOIDED CHECKS:</b>		<b>\$0.00</b>
<b>TOTAL INCOME:</b>		<b>\$133,150.28</b>
<b>LESS DISBURSEMENTS:</b>		
Transfer Taxes		
Maintenance & Operating Fund	\$70,000.00	
Checks	\$3,219.87	
<b>TOTAL DISBURSEMENTS</b>	<b>\$73,219.87</b>	
<b>ADJUSTMENTS:</b>		
Returned Checks		
Journal Entries		
<b>TOTAL ADJUSTMENTS:</b>	<b>\$0.00</b>	
<b>TOTAL EXPENSES:</b>	<b>\$73,219.87</b>	
<b>CASH BALANCE - 1/31/2023</b>		<b>\$231,586.44</b>

<b>VOIDED CHECKS:</b>		<b>\$0.00</b>
<b>LESS DISBURSEMENTS 2/1/2023</b>		
Transfer Taxes		
Maintenance & Operating Fund	\$85,000.00	
Checks	\$3,742.83	
<b>TOTAL DISBURSEMENTS 2/1/2023</b>	<b>\$88,742.83</b>	
<b>CASH BALANCE TO FORWARD - 2/1/2023</b>		<b>\$142,843.61</b>

**WHEELER & ASSOCIATES, INC.**  
**THE TAX ASSESSOR COLLECTORS™**

**HARRIS COUNTY MUD #359 - JUR 527**  
**MONTHLY CHECK REGISTER AS OF FEBRUARY 2023**

CHECK #	DATE	PAYEE	DESCRIPTION	AMOUNT
1069	2/1/2023	Wheeler & Assoc, Inc.- Cathy Wheeler -TAC	February 2023 Billing Fee	\$1,159.00
1070	2/1/2023	Wheeler & Assoc, Inc.- Cathy Wheeler -TAC	February 2023 Expenses	\$945.50
1071	2/1/2023	Perdue, Brandon, Fielder, Collins & Mott	del tax atty	\$160.62
1072	2/1/2023	ARTHUR J GALLAGHER RISK	Tax AC Bond 03/31/2023-03/31/2024	\$100.00
1073	2/1/2023	VU THUONG or TINA	VOLOPTY2022 CADNO:1181610030016	\$336.97
1074	2/1/2023	KHALID SYED	VOLOPTY2022 CADNO:1181620010001	\$374.08
1075	2/1/2023	LE LAM	VOLOPTY2022 CADNO:1192700030009	\$298.17
1076	2/1/2023	NGYEN THOMAS QUOC	VOLOPTY2022 CADNO:1199090020006	\$11.00
1077	2/1/2023	TRAN MINH	VOLOPTY2022 CADNO:1199090020015	\$11.00
1078	2/1/2023	RIVERA JEANETHE	VOLOPTY2022 CADNO:1199090040003	\$3.63
1079	2/1/2023	TSAI THOMAS YI-LUNG	VOLOPTY2022 CADNO:1199530020002	\$342.86
Wire - M&O	2/1/2023	Harris County MUD #359      Operating	Maintenance & Operating	\$85,000.00
<b>TOTAL (12 Transactions)</b>				<b>\$88,742.83</b>
<b>NET TOTAL:</b>				<b>\$88,742.83</b>



**WHEELER & ASSOCIATES, INC.**  
THE TAX ASSESSOR COLLECTORS™

HARRIS COUNTY MUD #359 - JUR 527

**HISTORICAL VALUATION AND COLLECTION DATA : 10/1/2022 - 1/31/2023**

TAX RATES / \$100 TOTAL TTV					VALUATION							
TAX YEAR	DEBT RATE	M & O RATE	C & R RATE	TOTAL RATE	LAND	IMPROV.	AG.	PERSONAL	EXEMPTION	TOTAL TV	SR	KR
2022	0.0000000	0.1100000	0.0000000	0.1100000	\$68,652,598	\$270,038,313	\$0	\$4,953,312	\$10,897,763	\$332,746,460	5	5
2021	0.0000000	0.1200000	0.0000000	0.1200000	\$64,064,213	\$240,446,405	\$0	\$4,504,536	\$10,314,525	\$298,700,629	17	17
2020	0.08000	0.06500	0.0000000	0.14500	\$64,051,686	\$236,907,158	\$0	\$4,461,079	\$10,023,512	\$295,396,411	29	29
2019	0.08000	0.06500	0.0000000	0.14500	\$63,870,815	\$242,215,266	\$0	\$4,179,108	\$9,111,462	\$301,153,727	30	40
2018	0.08000	0.07000	0.0000000	0.15000	\$60,541,014	\$239,961,306	\$0	\$3,774,084	\$6,186,349	\$298,090,055	34	51
2017	0.11000	0.05000	0.0000000	0.16000	\$60,251,786	\$244,170,206	\$0	\$3,326,869	\$5,726,288	\$302,022,573	27	33
2016	0.08250	0.10750	0.0000000	0.19000	\$60,120,829	\$231,611,223	\$0	\$3,557,770	\$5,550,712	\$289,739,110	35	31
2015	0.00000	0.26000	0.0000000	0.26000	\$59,166,815	\$215,405,245	\$0	\$3,492,016	\$5,897,695	\$272,166,381	29	39

TAX COLLECTIONS							
TAX YEAR	TOTAL TAX LEVY TO DATE	CORRECTION TAX LEVY	WRITE OFF	ADJUSTED LEVY AT 1/31/2023	TAX YEAR COLLECTION	AMT. OUTSTDG. AT 1/31/2023	% COLL
2022	\$343,076.59	\$22,940.33		\$366,016.92	\$299,068.06	\$66,948.86	81.70
2021	\$360,561.09	(\$2,124.41)		\$358,436.68	\$355,768.70	\$2,667.98	99.25
2020	\$428,227.58	\$93.01		\$428,320.59	\$426,895.28	\$1,425.31	99.66
2019	\$436,726.06	(\$57.35)		\$436,668.71	\$435,286.58	\$1,382.13	99.68
2018	\$447,131.27	\$0.00	\$152.10	\$446,979.17	\$445,821.67	\$1,157.50	99.74
2017	\$483,232.61		\$199.47	\$483,033.14	\$482,579.54	\$453.60	99.90
2016	\$550,500.67		\$124.99	\$550,375.68	\$549,915.88	\$459.80	99.91
2015	\$707,628.96		\$69.34	\$707,559.62	\$706,985.41	\$574.21	99.91

CURRENT COLLECTION COMPARISON TO PRIOR YEAR												
	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023
\$	\$11,326.92	\$46,185.76	\$110,529.76	\$131,097.12								
%	3.20	15.75	45.89	81.70								
	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022
\$	\$0.00	\$26,882.84	\$79,895.12	\$172,017.74	\$61,238.93	\$9,747.98	\$2,471.97	\$2,838.33	\$2,088.42	\$0.00	\$0.00	\$1,340.39
%		7.44	29.45	77.01	93.87	96.55	97.25	98.04	98.62	98.61	98.61	98.98

