

MINUTES OF MEETING OF BOARD OF DIRECTORS  
SEPTEMBER 17, 2020

THE STATE OF TEXAS  
COUNTY OF HARRIS

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132

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§

The Board of Directors (the “*Board*”) of Harris County Municipal Utility District No. 132 (the “*District*”) convened for its regular session on September 17, 2020 at 3:00 p.m. via videoconference and teleconference in compliance with guidelines promulgated by the Texas Attorney General for use during the COVID-19 statewide disaster in connection with the temporary suspension of certain provisions of the Open Meetings Laws approved by the Office of the Governor of Texas. The President conducted a roll call of the directors named below:

Tim Stine, President  
Don House, Vice President  
Jerrel Holder, Secretary  
Michael Whitaker, Assistant Secretary  
Gregg Mielke, Assistant Secretary

All directors were present. The President determined the following additional persons were present: Mr. Nick Bailey of BGE, Inc. (“BGE”), engineers for the District; Ms. Lina Loaiza of Bob Leared Interests, Tax Assessor and Collector for the District; Ms. Karrie Kay of Myrtle Cruz, Inc. (“MCI”), bookkeepers for the District; Mr. Allen Jenkins of Inframark (“Inframark”), operator of the District’s facilities; Ms. Julia McCain of McCall Gibson Swedlund Barfoot PLLC, auditors for the District; and Ms. Kathleen Ellison and Ms. Jane Maher of Norton Rose Fulbright US LLP (“NRF”), attorneys for the District.

Pursuant to Section 551.054, Texas Gov’t Code, as modified by the temporary suspension of certain provisions thereof, notice of the meeting was posted on the District’s website within the time limits prescribed by law. A certificate of such posting is attached hereto as *Exhibit A*. The agenda packet was posted on the website as items became available in compliance with the guidelines issued by the Texas Attorney General.

**Call to Order.** The President called the meeting to order. He noted that the meeting was being held by videoconference and teleconference in accordance with federal, state and county directives to slow the spread of COVID-19 by avoiding meetings that bring people together. He said the notice of the meeting included a toll-free dial-in number for members of the public to call so they can hear the meeting and address the Board. He noted that the meeting was being recorded and a recording would be available upon public request. The President then set out guidelines for the conduct of the meeting. He asked each speaker to identify themselves before speaking. He then proceeded with the meeting business:

1. **Public Comments.** There were no public comments.
2. **Minutes.** Proposed minutes of the meeting of August 20, 2020, previously distributed to the Board, were presented for approval. Upon motion by Director House, seconded

by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the minutes of the meeting of August 20, 2020, as presented.

3. **Approve audit for fiscal year ended May 31, 2020.** The President recognized Ms. McCain, who reviewed with the Board a draft audit, and management letter with response, copies of which are attached hereto as *Exhibit B*. Ms. McCain described a prior period adjustment for charges that were expensed instead of capitalized in connection with the water line replacement project, phase 1. The President stated that he would provide Ms. McCain information regarding the widening of FM 1960 to include as a footnote in the audit. Ms. McCain stated that the audit would be revised and a draft would be sent to the President and NRF for final review.

Upon motion by Director House, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the audit for fiscal year ended May 31, 2020, including the revision noted, and to authorize filing of same with the Texas Commission on Environmental Quality and Comptroller's Office.

4. **Review Tax Collector's Report and authorize payment of certain bills.** The President recognized Ms. Loaiza, who presented the Tax Assessor and Collector's Report, previously distributed to the Board, a copy of which is attached hereto as *Exhibit C*. She reported that 98.5% of the District's 2019 taxes had been collected to date.

Upon motion by Director Mielke, seconded by Director House, 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 1588 through 1594 from the Tax Account to the persons, in the amounts, and for the purposes stated in the report.

5. **Order Designating Officer to Calculate and Publish Tax Rate.** The President recognized Ms. Ellison, who presented to and reviewed with the Board an Order Designating Officer to Calculate and Publish Tax Rates for 2020 (*the "Order"*), a copy of which is attached hereto as *Exhibit D*. She noted that the District will need to confirm the quorum will be met for the next meeting so that the tax assessor can publish notice of the proposed tax rate. All Directors confirmed they were able to attend the meeting on October 15, 2020.

The President presented to and reviewed with the Board the financial advisor's 2020 M&O Tax Rate Analysis for setting the District's 2020 Tax Rate, a copy of which is attached hereto as *Exhibit E*. The Board discussed a proposed rate of \$0.0880 per \$100 assessed valuation for maintenance and operations.

Upon motion by Director Mielke, seconded by Director House, after full discussion and the question being put to the Board, the Board voted unanimously to adopt the Order, thereby authorizing the tax assessor to publish notice of the proposed rate of \$0.0880 per \$100 assessed valuation for maintenance and operations.

6. **Review Bookkeeper's Report, authorize payment of bills and approve Investment Report.** The President recognized Ms. Kay, who reviewed the Bookkeeper's Report as of September 17, 2020, the Investment Report, and the Deposit Collateral Report, previously distributed to the Board and attached as *Exhibit F*.

Ms. Kay reported that check no. 10864 to Stuckey's LLC was voided and replaced by check no. 10877, not listed on the report, in the amount of \$2,063.00.

Ms. Kay reported that the Certificates of Deposit ("CDs") at Texan Exchange Bank, Austin Bank and Central Bank matured and that the funds were transferred into LOGIC.

Upon motion by Director House, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to accept the Bookkeeper's Report and to authorize payment of check numbers 10852 through 10877 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 termination of delinquent account.** The President recognized Mr. Jenkins, who reviewed the Operations Report for August 2020, a copy of which is attached as *Exhibit G*. He reported an 89.4% accountability for the period July 25, 2020 through August 25, 2020.

Mr. Jenkins reported that the motor for the generator at Lift Station No. 1 blew a head gasket and that there is currently a rental generator in place. He noted that Inframark is coordinating with the contractor regarding the final pricing and ordering the replacement parts. He stated that will coordinate with the President once that information is provided.

Mr. Jenkins reported that Inframark did not locate any valves on the 16-inch line on FM 1960 and Pine Echo. He stated that Inframark spoke with the contractor to install an insta-valve on the line and noted that the price for the installation of the insta-valve is around \$15,000. He stated that Inframark coordinated with the President and that the installation process has begun.

Mr. Jenkins reviewed the Major Maintenance Summary for August 2020.

Mr. Jenkins stated that a shipment of 66 one inch smart meters was shipped on September 1, 2020, and that there are no meters left in stock. He reported that Inframark has installed 1,698 smart meters as of September 15, 2020 and should have completed all installations by the end of the month. The Board discussed ways to educate residents on how to use the smart meters. Director Whitaker stated that information can be provided on the District's website. Mr. Jenkins stated that Inframark can look into providing information on door hangers.

Mr. Jenkins reviewed the delinquent list. He reported that 39 letters were mailed, 18 delinquent tags were hung, and that seven accounts were disconnected for non-payment.

Mr. Jenkins requested authorization to turn one account over to Collections Unlimited of Texas in the total amount of \$156.08.

Upon motion by Director House, seconded by Director Mielke, after full discussion and the question being put to the Board, the Board voted unanimously to approve the Operations Report and to turn one account over to Collections Unlimited of Texas in the total amount of \$156.08.

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

Mr. Bailey stated that the contractor for the Water Plant No. 2 HPT has addressed all the remaining punchlist items, including repairs to the brick fence. He presented Pay Estimate No. 5 & Final in the amount of \$24,260.00 to Gemini Contracting Services.

Mr. Bailey stated that for the Waterline Replacement, Phase I, the contractor, McKinney Construction, Inc. has finished all construction work other than isolating the old water line on Pine Echo at FM1960 in order to abandon it and remove an existing fire hydrant. He noted that Inframark will be placing a new valve on this eight-inch line within the next week. He stated that after installation of the valve the remaining work can be performed, and BGE will then be ready to schedule the final inspection.

Mr. Bailey stated that for the Waterline Replacement, Phase 2, BGE has received all agency review comments and that BGE is addressing the comments. He stated that BGE anticipates being ready to advertise for bids in the next month or two.

Mr. Bailey stated that bids were received and opened on September 10, 2020, for the Rehabilitation of Lift Station Nos. 2 and 3. He stated that the lowest bid was submitted by T. Gray Utility & Rehab in the amount of \$240,895.00. He recommended that the construction contract be awarded to T. Gray Utility & Rehab for the proposed amount, including supplemental items.

Mr. Bailey reviewed a memo detailing the repair and replacement options for the wooden bridge and weir/bulkhead structure adjacent to Point Hole 6, a copy of which is attached hereto as *Exhibit I*. He stated that BGE received a proposal from Stuckey's in the amount of \$28,961.34 for repairs to the failed concrete slope paving and swale just downstream of the bridge. Discussion ensued. Upon motion by Director Whitaker, seconded by Director Holder, after full discussion and the question being put to the Board, the Board voted unanimously to proceed with the design to replace the weir, authorize the repairs to the failed concrete slope paving and swale downstream of the bridge, and to coordinate with the golf course regarding the repair to the wooden bridge. Director Whitaker said he would coordinate with the golf course.

Mr. Bailey reviewed options to improve the drainage within Pinehurst of Atascocita Section 1, copies of which are attached hereto as *Exhibit J*. He stated that Options 1 and 2 would each lower the hydraulic grade line of a 2-year storm event by approximately one foot in the back of the storm sewer system, and Option 3 would lower the hydraulic grade line by over two feet. Discussion ensued.

Mr. Bailey stated that he continues to work with the owner of the shopping center at 8100 FM 1960, regarding his interest in obtaining multiple water meters for the businesses in the center. He noted that the owner currently has one master meter.

Upon motion by Director Mielke, seconded by Director Whitaker, after full discussion and the question being put to the Board, the Board voted unanimously to: (1) approve the Engineer's Report; (2) approve Pay Estimate No. 5 & Final in the amount of \$24,260.00 to

Gemini Contracting Services for the Water Plant No. 2 HPT Addition; and (3) and approve the bid results and award the contract for the Rehabilitation of Lift Station Nos. 2 and 3 to T. Gray Utility & Rehab in the amount of \$240,895.00.

9. **Discuss and take action in connection with District communications and website.** The President asked Director Whitaker to prepare recommendations for information on smart meters to post to the website. Director Mielke suggested adding the notice of a fee increase from West Harris County Regional Water Authority.

10. **Consider FM 1960 Widening issues, including payment for easements and agreements with Texas Department of Transportation.** The President recognized Mr. Bailey, who reported that the decision from the condemnation hearing for the OB Texas Properties was not contested and the award is final. He noted that the a hearing might be scheduled within the next month for the three remaining easements with Atascocita 1692 LLC.

Mr. Baily stated that the two additional easements with the Harris County Flood Control District ("HCFCD") were approved.

Mr. Bailey also noted that BGE received the revised Standard Utility Agreement with the Texas Department of Transportation. He said TxDOT took bids for the project and Webber LLC was the winning bidder. He said the project is expected to be completed by the summer of 2024.

11. **Executive session pursuant to Section 551.071, Texas Gov't Code, to confer with attorney re matters where the duty of the attorney to the Board requires confidentiality and re potential litigation.** The Board did not convene in Executive Session.

12. **Convene in public session.** No action was taken on this matter.

13. **Any necessary action regarding potential litigation.** No action was taken on this matter.

14. **Other director and consultant reports.** There was no report.

15. **Discuss meeting location and take appropriate action, and such other matters as may properly come before it.** The Board discussed the next meeting. It was the consensus of the Board to hold the October meeting via videoconference.

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 15, 2020.

  
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President, Board of Directors

ATTEST:

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

(DISTRICT SEAL)



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

In light of the Office of the Governor's statewide disaster declaration related to the spread of the COVID-19 virus, and the temporary suspension by the Texas Attorney General of certain provisions of the Texas Open Meetings Act to allow telephonic or videoconference meetings without requiring a physical meeting location open to the public, take notice that the Board of Directors of Harris County Municipal Utility District No. 132 will meet in regular session, via videoconference at 3:00 p.m. on Thursday, September 17, 2020. Meeting documents can be found at <https://www.hcmud132.com/>.

**VIDEOCONFERENCE MEETING.** You can join by computer or any smart device with the Zoom app. Join Zoom Meeting:

<https://nortonrosefulbright.zoom.us/j/93272104614?pwd=Lys3a1V4U3hnbFF0Ui9GNDVZUW9JQT09>

If you decide not to use the Zoom app you can use the dial-in information below to connect by voice with any phone.

**— DIAL IN INSTRUCTIONS:**  
**CALL TOLL FREE: 1-346-248-7799**  
**MEETING ID: 932 7210 4614**  
**PASSWORD: 169310**

At such meeting, the Board will consider and act on the following matters:

1. Receive comments from the public (3 minutes maximum per person);
2. Approve minutes of meeting of August 20, 2020;
3. Approve audit for fiscal year ended May 31, 2020;
4. Approve Tax Assessor and Collector's Report and authorize payment of bills;
5. Order Designating Officer to Calculate and Publish Tax Rate;
6. Approve Bookkeeper's Report, authorize payment of bills, review investment report and any necessary changes;
7. Approve Operations Report and authorize District maintenance and termination of delinquent accounts;
8. Approve Engineer's Report, authorize necessary capital projects, and authorize capacity commitments;
9. Discuss and take action in connection with District communications and website;
10. Consider FM 1960 Widening issues, including acquisition of easements and agreements with Texas Department of Transportation;
11. Executive session pursuant to Section 551.071, Texas Gov't Code, to confer with attorney re matters where the duty of the attorney to the Board requires confidentiality and re potential litigation;
12. Convene in public session;
13. Any necessary action regarding potential litigation;
14. Other director and consultant reports;
15. Discuss meeting location and time and take appropriate action, 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.

## **Maher, Jane**

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**From:** The Texas Network <support@texasnetwork.com>  
**Sent:** Thursday, September 10, 2020 11:26 PM  
**To:** Maher, Jane  
**Subject:** RE: HCMUD No. 132 September Posting

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Posted.

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

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Thank you!

The Texas Network  
support@texasnetwork.com  
<https://texasnetwork.com>  
**TEXT or FAX also available @ 281-445-3535**

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**From:** Maher, Jane <jane.maher@nortonrosefulbright.com>  
**Sent:** Thursday, September 10, 2020 4:02 PM  
**To:** The Texas Network <support@texasnetwork.com>  
**Subject:** HCMUD No. 132 September Posting

Hi Russ,

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

Thanks,

**Jane Maher** | Paralegal  
Norton Rose Fulbright US LLP  
1301 McKinney, Suite 5100, Houston, Texas 77010-3095, United States  
Tel +1 713 651 5589 | Fax +1 713 651 5246  
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**NORTON ROSE FULBRIGHT**

*Law around the world*  
[nortonrosefulbright.com](http://nortonrosefulbright.com)

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DRAFT SUBJECT TO CHANGE

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

**HARRIS COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**MAY 31, 2020**

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# McCALL GIBSON SWEDLUND BARFOOT PLLC

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of Harris County Municipal Utility District No. 132 (the "District"), as of and for the year ended May 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of May 31, 2020, 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.

## **Other Matters**

### *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, 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide any assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants  
Houston, Texas

September 17, 2020

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2020**

Management's discussion and analysis of Harris County Municipal Utility District No. 132's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended May 31, 2020. 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 Funds Statement of Revenues, Expenditures and Changes in Fund Balances. This report also includes required and other supplementary information in addition to the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District's annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide portion of these statements provides both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position includes all of the District's assets, liabilities and, if applicable, deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

**FUND FINANCIAL STATEMENTS**

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has one governmental fund type. The General Fund accounts for property tax revenues, sales tax revenues, customer service revenues, operating costs and general expenditures.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2020**

**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 Funds Statement of Revenues, Expenditures and Changes in Fund Balances 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"). 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 \$26,069,541 as of May 31, 2020. A portion of the District's net position reflects its net investment in capital assets (water, wastewater and drainage facilities as well as land and the District's capacity interest in the Atascocita Central Plant, less any debt used to acquire those assets that is still outstanding).