**WHEELER & ASSOCIATES, INC.**  
THE TAX ASSESSOR COLLECTORS™

**HARRIS COUNTY MUD #359 - JUR 527**  
**CALCULATION OF CASH BALANCE FORWARD - AS OF 1/31/2023**

DESCRIPTION	CURRENT MONTH 1/1/2023 - 1/31/2023	TAX YEAR 10/1/2022 - 1/31/2023	FISCAL YEAR 9/1/2022 - 1/31/2023
<b>BEGINNING BALANCE</b>	<b>\$171,656.03</b>	<b>\$46,466.18</b>	<b>\$46,935.18</b>
A/R Escrow - Transfer Fund		(\$928.44)	(\$928.44)
Taxes	\$131,748.24	\$300,304.05	\$301,644.44
Voluntary Overpayment	\$1,084.84	\$2,896.27	\$2,896.27
Earned Interest	\$0.22	\$0.66	\$0.75
Penalty & Interest	\$151.97	\$261.47	\$508.85
Collection Fee	\$160.62	\$282.39	\$578.14
10% Rendition Penalty	\$4.39	\$8.93	\$8.93
<b>INCOME</b>	<b>\$133,150.28</b>	<b>\$302,825.33</b>	<b>\$304,708.94</b>
Correction Roll Refund	\$0.49	\$2,314.33	\$2,314.33
M & O Fund	\$70,000.00	\$100,000.00	\$100,000.00
Tax A/C Fee - CW	\$1,159.00	\$4,636.00	\$5,785.50
Audit Preparation		\$300.00	\$300.00
Delinquent Assistance	\$155.00	\$325.00	\$447.50
Annual Website	\$1,200.00	\$1,200.00	\$1,200.00
Travel Mileage	\$0.00	\$0.00	\$0.00
Request District Consultation	\$21.25	\$207.50	\$313.75
Mailing - Postage	\$23.40	\$583.56	\$585.36
Phone Calls	\$0.00	\$0.00	\$0.00
Computer Processing - CR		\$996.55	\$996.55
Copies, Scans & Faxes	\$74.50	\$327.75	\$394.75
Research	\$37.50	\$101.25	\$101.25
CAD Fees		\$679.00	\$1,297.00
Legal Notices		\$850.90	\$850.90
Records Retention		\$259.75	\$259.75
Computer Programming Legislative Updates	\$150.00	\$600.00	\$750.00
Correspondence with taxpayer	\$63.75	\$108.75	\$108.75
Installment Agreements		\$42.50	\$63.75
Statements - Regular		\$845.50	\$845.50
Computer Process - SR/KR/NC	\$40.85	\$169.10	\$178.60
Required Forms	\$21.25	\$1,016.25	\$1,101.25
Internet E-Check / Credit Card		\$16.66	\$16.66
Bank Correspondence	\$42.50	\$42.50	\$42.50
Bank Handling Charges	\$16.63	\$69.70	\$91.51
Delinquent Tax Attorney Fees		\$417.52	\$417.52
Pledged Securities	\$150.00	\$600.00	\$600.00
Bankruptcies	\$63.75	\$85.00	\$85.00
Special Meeting		\$85.00	\$85.00
Publishing Tracking Notice		\$825.00	\$825.00
<b>DISBURSEMENT</b>	<b>\$73,219.87</b>	<b>\$117,705.07</b>	<b>\$120,057.68</b>
<b>TOTAL</b>	<b>\$231,586.44</b>	<b>\$231,586.44</b>	<b>\$231,586.44</b>



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

**Bookkeeper's Report | February 1, 2023**

## **Harris County Municipal Utility District No. 359**



**WEBSITE**

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



**ADDRESS**

1281 Brittmoore Road  
Houston, Texas 77043



**CONTACT**

Phone: 713.623.4539  
Fax: 713.629.6859

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# Monthly Financial Summary - General Operating Fund

Harris County MUD No. 359 - GOF



## Account Balance Summary

Balance as of 01/05/2023 **\$892,784**

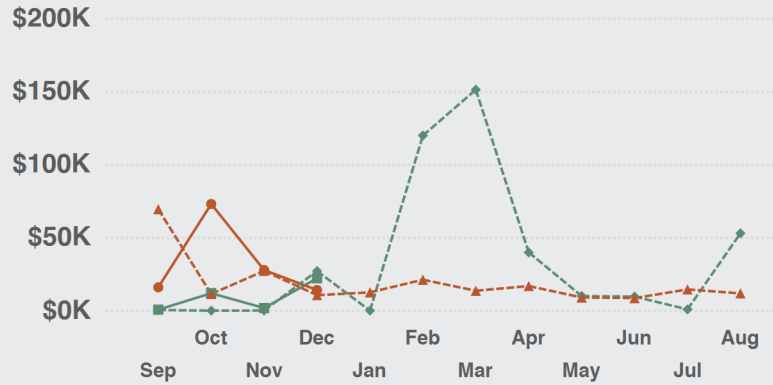
Receipts 60,150

Disbursements (76,430)

Balance as of 02/01/2023 **\$876,504**

## Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues  
Current Year Expenditures Prior Year Expenditures



## December 2022

### Revenues

Actual	Budget	Over/(Under)
\$22,452	\$28,227	(\$5,774)

### Expenditures

Actual	Budget	Over/(Under)
\$14,395	\$14,275	\$120

## September 2022 - December 2022 (Year to Date)

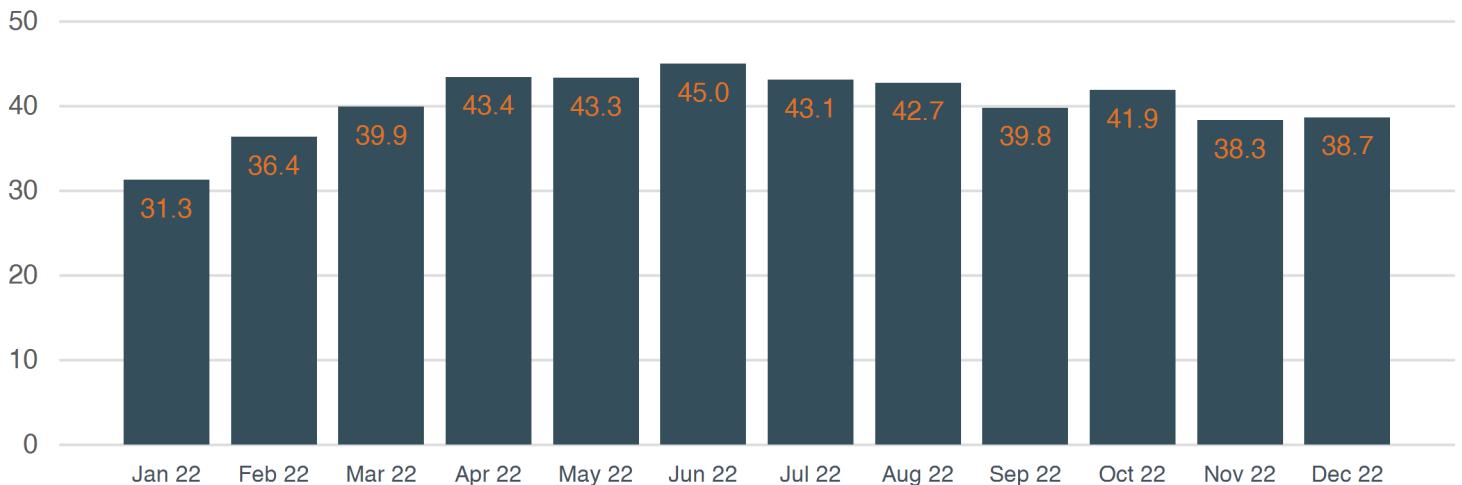
### Revenues

Actual	Budget	Over/(Under)
\$37,731	\$31,620	\$6,112

### Expenditures

Actual	Budget	Over/(Under)
\$132,038	\$141,300	(\$9,262)

## Operating Fund Reserve Coverage Ratio (In Months)



# Cash Flow Report - Checking Account

Harris County MUD No. 359 - GOF



Number	Name	Memo	Amount	Balance
Balance as of 01/05/2023				\$371.10
Receipts				
	Transfer from Capital Projects Money Market		43,150.00	
	Transfer from Money Market		17,000.00	
Total Receipts				\$60,150.00
Disbursements				
5136	David Keller	Fees of Office 2/1/2023	(138.52)	
5137	Hubert R. Pierre	Fees of Office 2/1/2023	(138.53)	
5138	Michael Berry	Fees of Office 2/1/2023	(138.53)	
5139	Allen Boone Humphries Robinson LLP	Legal Fees	(4,831.62)	
5140	Brown & Brown Lone Star Insurance Service	Annual Insurance Premium	(1,724.00)	
5141	IDS Engineering Group, Inc.	Engineering Fees	(25,918.93)	
5142	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(2,973.90)	
5143	Off Cinco	Website Expense	(210.00)	
5144	Storm Maintenance & Monitoring, Inc.	Detention Pond Maintenance	(1,875.00)	
5145	TML IRP	Annual Insurance Premium	(1,841.00)	
5146	Tolunay-Wong Engineers, Inc.	Stormwater Detention Improvement	(19,600.00)	
Fee	Central Bank	Bank Service Charge	(40.00)	
Memo	Marilyn Keys	Fees of Office 2/1/2023	0.00	
Memo	Neil Daniels	Fees of Office 2/1/2023	0.00	
Total Disbursements				(\$59,430.03)
Balance as of 02/01/2023				\$1,091.07

# Actual vs. Budget Comparison

Harris County MUD No. 359 - GOF



			December 2022			September 2022 - December 2022			
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues									
Property Tax Revenue									
14301	Maintenance Tax Collections		20,000	27,560	(7,560)	30,000	28,953	1,047	365,100
Total Property Tax Revenue			20,000	27,560	(7,560)	30,000	28,953	1,047	365,100
Interest Revenue									
14802	Interest Earned on Temp. Invest		2,452	667	1,786	7,731	2,667	5,065	8,000
Total Interest Revenue			2,452	667	1,786	7,731	2,667	5,065	8,000
Total Revenues			22,452	28,227	(5,774)	37,731	31,620	6,112	373,100
Expenditures									
Storm Water Quality									
16403	Detention Pond Maintenance		1,875	1,875	0	12,000	12,000	0	36,000
Total Storm Water Quality			1,875	1,875	0	12,000	12,000	0	36,000
Administrative Service									
16703	Legal Fees		4,400	5,542	(1,142)	17,600	22,167	(4,567)	66,500
16705	Auditing Fees		0	0	0	16,700	16,700	0	19,000
16706	Engineering Fees		2,369	1,500	869	3,798	6,000	(2,202)	18,000
16710	Website Expense		235	267	(32)	950	1,067	(117)	3,200
16712	Bookkeeping Fees		4,425	3,300	1,125	12,704	13,200	(496)	30,000
16714	Printing & Office Supplies		123	121	2	377	483	(106)	1,450
16716	Delivery Expense		91	67	24	234	267	(33)	800
16717	Postage		6	13	(7)	16	50	(34)	150
16718	Insurance & Surety Bond		0	0	0	0	0	0	3,300
16719	AWBD Expense		0	0	0	0	0	0	4,000
16721	Record Storage Fee		190	167	23	484	667	(183)	2,000
16723	Travel Expense		18	50	(33)	73	200	(127)	600
Total Administrative Service			11,856	11,025	831	52,936	60,800	(7,864)	149,000
Security Service									
16801	HOA Security Contribution		0	0	0	63,000	63,000	0	63,000
Total Security Service			0	0	0	63,000	63,000	0	63,000
Payroll Expense									
17101	Payroll Expenses		484	1,125	(641)	2,745	4,500	(1,755)	13,500
Total Payroll Expense			484	1,125	(641)	2,745	4,500	(1,755)	13,500
Other Expense									
17802	Miscellaneous Expense		180	250	(70)	1,357	1,000	357	3,000
Total Other Expense			180	250	(70)	1,357	1,000	357	3,000

# Actual vs. Budget Comparison

Harris County MUD No. 359 - GOF



	December 2022			September 2022 - December 2022			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Total Expenditures</b>	14,395	14,275	120	132,038	141,300	(9,262)	264,500
<b>Total Revenues (Expenditures)</b>	<u>8,057</u>	<u>13,952</u>	<u>(5,895)</u>	<u>(94,307)</u>	<u>(109,680)</u>	<u>15,374</u>	<u>108,600</u>
<b>Excess Revenues (Expenditures)</b>	<u>8,057</u>	<u>13,952</u>	<u>(5,895)</u>	<u>(94,307)</u>	<u>(109,680)</u>	<u>15,374</u>	<u>108,600</u>



# Balance Sheet as of 12/31/2022

Harris County MUD No. 359 - GOF



## Assets

### Bank

11101 Cash in Bank	\$2,591
--------------------	---------

Total Bank	\$2,591
------------	---------

### Investments

11201 Time Deposits	\$849,413
---------------------	-----------

Total Investments	\$849,413
-------------------	-----------

### Receivables

11303 Maintenance Tax Receivable	\$7,732
----------------------------------	---------

11305 Accrued Interest	1,713
------------------------	-------

Total Receivables	\$9,445
-------------------	---------

### Interfund Receivables

11401 Due From Capital Projects	\$43,150
---------------------------------	----------

11403 Due From Tax Account	57,569
----------------------------	--------

Total Interfund Receivables	\$100,719
-----------------------------	-----------

## Total Assets

Total Assets	\$962,169
--------------	-----------

## Liabilities & Equity

### Liabilities

#### Accounts Payable

12101 Accounts Payable	\$68,322
------------------------	----------

12102 Payroll Liabilities	968
---------------------------	-----

Total Accounts Payable	\$69,290
------------------------	----------

#### Deferrals

12502 Deferred Inflows	\$7,732
------------------------	---------

Total Deferrals	\$7,732
-----------------	---------

## Total Liabilities

Total Liabilities	\$77,022
-------------------	----------

### Equity

#### Unassigned Fund Balance

13101 Unassigned Fund Balance	\$979,453
-------------------------------	-----------

Total Unassigned Fund Balance	\$979,453
-------------------------------	-----------

#### Net Income

Net Income	(\$94,307)
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## Total Equity