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2020**

**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		
	2020	2019	Change Positive (Negative)
Current and Other Assets	\$ 10,894,690	\$ 12,158,357	\$ (1,263,667)
Capital Assets (Net of Accumulated Depreciation)	16,272,882	14,089,690	2,183,192
Total Assets	\$ 27,167,572	\$ 26,248,047	\$ 919,525
Total Liabilities	\$ 1,098,031	\$ 484,605	\$ (613,426)
Net Position:			
Investment in Capital Assets	\$ 16,272,882	\$ 14,089,690	\$ 2,183,192
Unrestricted	9,796,659	11,673,752	(1,877,093)
Total Net Position	\$ 26,069,541	\$ 25,763,442	\$ 306,099

\*

The following table provides a summary of the District's operations for the years ending May 31, 2020, and May 31, 2019.

	Summary of Changes in the Statement of Activities		
	2020	2019	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 564,573	\$ 536,944	\$ 27,629
Sales Tax Revenues	1,721,181	1,725,473	(4,292)
Charges for Services	2,347,084	2,224,161	122,923
Other Revenues	263,606	268,803	(5,197)
Total Revenues	\$ 4,896,444	\$ 4,755,381	\$ 141,063
Expenses for Services	4,590,345	3,847,473	(742,872)
Change in Net Position	\$ 306,099	\$ 907,908	\$ (601,809)
Net Position, Beginning of Year	25,763,442	24,855,534	907,908
Net Position, End of Year	\$ 26,069,541	\$ 25,763,442	\$ 306,099

\*

\*As Adjusted



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED MAY 31, 2020**

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

The District's General Fund fund balance as of May 31, 2020, was \$9,754,068, a decrease of \$1,882,124 from the prior year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Directors adopted an unappropriated budget for the current fiscal year. Actual revenues were \$97,413 more than budgeted revenues primarily due to higher than expected property tax revenues, investment revenues, and tap fees. This was offset by lower than anticipated water service revenues and authority fees. Actual expenditures were \$211,609 more than budgeted expenditures primarily due to higher than anticipated costs across most categories which were offset by lower than anticipated capital costs.

**CAPITAL ASSETS**

Capital assets as of May 31, 2020, total \$16,272,882 (net of accumulated depreciation) and include the water, wastewater and drainage systems as well as the District's investment in the Atascocita Central Plant. Construction in progress includes improvements to District facilities and infrastructure.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2020	2019	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 55,918	\$ 55,918	\$
Construction in Progress	2,864,231	229,198	2,635,033
Capital Assets, Net of Accumulated Depreciation:			
Water System	3,801,094	3,625,082	176,012
Wastewater System	6,961,519	7,247,459	(285,940)
Drainage System	1,626,678	1,747,525	(120,847)
Capacity Interest in AJOB Facilities	963,442	1,005,515	(42,073)
Total Net Capital Assets	\$ 16,272,882	\$ 13,910,697	\$ 2,362,185

**CONTACTING THE DISTRICT'S MANAGEMENT**

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**MAY 31, 2020**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash	\$ 396,272	\$	\$ 396,272
Investments	9,570,518		9,570,518
Receivables:			
Property Taxes	25,514		25,514
Penalty and Interest on Delinquent Taxes		17,077	17,077
Service Accounts	202,921		202,921
Accrued Interest	21,928		21,928
Prepaid Costs	22,071		22,071
Due from Other Governmental Units	412,263		412,263
Advance for Regional Wastewater Treatment			
Plant Operations	226,126		226,126
Land		55,918	55,918
Construction in Progress		2,864,231	2,864,231
Capital Assets (Net of Accumulated Depreciation)		13,352,733	13,352,733
<b>TOTAL ASSETS</b>	<u>\$ 10,877,613</u>	<u>\$ 16,289,959</u>	<u>\$ 27,167,572</u>

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUND BALANCE SHEET**  
**MAY 31, 2020**

	General Fund	Adjustments	Statement of Net Position
<b>LIABILITIES</b>			
Accounts Payable	\$ 906,444	\$	\$ 906,444
Security Deposits	191,587		191,587
<b>TOTAL LIABILITIES</b>	<b>\$ 1,098,031</b>	<b>\$ -0-</b>	<b>\$ 1,098,031</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	\$ 25,514	\$ (25,514)	\$ -0-
 <b>FUND BALANCE</b>			
Nonspendable:			
Prepaid Costs	\$ 22,071	\$ (22,071)	\$
Operating Advance	226,126	(226,126)	
Assigned to 2021 Budget Deficit	2,117,763	(2,117,763)	
Unassigned	7,388,108	(7,388,108)	
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,754,068</b>	<b>\$ (9,754,068)</b>	<b>\$ - 0 -</b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	 <b>\$ 10,877,613</b>		
 <b>NET POSITION</b>			
Investment in Capital Assets		\$ 16,272,882	\$ 16,272,882
Unrestricted		9,796,659	9,796,659
<b>TOTAL NET POSITION</b>		<b>\$ 26,069,541</b>	<b>\$ 26,069,541</b>

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**MAY 31, 2020**

Total Fund Balance - Governmental Fund \$ 9,754,068

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. 16,272,882

Deferred inflows of resources related to property tax revenues and penalty and interest receivable on delinquent taxes for the 2019 and prior tax levies became part of recognized revenue in the governmental activities of the District. 42,591

Total Net Position - Governmental Activities \$ 26,069,541

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 FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED MAY 31, 2020**

	General Fund	Adjustments	Statement of Activities
<b>REVENUES</b>			
Property Taxes	\$ 561,426	\$ 3,147	\$ 564,573
Water Service	615,766		615,766
Wastewater Service	716,105		716,105
Sales Tax Revenues	1,721,181		1,721,181
Water Authority Fees	962,631		962,631
Penalty and Interest	40,177	1,884	42,061
Tap, Inspection and Reconnection Fees	52,582		52,582
Investment and Miscellaneous Revenues	221,545		221,545
<b>TOTAL REVENUES</b>	<u>\$ 4,891,413</u>	<u>\$ 5,031</u>	<u>\$ 4,896,444</u>
<b>EXPENDITURES/EXPENSES</b>			
Service Operations:			
Professional Fees	\$ 218,816		\$ 218,816
Contracted Services	193,976		193,976
Purchased Wastewater Service	366,067		366,067
Utilities	105,379		105,379
Water Authority Assessments	1,142,825		1,142,825
Repairs and Maintenance	1,617,202		1,617,202
Depreciation		757,514	757,514
Other	188,566		188,566
Capital Outlay	2,940,706	(2,940,706)	
<b>TOTAL EXPENDITURES/EXPENSES</b>	<u>\$ 6,773,537</u>	<u>\$ (2,183,192)</u>	<u>\$ 4,590,345</u>
<b>NET CHANGE IN FUND BALANCES</b>	\$ (1,882,124)	\$ 1,882,124	\$
<b>CHANGE IN NET POSITION</b>		306,099	306,099
<b>FUND BALANCES/NET POSITION - JUNE 1, 2019, AS ADJUSTED</b>	<u>11,636,192</u>	<u>14,127,250</u>	<u>25,763,442</u>
<b>FUND BALANCES/NET POSITION - MAY 31, 2020</b>	<u>\$ 9,754,068</u>	<u>\$ 16,315,473</u>	<u>\$ 26,069,541</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 FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MAY 31, 2020**

Net Change in Fund Balances - Governmental Funds \$ (1,882,124)

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. 3,147

Governmental funds report penalty and interest revenue on property taxes when collected. However, in the Statement of Activities, revenue is recorded when penalties and interest are assessed. 1,884

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. (757,514)

Governmental funds report capital expenditures as expenditures in the period purchased. However, in the government-wide financial statements, capital assets are increased by new purchases and the Statement of Activities is not affected. 2,940,706

Change in Net Position - Governmental Activities \$ 306,099

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, 2020**

**NOTE 1. CREATION OF DISTRICT**

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

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”). In addition, the accounting records of the District are maintained generally in accordance with the *Water District Financial Management Guide* published by the Commission.

The District is a political subdivision of the State of Texas governed by an elected board. GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

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

Financial Statement Presentation

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

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

Financial Statement Presentation (Continued)

The GASB Codification set forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This component of net position consists of net assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense of the government-wide Statement of Activities.



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

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

Fund Financial Statements

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

Governmental Funds

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

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

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both "measurable and available." Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectable within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and included in revenue include taxes collected during the year and taxes collected after year-end, which were considered available to defray the expenditures of the current year. Deferred inflows of resources related to property tax revenues are those taxes which the District does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

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

Capital Assets

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

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

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

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District’s Board of Directors. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was not amended. The Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions

The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Directors are considered to be wages subject to federal income tax withholding for payroll purposes only.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net assets.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

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

Measurement Focus (Continued)

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds are classified using the following hierarchy:

*Nonspendable*: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted*: amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or because of constraints that are imposed externally.

*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 has no committed fund balances.

*Assigned*: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances. The District assigned \$2,117,763 of its General Fund fund balance to be used to cover the 2021 budgeted deficit.

*Unassigned*: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 3. RISK MANAGEMENT**

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

**NOTE 4. DEPOSITS AND INVESTMENTS**

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes. Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged.

At fiscal year end, the carrying amount of the District's deposits was \$2,331,927 and the bank balance was \$2,982,555. The District was not exposed to custodial credit risk at year-end. The carrying values of the deposits are included in the Governmental Fund Balance Sheet and the Statement of Net Position at May 31, 2020, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 396,272	\$ 1,935,655	\$ 2,331,927

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, 2020**

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

Investments (Continued)

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

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

As of May 31, 2020, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities of Less Than 1 Year
<b>GENERAL FUND</b>		
LOGIC	\$ 7,634,863	\$ 7,634,863
Certificates of Deposit	1,935,655	1,935,655
<b>TOTAL INVESTMENTS</b>	<b>\$ 9,570,518</b>	<b>\$ 9,570,518</b>

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At May 31, 2020, the District’s investment in LOGIC was rated AAA by Standard and Poor’s. The District also manages credit risk by investing in certificates of deposit covered by FDIC insurance and pledged collateral.

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 5. CAPITAL ASSETS**

Capital asset activity for the year ended May 31, 2020 is as follows:

	June 1, 2019	Increases	Decreases	May 31, 2020
<b>Capital Assets Not Being Depreciated</b>				
Land and Land Improvements	\$ 55,918	\$	\$	\$ 55,918
Construction in Progress	229,198	3,119,699	484,666	2,864,231
<b>Total Capital Assets Not Being Depreciated</b>	<b>\$ 285,116</b>	<b>\$ 3,119,699</b>	<b>\$ 484,666</b>	<b>\$ 2,920,149</b>
<b>Capital Assets Subject to Depreciation</b>				
Equipment	\$ 184,251	\$	\$	\$ 184,251
Water System	10,000,461	415,731		10,416,192
Wastewater System	13,616,921	68,935		13,685,856
Drainage System	5,423,275			5,423,275
Capacity Interest in AJOB Facilities	1,697,250			1,697,250
<b>Total Capital Assets Subject to Depreciation</b>	<b>\$ 30,922,158</b>	<b>\$ 484,666</b>	<b>\$ - 0 -</b>	<b>\$ 31,406,824</b>
<b>Accumulated Depreciation</b>				
Equipment	\$ 184,251	\$	\$	\$ 184,251
Water System	6,375,379	239,719		6,615,098
Wastewater System	6,369,462	354,875		6,724,337
Drainage System	3,675,750	120,847		3,796,597
Capacity Interest in AJOB Facilities	691,735	42,073		733,808
<b>Total Accumulated Depreciation</b>	<b>\$ 17,296,577</b>	<b>\$ 757,514</b>	<b>\$ - 0 -</b>	<b>\$ 18,054,091</b>
<b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 13,625,581</b>	<b>\$ (272,848)</b>	<b>\$ - 0 -</b>	<b>\$ 13,352,733</b>
<b>Total Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 13,910,697</b>	<b>\$ 2,846,851</b>	<b>\$ 484,666</b>	<b>\$ 16,272,882</b>

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**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, 2020, the District levied an ad valorem maintenance tax rate of \$0.09 per \$100 of assessed valuation, which resulted in a tax levy of \$573,431 on the adjusted taxable valuation of \$637,145,204 for the 2019 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.

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

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

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.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 7. INTERIM AND EMERGENCY WATER SUPPLY CONTRACTS**  
(Continued)

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.

**NOTE 9. SEWAGE TREATMENT OPERATIONS AND MAINTENANCE AGREEMENTS**

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. Exhibit B costs are insurance and maintenance of the plant, Exhibit C costs are costs related to the operations of the plant.

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.



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 9. SEWAGE TREATMENT OPERATIONS AND MAINTENANCE AGREEMENTS (Continued)**

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, 2020, the District's advance for operation and maintenance of the regional sewage treatment plant was \$226,126 and the District recorded purchased wastewater treatment costs of \$366,067.

The following summary financial data of the Atascocita Central Plant is presented for the fiscal year ended May 31, 2020. A copy of the financial statements for the plant can be obtained by contacting Norton Rose Fulbright US L.L.P. at 1301 McKinney, Suite 5100, Houston, Texas 77010-3095.

	Joint Venture
Total Assets	\$ 1,438,037
Total Liabilities	<u>161,837</u>
Total Fund Balance	<u>\$ 1,276,200</u>
Total Revenues	\$ 1,878,532
Total Expenditures	<u>1,878,532</u>
Excess Revenues (Expenditures)	\$ -0-
Other Financing Sources (Uses)	
Reserve Adjustment	<u>270,500</u>
Net Increase (Decrease) in Fund Balance	\$ 270,500
Fund Balance, Beginning of Year	<u>1,005,700</u>
Fund Balance, End of Year	<u>\$ 1,276,200</u>

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

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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**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.

**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

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 12. GROUNDWATER REDUCTION PLAN PARTICIPATION AGREEMENT**  
(Continued)

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 \$3.20 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.

**NOTE 14. UNCERTAINTIES**

On March 11, 2020, the World Health Organization declared the COVID-19 virus a global pandemic. As a result, economic uncertainties have arisen which could have an impact on the operations of the District. The District is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty, as the potential financial impact of this pandemic is unknown at this time.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MAY 31, 2020**

**NOTE 15. PRIOR PERIOD ADJUSTMENT**

During the current fiscal year, it was determined that engineering costs previously expensed for the waterline replacement, phase 1 should be capitalized. The effect of this adjustment is as follows:

Net Position - June 1, 2019	\$ 25,584,449
Effect of Adjustment	<u>178,993</u>
Net Position - June 1, 2019, As Adjusted	<u>\$ 25,763,442</u>

DRAFT SUBJECT TO CHANGE

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

**MAY 31, 2020**

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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Property Taxes	\$ 500,000	\$ 561,426	\$ 61,426
Water Service	700,000	615,766	(84,234)
Wastewater Service	650,000	716,105	66,105
Sales Tax Revenues	1,750,000	1,721,181	(28,819)
Water Authority Fees	918,000	962,631	44,631
Penalty and Interest	24,000	40,177	16,177
Tap, Inspection and Reconnection Fees	42,000	52,582	10,582
Investment and Miscellaneous Revenues	<u>210,000</u>	<u>221,545</u>	<u>11,545</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 4,794,000</u></b>	<b><u>\$ 4,891,413</u></b>	<b><u>\$ 97,413</u></b>
<b>EXPENDITURES</b>			
Service Operations:			
Professional Fees	\$ 173,000	\$ 218,816	\$ (45,816)
Contracted Services	161,220	193,976	(32,756)
Purchased Wastewater Service	343,056	366,067	(23,011)
Utilities	100,300	105,379	(5,079)
Water Authority Assessments	1,013,000	1,142,825	(129,825)
Repairs and Maintenance	925,400	1,617,202	(691,802)
Other	170,581	188,566	(17,985)
Capital Outlay	<u>3,675,371</u>	<u>2,940,706</u>	<u>734,665</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 6,561,928</u></b>	<b><u>\$ 6,773,537</u></b>	<b><u>\$ (211,609)</u></b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,767,928)</b>	<b>\$ (1,882,124)</b>	<b>\$ (114,196)</b>
<b>FUND BALANCE - JUNE 1, 2019</b>	<u>11,636,192</u>	<u>11,636,192</u>	<u>                    </u>
<b>FUND BALANCE - MAY 31, 2020</b>	<b><u>\$ 9,868,264</u></b>	<b><u>\$ 9,754,068</u></b>	<b><u>\$ (114,196)</u></b>

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, 2020**

DRAFT SUBJECT TO CHANGE



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2020**

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

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

**2. RETAIL SERVICE PROVIDERS**

**a. RETAIL RATES FOR A 5/8" METER (OR EQUIVALENT):**

Based on the rate order approved September 26, 2019.