Total Equity	\$885,146
--------------	-----------

## Total Liabilities & Equity

Total Liabilities & Equity	\$962,169
----------------------------	-----------

# Monthly Financial Summary - Capital Projects Fund

Harris County MUD No. 359 - CPF



## Account Balance Summary

Balance as of 01/05/2023 **\$3,503,597**

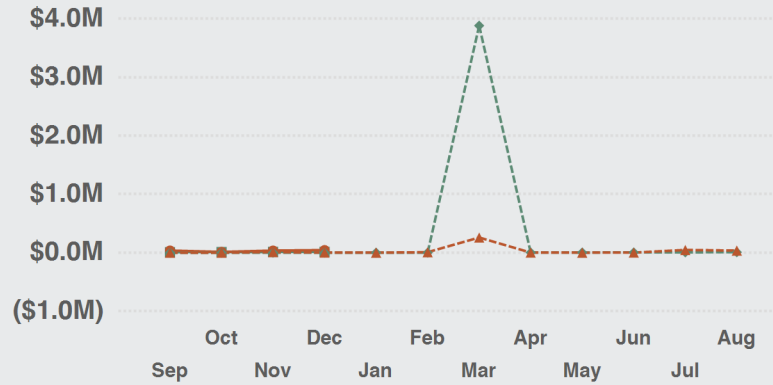
Receipts 0

Disbursements (43,150)

Balance as of 02/01/2023 **\$3,460,447**

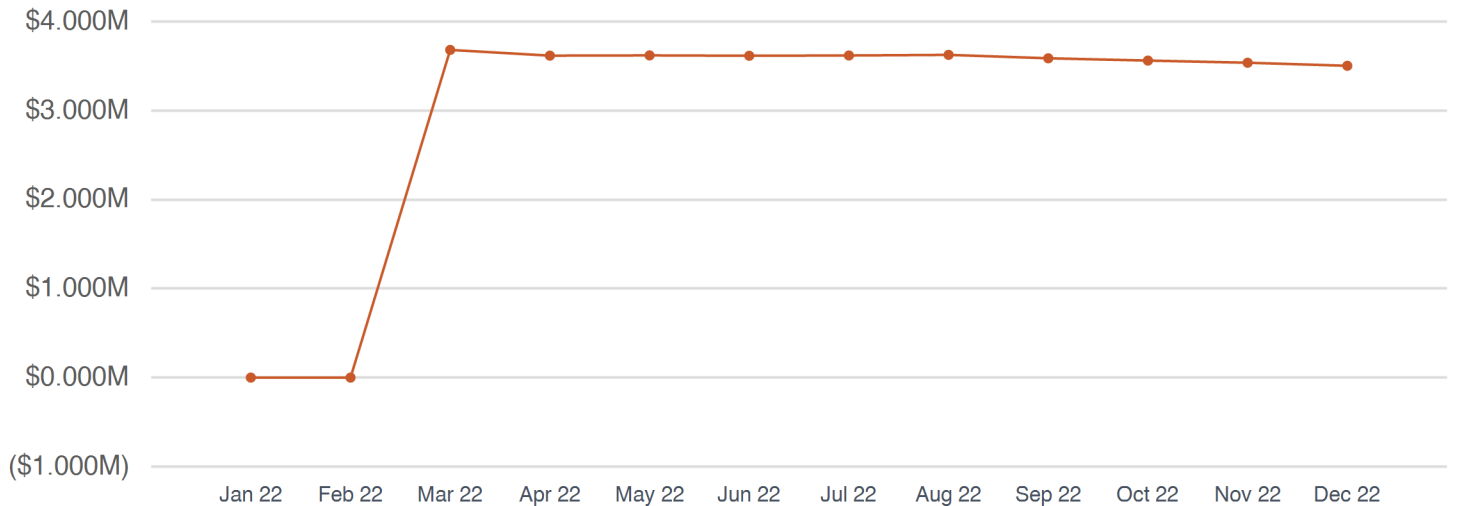
## Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues  
Current Year Expenditures Prior Year Expenditures



## Account Balance By Month | January 2022 - December 2022

CAPITAL PROJECTS FUND



# District Debt Summary as of 02/01/2023

Harris County MUD No. 359 - DSF



		WATER, SEWER, DRAINAGE	PARK/ROAD/OTHER	REFUNDING
Total \$ Authorized		Authorized	Authorized	Authorized
\$20.79M		\$20.79M	N/A	\$20.79M
Total \$ Issued		Issued	Issued	Issued
\$17.82M		\$17.82M	N/A	\$1.08M
Yrs to Mat	Rating	\$ Available To Issue	\$ Available To Issue	\$ Available To Issue
9	AA	\$2.97M	N/A	\$19.71M

\*Actual 'Outstanding' Refunding Bonds issued below may differ from the 'Issued' total above pursuant to Chapter 1207, Texas Government Code.

## Outstanding Debt Breakdown

Series Issued	Original Bonds Issued	Maturity Date	Principal Outstanding
2022 - WS&D	\$4,040,000	2032	\$4,040,000
2014 - Refunding	\$6,100,000	2023	\$960,000
Total	\$10,140,000		\$5,000,000

# District Debt Schedule

## Harris County MUD No. 359 - DSF



Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - WS&D	\$0.00	\$40,400.00	\$40,400.00
Bank of New York	2014 - Refunding	\$960,000.00	\$14,400.00	\$974,400.00
<b>Total Due 06/01/2023</b>		<b>\$960,000.00</b>	<b>\$54,800.00</b>	<b>\$1,014,800.00</b>

Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - WS&D	\$0.00	\$40,400.00	\$40,400.00
<b>Total Due 12/01/2023</b>		<b>\$0.00</b>	<b>\$40,400.00</b>	<b>\$40,400.00</b>