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1,000 Gallons over Minimum Use</u>	<u>Usage Levels</u>
WATER:	\$ 10.00	10,000	N	\$ 1.25 \$ 1.50 \$ 1.80 \$ 2.50	10,001 to 20,000 20,001 to 30,000 30,001 to 40,000 40,001 and up
WASTEWATER:	\$ 16.00	30,000	N	\$ 1.00 \$ 1.20	30,001 to 40,000 40,001 and up
SURCHARGE: Water Authority Fees			N	\$ 3.20	Each 1,000 gallons over -0- usage
District employs winter averaging for wastewater usage?					_____ <u>  X  </u> Yes            No

Total monthly charges per 10,000 gallons usage: Water: \$10.00 Wastewater: \$16.00 Surcharge: \$32.00 Total: \$58.00

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
SERVICES AND RATES  
FOR THE YEAR ENDED MAY 31, 2020**

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

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

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC Factor</u>	<u>Active ESFCs</u>
Unmetered			x 1.0	
≤ <sup>3</sup> / <sub>4</sub> "	<u>1,583</u>	<u>1,561</u>	x 1.0	<u>1,561</u>
1"	<u>210</u>	<u>207</u>	x 2.5	<u>518</u>
1½"	<u>53</u>	<u>50</u>	x 5.0	<u>250</u>
2"	<u>81</u>	<u>78</u>	x 8.0	<u>624</u>
3"	<u>6</u>	<u>6</u>	x 15.0	<u>90</u>
4"	<u>4</u>	<u>4</u>	x 25.0	<u>100</u>
6"	<u>3</u>	<u>3</u>	x 50.0	<u>150</u>
8"	<u>2</u>	<u>2</u>	x 80.0	<u>160</u>
10"	<u>1</u>	<u>1</u>	x 115.0	<u>115</u>
Total Water Connections	<u><u>1,943</u></u>	<u><u>1,912</u></u>		<u><u>3,568</u></u>
Total Wastewater Connections	<u><u>1,862</u></u>	<u><u>1,834</u></u>	x 1.0	<u><u>1,834</u></u>

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

Gallons pumped into system: 371,438,000      Water Accountability Ratio: 85.9%  
(Gallons billed/Gallons pumped)

Gallons billed to customers: 319,246,000

See accompanying independent auditor's report.



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**GENERAL FUND EXPENDITURES**  
**FOR THE YEAR ENDED MAY 31, 2020**

PROFESSIONAL FEES:	
Auditing	\$ 17,000
Engineering	63,266
Legal	138,550
TOTAL PROFESSIONAL FEES	<u>\$ 218,816</u>
PURCHASED WASTEWATER SERVICE	<u>\$ 366,067</u>
CONTRACTED SERVICES:	
Appraisal District	\$ 4,041
Bookkeeping	23,431
Operations and Billing	138,227
Tax Collector	28,277
TOTAL CONTRACTED SERVICES	<u>\$ 193,976</u>
UTILITIES	<u>\$ 105,379</u>
REPAIRS AND MAINTENANCE	<u>\$ 1,617,202</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees, Including Payroll Taxes	\$ 17,402
Insurance	32,474
Office Supplies and Postage	55,446
Travel and Meetings	11,999
Other	1,838
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 119,159</u>
CAPITAL OUTLAY	<u>\$ 2,940,706</u>
TAP CONNECTIONS	<u>\$ 200</u>
OTHER EXPENDITURES:	
Chemicals	\$ 34,625
Laboratory Fees	5,719
Permit Fees	6,911
Inspection Fees	15,461
Water Authority Assessments	1,142,825
Regulatory Assessment	6,491
TOTAL OTHER EXPENDITURES	<u>\$ 1,212,032</u>
TOTAL EXPENDITURES	<u>\$ 6,773,537</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**INVESTMENTS**  
**MAY 31, 2020**

Funds	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	\$ 7,634,863	\$
Certificate of Deposit	XXXX2100	2.7500%	07/02/20	240,000	6,039
Certificate of Deposit	XXXX1130	2.2500%	07/10/20	240,000	4,823
Certificate of Deposit	XXXX0165	2.1000%	09/04/20	240,000	3,728
Certificate of Deposit	XXXX1295	2.0500%	09/09/20	240,000	3,572
Certificate of Deposit	XXXX1123	1.8000%	02/21/21	240,000	1,184
Certificate of Deposit	XXXX0392	1.8000%	02/21/21	240,000	1,183
Certificate of Deposit	XXXX3511	1.1737%	08/24/20	248,830	774
Certificate of Deposit	XXXX3476	1.1000%	03/08/21	246,825	625
TOTAL GENERAL FUND				<u>\$ 9,570,518</u>	<u>\$ 21,928</u>

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
TAXES LEVIED AND RECEIVABLE  
FOR THE YEAR ENDED MAY 31, 2020**

		Maintenance Taxes
TAXES RECEIVABLE -		
JUNE 1, 2019	\$ 22,367	
Adjustments to Beginning		
Balance	(8,858)	\$ 13,509
Original 2019 Tax Levy	\$ 490,789	
Adjustment to 2019 Tax Levy	82,642	573,431
TOTAL TO BE		
ACCOUNTED FOR		\$ 586,940
 TAX COLLECTIONS:		
Prior Years	\$ (904)	
Current Year	562,330	561,426
 TAXES RECEIVABLE -		
MAY 31, 2020		\$ 25,514
 TAXES RECEIVABLE BY		
YEAR:		
2019		\$ 11,101
2018		1,765
2017		1,154
2016		1,123
2015		741
2014		475
2013		417
2012		390
2011 and prior		8,348
TOTAL		\$ 25,514

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
TAXES LEVIED AND RECEIVABLE  
FOR THE YEAR ENDED MAY 31, 2020**

	2019	2018	2017	2016
<b>PROPERTY VALUATIONS:</b>				
Land	\$ 199,787,070	\$ 192,479,250	\$ 185,234,007	\$ 180,019,891
Improvements	506,019,803	471,056,437	481,989,868	480,488,715
Personal Property	56,411,816	54,733,516	56,564,169	57,735,204
Exemptions	<u>(125,073,485)</u>	<u>(117,241,248)</u>	<u>(117,007,602)</u>	<u>(117,088,802)</u>
<b>TOTAL PROPERTY VALUATIONS</b>	<u><u>\$ 637,145,204</u></u>	<u><u>\$ 601,027,955</u></u>	<u><u>\$ 606,780,442</u></u>	<u><u>\$ 601,155,008</u></u>
<b>TAX RATES PER \$100 VALUATION:</b>				
Debt Service	\$ 0.00	\$ 0.00	\$ 0.0091	\$ 0.0096
Maintenance	<u>0.09</u>	<u>0.09</u>	<u>0.0852</u>	<u>0.0865</u>
<b>TOTAL TAX RATES PER \$100 VALUATION</b>	<u><u>\$ 0.09</u></u>	<u><u>\$ 0.0900</u></u>	<u><u>\$ 0.0943</u></u>	<u><u>\$ 0.0961</u></u>
<b>ADJUSTED TAX LEVY*</b>	<u><u>\$ 573,431</u></u>	<u><u>\$ 540,925</u></u>	<u><u>\$ 572,194</u></u>	<u><u>\$ 577,710</u></u>
<b>PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED</b>	<u><u>98.06 %</u></u>	<u><u>99.67 %</u></u>	<u><u>99.80 %</u></u>	<u><u>99.81 %</u></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		
	2020	2019	2018
<b>REVENUES</b>			
Property Taxes	\$ 561,426	\$ 533,060	\$ 508,658
Water Service	615,766	597,486	639,283
Wastewater Service	716,105	699,802	684,559
Sales Tax Revenues	1,721,181	1,725,473	1,791,074
Water Authority Fees	962,631	815,282	832,154
Penalty and Interest	40,177	17,888	18,869
Tap, Inspection and Reconnection Fees	52,582	111,591	35,422
Investment and Miscellaneous Revenues	221,545	261,044	120,982
<b>TOTAL REVENUES</b>	<b>\$ 4,891,413</b>	<b>\$ 4,761,626</b>	<b>\$ 4,631,001</b>
<b>EXPENDITURES</b>			
Professional Fees	\$ 218,816	\$ 353,010	\$ 199,973
Contracted Services	193,976	138,219	130,801
Purchased Wastewater Service	366,067	370,346	216,043
Utilities	105,379	101,553	110,326
Water Authority Assessments	1,142,825	959,579	1,003,599
Repairs and Maintenance	1,617,202	920,549	659,828
Other	188,566	214,208	171,219
Capital Outlay	2,940,706	149,902	398,706
Debt Service - Principal and Interest			
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,773,537</b>	<b>\$ 3,207,366</b>	<b>\$ 2,890,495</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,882,124)</b>	<b>\$ 1,554,260</b>	<b>\$ 1,740,506</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In(Out)	\$	\$ 37,921	\$ (350,000)
Contributed by Other Governmental Units			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ - 0 -</b>	<b>\$ 37,921</b>	<b>\$ (350,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,882,124)</b>	<b>\$ 1,592,181</b>	<b>\$ 1,390,506</b>
<b>BEGINNING FUND BALANCE</b>	<b>11,636,192</b>	<b>10,044,011</b>	<b>8,653,505</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,754,068</b>	<b>\$ 11,636,192</b>	<b>\$ 10,044,011</b>

See accompanying independent auditor's report.



		Percentage of Total Revenues				
2017	2016	2020	2019	2018	2017	2016
\$ 516,024	\$ 486,496	11.5 %	11.3 %	10.9 %	10.1 %	11.1 %
650,198	614,259	12.6	12.5	13.8	12.9	14.1
719,846	663,155	14.6	14.7	14.8	14.3	15.2
1,655,459	1,742,487	35.2	36.2	38.7	32.8	40.0
802,620	718,682	19.7	17.1	18.0	15.9	16.5
25,035	24,925	0.8	0.4	0.4	0.5	0.6
408,690	52,061	1.1	2.3	0.8	8.1	1.2
272,005	58,004	4.5	5.5	2.6	5.4	1.3
<u>\$ 5,049,877</u>	<u>\$ 4,360,069</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 167,220	\$ 159,601	4.5 %	7.4 %	4.3 %	3.3 %	3.7 %
135,771	128,916	4.0	2.9	2.8	2.7	3.0
389,606	330,767	7.5	7.8	4.7	7.7	7.6
115,731	119,009	2.2	2.1	2.4	2.3	2.7
824,918	757,685	23.4	20.2	21.7	16.3	17.4
799,372	747,123	33.1	19.3	14.2	15.8	17.2
363,980	158,341	3.9	4.5	3.7	7.2	3.6
296,198	1,083,227	60.1	3.1	8.6	5.9	24.8
	1,808,442					41.5
<u>\$ 3,092,796</u>	<u>\$ 5,293,111</u>	<u>138.7 %</u>	<u>67.3 %</u>	<u>62.4 %</u>	<u>61.2 %</u>	<u>121.5 %</u>
<u>\$ 1,957,081</u>	<u>\$ (933,042)</u>	<u>(38.7) %</u>	<u>32.7 %</u>	<u>37.6 %</u>	<u>38.8 %</u>	<u>(21.5) %</u>
\$ (125,000)	\$ (115,000)					
155,811	286,497					
<u>\$ 30,811</u>	<u>\$ 171,497</u>					
\$ 1,987,892	\$ (761,545)					
6,665,613	7,427,158					
<u>\$ 8,653,505</u>	<u>\$ 6,665,613</u>					

See accompanying independent auditor's report.

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

	Amounts		
	2020	2019	2018
<b>REVENUES</b>			
Property Taxes	\$	\$	\$ 54,338
Penalty and Interest		3,873	3,717
Investment and Miscellaneous Revenues		154	1,109
<b>TOTAL REVENUES</b>	\$ - 0 -	\$ 4,027	\$ 59,164
<b>EXPENDITURES</b>			
Tax Collection Expenditures	\$	\$ 37,511	\$ 38,023
Debt Service Principal		385,000	200,000
Debt Service Interest and Fees		6,616	16,356
<b>TOTAL EXPENDITURES</b>	\$ - 0 -	\$ 429,127	\$ 254,379
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ - 0 -	\$ (425,100)	\$ (195,215)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	\$ - 0 -	\$ (37,921)	\$ 350,000
<b>NET CHANGE IN FUND BALANCE</b>	\$ - 0 -	\$ (463,021)	\$ 154,785
<b>BEGINNING FUND BALANCE</b>		463,021	308,236
<b>ENDING FUND BALANCE</b>	\$ - 0 -	\$ - 0 -	\$ 463,021
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	1,912	1,916	1,915
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	1,834	1,840	1,834

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2017	2016	2020	2019	2018	2017	2016
\$ 58,289	\$ 89,521	%	%	91.8 %	88.0 %	94.9 %
7,712	4,347		96.2	6.3	11.7	4.6
196	434		3.8	1.9	0.3	0.5
<u>\$ 66,197</u>	<u>\$ 94,302</u>	%	100.0 %	100.0 %	100.0 %	100.0 %
\$ 36,229	\$ 35,469	%	931.5 %	64.3 %	54.7 %	37.6 %
205,000	510,000		9,560.5	338.0	309.7	540.8
23,890	70,781		164.3	27.6	36.1	75.1
<u>\$ 265,119</u>	<u>\$ 616,250</u>	%	10,656.3 %	429.9 %	400.5 %	653.5 %
<u>\$ (198,922)</u>	<u>\$ (521,948)</u>	N/A %	(10,556.3) %	(329.9) %	(300.5) %	(553.5) %
<u>\$ 125,000</u>	<u>\$ 115,000</u>					
\$ (73,922)	\$ (406,948)					
382,158	789,106					
<u>\$ 308,236</u>	<u>\$ 382,158</u>					
<u>1,914</u>	<u>1,902</u>					
<u>1,831</u>	<u>1,822</u>					

See accompanying independent auditor's report.

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132  
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS  
MAY 31, 2020**

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

District Telephone Number - (713) 651-3751

<b>Board Members</b>	Term of Office (Elected or Appointed)	Fees of office for the year ended May 31, 2020	Expense reimbursements for the year ended May 31, 2020	Title
Tim Stine	05/18 – 05/22 Elected	\$ 5,550	\$ 2,439	President
Don House	05/18 – 05/22 Elected	\$ 3,600	\$ 2,445	Vice President
Jerrel Holder	05/20 – 05/24 Elected	\$ 2,850	\$ 2,112	Secretary
Gregg Mielke	05/20 – 05/24 Elected	\$ 2,850	\$ 2,477	Assistant Secretary
Mike Whitaker	05/20 – 05/24 Elected	\$ 1,500	\$ -0-	Assistant Secretary

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

Submission date of most recent District Registration Form: November 2, 2016

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, 2020**

<b>Consultants:</b>	<u>Date Hired</u>	<u>Fees for the year ended May 31, 2020</u>	<u>Title</u>
Norton Rose Fulbright US L.L.P.	09/25/74	\$ 136,285	General Counsel
McCall Gibson Swedlund Barfoot PLLC	05/02/88	\$ 17,000	Auditor
Myrtle Cruz, Inc.	03/01/93	\$ 26,632	Bookkeeper
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	04/18/96	\$ 2,265	Delinquent Tax Attorney
Brown & Gay Engineers, Inc.	09/11/02	\$ 842,685	Engineer
Masterson Advisors LLC	05/17/18	\$ -0-	Financial Advisor
Inframark	03/18/94	\$ 1,351,681	Operator
Bob Leared Interests	06/22/95	\$ 32,150	Tax Assessor/ Collector
Mary Jarmon	03/19/20	\$ -0-	Investment Officer

See accompanying independent auditor's report.

# McCALL GIBSON SWEDLUND BARFOOT PLLC

*Certified Public Accountants*

13100 Wortham Center Drive  
Suite 235  
Houston, Texas 77065-5610  
(713) 462-0341  
Fax (713) 462-2708  
E-Mail: [mgsb@mgsbpllc.com](mailto:mgsb@mgsbpllc.com)

9600 Great Hills Trail  
Suite 150W  
Austin, Texas 78759  
(512) 610-2209  
[www.mgsbpllc.com](http://www.mgsbpllc.com)

September 17, 2020

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, 2020, 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 District's Board of Directors is appointed or elected from the general population. The Board engages consultants who possess industry knowledge and expertise to provide financial services, as well as legal and professional engineering services. Based on the auditor's unmodified opinion and after reading the financial statements, the Board believes the financial statements to be materially correct. The Board does not think that the addition of an employee or consultant to oversee the annual financial reporting process is necessary nor would it be cost effective.

**Conclusion**

Management's written response to the material weaknesses identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Board of Directors and the Texas Commission on Environmental Quality and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants  
Houston, Texas

# McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

13100 Wortham Center Drive  
Suite 235  
Houston, Texas 77065-5610  
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(512) 610-2209  
[www.mgsbpllc.com](http://www.mgsbpllc.com)

September 17, 2020

Board of Directors  
Harris County Municipal  
Utility District No. 132

We have audited the financial statements of the governmental activities and each major fund of Harris County Municipal Utility District No. 132 (the "District") for the year ended May 31, 2020. 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 engagement letter to you dated May 18, 2017 and continuance letter dated May 20, 2020. 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 and amounts recorded as due to developer. 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. Amounts shown as due to developer are based on final construction costs plus an estimated 15% for engineering and other fees. 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 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 17, 2020.



*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 capital assets and due to developer schedules. These services were performed based on information provided by you. We performed these services in accordance with applicable professional standards. The non-attest services we performed are limited to those specifically defined and did not result in assuming management responsibilities.

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

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

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HARRIS COUNTY, TEXAS**  
**SEPTEMBER 17, 2020**

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

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Harris County Municipal Utility District No. 132, (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of May 31, 2020, 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 17, 2020, the following representations made to you during your audit.

**Financial Statements**

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

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

**Information Provided**

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

**Government—specific**

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

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

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

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

Signatures of the Board of Directors

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

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

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

8/31/2020

Taxes Receivable: 8/31/2019	\$	48,810.52	
Reserve for Uncollectables	(	32,257.83)	
Adjustments		<u>1,603.66</u>	\$ <u>18,156.35</u>
Original 2019 Tax Levy	\$	490,789.25	
Adjustments		<u>78,854.16</u>	<u>569,643.41</u>
<b>Total Taxes Receivable</b>			<b>\$ 587,799.76</b>
Prior Years Taxes Collected	\$	3,968.16	
2019 Taxes Collected ( 98.5%)		<u>561,601.83</u>	<u>565,569.99</u>
<b>Taxes Receivable at: 8/31/2020</b>			<b>\$ <u><u>22,229.77</u></u></b>

2019 Receivables:  
    Debt Service  
    Maintenance 8,041.58

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*bob leared interests*

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

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

HARRIS COUNTY M.U.D. #132

	Month of 8/2020	Fiscal to Date 6/01/2020 - 8/31/2020
<b>Beginning Cash Balance</b>	\$ 26,081.96	33,636.22
<b>Receipts:</b>		
Current & Prior Years Taxes	499.56-	590.56-
Penalty & Interest	120.88	576.15
Additional Collection Penalty	149.06	428.16
Stale Dated Checks		157.37
Bankruptcy Interest		5.81
Overpayments		26.05
Refund - due to adjustments	1,148.40	4,360.66
Rendition Penalty	2.14-	4.49
Refund Rendition Penalty	3.56	3.56
<b>TOTAL RECEIPTS</b>	<b>\$ 920.20</b>	<b>4,971.69</b>
<b>Disbursements:</b>		
Atty's Fees, Delq. collection	145.75	145.75
CAD Quarterly Assessment		1,078.00
Refund - due to adjustments	1,996.10	7,374.54
Refund - due to overpayments	24.44	24.44
Tax Assessor/Collector Fee	2,234.05	6,702.15
Rendition Penalty CAD Portion		10.05
Postage	115.95	472.56
Tax Certificates		30.00
Records Maintenance		30.00
Copies		125.25
Envelopes - May Del Stmts		54.30
Tax Lien Transfers		25.00
Delinquent Report Assistance	155.00	155.00
Positive Pay	25.00	75.00
<b>TOTAL DISBURSEMENTS</b>	<b>(\$ 4,696.29)</b>	<b>( 16,302.04)</b>
<b>CASH BALANCE AT: 8/31/2020</b>	<b>\$ 22,305.87</b>	<b>22,305.87</b>

HARRIS COUNTY M.U.D. #132

Disbursements for month of September, 2020

Check@	Payee	Description	Amount
1588	HCAD	CAD Quarterly Assessment	\$ 1,050.00
1589	SH 760 770 LLC	Refund - due to adjustments	1,030.21
1590	Hines James C & Lozell	Refund - due to adjustments	36.00
1591	Hinds Investors II LTD	Refund - due to adjustments	44.91
1592	Great Clips	Refund - due to adjustments	39.20
1593	D L Peterson Trust	Refund - due to adjustments	1.64
1594	Bob Leared	Tax Assessor/Collector Fee	3,131.16
TOTAL DISBURSEMENTS			\$ 5,333.12
Remaining Cash Balance			\$ <u>16,972.75</u>

Wells Fargo Bank, N.A.



HARRIS COUNTY M.U.D. #132

HISTORICAL COLLECTIONS DATA

Year	Collections Month Of 8/2020	Adjustments To Collections 8/2020	Total Tax Collections at 8/31/2020	Total Taxes Receivable at 8/31/2020	Collection Percentage
2019	642.01	1,148.40-	561,601.83	8,041.58	98.588
2018			531,078.25	1,618.68	99.696
2017	6.83		566,383.86	1,111.87	99.804
2016			567,721.69	1,086.64	99.809
2015			577,186.33	741.21	99.872
2014			596,268.19	475.18	99.920
2013			592,701.33	416.96	99.930
2012			698,937.26	390.36	99.944
2011			987,519.33	566.48	99.943
2010			1,454,093.59	862.60	99.941
2009			1,522,906.66	812.42	99.947
2008			1,474,164.14	794.53	99.946
2007			1,439,191.03	619.95	99.957
2006			1,280,418.91	618.59	99.952
2005			1,774,756.21	688.28	99.961
2004			2,007,456.15	164.64	99.992
2003			1,898,821.26	786.24	99.959
2002			1,765,848.46	170.52	99.990
2001			1,702,889.94	176.40	99.990
2000			1,606,559.30	191.10	99.988
1999			1,508,261.67	199.19	99.987
1998			1,418,394.68	202.86	99.986
1997			1,439,047.38	211.83	99.985
1996			1,404,559.60	219.32	99.984
1995			1,351,231.35	223.73	99.983
1994			1,272,691.77	214.91	99.983
1993			1,190,627.58	212.39	99.982
1992			1,118,809.31	211.68	99.981
1991			1,064,724.10	199.63	99.981
1990			1,010,235.99		100.000
1989			1,038,281.57		100.000
1988			1,084,280.96		100.000
1987			1,084,794.90		100.000
1986			1,157,367.54		100.000
1985			1,158,289.16		100.000
1984			970,629.19		100.000

(Percentage of collections same period last year 99.349 )

HARRIS COUNTY M.U.D. #132

HISTORICAL TAX DATA

Year	Taxable Value	SR/CR	Tax Rate	Adjustments	Reserve for Uncollectibles	Adjusted Levy
2019	632,937,251	12 / 12	.090000	78,854.16		569,643.41
2018	591,888,913	22 / 22	.090000	36,327.27	3.24	532,696.93
2017	601,798,313	33 / 33	.094300	21,597.80		567,495.73
2016	591,891,997	44 / 44	.096100	24,007.48		568,808.33
2015	564,467,611	45 / 45	.102400	50,466.59	87.18	577,927.54
2014	523,571,842	51 / 51	.114000	68,403.31	128.55	596,743.37
2013	474,682,503	63 / 63	.125000	44,328.86	236.02	593,118.29
2012	451,286,318	56 / 56	.155000	40,300.52	166.29	699,327.62
2011	449,659,888	78 / 78	.220000	131,465.45	1,166.21	988,085.81
2010	434,510,941	01 / 56	.335000	114,475.12	655.83	1,454,956.19
2009	454,980,097	01 / 51	.335000	132,656.05	464.49	1,523,719.08
2008	440,463,925	02 / 67	.335000	165,583.65	595.67	1,474,958.67
2007	411,626,399	01 / 10	.350000	137,381.75	882.02	1,439,810.98
2006	366,374,335	01 / 82	.350000	186,042.05	1,273.32	1,281,037.50
2005	386,345,294	01 / 73	.460000	149,733.52	1,744.16	1,775,444.49
2004	358,713,310	01 / 39	.560000	196,911.56	1,173.77	2,007,620.79
2003	339,570,610	04 / 35	.560000	257,924.17	1,987.94	1,899,607.50
2002	304,739,010	07 / 35	.580000	238,424.45	1,467.17	1,766,018.98
2001	284,211,440	16 / 39	.600000	137,823.36	2,202.30	1,703,066.34
2000	247,644,090	15 / 40	.650000	137,047.67	2,936.99	1,606,750.40
1999	223,008,520	11 / 34	.677500	157,458.98	2,457.95	1,508,460.86
1998	206,110,430	32 / 32	.690000	111,247.62	3,564.55	1,418,597.54
1997	199,883,920	00 / 00	.720520	68,339.32	944.39	1,439,259.21
1996	188,360,160	00 / 00	.746000	99,171.01	387.62	1,404,778.92
1995	177,642,980	00 / 00	.761000	66,551.99	408.58	1,351,455.08
1994	174,220,060	00 / 00	.731000	18,255.63	634.49	1,272,906.68
1993	165,026,400	00 / 00	.722400	1,074.65	1,261.79	1,190,839.97
1992	155,553,340	00 / 00	.720000	197.21	962.10	1,119,020.99
1991	157,621,010	00 / 00	.679000	199.63	1,608.93	1,064,923.73
1990	155,659,125	00 / 00	.650000		1,547.84	1,010,235.99
1989	159,958,894	16 / 16	.650000	498.61-	952.63	1,038,281.57
1988	155,029,730	18 / 18	.700000	620.55-	306.60	1,084,280.96
1987	155,113,920	00 / 00	.700000	953.33-	49.21	1,084,794.90
1986	165,338,220	00 / 00	.700000			1,157,367.54
1985	165,469,880	00 / 00	.700000			1,158,289.16
1984	138,661,313	00 / 00	.700000			970,629.19

HARRIS COUNTY M.U.D. #132

TAX RATE COMPONENTS

Year	Debt Service Rate	Debt Service Levy	Maintenance Rate	Maintenance Levy
2019			.090000	569,643.41
2018			.090000	532,696.93
2017	.009100	54,763.62	.085200	512,732.11
2016	.009600	56,821.62	.086500	511,986.71
2015	.015900	89,736.77	.086500	488,190.77
2014	.027500	143,951.27	.086500	452,792.10
2013	.030000	142,348.39	.095000	450,769.90
2012	.060000	270,707.48	.095000	428,620.14
2011	.125000	561,412.37	.095000	426,673.44
2010	.240000	1,042,356.66	.095000	412,599.53
2009	.240000	1,091,619.62	.095000	432,099.46
2008	.240000	1,056,686.79	.095000	418,271.88
2007	.250000	1,028,436.39	.100000	411,374.59
2006	.250000	915,026.77	.100000	366,010.73
2005	.360000	1,389,478.30	.100000	385,966.19
2004	.400000	1,434,014.82	.160000	573,605.97
2003	.400000	1,356,862.47	.160000	542,745.03
2002	.400000	1,217,944.17	.180000	548,074.81
2001	.510000	1,447,606.39	.090000	255,459.95
2000	.610000	1,507,873.39	.040000	98,877.01
1999	.637500	1,419,400.43	.040000	89,060.43
1998	.650000	1,336,360.02	.040000	82,237.52
1997	.680000	1,358,319.30	.040520	80,939.91
1996	.710000	1,336,987.94	.036000	67,790.98
1995	.727000	1,291,074.63	.034000	60,380.45
1994	.697000	1,213,701.75	.034000	59,204.93
1993	.690000	1,137,430.20	.032400	53,409.77
1992	.690000	1,072,395.08	.030000	46,625.91
1991	.649000	1,017,872.63	.030000	47,051.10
1990	.620000	963,609.76	.030000	46,626.23
1989	.620000	990,360.93	.030000	47,920.64
1988	.670000	1,037,811.82	.030000	46,469.14
1987	.670000	1,038,303.74	.030000	46,491.16
1986	.670000	1,107,766.12	.030000	49,601.42
1985	.670000	1,108,648.25	.030000	49,640.91
1984	.670000	929,030.84	.030000	41,598.35

HARRIS COUNTY M.U.D. #132

Notes:

\$1148.40 - REPORTED AS TAXES COLLECTED ON PREVIOUS REPORTS.  
TRANSFERRED TO REFUND OF ADJUSTMENTS DUE TO CAD  
C/R #19. 2019 VARIOUS ACCOUNTS.  
1148.40 TAX 3.56 RENDITION REFUND

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

<b>Tax Exemptions:</b>	2019	2018	2017
Homestead	.200	.200	.200
Over 65	40,000	40,000	40,000
Disabled	100,000	40,000	40,000

**Last Bond Premium Paid:**

Payee	Date of Check	Amount
McDonald & Wessendorff	1/14/2020	400.00
1/24/2020 - 1/24/2021		

<b>Adjustment Summary:</b>	2019	
10/2019	/ CORR 002	66,978.34
11/2019	/ CORR 003	11,412.24
12/2019	/ CORR 004	3,113.62
1/2020	/ CORR 005	3,641.92
2/2020	/ CORR 006	2,909.41
3/2020	/ CORR 007	337.29-
4/2020	/ CORR 008	1,449.09-
5/2020	/ CORR 009	3,627.83-
6/2020	/ CORR 010	957.44-
7/2020	/ CORR 011	1,792.49-
8/2020	/ CORR 012	1,037.23-
<b>TOTAL</b>		<b>78,854.16</b>

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

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

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Standard Payment Plans

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

CERTIFICATE FOR ORDER DESIGNATING OFFICER TO CALCULATE  
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN  
CONNECTION WITH THE LEVY OF A TAX FOR 2020

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 17, 2020, at 3:00 p.m., via teleconference, in compliance with the guidelines approved by the Office of the Governor of the State of Texas upon request of the Office of the Attorney General, temporarily suspending a limited number of open meeting laws to allow telephonic meetings and to avoid congregate settings in physical locations in response to the coronavirus disaster. The roll was called of the members of the Board, to-wit:

Tim Stine, President  
Don House, Vice President  
Jerrel Holder, Secretary  
Michael Whitaker, Assistant Secretary  
Gregg Mielke, 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 2020

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 Order; 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 such Meeting was open to the public, and public notice of the time, teleconference number, and purpose of such Meeting was given, all

as required by the guidelines approved by the Office of the Governor of the State of Texas upon request of the Office of the Attorney General, temporarily suspending a limited number of open meeting laws to allow telephonic meetings and to avoid congregate settings in physical locations in response to the Corona virus disaster.