# Investment Profile as of 02/01/2023

Harris County MUD No. 359

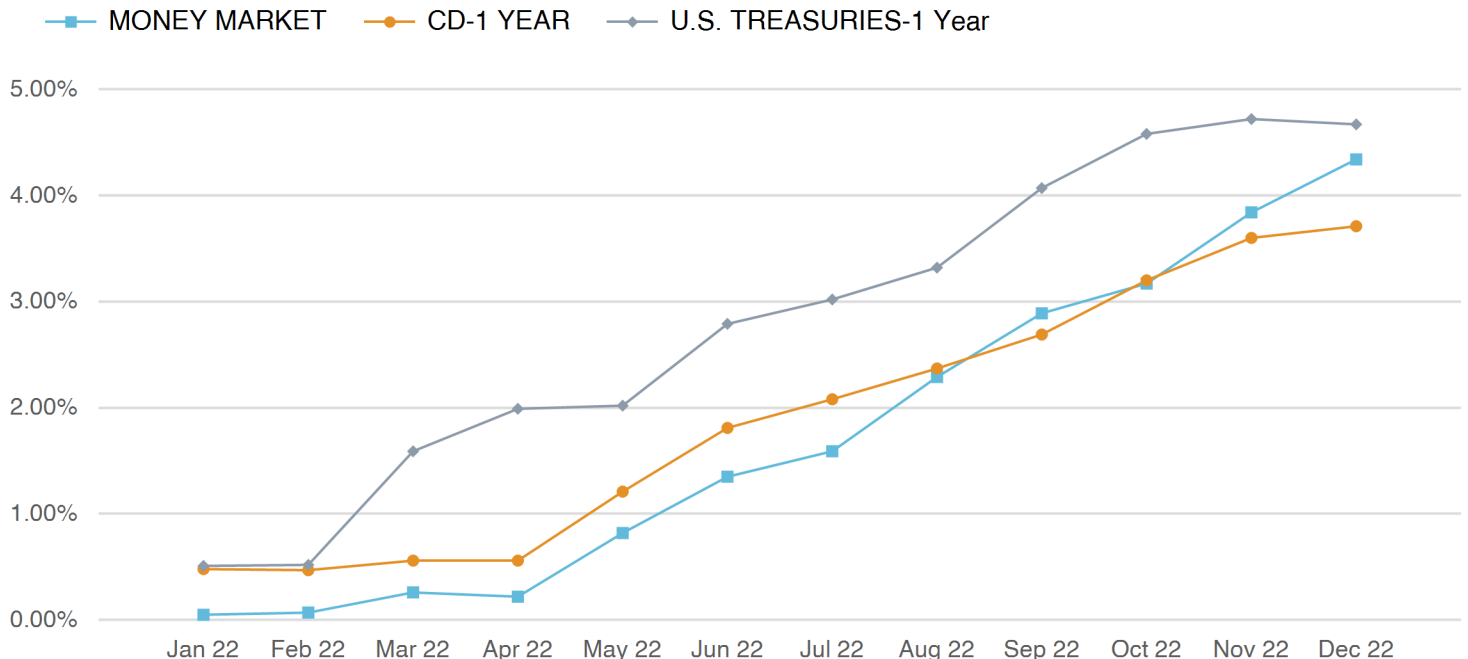


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
<b>Funds Available to Invest</b> \$876,504	<b>Funds Available to Invest</b> \$3,460,447	<b>Funds Available to Invest</b> \$1,164,835	<b>Funds Available to Invest</b> N/A
<b>Funds Invested</b> \$875,413	<b>Funds Invested</b> \$3,460,447	<b>Funds Invested</b> \$1,164,835	<b>Funds Invested</b> N/A
<b>Percent Invested</b> 99%	<b>Percent Invested</b> 100%	<b>Percent Invested</b> 100%	<b>Percent Invested</b> N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	4.43%	180 Days	3.21%	180 Days	4.82%
		270 Days	3.02%	270 Days	4.82%
		1 Yr	4.11%	1 Yr	4.67%
		13 Mo	4.14%	13 Mo	N/A
		18 Mo	2.66%	18 Mo	4.67%
		2 Yr	2.25%	2 Yr	4.20%

\*Rates are based on the most current quoted rates and are subject to change daily.

## Investment Rates Over Time (By Month) | January 2022 - December 2022



# Account Balance as of 02/01/2023

## Harris County MUD No. 359 - Investment Detail



### FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Certificates of Deposit</b>					
THIRD COAST BANK, SSB (XXXX0549)	03/16/2022	03/16/2023	3.50%	60,000.00	
FRONTIER BANK (XXXX2381)	07/28/2022	07/28/2023	4.18%	60,000.00	
SIMMONS BANK (XXXX0172)	10/14/2022	10/14/2023	3.50%	60,000.00	
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0001)	05/05/2016		4.60%	586,522.72	
TEXAS CLASS (XXXX0002)	05/05/2016		4.60%	108,890.45	Condemnation
<b>Checking Account(s)</b>					
CENTRAL BANK - CHECKING (XXXX2987)			0.00%	1,091.07	Checking Account
<b>Totals for General Operating Fund</b>				<b>\$876,504.24</b>	

### FUND: Capital Projects

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0004)	02/16/2022		4.60%	3,460,446.90	Series 2022
<b>Totals for Capital Projects Fund</b>				<b>\$3,460,446.90</b>	

### FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0003)	05/09/2016		4.60%	1,164,835.12	
<b>Totals for Debt Service Fund</b>				<b>\$1,164,835.12</b>	
<b>Grand Total for Harris County MUD No. 359 :</b>				<b>\$5,501,786.26</b>	

# Capital Projects Fund Breakdown

Harris County MUD No. 359

As of Date 2/01/23

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## Net Proceeds for All Bond Issues

### Receipts

Bond Proceeds - Series 2022	\$4,040,000.00
Interest Earnings - Series 2022	61,925.65

### Disbursements

Disbursements - Series 2022	(641,478.75)
-----------------------------	--------------

<b>Total Cash Balance</b>	<b>\$3,460,446.90</b>
---------------------------	-----------------------

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## Balances by Account

Texas Class (#0004) - Series 2022	\$3,460,446.90
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<b>Total Cash Balance</b>	<b>\$3,460,446.90</b>
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## Balances by Bond Series

Bond Proceeds - Series 2022	\$3,460,446.90
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<b>Total Cash Balance</b>	<b>\$3,460,446.90</b>
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## Remaining Costs/Surplus By Bond Series

Remaining Costs - Series 2022	\$3,223,378.65
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<b>Total Amount in Remaining Costs</b>	<b>\$3,223,378.65</b>
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Surplus & Interest - Series 2022	\$237,068.25
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<b>Total Surplus &amp; Interest Balance</b>	<b>\$237,068.25</b>
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<b>Total Remaining Costs/Surplus</b>	<b>\$3,460,446.90</b>
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## Cost Comparison - \$4,040,000.00 - Series 2022

Harris County MUD No. 359

	USE OF PROCEEDS	ACTUAL COSTS	REMAINING COSTS	VARIANCE (OVER)/UNDER
<b>CONSTRUCTION COSTS</b>				
<b>District Items</b>				
Stormwater Detention Basin Side Slope Stabilization	\$2,751,500.00	\$0.00	\$2,751,500.00	\$0.00
Contingency	275,150.00	0.00	275,150.00	0.00
Engineering & Surveying	412,725.00	215,996.35	196,728.65	0.00
<b>Subtotal District Items</b>	<b>\$3,439,375.00</b>	<b>\$215,996.35</b>	<b>\$3,223,378.65</b>	<b>\$0.00</b>
<b>NON-CONSTRUCTION COSTS</b>				
Legal Fees	\$80,800.00	\$80,800.00	\$0.00	\$0.00
Fiscal Agent Fees	73,100.00	73,100.00	0.00	0.00
Bond Discount	121,200.00	0.00	0.00	121,200.00
Capitalized Interest	202,000.00	161,600.00	0.00	40,400.00
Issuance Expenses	49,385.00	35,842.40	0.00	13,542.60
TCEQ Bond Issuance Fee	10,100.00	10,100.00	0.00	0.00
Attorney General Fee	4,040.00	4,040.00	0.00	0.00
Bond Application Report	60,000.00	60,000.00	0.00	0.00
<b>TOTAL NON-CONSTRUCTION COSTS</b>	<b>\$600,625.00</b>	<b>\$425,482.40</b>	<b>\$0.00</b>	<b>\$175,142.60</b>
<b>TOTAL BOND ISSUE REQUIREMENT</b>	<b>\$4,040,000.00</b>	<b>\$641,478.75</b>	<b>\$3,223,378.65</b>	<b>\$175,142.60</b>
Interest Earned				\$61,925.65
Total Surplus & Interest				\$237,068.25
Total Remaining Funds				<b>\$3,460,446.90</b>