SIGNED AND SEALED this 17<sup>th</sup> day of September, 2020.

HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132

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President, Board of Directors

ATTEST:

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Secretary, Board of Directors

(DISTRICT SEAL)



ORDER DESIGNATING OFFICER TO CALCULATE  
AND PUBLISH TAX RATES AND TAKING OTHER ACTIONS IN  
CONNECTION WITH THE LEVY OF A TAX FOR 2020

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 2020 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 2020 tax rate it proposes to adopt to enable it to publish notice and hold a hearing prior to adopting such tax rate;

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

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

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

At a subsequent meeting, the Board shall consider a proposal to levy an ad valorem tax for the year 2020 at the rate of \$[0. \_\_ ] 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 15, 2020, via teleconference at 1-346-248-7799, Meeting ID: 992 2512 3613, and Password: 527923, 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.

\* \* \*

## 2020 M&O TAX RATE ANALYSIS

### Harris County Municipal Utility District No. 132

2019 Certified Assessed Value	\$632,937,251
2020 Certified Assessed Value, including owners' opinion of Uncertified Categories	\$649,890,933
Percent Change in Certified Assessed Value	2.68%

#### 2019 Tax Rate:

Debt Service	\$0.0000
Maintenance (M&O)	0.0900
<b>Total</b>	<b>\$0.0900</b>

#### Tax Rate Calculations:

2019 Average Homestead Value	\$181,130
2020 Average Homestead Value	\$191,557
Percent Change in Average Homestead Value	5.76%
2019 Average Tax Bill	\$163
Parity Rate	\$0.0851
2020 M&O Rollback Rate (if "Developed District," 3.5%, Mandatory Election)	\$0.0880
2020 M&O Rollback Rate (if "Developing District," 8%, Petition Election)	\$0.0919

#### Sample of Maintenance Tax Rate Options:

	<u>M&amp;O Tax Rate</u>	<u>M&amp;O Tax Revenue</u>
2019 M&O Rate (97%)	\$0.0900	\$567,355
Calculated Parity Rate (97%)	\$0.0851	\$536,465
Calculated M&O Rollback Rate (97%)	<b>MAX RATE \$0.0880 "Developed"</b>	\$554,747
Calculated M&O Rollback Rate (97%)	<b>MAX RATE \$0.0919 "Developing"</b>	\$579,332

**Note:** Maximum M&O Tax Rate Authorization \$1.00  
 Each \$0.01 M&O tax generates (97%): \$63,039

#### General fund balance as of 8/20/20

General Fund Balance	\$8,755,024	16.04	Months of Reserve
Budgeted Expenditures	\$6,548,763		5/31/21 Budget
Budgeted Surplus	(\$2,117,763)		Includes 3.227mm for CIP
Budgeted M&O Tax Revenue	\$545,000	\$0.086	Tax Rate Equivalent (97%)

<b>HARRIS COUNTY M.U.D. # 132</b>
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Summary for Cash Report of September 17, 2020

	Debt Service Fund	Capital Projects Fund	General Operating Fund
PREVIOUS CASH BALANCE		0.00	133,039.03
CASH RECEIPTS			584,882.06
INTEREST		0.00	60.20
TRANSFERS		0.00	0.00
DISBURSEMENTS	0.00	0.00	(414,603.83)
ENDING CASH BALANCE	0.00	0.00	303,377.46
PREVIOUS INVESTMENTS	0.00	0.00	8,621,984.79
DEPOSITS	0.00	0.00	0.00
INTEREST	0.00	0.00	16,041.89
TRANSFERS	0.00	0.00	(200,000.00)
ENDING INVESTMENTS	0.00	0.00	8,438,026.68
<b>CURRENT BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>8,741,404.14</b>
Customer Deposits			190,083.38
Operating Reserve			2,000,000.00
Capital Projects Reserve			4,500,000.00
Debt Service Reserve			0.00
Net Funds Available			<b>2,051,320.76</b>



# 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 17th, 2020

### GENERAL OPERATING FUND (1620P) : BBVA BANK XXX3314 (:

Previous cash balance, August 20th, 2020		133,039.03
plus: 1150: water & sewer revenue.....		112,454.08
plus: 2161: customer meter deposits.....		1,520.00
plus: 4202: inspection fees.....		2,554.00
plus: 4300: reg wtr auth revenue.....		103,948.02
plus: 4330: penalties & interest-svc accts.....		1,096.56
plus: 08/03 interest.....		60.20
plus: 08/07 City of Houston SPA May.....		148,029.99
plus: 09/03 HC153 LS exp ck 8999.....		14,893.83
plus: 09/09 HC151 LS share ck 11558.....		385.58
plus: 09/17 trf frm Logic.....		200,000.00
	<b>Total Deposits :</b>	<b>584,942.26</b>
less: rev dupl dep 7/1.....		1,154.45
less: 08/17 dep ret.....		221.13
less: 08/17 dep ret.....		414.00
less: 08/17 service charge.....		18.00
less: 08/20 dep ret.....		101.40
less checks completed at or after last meeting :		
10849 West Harris County Regional Water Authority; 7/2-8/1.....		128,204.80
10850 Centerpoint Energy; act @ 5 locations 7/22-8/20.....		152.99
6352 19441 W Lake Hous	33.64	
6352 21305 AtascocitaP	24.02	
6352 8411 FM1960	31.79	
6352 7603 Kings River	25.63	
6352 8502 Rebawood	37.91	
10851 Hudson Energy; 5 acts 7/22-8/20.....		9,816.70
6352 8502 Rebawood	3,587.44	
6352 8411 FM1960	2,560.38	
6352 21305 Atascocita	22.93	
6352 19441 W Lake Hous	3,449.24	
6352 7603 Kings River	196.71	
Beginning cash balance, September 17th, 2020		577,897.82
less checks to be presented at this meeting :		
10852 Tim Stine; 08/20,8/18 director fees/expenses.....		277.05
6310 regular meeting	150.00	
6310 AJOB mtg 08/18	150.00	
6514 payroll taxes	22.95-	
10853 Don House; 08/20 director fees/expenses.....		138.52
6310 regular meeting	150.00	
6514 payroll taxes	11.48-	
10854 Jerrel Holder; 08/20 director fees/expenses.....		138.52
6310 regular meeting	150.00	
6514 payroll taxes	11.48-	
10855 Michael Whitaker; 08/20 director fees/expenses.....		138.52
6310 regular meeting	150.00	
6514 payroll taxes	11.48-	
10856 Gregg Mielke; 08/20 director fees/expenses.....		138.52
6310 director fees	150.00	
6514 payroll taxes	11.48-	
10857 Norton Rose Fulbright US LLP; 9495222180/9495222187 thru8/31		8,839.86
6320 legal fees	3,675.05	
6320 FM1960 condemnation	5,164.81	
10858 Myrtle Cruz, Inc.; Aug 2020 bookkeeping/exp.....		2,416.32

HARRIS CO. MUD # 132

Cash Report for Meeting of September 17th, 2020 Page : 2

	6333	bookkeeping fees	1,935.00	
	6340	office expenses	481.32	
10859	Inframark LLC; 55381 Oper. Aug 2020.....			15,877.92
	6332	residen eq 2879	7,197.50	
	6332	commerl eq 674	1,685.00	
	6340	office expenses	4,745.42	
	6332	WT plants	1,500.00	
	6332	Lift stations	750.00	
10860	Inframark LLC; 1130722/1130723 billing operations/Meters....			72,705.35
	6235	r&m-lift station1	28,062.49	
	6235	r&m-lift stations	916.69	
	6235	r&m - sewer	5,069.77	
	6135	r&m - water	23,824.77	
	6135	r&m - water plant	4,926.13	
	6342	chemicals WP	418.44	
	6324	laboratory fees	346.50	
	6332	administrative	883.06	
	6235	AMR Meter replcmn	8,257.50	
10861	Atascocita Joint Operations Board; Sep Sch B & C.....			37,102.28
	6201	schedule B cost	19,692.04	
	6201	schedule C cost	17,410.24	
10862	BGE Inc; 8200196/8200811/812/417/818/824.....			42,807.53
	6322	8200824 gen eng f	7,730.87	
	6322	8200811 wtrln rpl	4,812.30	
	6322	8200812 WP2hydtnk	1,134.38	
	6322	8200818 wtrlnrpl2	16,617.21	
	6322	8200417 1960 Utre	3,782.77	
	6322	8200196RehabLS2/3	8,730.00	
10863	Accurate Utility Supply Inc; inv161807/162090 r&m mtrs.....			57,790.00
	6335	112 meters	33,040.00	
	6335	66 meters	24,750.00	
10864	Stuckey's LLC; inv 1587/2083.....			6,189.00
	6335	repair & maint-gener	2,063.00	
	6335	repair & maint-gener	4,126.00	
10865	Ninyo & Moore; inv 241289 wtrln repl ph1.....			1,687.25
10866	Harris County MUD #151; LS #3 Aug 2020.....			1,788.42
10867	Harris County MUD #151; LS #4 Aug 2020.....			1,341.90
10868	Gemini Contracting Services Inc; PE5 final WP2 HydrnmtcTank2			24,260.00
10869	Erin Higley; dep ref.....			12.60
	2161	customer meter depos	75.00	
	1150	less final bill	62.40-	
10870	Olivia Khan/H.Sal; pymt ref.....			56.00
10871	Carlos Aquino; dep ref.....			15.80
	2161	customer meter depos	75.00	
	1150	less final bill	59.20-	
10872	Jessica Vick; dep ref.....			9.00
	2161	customer meter depos	65.00	
	1150	less final bill	56.00-	
10873	Sahara Tamiraat USA; dep ref.....			790.00
	2161	customer meter depos	800.00	
	1150	less final bill	10.00-	
10874	West Harris County Regional Water Authority; billing.....			
10875	CenterPoint Energy; act @ 5 locations.....			
10876	Hudson Energy; 5 acts.....			
		previous cash balance	133,039.03	
08/04-08/31	13	receipts	584,942.26	
		25 current checks	< 274,520.36 >	
		other disbursements	< 140,083.47 >	
		ending cash balance		303,377.46

TIME DEPOSIT INVESTMENTS:

Texas Exchange Bank; c/close 8/26/19 due 8/24/20 @.27%.....	0.00
previous balance	246,072.27

HARRIS CO. MUD # 132

Cash Report for Meeting of September 17th, 2020 Page : 3

interest earned	4,218.63	
money market savings	250,290.90-	
Central Bank; close 09/04/19 due 09/04/20 @2.10%.....		0.00
previous balance	240,000.00	
interest earned	5,095.68	
trf P&I to Logic	245,095.68-	
Austin Capital was Libertad; close 9/9/19 due 9/9/20 @2.05%.		0.00
previous balance	240,000.00	
interest earned	4,934.55	
closed to Logic	244,934.55-	
Allegiance Bank; 7/10/20 due 1/08/21 @.50%.....		245,454.41
Spirit of Texas; 2/20/20 due 2/20/2021 @1.80%.....		240,000.00
Veritex Bank; 2/20/2020 due 2/20/2021 @1.80%.....		240,000.00
Wallis State Bank; 3/8/20 due 3/8/21 @1.1%.....		246,824.57
Texan Bank; 7/8/20 due 7/8/21 @ .65%.....		240,000.00
<u>DEMAND DEPOSIT INVESTMENTS:</u>		
BBVA Bank; MMS xxxxx0486.....		187,527.66
previous balance	187,527.66	
Logic (Texstar); xxxxxx2001.....		7,038,220.04
previous balance	6,496,105.88	
trfto OPCK notMMS	200,000.00-	
08/31 interest	1,793.03	
close TX ExchngCD	250,290.90	
close Austin Cap	244,934.55	
close Central CD	245,095.68	
		-----
previous investments	8,621,984.79	
interest	16,041.89	
transfers	200,000.00-	
ending investments		8,438,026.68
		=====
GENERAL OPERATING FUNDS AVAILABLE September 17th, 2020		\$8,741,404.14
		=====

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

Operating Budget for Fiscal Year Ending 5/31/2021

Comparison as of 9/17/2020

Recap of Revenues and Expenditures

September 17, 2020 report

August 2020

3 months

REVENUES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating Revenue</b>	<b>379,048.68</b>	<b>341,500</b>	<i>37,549</i>	<b>4,320,000</b>	<b>1,062,078.35</b>	<b>1,018,500</b>	<i>43,578</i>
Water Revenue	56,121.84	70,000	<i>(13,878)</i>	700,000	171,492.86	200,000	<i>(28,507)</i>
Sewer Revenue	54,572.86	55,000	<i>(427)</i>	650,000	158,864.08	165,000	<i>(6,136)</i>
Surface Water Conversion	103,948.02	103,000	<i>948</i>	990,000	279,075.25	301,500	<i>(22,425)</i>
Shared LS(#1)	15,279.41	6,500	<i>8,779</i>	78,000	33,724.39	19,500	<i>14,224</i>
Penalty & Interest	1,096.56	0	<i>1,097</i>	40,000	1,195.10	0	<i>1,195</i>
Maintenance Taxes	0.00	1,000	<i>(1,000)</i>	545,000	0.00	1,000	<i>(1,000)</i>
Strategic Partnership Rev	148,029.99	106,000	<i>42,030</i>	1,317,000	417,726.67	331,500	<i>86,227</i>
Miscellaneous	0.00	0	<i>0</i>	0	0.00	0	<i>0</i>
<b>Non-Operating Revenue</b>	<b>18,656.09</b>	<b>10,500</b>	<i>8,156</i>	<b>111,000</b>	<b>41,879.25</b>	<b>29,500</b>	<i>12,379</i>
Taps & Inspections	2,554.00	2,500	<i>54</i>	30,000	7,266.74	7,500	<i>(233)</i>
Interest Income	16,102.09	8,000	<i>8,102</i>	81,000	34,612.51	22,000	<i>12,613</i>
Miscellaneous	0.00	0	<i>0</i>	0	0.00	0	<i>0</i>
<b>TOTAL REVENUES</b>	<b>397,704.77</b>	<b>352,000</b>	<i>45,705</i>	<b>4,431,000</b>	<b>1,103,957.60</b>	<b>1,048,000</b>	<i>55,958</i>

EXPENDITURES	Current Period			Annual Budget	Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>Operating</b>	<b>279,593.23</b>	<b>499,579</b>	<i>219,986</i>	<b>3,302,949</b>	<b>798,334.48</b>	<b>1,723,432</b>	<i>87,998</i>
District Management	831.13	2,800	<i>1,969</i>	62,551	2,823.00	5,995	<i>3,172</i>
District Consultants	25,356.48	27,505	<i>2,149</i>	347,560	96,713.91	95,015	<i>(1,699)</i>
District Operations	253,405.62	266,174	<i>12,768</i>	2,892,838	698,797.57	785,322	<i>86,524</i>
<b>Non-Operating</b>	<b>132,236.22</b>	<b>203,100</b>	<i>70,864</i>	<b>3,245,814</b>	<b>773,609.18</b>	<b>837,100</b>	<i>63,491</i>
<b>TOTAL EXPENDITURES</b>	<b>411,829.45</b>	<b>499,579</b>	<i>87,750</i>	<b>6,548,763</b>	<b>1,571,943.66</b>	<b>1,723,432</b>	<i>151,488</i>

<b>SURPLUS OR (DEFICIT)</b>	<b>(14,124.68)</b>	<b>(147,579)</b>	<i>133,454</i>	<b>(2,117,763)</b>	<b>(467,986.06)</b>	<b>(675,432)</b>	<i>207,446</i>
Net Operating Income	99,455.45	(158,079)	<i>257,534</i>	1,017,051	263,743.87	(704,932)	<i>131,576</i>
Net Non-Operating Income	(113,580.13)	(192,600)	<i>79,020</i>	(3,134,814)	(731,729.93)	(807,600)	<i>75,870</i>

*0 indicates an unfavorable variance*

Beginning Balance	8,755,023.82	9,207,047.20
Net Surplus or (Deficit)	(14,124.68)	(467,986.06)
Deposits Received	1,520.00	4,416.00
Deposits Refunded	(1,015.00)	(2,073.00)
Annual Escheat Funds	0.00	0.00
Correct fees/exp to 2020	0.00	0.00
<b>Ending Balance</b>	<b>8,741,404.14</b>	<b>8,741,404.14</b>
Cash Report Balance	8,741,404.14	
Customer Deposits	190,083.38	0.00
Operating Reserve	2,000,000.00	
Capital Projects Reserve	4,500,000.00	
Debt Service Reserve	0.00	
<b>Net Funds Available</b>	<b>2,051,320.76</b>	

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

Operating Budget for Fiscal Year Ending 5/31/2021

Comparison as of 9/17/2020

Breakout of Expenditures

	Current Period			Annual Budget	3 months Fiscal Year-to-Date		
	Actual	Budget	Variance		Actual	Budget	Variance
<b>EXPENDITURES</b>							
<b>DISTRICT MANAGEMENT</b>	<b>831.13</b>	<b>2,800.00</b>	<i>1,969</i>	<b>62,551</b>	<b>2,823.00</b>	<b>5,995</b>	<i>3,172</i>
Director Fees	900.00	1,950.00	<i>1,050</i>	17,250	3,450.00	5,250	<i>1,800</i>
Payroll Tax	-68.87	850.00	<i>919</i>	1,621	-291.95	745	<i>1,037</i>
Election Expense	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
Travel Expenses/Registration	0.00	0.00	<i>0</i>	8,000	-335.05	0	<i>335</i>
Membership Dues	0.00	0.00	<i>0</i>	680	0.00	0	<i>0</i>
Insurance & Bonds	0.00	0.00	<i>0</i>	35,000	0.00	0	<i>0</i>
<b>DISTRICT CONSULTANTS</b>	<b>25,356.48</b>	<b>27,505.00</b>	<i>2,149</i>	<b>347,560</b>	<b>96,713.91</b>	<b>95,015</b>	<i>(1,699)</i>
Legal Fees	3,675.05	7,070.00	<i>3,395</i>	84,840	12,600.02	21,210	<i>8,610</i>
Auditing Fees	0.00	0.00	<i>0</i>	17,500	14,000.00	12,500	<i>(1,500)</i>
Engineering - General	7,730.87	7,000.00	<i>(731)</i>	84,000	29,432.01	21,000	<i>(8,432)</i>
Financial Advisor Fees	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
Accounting Fees	1,935.00	1,935.00	<i>0</i>	23,220	5,805.00	5,805	<i>0</i>
Operator	<b>12,015.56</b>	<b>11,500.00</b>	<i>(516)</i>	<b>138,000</b>	<b>34,876.88</b>	<b>34,500.00</b>	<i>(377)</i>
Operator Fees - General	12,015.56	11,500.00	<i>(516)</i>	138,000	34,876.88	34,500	<i>(377)</i>
Operator Fees - Special	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
<b>DISTRICT OPERATIONS</b>	<b>253,405.62</b>	<b>266,174.00</b>	<i>12,768</i>	<b>2,892,838</b>	<b>698,797.57</b>	<b>785,322</b>	<i>86,524</i>
Repairs and Maintenance	<b>62,799.85</b>	<b>80,000.00</b>	<i>17,200</i>	<b>960,000</b>	<b>173,621.22</b>	<b>240,000</b>	<i>66,379</i>
R&M - Water Plant	4,926.13	15,000.00	<i>10,074</i>	180,000	14,513.59	45,000	<i>30,486</i>
R&M - Water Distribution	23,824.77	25,000.00	<i>1,175</i>	300,000	80,882.08	75,000	<i>(5,882)</i>
R&M - Sanitary Wastewater Collection	34,048.95	30,000.00	<i>(4,049)</i>	360,000	78,225.55	90,000	<i>11,774</i>
R&M - Storm Water Collection General	0.00	10,000.00	<i>10,000</i>	120,000	0.00	30,000	<i>30,000</i>
R&M - General	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
Atascocita Central Plant	<b>37,102.28</b>	<b>37,324.00</b>	<i>222</i>	<b>462,888</b>	<b>111,003.60</b>	<b>111,972</b>	<i>968</i>
Purchased Sewer Service "B"	19,692.04	19,679.00	<i>(13)</i>	236,148	59,076.12	59,037	<i>(39)</i>
Purchased Sewer Service "C"	17,410.24	17,645.00	<i>235</i>	211,740	51,927.48	52,935	<i>1,008</i>
Major Repairs / Adjustments	0.00	0.00	<i>0</i>	15,000	0.00	0	<i>0</i>
Shared Lift Stations LS 3,4	3,130.32	1,500.00	<i>(1,630)</i>	18,000	4,499.34	4,500	<i>1</i>
Bulk Water Purchased (HC153)	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
Laboratory Fees	346.50	400.00	<i>54</i>	4,800	1,153.33	1,200	<i>47</i>
Chemicals	418.44	3,000.00	<i>2,582</i>	36,000	6,660.34	9,000	<i>2,340</i>
Permits & Assessments	0.00	0.00	<i>0</i>	13,400	0.00	0	<i>0</i>
WHCRWA	128,204.80	123,000.00	<i>(5,205)</i>	1,163,000	338,643.20	354,500	<i>15,857</i>
Utilities	9,969.69	9,700.00	<i>(270)</i>	101,000	29,745.38	30,400	<i>655</i>
Office Expense, Postage	5,244.74	4,500.00	<i>(745)</i>	54,000	13,746.16	13,500	<i>(246)</i>
District Communications	0.00	250.00	<i>250</i>	1,750	-228.00	750	<i>978</i>
Drainage Channel Maintenance(Stuckey)	6,189.00	6,500.00	<i>311</i>	78,000	19,953.00	19,500	<i>(453)</i>
Miscellaneous	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
<b>NON-OPERATING</b>	<b>132,236.22</b>	<b>203,100</b>	<i>59,505</i>	<b>3,245,814</b>	<b>773,609</b>	<b>837,100</b>	<i>63,491</i>
Cost of Taps and Inspections	0.00	1,500.00	<i>1,500</i>	19,000	2,071.96	5,500	<i>3,428</i>
Major Projects	<b>91,994.75</b>	<b>154,000.00</b>	<i>4,053</i>	<b>2,764,214</b>	<b>559,089.30</b>	<b>678,000</b>	<i>3,820</i>
132-151 Interconnects	0.00	0.00	<i>0</i>	0	1,682.75	0	<i>(1,683)</i>
WP#2 West Discharge Line	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
WP#2 HPT Addition	24,260.00	0.00	<i>(24,260)</i>	0	24,260.00	0	<i>(24,260)</i>
Waterline Replacement Ph. 1	1,687.25	30,000.00	<i>28,313</i>	160,000	130,237.65	160,000	<i>29,762</i>
Waterline Replacement Ph. 2	0.00	0.00	<i>0</i>	1,150,000	0.00	0	<i>0</i>
Lift Station Nos. 2 & 3 Rehab	0.00	0.00	<i>0</i>	320,000	0.00	0	<i>0</i>
WP#2 Partial Replat	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
FM 1960 Utility Relocation	0.00	4,000.00	<i>4,000</i>	472,270	19,615.00	158,000	<i>138,385</i>
Smart Meters	66,047.50	120,000.00	<i>53,953</i>	661,944	383,293.90	360,000	<i>(23,294)</i>
Engineering on Major Projects	<b>40,241.47</b>	<b>47,600.00</b>	<i>11,523</i>	<b>462,600</b>	<b>212,447.92</b>	<b>153,600</b>	<i>(58,848)</i>
132-151 Interconnects	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
WP#2 West Discharge Line	0.00	0.00	<i>0</i>	0	0.00	0	<i>0</i>
WP#2 HPT Addition	1,134.38	0.00	<i>(1,134)</i>	0	4,061.97	0	<i>(4,062)</i>
Waterline Replacement Ph. 1	4,812.30	10,000.00	<i>5,188</i>	30,000	22,355.59	30,000	<i>7,644</i>
Waterline Replacement Ph. 2	16,617.21	22,000.00	<i>5,383</i>	179,000	71,802.21	69,000	<i>(2,802)</i>
Lift Station Nos. 2 & 3 Rehab	8,730.00	9,600.00	<i>870</i>	58,600	15,450.00	33,600	<i>18,150</i>
WP#2 Partial Replat	0.00	0.00	<i>0</i>	3,000	3,002.40	3,000	<i>(2)</i>
FM 1960 Utility Relocation	3,782.77	5,000.00	<i>1,217</i>	180,000	30,611.60	15,000	<i>(15,612)</i>
Legal-FM 1960 Utility Reloc	5,164.81	1,000.00	<i>0</i>	12,000	65,164.15	3,000	<i>0</i>
<b>TOTAL EXPENDITURES</b>	<b>411,829.45</b>	<b>499,579.00</b>	<i>76,391</i>	<b>6,548,763</b>	<b>1,571,943.66</b>	<b>1,723,432</b>	<i>151,488</i>





HARRIS COUNTY M.U.D. # 132  
 Total Actuals for year end 5/31/2021  
 Breakout of Expenditures

EXPENDITURES	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Total
	June	July	August	September	October	November	December	January	February	March	April	May	Actuals	
<b>DISTRICT MANAGEMENT</b>	<b>1,074</b>	<b>918</b>	<b>831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,823</b>
Director Fees	1,350	1,200	900	0	0	0	0	0	0	0	0	0	0	3,450
Payroll Tax	(131)	(92)	(69)	0	0	0	0	0	0	0	0	0	0	-292
Election Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel Expenses/Registration	(145)	(190)	0	0	0	0	0	0	0	0	0	0	0	-335
Membership Dues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance & Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>DISTRICT CONSULTANTS</b>	<b>28,555</b>	<b>42,803</b>	<b>25,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,714</b>
Legal Fees	3,863	5,062	3,675	0	0	0	0	0	0	0	0	0	0	12,600
Auditing Fees	0	14,000	0	0	0	0	0	0	0	0	0	0	0	14,000
Engineering Fees	11,097	10,604	7,731	0	0	0	0	0	0	0	0	0	0	29,432
Financial Advisor Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounting Fees	1,935	1,935	1,935	0	0	0	0	0	0	0	0	0	0	5,805
Operator	11,659	11,202	12,016	0	0	0	0	0	0	0	0	0	0	34,877
Operator Fees - General	11,659	11,202	12,016	0	0	0	0	0	0	0	0	0	0	34,877
Operator Fees - Special	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>DISTRICT OPERATIONS</b>	<b>238,364</b>	<b>207,028</b>	<b>253,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>698,798</b>
Repairs and Maintenance	78,600	32,221	62,800	0	0	0	0	0	0	0	0	0	0	173,621
R&M - Water Plant	5,963	3,624	4,926	0	0	0	0	0	0	0	0	0	0	14,514
R&M - Water Distribution	33,650	23,407	23,825	0	0	0	0	0	0	0	0	0	0	80,882
R&M - Wastewater Collection	38,987	5,190	34,049	0	0	0	0	0	0	0	0	0	0	78,226
R&M - Storm Water Collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R&M - General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Atascocita Central Plant	36,459	37,442	37,102	0	0	0	0	0	0	0	0	0	0	111,004
Purchased Sewer Service "B"	19,692	19,692	19,692	0	0	0	0	0	0	0	0	0	0	59,076
Purchased Sewer Service "C"	16,767	17,750	17,410	0	0	0	0	0	0	0	0	0	0	51,927
Major Repairs / Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shared Lift Stations Operations	0	1,369	3,130	0	0	0	0	0	0	0	0	0	0	4,499
Bulk Water Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Laboratory Fees	441	366	347	0	0	0	0	0	0	0	0	0	0	1,153
Chemicals	0	6,242	418	0	0	0	0	0	0	0	0	0	0	6,660
Permits & Assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WHCRWA	97,952	112,486	128,205	0	0	0	0	0	0	0	0	0	0	338,643
Utilities	9,375	10,401	9,970	0	0	0	0	0	0	0	0	0	0	29,745
Office Expense, Postage	4,063	4,438	5,245	0	0	0	0	0	0	0	0	0	0	13,746
District Communications	(228)	0	0	0	0	0	0	0	0	0	0	0	0	-228
Drainage Channel Maintenance	11,701	2,063	6,189	0	0	0	0	0	0	0	0	0	0	19,953
Miscellaneous*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NON-OPERATING</b>	<b>319,419</b>	<b>321,954</b>	<b>132,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>773,609</b>
Cost of Taps and Inspections	1,772	300	0	0	0	0	0	0	0	0	0	0	0	2,072
Major Repairs	231,742	235,352	91,995	0	0	0	0	0	0	0	0	0	0	559,089
132-151 Interconnects	1,683	0	0	0	0	0	0	0	0	0	0	0	0	1,683
WP#2 West Discharge Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP#2 HPT Addition	0	0	24,260	0	0	0	0	0	0	0	0	0	0	24,260
Waterline Replacement Ph. 1	95,131	33,420	1,687	0	0	0	0	0	0	0	0	0	0	130,238
Waterline Replacement Ph. 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lift Station Nos. 2 & 3 Rehab	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP#2 Partial Replat	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FM 1960 Utility Relocation	0	19,615	0	0	0	0	0	0	0	0	0	0	0	19,615
Smart Meters	134,929	182,317	66,048	0	0	0	0	0	0	0	0	0	0	383,294
Engineering on Major Repairs	85,905	86,302	40,241	0	0	0	0	0	0	0	0	0	0	212,448
132-151 Interconnects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP#2 West Discharge Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WP#2 HPT Addition	1,691	1,237	1,134	0	0	0	0	0	0	0	0	0	0	4,062
Waterline Replacement Ph. 1	11,379	6,165	4,812	0	0	0	0	0	0	0	0	0	0	22,356
Waterline Replacement Ph. 2	48,710	6,475	16,617	0	0	0	0	0	0	0	0	0	0	71,802
Lift Station Nos. 2 & 3 Rehab	0	6,720	8,730	0	0	0	0	0	0	0	0	0	0	15,450
WP#2 Partial Replat	1,966	1,037	0	0	0	0	0	0	0	0	0	0	0	3,002
FM 1960 Utility Relocation	4,020	22,809	3,783	0	0	0	0	0	0	0	0	0	0	30,612
Legal-FM 1960 Utility Reloc	18,140	41,860	5,165	0	0	0	0	0	0	0	0	0	0	65,164
<b>TOTAL EXPENDITURES</b>	<b>587,411</b>	<b>572,703</b>	<b>411,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,571,944</b>



Water District Bookkeeping

7/24/2020

Billing JUNE 2020

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT # 132**

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

Billing for invoices paid through cash reports for:

**JUNE 2020**

End of Fiscal Year 5/31/20

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

Connections

CK#

5/21-6/22/20	<b>UTILITIES</b> Hudson Energy @8411 FM1960E	1,454.56	268.35	913.12	2,636.03	10790
	Cavallo Energy @8411 FM1960E 5216000551	0.00	0.00	0.00	0.00	
5/21-6/19/20	CenterPoint @8411 FM1960E 6989363-4	15.97	2.95	10.02	28.94	10789
	<b>OPERATIONS</b>					
6/1-6/30/20	Repairs and Maintenance LS1/ST	17,275.04	3,187.02	10,844.64	31,306.70	10799
5/1/2020	Mowing LS1 Stuckeys inv	110.36	20.36	69.28	200.00	10803
6/5/2020	Mowing LS1 Stuckeys inv	110.36	20.36	69.28	200.00	10803