# Rebate Income for Fiscal Year 2011 to Current

Harris County MUD No. 359 - DSF

Date	Memo	Amount	Date	Memo	Amount
01/20/11	Water/Sewer Rebate Sept 2010	\$60,616.35	09/13/18	Water/Sewer Rebate July 2018	\$49,300.77
03/02/11	Water/Sewer Rebate October 2010	43,483.79	10/03/18	Water/Sewer Rebate August 2018	43,576.22
03/02/11	Water/Sewer Rebate November 2010	31,886.10	11/16/18	Water/Sewer Rebate September 2018	54,291.08
04/21/11	Water/Sewer Rebate December 2010	33,010.58	12/20/18	Water/Sewer Rebate October 2018	17,834.12
04/21/11	Water/Sewer Rebate January 2011	28,643.98	01/16/19	Water/Sewer Rebate November 2018	19,563.35
04/21/11	Drainage Tax Rebate FY11	82,279.40	02/13/19	Water/Sewer Rebate December 2018	14,523.16
05/25/11	Water/Sewer Rebate February 2011	14,072.43	06/13/19	Water/Sewer Rebate January 2019	12,744.68
06/15/11	Water/Sewer Rebate March 2011	13,952.03	06/13/19	Water/Sewer Rebate February 2019	9,732.25
08/31/11	Water/Sewer Rebate April, May, June 2011	152,551.24	06/13/19	Water/Sewer Rebate March 2019	7,264.48
<b>Total FY 2011</b>		<b>\$460,495.90</b>	06/21/19	Water/Sewer Rebate April 2019	23,703.09
			06/25/19	Drainage Tax Rebate FY19	44,447.88
12/16/11	Water/Sewer Rebate July, August 2011	\$121,183.51	07/08/19	Water/Sewer Rebate May 2019	28,914.96
03/30/12	Water/Sewer Rebate Sept, Oct 2011	118,530.33	08/09/19	Water/Sewer Rebate June 2019	43,646.39
03/30/12	Water/Sewer Rebate November 2011	41,624.51	<b>Total FY 2019</b>		<b>\$369,542.43</b>
03/30/12	Drainage Tax Rebate FY12	72,664.09			
06/01/12	Water/Sewer Rebate Dec 2011, Jan 2012	51,170.65	09/10/19	Water/Sewer Rebate July 2019	\$47,720.73
06/27/12	Water/Sewer Rebate February 2012	12,553.17	10/11/19	Water/Sewer Rebate August 2019	53,022.53
08/31/12	Water/Sewer Rebate Mar - June 2012	132,318.00	12/05/19	Water/Sewer Rebate September 2019	53,030.08
<b>Total FY 2012</b>		<b>\$550,044.26</b>	12/20/19	Water/Sewer Rebate October 2019	27,571.56
			01/24/20	Water/Sewer Rebate November 2019	20,525.07
01/30/13	Sales Tax Rebates July thru Oct 2012	\$186,487.83	02/27/20	Water/Sewer Rebate December 2019	19,593.97
08/31/13	Sales Tax Rebates Nov12 thru June13	241,290.23	06/03/20	Water/Sewer Rebate January 2020	15,273.44
08/31/13	Drainage Tax Rebate FY13	80,650.26	06/03/20	Water/Sewer Rebate February 2020	12,613.38
<b>Total FY 2013</b>		<b>\$508,428.32</b>	06/19/20	Water/Sewer Rebate March 2020	9,859.07
			06/19/20	Water/Sewer Rebate April 2020	26,097.69
10/31/13	Water/Sewer Rebate July 2013	\$64,495.58	06/19/20	Drainage Tax Rebate FY20	42,037.73
01/31/14	Water/Sewer Rebate Aug - Oct 2013	162,900.14	07/13/20	Water/Sewer Rebate May 2020	37,799.55
03/27/14	Water/Sewer Rebate Nov - Dec 2013	51,926.75	08/11/20	Water/Sewer Rebate June 220	40,787.80
04/02/14	Water/Sewer Rebate January 2014	74,011.71	<b>Total FY 2020</b>		<b>\$405,932.60</b>
06/30/14	Water/Sewer Rebate Jan - Mar 2014	57,483.59			
08/12/14	Water/Sewer Rebate May 2014	45,160.46	09/10/20	Water/Sewer Rebate July 2020	\$56,155.52
08/21/14	Water/Sewer Rebate April 2014	20,434.86	10/06/20	Water/Sewer Rebate August 2020	56,626.35
08/28/14	Drainage Tax Rebate FY14	43,668.34	11/05/20	Water/Sewer Rebate September 2020	57,421.75
<b>Total FY 2014</b>		<b>\$520,081.43</b>	12/03/20	Water/Sewer Rebate October 2020	40,378.19
			01/04/21	Water/Sewer Rebate November 2020	32,250.34
01/31/15	Water/Sewer Rebate April 2014	\$45,959.10	02/02/21	Water/Sewer Rebate December 2020	35,456.25
01/31/15	Water/Sewer Rebate April 2014	34,486.06	04/28/21	Water/Sewer Rebate Jan & Feb 2021	26,198.81
03/10/15	Water/Sewer Rebate November 2014	34,065.44	04/30/21	Drainage Tax Rebate FY21	35,514.64
03/10/15	Water/Sewer Rebate December 2014	21,950.15	05/28/21	Water/Sewer Rebate March 2021	10,629.67
03/23/15	Drainage Tax Rebate FY15	78,167.94	06/09/21	Water/Sewer Rebate April 2021	17,934.34
03/27/15	Water/Sewer Rebate July 2014	44,752.39	07/19/21	Water/Sewer Rebate May 2021	27,706.17
03/27/15	Water/Sewer Rebate August 2014	47,125.10	07/27/21	Water/Sewer Rebate June 2021	27,726.47
08/05/15	Water/Sewer Rebate January 2015	19,532.35	08/31/21	Water/Sewer Rebate July 2021	26,123.77
08/05/15	Water/Sewer Rebate February 2015	16,352.90	<b>Total FY 2021</b>		<b>\$450,122.27</b>
08/05/15	Water/Sewer Rebate March 2015	15,263.00			
08/26/15	Water/Sewer Rebate April & May 2015	41,890.65	12/07/21	Water/Sewer Rebate July FY18-19-20-21-22	\$354,126.92
08/31/15	Water/Sewer Rebate June 2015	28,999.02	12/10/21	Water/Sewer Rebate August 2021	\$39,946.53
08/31/15	To Accrue for July 2015 Rebate	15,000.00	12/10/21	Water/Sewer Rebate September 2021	\$47,694.50
08/31/15	To Accrue for August 2015 Rebate	15,000.00	03/02/22	Water/Sewer Rebate October 2021	\$42,687.93
08/31/15	To adjust SPA to agree to testwork	(30,000.00)	03/02/22	Water/Sewer Rebate November 2021	\$84,586.08
<b>Total FY 2015</b>		<b>\$428,544.10</b>	03/02/22	Water/Sewer Rebate December 2021	\$46,999.42
			04/19/22	Drainage Tax Rebate FY22	\$30,931.30
11/20/15	Water/Sewer Rebate July 2015	\$16,083.67	05/25/22	Water/Sewer Rebate February 2022	\$24,857.73
11/20/15	Water/Sewer Rebate August 2015	91,580.07	06/10/22	Water/Sewer Rebate March 2022	\$30,298.39
11/20/15	Water/Sewer Rebate July 2015	30,000.00	08/05/22	Water/Sewer Rebate April 2022	\$24,436.13
04/08/16	Drainage Tax Rebate FY16	86,432.47	08/05/22	Water/Sewer Rebate May 2022	\$47,885.72
<b>Total FY 2016</b>		<b>\$224,096.21</b>	<b>Total FY 2022</b>		<b>\$774,450.65</b>
04/20/17	Drainage Tax Rebate FY17	\$9,193.27	09/02/22	Water/Sewer Rebate June 2022	\$71,127.74
08/31/17	Water/Sewer Rebate 2016 & 2017	146,057.53	11/01/22	Water/Sewer Rebate July 2022	\$75,955.47
<b>Total FY 2017</b>		<b>\$155,250.80</b>	12/12/22	Water/Sewer Rebate August 2022	\$108,055.02
			01/09/23	Water/Sewer Rebate September 2022	\$87,721.41
03/01/18	Water/Sewer Rebate December 2017	\$31,188.93	<b>Total FY 2023</b>		<b>\$342,859.64</b>
03/09/18	Water/Sewer Rebate Sept 2015 - June 2017	660,612.25			
03/09/18	Water/Sewer Rebate July 2017	49,706.63	<b>TOTAL</b>		<b>\$6,269,484.74</b>
03/09/18	Water/Sewer Rebate August 2017	32,116.82			
03/09/18	Water/Sewer Rebate September 2017	42,992.09			
03/09/18	Water/Sewer Rebate October 2017	27,561.65			
03/09/18	Water/Sewer Rebate November 2017	26,672.68			
03/23/18	Water/Sewer Rebate January 2018	11,483.27			
04/16/18	Drainage Tax Rebate FY18	72,630.15			
04/19/18	Water/Sewer Rebate February 2018	9,602.07			
05/11/18	Water/Sewer Rebate March 2018	3,442.35			
06/28/18	Water/Sewer Rebate April 2018	27,527.67			
07/16/18	Water/Sewer Rebate May 2018	28,629.41			
08/24/18	Water/Sewer Rebate June 2018	55,470.16			
<b>Total FY 2018</b>		<b>\$1,079,636.13</b>			