**CURRENT BALANCE DUE**

18,966.29	3,499.04	11,906.35	34,371.67
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**PRIOR BALANCE DUE**

0.00	0.00	0.00
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**TOTAL BALANCE DUE**

3,499.04	11,906.35
pd	pd

Please make your check payable to:  
 Harris County MUD #132  
 c/o Myrtle Cruz, Inc  
 3401 Louisiana Street Ste 400  
 Houston, TX 77002-9552

If you have any questions, please don't hesitate to call or email:  
 Karrie Kay, bookkeeper for the district  
 713-759-1368 x125  
[karrie\\_kay@mcruz.com](mailto:karrie_kay@mcruz.com)

**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			
Report date	Chck date	SPA date	Amount
7/20/2017	6/8/17	Mar 2017	152,294.51
8/17/2017	7/7/17	Apr 2017	123,242.98
9/21/2017	8/11/17	May 2017	132,056.36
10/19/2017	9/15/17	June 2017	156,096.53
11/16/2017	10/9/17	July 2017	116,929.97
12/20/2017	11/14/17	Aug 2017	119,006.13
1/18/2018	12/12/17	Sept 2017	189,003.42
2/15/2018	1/8/18	Oct 2017	148,148.07
3/15/2018	1/31/18	Nov 2017	164,394.60
4/19/2018	3/9/18	Dec 2017	227,333.88
5/17/2018	4/9/18	Jan 2018	131,206.03
6/14/2018	5/10/18	Feb 2018	129,615.83
<b>Total</b>			<b>\$1,789,328.31</b>

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

2018-2019			
Report date	Chck date	SPA date	Amount
7/19/2018	6/7/18	Mar 2018	177,157.32
8/16/2018	7/6/18	Apr 2018	132,507.43
9/20/2018	8/14/18	May 2018	144,374.99
10/18/2018	9/7/18	Jun 2018	158,981.06
11/15/2018	10/10/18	Jul 2018	132,991.92
12/13/2018	11/9/18	Aug 2018	132,986.54
1/17/2019	12/10/18	Sept 2018	147,739.96
2/21/2019	1/9/19	Oct 2018	145,314.89
3/21/2019	2/7/19	Nov 2018	129,390.52
4/18/2019	3/7/19	Dec 2018	196,350.53
5/16/2019	4/4/19	Jan 2019	113,547.83
6/20/2019	5/10/19	Feb 2019	132,871.83
<b>Total</b>			<b>\$1,744,214.82</b>

2020-2021			
Report date	Chck date	SPA date	Amount
7/16/2020	7/10/20	Mar 2020	147,691.11
8/20/2020	7/10/20	Apr 2020	122,005.57
9/17/2020	3/27/00	May 2020	148,029.99
<b>Total</b>			<b>\$417,726.67</b>

**Total Collected** \$11,898,790.13

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

LOGIC.ORG

<u>Report date</u>	<u>Rate</u>	<u>Net.Asset.Value.</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Account Balance</u>	<u>Market Balance</u>
5/31/2016	0.5496	1.000086	\$0.00	\$0.00	\$0.00	\$0.00
6/30/2016	0.5640	1.000142	\$0.00	\$0.00	\$0.00	\$0.00
7/31/2016	0.5740	1.000380	\$2,150,000.00	\$0.00	\$2,150,000.00	\$2,150,817.00
8/31/2016	0.6218	1.000350	\$1,504.84	\$0.00	\$2,151,504.84	\$2,152,257.87
9/30/2016	0.7248	1.000310	\$1,281.69	\$0.00	\$2,152,786.53	\$2,153,453.89
10/31/2016	0.8112	1.000469	\$0.00	\$0.00	\$2,152,786.53	\$2,153,796.19
11/30/2016	0.8364	1.000251	\$1,483.21	-\$377,981.89	\$1,776,287.85	\$1,776,733.70
12/31/2016	0.8791	1.000251	\$2,757.88	\$0.00	\$1,779,045.73	\$1,779,492.27
1/31/2017	0.9642	1.000225	\$0.00	\$0.00	\$1,779,045.73	\$1,779,446.02
2/28/2017	0.9716	1.000157	\$401,456.79	\$0.00	\$2,180,502.52	\$2,180,844.86
3/31/2017	1.0089	1.000063	\$3,324.68	\$0.00	\$2,183,827.20	\$2,183,964.78
4/30/2017	1.0739	1.000059	\$0.00	\$0.00	\$2,183,827.20	\$2,183,956.05
5/31/2017	1.0761	1.000019	\$3,925.22	\$0.00	\$2,187,752.42	\$2,187,793.99
6/30/2017	1.1333	1.000000	\$2,037.89	\$0.00	\$2,189,790.31	\$2,189,790.31
7/31/2017	1.2408	1.000000	\$0.00	\$0.00	\$2,189,790.31	\$2,189,790.31
8/31/2017	1.2660	1.000850	\$402,307.54	\$0.00	\$2,592,097.85	\$2,594,301.13
9/30/2017	1.2827	1.000030	\$2,495.69	\$0.00	\$2,594,593.54	\$2,594,671.38
10/31/2017	1.2845	1.000011	\$722,735.38	\$0.00	\$3,317,328.92	\$3,317,365.41
11/30/2017	1.2913	1.069500	\$5,873.02	\$0.00	\$3,323,201.94	\$3,554,164.47
12/31/2017	1.3784	1.176200	\$0.00	\$0.00	\$3,323,201.94	\$3,908,750.12
1/31/2018	1.5224	1.177000	\$1,203,890.35	\$0.00	\$4,527,092.29	\$5,328,387.63
2/28/2018	1.5898	1.170000	\$4,963.47	\$0.00	\$4,532,055.76	\$5,302,505.24
3/31/2018	1.7228	1.290000	\$5,527.08	\$0.00	\$4,537,582.84	\$5,853,481.86
4/30/2018	1.9293	1.280000	\$6,639.38	\$0.00	\$4,544,222.22	\$5,816,604.44
5/31/2018	2.0273	1.290000	\$7,205.52	\$0.00	\$4,551,427.74	\$5,871,341.78
6/30/2018	2.1078	1.300000	\$15,735.01	\$0.00	\$4,567,162.75	\$5,937,311.58
7/31/2018	2.1750	1.300000	\$1,000,000.00	\$0.00	\$5,567,162.75	\$7,237,311.58
8/31/2018	2.1843	1.300000	\$16,925.13	\$0.00	\$5,584,087.88	\$7,259,314.24
9/30/2018	2.2112	1.300000	\$8,517.48	\$0.00	\$5,592,605.36	\$7,270,386.97
10/31/2018	2.3320	1.300000	\$11,076.96	\$0.00	\$5,603,682.32	\$7,284,787.02
11/30/2018	2.4072	1.300000	\$0.00	\$0.00	\$5,603,682.32	\$7,284,787.02
12/31/2018	2.4805	1.300000	\$22,914.14	\$0.00	\$5,626,596.46	\$7,314,575.40
1/31/2019	2.5949	1.300000	\$12,399.38	\$0.00	\$5,638,995.84	\$7,330,694.59
2/28/2019	2.6090	1.300000	\$11,285.84	\$1,300,000.00	\$6,950,281.68	\$9,035,366.18
3/31/2019	2.6015	1.300000	\$13,621.30	\$246,381.64	\$7,210,284.62	\$9,373,370.01
4/30/2019	2.5838	1.300000	\$0.00	\$0.00	\$7,210,284.62	\$9,373,370.01
5/31/2019	2.5410	1.300000	\$30,905.73	\$0.00	\$7,241,190.35	\$9,413,547.46
6/30/2019	2.4927	1.300000	\$14,833.27	\$0.00	\$7,256,023.62	\$9,432,830.71
7/31/2019	2.4550	1.000214	\$15,129.11	\$0.00	\$7,271,152.73	\$7,272,708.76
8/31/2019	2.2952	1.000077	\$263,331.27	\$0.00	\$7,534,484.00	\$7,535,064.16
9/30/2019	2.1733	1.000032	\$13,907.47	\$0.00	\$7,548,391.47	\$7,548,633.02
10/31/2019	2.0578	1.000236	\$13,192.73	\$0.00	\$7,561,584.20	\$7,563,368.73
11/30/2019	1.8429	1.000101	\$498,433.72	\$0.00	\$8,060,017.92	\$8,060,831.98
12/31/2019	1.8173	1.000066	\$262,647.24	\$0.00	\$8,322,665.16	\$8,323,214.46
1/31/2020	1.7978	1.000174	\$25,247.89	-\$380,000.00	\$7,967,913.05	\$7,969,299.47
2/29/2020	1.7619	1.000241	\$11,519.77	\$0.00	\$7,979,432.82	\$7,981,355.86
3/31/2020	1.4261	0.999156	\$9,663.91	-\$500,000.00	\$7,489,096.73	\$7,482,775.93
4/30/2020	1.0562	1.006320	\$252,785.07	-\$365,000.00	\$7,376,881.80	\$7,423,503.69
5/31/2020	0.8116	1.000753	\$257,981.53	-\$650,000.00	\$6,984,863.33	\$6,990,122.93
6/30/2020	0.6260	1.000567	\$3,792.41	-\$265,000.00	\$6,723,655.74	\$6,727,468.05
7/31/2020	0.4203	1.000420	\$2,450.14	-\$230,000.00	\$6,496,105.88	\$6,498,834.24
8/31/2020	0.3154	1.000355	\$1,793.03	\$740,321.13	\$7,238,220.04	\$7,240,789.61

**INVESTMENT REPORT, AUTHORIZATION AND REVIEW**

Report for  
Harris County MUD #132  
AAAm

Prepared for the reporting period ("Period") from

8/1/2020

to

8/31/2020

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)	0.3154%	6,496,105.88	1.00044	6,498,970.66	0.00	542,114.16	7,038,220.04	1.00036	7,040,718.61
	0.3154%	6,496,105.88		6,498,970.66	0.00	542,114.16	7,038,220.04		7,040,718.61

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 Spirit of Texas	1.80%	240,000.00	366	241,929.21	366.90	0.00	242,296.11	2/20/2020	2/20/2021
OA Veritex Bank	1.80%	240,000.00	366	241,929.21	366.90	0.00	242,296.11	2/20/2020	2/20/2021
OA Texas Exchange Bank	2.26%	240,000.00	182	242,362.78	341.79	(242,704.57)	0.00	2/24/2020	8/24/2020
OA Wallis State Bank	1.10%	240,000.00	365	241,056.00	224.22	0.00	241,280.22	3/8/2020	3/8/2021
OA Central Bank	2.10%	240,000.00	366	244,584.33	428.05	(245,012.38)	0.00	9/4/2019	9/4/2020
OA Austin Capital was Libertab	2.05%	240,000.00	366	244,407.78	417.86	(244,825.64)	0.00	9/9/2019	9/9/2020
OA Texan Bank	0.65%	240,000.00	365	240,102.58	135.07	0.00	240,237.65	7/8/2020	7/8/2021
OA Allegiance Bank	0.50%	240,000.00	182	240,072.33	101.92	0.00	240,174.25	7/10/2020	1/8/2021
	1.5083%	1,920,000.00	366	1,936,444.21	2,382.72	(732,542.59)	1,206,284.34		195
total investments	0.5645%	8,416,105.88	366	8,435,414.87	2,382.72	(190,428.43)	8,244,504.38	wam:	29

**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.

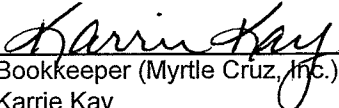
**Review.**

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: 10/2019

  
Bookkeeper (Myrtle Cruz, Inc.)  
Karrie Kay



Harris County MUD 132  
Operations Report for the month of  
August 2020  
9/17/2020

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

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

## Executive Summary

### Previous Meeting Action Item Status

Item	Location	Description	Status
AMR meter change out	Dist. Area	66 1 inch shipped on 9/1 none left in stock. 1698 changed as of 9/15	

### 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. 1.93 Mg/l
- Wastewater Collection – All Compliant

### Operations Summary:

- Potable Water Production
- Total water Billed for the month 31,124,000
- Total water Pumped for the month 36,043,000
- Accountability 89.4%
  
- Potable Water Distribution
- Repaired 4 water line leaks



- Sanitary Sewer Collection
- Purchased and Applied degreaser for the sewer lines
- Removed sewer stoppage at 8115 Pine Green
- Reset and sealed Manhole ring at Atascocita shores and 1960
- Reinstalled LP # 1 at LS # 1
- Performed six-month PM at LS # 1
  
- Builder Services / Inspection
  
- Customer Care
- Delinquent letters mailed 39
- Delinquent Tags Hung 18
- Disconnects for non-Payment 7
- There are no Accounts for Consideration to write offs this month.
- There is 1 account for Consideration to send to Collections totaling \$156.08

August

**OPERATIONS REPORT  
H.C.M.U.D. NO. 132  
FOR THE MONTH OF  
August 2020**



<b>OPERATIONS EXPENSES:</b>	August 2020	3 MONTHS YTD
BASIC OPERATIONS	\$11,132.50	\$33,447.50
POSTAGE, MAILING, COPIES, ETC.	4,745.42	12,384.22
WATER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	0.00	0.00
SEWER TAPS NO. 0 RESIDENTIAL, 0 COMMERCIAL	0.00	50.00
WATER PLANT MAINTENANCE	5,344.56	21,173.92
WATER LINE MAINTENANCE	32,428.77	158,511.81
SEWER LINE MAINTENANCE/DRAINAGE DITCH	5,069.77	13,032.54
TEMPORARY METER	0.00	0.00
BUILDER LOT INSPECTION	0.00	0.00
LIFT STATION MAINTENANCE	28,979.19	66,914.98
ADMINISTRATIVE	883.06	1,429.38
CREDIT MEMO	0.00	188.09

<b>TOTAL AMOUNT INVOICED</b>	<b>\$88,583.27</b>	<b>\$306,756.26</b>
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<b>MAINTENANCE COSTS FOR LIFT STATION NUMBER 1</b>	<b>\$28,062.49</b>	<b>\$60,913.79</b>
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<b>BUILDER DAMAGES</b>	CURRENT	30-60 DAYS	60-90 DAYS	OVER 90 DY
CITY OF HOUSTON	\$0.00	\$0.00	\$0.00	\$16,369.06
SHAW DRILLING	\$0.00	\$0.00	\$0.00	\$6,518.49
	\$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 COMMERC	\$0.00	\$0.00
SEWER TAP FEES 0 RESIDENTIAL, 0 COMMERC	0.00	\$0.00
OTHER FEES/TEMP MTR 0 RESIDENTIAL, 0 COMMERC	0.00	\$0.00
ASSESSMENT FEES/BUILDER DEPOSIT	0.00	\$0.00
ENDING NUMBER OF WATER CONNECTIONS RESIDENTIAL		1744
ENDING NUMBER OF WATER CONNECTIONS COMMERCIAL		199
ENDING NUMBER OF SEWER CONNECTIONS		1822

**WATER BILL RECEIVABLES**

30 DAY	\$15,597.87
60 DAY	1,976.30
90 DAY	1,251.60

**WATER PLANT OPERATIONS:**

	BEGINNING	ENDING	GALLONS	GALLONS
TOTAL WATER PUMPED	7/25/2020	8/25/2020	36,043,000	105,040,000
AMOUNT FLUSHED & WATER BREAKS & 151 Interconnect			1,117,600	3,577,200
AMOUNT BILLED			31,124,000	90,462,000
ESTIMATED INTERCONNECTION USAGE THIS PERIOD FROM 152			0	0
PERCENT BILLED VS. PUMPED (INCLUDES INTERCONN)			89.45%	89.53%
GALLONS COMMERCIAL, APARTMENTS, IRRIGATION			9,835,000	29,127,000
GALLONS RESIDENTIAL			21,289,000	61,335,000

**HARRIS COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 132  
MAJOR MAINTENANCE SUMMARY  
August 2020**

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**LIFT STATION MAINTENANCE**

1. Picked up, reinstalled and placed repaired lift pump 1 at Lift Station 1 on August 12, 2020 and placed back in service.