# Cash Flow Forecast

Harris County MUD 359

	8/23	8/24	8/25	8/26	8/27
Assessed Value	\$332,833,600	\$332,833,600	\$332,833,600	\$332,833,600	\$332,833,600
Maintenance Tax Rate	\$0.110	\$0.110	\$0.110	\$0.110	\$0.110
Maintenance Tax	\$358,795	\$355,133	\$355,133	\$355,133	\$355,133
% Change in Expenses		5.00%	5.00%	5.00%	5.00%
<b>Beginning Cash Balance 09-01-22</b>	<b>\$934,243</b>	<b>\$1,279,911</b>	<b>\$1,371,870</b>	<b>\$1,453,670</b>	<b>\$1,524,803</b>

## Revenues

Maintenance Tax	\$365,100	\$355,133	\$355,133	\$355,133	\$355,133
Additional Revenue	8,000	8,400	8,820	9,261	9,724
<b>Total Revenues</b>	<b>\$373,100</b>	<b>\$363,533</b>	<b>\$363,953</b>	<b>\$364,394</b>	<b>\$364,858</b>

## Expenses

HOA Security Contribution	63,000	60,000	60,000	60,000	60,000
Other Expenses	201,500	211,575	222,154	233,261	244,925
<b>Total Expenses</b>	<b>\$264,500</b>	<b>\$271,575</b>	<b>\$282,154</b>	<b>\$293,261</b>	<b>\$304,925</b>
<b>Net Surplus</b>	<b>\$108,600</b>	<b>\$91,958</b>	<b>\$81,800</b>	<b>\$71,133</b>	<b>\$59,933</b>
<b>Construction Surplus</b>	<b>\$237,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Ending Cash Balance</b>	<b>\$1,279,911</b>	<b>\$1,371,870</b>	<b>\$1,453,670</b>	<b>\$1,524,803</b>	<b>\$1,584,736</b>
----------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

## Operating Reserve % of Exp

Percentage	484%	505%	515%	520%	520%
Number of Months	58	61	62	62	62

## Bond Authority

Remaining Bonding Capacity - **\$2,970,000**

Maintenance Tax Rate Cap - **\$0.50**



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

## Harris County Municipal Utility District No. 359 Quarterly Investment Inventory Report Period Ending November 30, 2022

### BOARD OF DIRECTORS

Harris County Municipal Utility  
District No. 359

Attached is the Quarterly Investment Inventory Report for the  
Period ending November 30, 2022.

This report and the District's investment portfolio are in compliance with the  
investment strategies expressed in the District's investment policy, and the  
Public Funds Investment Act.

I, hereby certify that, pursuant to Senate Bill 253 and in connection with the  
preparation of the investment report, I have reviewed the divestment lists  
prepared and maintained by the Texas Comptroller of Public Accounts, and the  
District does not own direct or indirect holdings in any companies identified on such lists.

Mark M. Burton  
(Investment Officer)

Ghia Lewis  
(Investment Officer)

### COMPLIANCE TRAINING

HB 675 states the Investment Officer must attend at least one training seminar for (6) six hours  
Within twelve months of taking office and requires at least (4) four hours training within each (2)  
two year period thereafter.

### INVESTMENT OFFICERS

Mark M. Burton

Ghia Lewis

### CURRENT TRAINING

November 5, 2013 (Texpool Academy 10 Hours)  
November 27, 2015 (Texpool Academy 10 Hours)  
December 26, 2017 (Texpool Academy 10 Hours)  
January 9, 2020 (TexPool Academy 12 Hours)  
December 31, 2021 (Texpool Academy 10 Hours)

November 7, 2013 (Texpool Academy 10 Hours)  
November 5, 2015 (Texpool Academy 10 Hours)  
November 6, 2017 (Texpool Academy 10 Hours)  
November 5, 2019 (Texpool Academy 10 Hours)  
December 28, 2021 (Texpool Academy 10 Hours)

Harris County Municipal Utility District No. 359

Summary of Money Market Funds

09/01/2022 - 11/30/2022

Fund: Operating

Financial Institution: TEXAS CLASS

Account Number: XXXX0001 Date Opened: 05/05/2016 Current Interest Rate: 4.29%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
09/01/2022		371,740.01				
09/07/2022	Transfer to Checking			(49,000.00)		
09/30/2022					731.36	
10/03/2022	TAX TRANSFER		10,000.00			
10/05/2022	Transfer from TX-Class 0004		35,326.25			
10/05/2022	Transfer to Checking			(49,000.00)		
10/12/2022	WT FROM FRONT CD XXXX2264		60,000.00			
10/12/2022	FRONT CD XXXX2264 INTEREST		150.41			
10/12/2022	BXS CD XXXX5919 INTEREST		74.96			
10/12/2022	WT FROM BXS CD XXXX5919		60,000.00			
10/13/2022	SSTAR CD XXXX0230 INTEREST		90.38			
10/13/2022	WT FROM SSTAR CD XXXX0230		60,000.00			
10/14/2022	PLAINS CD XXXX0385 INTEREST		155.54			
10/14/2022	WT FROM PLAINS CD XXXX0385		85,000.00			
10/17/2022	SIMMONS CDXXXX1366 INTEREST		107.35			
10/31/2022					1,335.57	
11/02/2022	Transfer to Checking			(35,000.00)		
11/30/2022					1,756.93	
Totals for Account XXXX0001:		\$371,740.01	\$310,904.89	(\$133,000.00)	\$3,823.86	\$553,468.76

Account Number: XXXX0002 Date Opened: 05/05/2016 Current Interest Rate: 4.29%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
09/01/2022		107,615.46				
09/30/2022					237.24	
10/31/2022					296.12	
11/30/2022					343.14	
Totals for Account XXXX0002:		\$107,615.46			\$876.50	\$108,491.96
Totals for Operating Fund:		\$479,355.47	\$310,904.89	(\$133,000.00)	\$4,700.36	\$661,960.72

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/3dM Accounts:	Balance = Book Value = Current Market

Harris County Municipal Utility District No. 359

Summary of Money Market Funds

09/01/2022 - 11/30/2022

Fund: Capital Projects

Financial Institution: TEXAS CLASS

Account Number: XXXX0004 Date Opened: 02/16/2022 Current Interest Rate: 3.98%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
09/01/2022		3,626,221.62				
09/07/2022	Transfer to GOF Checking			(46,522.74)		
09/30/2022					7,909.40	
10/05/2022	Transfer to GOF MM			(35,326.25)		
10/31/2022					9,765.77	
11/02/2022	Transfer to GOF Checking			(35,404.58)		
11/30/2022					11,196.04	
Totals for Account XXXX0004:		\$3,626,221.62		(\$117,253.57)	\$28,871.21	\$3,537,839.26
Totals for Capital Projects Fund:		\$3,626,221.62		(\$117,253.57)	\$28,871.21	\$3,537,839.26

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Harris County Municipal Utility District No. 359

Summary of Money Market Funds

09/01/2022 - 11/30/2022

Fund: Debt Service

Financial Institution: TEXAS CLASS

Account Number: XXXX0003 Date Opened: 05/09/2016 Current Interest Rate: 3.98%

Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance
09/01/2022		865,148.47				
09/02/2022	COH Rebate 6/22		71,127.74			
09/30/2022					2,034.79	
10/31/2022					2,576.34	
11/01/2022	COH Rebate 7/22		75,955.47			
11/30/2022	BOND PAYMENT BONY			(54,800.00)		
11/30/2022					3,220.24	
Totals for Account XXXX0003:		\$865,148.47	\$147,083.21	(\$54,800.00)	\$7,831.37	\$965,263.05
Totals for Debt Service Fund:		\$865,148.47	\$147,083.21	(\$54,800.00)	\$7,831.37	\$965,263.05

Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market

Harris County Municipal Utility District No. 359  
**Summary of Certificates of Deposit with Money Market**  
09/01/2022 - 11/30/2022

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
Fund: Operating															
Certificates of Deposit															
BANCORPSOUTH	XXXX5919	02/14/22	10/11/22	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.38%	124.31	74.96	0.00	74.96	0.00
	CLOSED TO TXCLASS XXXX0001														
FRONTIER BANK	XXXX2264	01/12/22	10/11/22	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.50%	190.68	150.41	0.00	150.41	0.00
	CLOSED TO TXCLASS XXXX0001														
FRONTIER BANK	XXXX2381	07/28/22	07/28/23	60,000.00	0.00	0.00	0.00	0.00	60,000.00	4.18%	240.49	0.00	0.00	0.00	858.90
PLAINS STATE BANK	XXXX0385	12/06/21	10/13/22	85,000.00	0.00	0.00	85,000.00	0.00	0.00	0.25%	156.61	155.54	0.00	155.54	0.00
	CLOSED TO TXCLASS XXXX0001														
SIMMONS BANK	XXXX1366	01/26/22	10/13/22	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.25%	89.59	107.35	0.00	107.35	0.00
SIMMONS BANK	XXXX0172	10/14/22	10/14/23	0.00	0.00	60,000.00	0.00	0.00	60,000.00	3.50%	0.00	0.00	0.00	0.00	270.41
SOUTH STAR BANK	XXXX0230	10/12/21	10/11/22	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.15%	79.89	90.38	0.00	90.38	0.00
	CLOSED TO TXCLASS XXXX0001														
THIRD COAST BANK, SSB	XXXX0549	03/16/22	03/16/23	60,000.00	0.00	0.00	0.00	0.00	60,000.00	3.50%	972.33	0.00	0.00	0.00	1,490.14
Totals for Operating Fund:				445,000.00	0.00	60,000.00	265,000.00	60,000.00	180,000.00	N/A	1,853.90	578.64	0.00	578.64	\$2,619.45
Beginning Balance:									Interest Earned:		\$578.64				
Plus Principal From Cash:									Less Beg Accrued Interest:		\$1,853.90				
Less Principal Withdrawn:									Plus End Accrued Interest:		\$2,619.45				
Plus Interest Reinvested:									Fixed Interest Earned:		\$1,344.19				
Fixed Balance:									MM Interest Earned:		\$4,700.36				
MM Balance:									Total Interest Earned:		\$6,044.55				
Total Balance:															

**Methods Used For Reporting Market Values**

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MM Accounts:	Balance = Book Value = Current Market





## Harris County Municipal Utility District No. 359

09/01/2022 - 11/30/2022

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
Fund: Debt Service															
	Totals for Debt Service Fund:			0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	\$0.00
Beginning Balance:	\$0.00						Interest Earned:		\$0.00						
Plus Principal From Cash:	\$0.00						Less Beg Accrued Interest:		\$0.00						
Less Principal Withdrawn:	\$0.00						Plus End Accrued Interest:		\$0.00						
Plus Interest Reinvested:	\$0.00						Fixed Interest Earned:		\$0.00						
Fixed Balance:	\$0.00						MM Interest Earned:		\$7,831.37						
MM Balance:	\$965,263.05						Total Interest Earned:		\$7,831.37						
Total Balance:	\$965,263.05														
	Totals for District:			445,000.00	0.00	60,000.00	265,000.00	60,000.00	180,000.00	N/A	1,853.90	578.64	0.00	578.64	\$2,619.45

### Methods Used For Reporting Market Values

Certificates of Deposits:	Face Value Plus Accrued Interest
Securities/Direct Government Obligations:	Market Value Quoted by the Seller of the Security and Confirmed in Writing
Public Fund Investment Pool/MDM Accounts:	Balance = Book Value = Current Market



## Storm Maintenance and Monitoring, Inc.

P.O. Box 875

Magnolia, TX 77353

Phone: (281) 356-7091

Fax: (281) 356-3640

[glenn.woodson@catchthestorm.net](mailto:glenn.woodson@catchthestorm.net)

### Harris County MUD 359 Detention Pond Report January 25-2023





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Jan 19, 2023 at 12:29:05 PM  
N 29.721977°, W 95.595749°  
Houston



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February 1, 2023

Board of Directors  
Harris County Municipal Utility District No. 359  
c/o Allen Boone Humphries Robinson, LLP  
3200 Southwest Freeway, Suite 2600  
Houston, Texas 77027

Reference: District Engineer's Status Report;  
IDS Project No. 2194-MR

Members of the Board:

The status of various projects in the District is as follows:

1. Lake Shoreline Stabilization (IDS Project No. 2194-003-00)

We have prepared the 90% construction drawings and distributed them to the Board the week of January 23rd.

2. Update on Brays Bayou Trail (IDS Project No. 2194-001-01)

Construction of the Brays Bayou Trail is on-going and has reached the limits of the District. We have received agency review comments and are working with Merrie Talley to finalize the plans.

3. Fence Across Brays Bayou Trail Culvert (IDS Project No. 2194-001-01)

We received an update from the Houston Parks Board following last month's Board meeting. Weather permitting, they anticipate that the culvert and fence will be complete by end of February.

We will be happy to address any questions the Board may have.

Respectfully,

A handwritten signature in black ink that reads "Matthew Carpenter".

Matthew Carpenter, P.E.  
Senior Vice President

A handwritten signature in black ink that reads "Crystal B. Swink".

Crystal B. Swink, P.E.  
Project Manager

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