**Cost: \$24,109.38**

2. Performed six-month check valve preventative maintenance at Lift Station 1 on August 12, 2020.

**Cost: \$1,300.94**

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**SEWER LINE MAINTENANCE**

1. Jet the sanitary sewer line at 8115 Pine Green Lane to remove the stoppage on June 30, 2020.

**Cost: \$1,494.94**

2. Removed, cleaned and resealed the manhole ring at Atascocita Shores at FM 1960 on August 10, 2020. Cleaned and dressed the area.

**Cost: \$1,164.40**

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**WATER LINE MAINTENANCE**

1. Exposed, removed and replaced the leaking service line at 21102 Atascocita Pine on August 6, 2020. Backfilled and cleaned the area. Leveled the area and replaced the sod on August 17, 2020.

**Cost: \$3,048.76**

2. Exposed and investigated wet area at 20510 Riverside Pines on August 6, 2020. No leaks were found on the district water lines. Backfilled and cleaned the area. Leveled the area and replaced the sod on August 18, 2020.

**Cost: \$2,261.27**

3. Exposed, removed and replaced the leaking service line at 8007 Twelfth Fairway on August 11, 2020. Backfilled and cleaned the area.

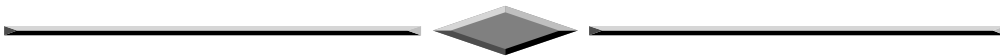
**Cost: \$2,713.79**

4. Exposed and determined source of leak at 19298 West Lake Houston Parkway on August 17, 2020 and who will be affected when the water line is isolated for repairs.

**Cost: \$3,330.52**

5. Exposed and repaired the leaking service line at 20510 Perryoak on August 19, 2020. Backfilled and cleaned the area.

**Cost: \$2,237.24**



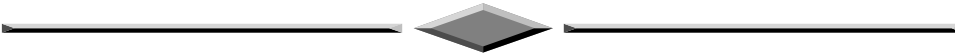
### **WATER PLANT MAINTENANCE**

1. Investigated high level GST not calling out at Water Plant 1 on August 22, 2020 and found the channel disarmed. Reset the power to soft start and tested the alarm. Placed back in service.

**Cost: \$1,218.76**

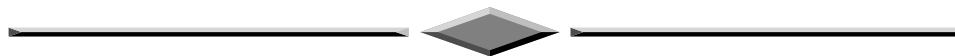
2. Monitor and hurricane preparedness at Water Plant 1 on August 26, 2020.

**Cost: \$1,615.84**

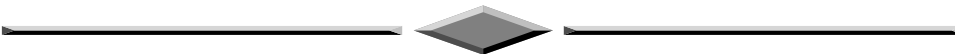


### **ADMINISTRATIVE MAINTENANCE**

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



### **REQUEST BEING PRESENTED**



**PENDING**

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HISTORICAL MAJOR MAINTENANCE SUMMARY**  
 Aug-20

WATER PLANT #1		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,680.12
Feb-15	REPAIR LEAK ON P04 PUMP	\$685.36
Mar-15	REPLACED BP3 OVERLOAD RELAY	\$740.74
Jun-15	REPLACED MERCROID SWITCH	\$975.87
Jul-15	REPLACED AIR LINE	\$600.49
Jun-15	INSTALLED WELL LOANER MOTOR	\$1,320.23
Nov-15	REPAIRED WELL 1	\$53,468.64
Oct-15	WASHED AND CLEANED HPT	\$1,007.26
Feb-16	INSTALLED WIRELESS PHONE SERVICE	\$741.03
Feb-16	WIRED IN BOOSTER PUMP 1	\$549.83
Jun-16	INSTALLED ALTITUDE GAUGE	\$591.72
Jun-16	REPLACED 12" CHECK VALVE	\$3,424.14
Aug-16	INSTALL AUTO DIALER LOANER	\$942.86
Sep-16	CLEAN GST 1	\$15,892.56
Sep-16	REPAIRED ATS	\$4,949.32
Nov-16	ANNUAL WELL TEST	\$550.00
Jan-17	REPAIRED AUTO DIALER	\$1,615.31
Jan-17	REPLACED SOIL AND SEED	\$1,354.62
Feb-17	REMOVED MANWAY	\$546.88
Mar-17	CLEANED THE GST AND HPT	\$2,254.55
Apr-17	REPAIRED BLEACH TANK DISPLAY	\$727.59
Apr-17	CONNECTED AIR COMPRESSOR TO HPT	\$1,504.71
Sep-17	REMOVED MANWAY	\$559.50
Oct-17	REPAIRED BLEACH LINE	\$667.10
Aug-17	CLEANED THE GST	\$4,770.49
Oct-17	REINSTALLED MANWAY	\$769.91
Sep-17	CLEANED GST AND HPT	\$6,234.49
Aug-17	REPLACED BP CONTACTS & WP2	\$6,923.54
Nov-17	REMOVED MANWAY	\$671.69
Oct-17	CLEANED THE GST	\$1,782.73
Sep-17	REPLACED WELL MOTOR	\$42,445.70
Dec-17	REMOVED MANWAY	\$559.82
Dec-17	CLEANED GST 1, HPT 1 AND 3	\$3,054.39
Feb-18	CLEANED WELL CONTACT	\$90.26
Apr-18	REPAIRED HOA BP3	\$624.88
Apr-18	REINSTALLED MANWAY	\$873.74
Apr-18	REPLACED GASKET, REINSTALLED MANW	\$1,357.94
Apr-18	REPLACED BATTERIES	\$585.43
May-18	REINSTALLED MANWAY	\$891.83
May-18	REPLACED MANWAY GASKET	\$858.36
Jun-18	REMOVED MANWAY GST 2	\$836.65
Jun-18	CLEANED GST 2	\$5,101.70
Jun-18	REINSTALLED MANWAY	\$652.67
Aug-18	REPLACED AIR CONDITIONER	\$1,117.29
Aug-18	REPLACED AIR COMPRESSOR BELT	\$2,257.20
Aug-18	REPLACED BOP PACKING	\$647.69
Nov-18	REPAIRED LEAKING AIR RELEASE VALVE	\$613.61
Dec-18	REPLACED SOFT START	\$10,621.02
Jan-19	REPLACED AIR RELEASE VALVE	\$579.31
Jan-19	REPAIRED WELL MOTOR	\$29,801.20
May-19	REPLACED HOA SWITCH	\$877.35
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jun-19	REPLACED AC PRESSURE SWITCH	\$1,031.91
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Aug-19	REPLACED SOIL FROM BLEACH LEAK	\$2,453.95
Oct-19	ADJUST A/C BELT	\$732.37
Oct-19	CALIBRATE PLC	\$2,878.74
Oct-19	REPLACED A/C BELT	\$1,274.35
Oct-19	WELL TESTING	\$1,212.00
Mar-20	REPLACED GENERATOR BATTERIES	\$1,147.01
May-20	REPLACED BPMOTOR	\$17,385.50
May-20	REPAIRED GENERATOR EXHAUST	\$3,755.30
May-20	PURCHASED BLEACH PUMP ROLLER	\$1,949.24
May-20	SEALED WELL BASE	\$617.11
Jun-20	REPAIRED BULK HEAD	\$508.83
<b>TOTAL</b>		<b>\$263,443.12</b>

WATER PLANT #2		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,321.60
Jan-15	REPLACED HPT PRESSURE SWITCH	\$714.84
Feb-15	REPLACE VENT SCREEN ON GST 2	\$523.32
Apr-15	TIGHTENED WELL PHASE CONNECTIONS	\$566.71
Jun-15	RESET SOFT START	\$1,287.40
Jun-15	REPLACED BOOSTER PUMP 2 BREAKER	\$5,977.91
Aug-15	REPLACED WELL MOTOR	\$32,302.60
Sep-15	REMOVED MANWAY	\$538.65
Oct-15	REPAIRED WELL METER	\$4,364.80
Oct-15	CLEANED HPT	\$815.35
Feb-16	REPAIRED BOOSTER PUMP MOTOR 1	\$4,199.53
Nov-16	REPLACED GENERATOR TRANSFER SWITCH	\$18,063.27
Dec-16	REPAIRED BP MOTOR 3	\$1,493.65
Nov-16	REPLACED OVERLOAD BLOCK	\$1,039.57
Nov-16	ANNUAL WELL TEST	\$550.00
Nov-16	PULLED BOOSTER PUMP MOTOR 3	\$517.22
Dec-16	DEWIRED AND WIRED BP MOTOR 3	\$1,493.65
Dec-16	REPAIRED BP MOTOR 3	\$5,096.21
Dec-16	REPLACED HPT PROBES	\$967.55
Jan-17	PULLED BP2 MOTOR	\$1,196.50
Feb-17	REINSTALLED BP MOTOR 1	\$3,631.57
May-17	INVESTIGATED GENERATOR TRANSFER	\$553.17
Aug-17	CHECKED IN WATER PLANT 1 AND 2	\$509.73
Sep-17	REINSTALLED MANWAY	\$615.16
Nov-17	CLEANED AND REINSTALLED MANWAY GST 2	\$1,103.24
Sep-17	FACTORED AND CLEANED GST	\$3,995.07
Feb-18	REMOVED TEMP WIRING	\$571.68
Feb-18	REPLACE CHEMICAL ROOM BREAKER	\$716.34
Apr-18	INSTALLED LOANER BREAKER	\$1,742.50
Apr-18	REPLACED BOLTS ON SECURITY LIGHT POLE	\$846.72
May-18	PURCHASED CONTROL TRANSFORMER	\$4,790.72
May-18	REPLACED BOOSTER PUMP 3 STARTER	\$4,232.10
Aug-18	REPLACED SITE GLASS AND SUPPORTS	\$736.20
Sep-18	REPLACED BP MOTOR 1	\$5,092.59
Sep-18	REPAIR BP3	\$5,041.69
Nov-18	REPLACED 12" GATE VALVE	\$3,749.19
Dec-18	INSTALLED LEVEL TRANSDUCER	\$1,146.42
Jan-19	REINSTALLED MANWAY	\$1,065.43
Jan-19	SET GST CONTROLS	\$611.69
Feb-19	REPLACED WELL MOTOR CONTACTS	\$1,637.41
Feb-19	PURCHASED AIR RELEASE VALVE	\$2,490.40
Mar-19	REINSTALLED GST 2 MANWAY	\$859.65
Mar-19	CLEANED GST 2	\$4,950.00
Apr-19	REMOVED AIR RELEASE VALVE	\$951.30
May-19	REPLACED TIMER	\$1,015.88
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jun-19	REPLACED LEAKING BLEACH PIPE	\$611.12
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Jun-19	ADJUSTED MLT TRONICS	\$1,123.22
Nov-19	REPAIR AIR RELEASE VALVE	\$543.16
Jan-20	REPAIRED LIGHTS/SECURITY	\$840.04
Feb-20	REPAIRED AIR RELEASE VALVE	\$3,462.13
Mar-20	REPLACED BLEACH PUMP TUBE	\$873.55
Mar-20	INSTALL SURGE PROTECTION	\$2,964.07
Mar-20	REPAIR LIGHTS	\$1,576.16
Mar-20	REPLACED GST LEVEL GAUGE	\$3,365.61
Apr-20	REPLACED GENERATOR BATTERIES	\$698.35
Apr-20	REPLACED LED LIGHTS	\$1,452.97
<b>TOTAL</b>		<b>\$160,421.91</b>

LIFT STATION #1		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,288.06
Jan-15	REPLACED GENERATOR BATTERIES	\$667.04
Jan-15	RESET GENERATOR ANNUNCIATOR	\$610.57
Mar-15	RESET LIFT PUMP 3	\$1,462.46
Jan-16	MONITORED LIFT STATION	\$3,005.93
Feb-16	FABRICATED PANEL	\$830.67
Apr-16	INSTALLED BATTERY CHARGER	\$555.10
Apr-16	DERAGGED LIFT PUMPS	\$2,080.86
May-16	REPLACED NATURAL GAS LINE	\$1,130.46
Jun-16	MODIFIED CHECK VALVE	\$756.50
Jun-16	REINSTALLED LP3	\$1,629.19
Jul-16	CLEANED LIFT STATION	\$28,429.56
Aug-16	CLEANED LP 1	\$1,402.69
Aug-16	CLEANED BOTH LPS	\$2,012.46
Jun-16	PURCHASED LIFT PUMPS	\$85,987.55
Aug-16	PULL AND CLEAN LIFT PUMPS	\$1,903.75
Aug-16	INSTALL LP 3	\$1,280.70
Sep-16	REPLACED BREAKERS AND OVERLOADS	\$6,292.44
Jul-17	PULL AND CLEAN LP 1 AND 2	\$918.11
Aug-17	CLEANED LIFT STATION AFTER HURRICANE	\$9,682.83
Aug-17	REPLACED RELAYS	\$601.40
Sep-17	REPLACED VENT	\$2,133.56
Sep-17	REPLACED GENERATOR BATTERIES	\$1,091.78
Feb-18	PULLED AND CLEANED LIFT PUMPS	\$1,112.30
Jun-18	PULLED AND CLEANED LIFT PUMPS	\$847.71
Jul-18	PULLED AND CLEANED LIFT PUMPS	\$955.02
Aug-18	REPAIRED GUIDE RAILS	\$1,067.00
Sep-18	PULL LP2	\$1,102.03
Oct-18	REPLACE DAMPENER	\$916.20
Oct-18	CLEANED LIFT STATION	\$5,459.65
Nov-18	REPLACED SURGE PROTECTION	\$1,088.46
Oct-18	INSTALLED CONTROL PANEL EXHAUST FAN	\$2,303.94
Nov-18	REPAIRED RAILS	\$2,651.12
Nov-18	INSTALLED SOFT START	\$2,792.44
Jan-19	REPAIRED LIFT PUMP 2	\$17,500.57
Jan-19	WIRED IN AND TESTED LP2	\$566.81
Jan-19	PULLED LP 1	\$889.51
Dec-18	PURCHASED GUIDE RAIL BRACKET	\$825.00
Apr-19	REPAIRED LP 1	\$18,168.47
Apr-19	REPAIRED MIXER PUMPS	\$1,531.69
Apr-19	PULL LP3	\$516.42
May-19	CLEANED LIFT STATION DUE TO GREASE	\$25,808.13
Jun-19	REPLACED GENERATOR BATTERIES	\$643.69
Aug-19	REPLACED LP3 CONTACTS	\$1,722.82
Oct-19	PULL LP 2	\$1,053.77
Oct-19	WIRE IN AND TEST LP2	\$1,071.09
Oct-19	PICK UP/DELIVER MIXERS	\$536.03
Dec-19	REPAIRED LP2 CHECK VALVE	\$2,761.35
Dec-19	ADDITIONAL LS CLEANING	\$6,068.09
Feb-20	REPAIRED GUIDE RAIL	\$5,824.50
Mar-20	REPLACE AUTO DIALER KEYPAD	\$1,622.73
Apr-20	PURCHASED/INSTALLED MIXERS	\$2,241.95
Apr-20	CLEANED LIFT PUMPS	\$1,178.33
Apr-20	REPAIRED 2" AIR RELEASE VALVE	\$509.15
May-20	DEWIRED LP 1	\$1,186.28
May-20	PULL AND CLEAN LP 1 AND 2	\$1,182.94
May-20	INSTALL SPARE LP	\$1,075.10
Jun-20	CLEANED CHECK VALVE 1	\$1,279.05
Aug-20	REPAIRED LP 1	\$24,109.38
<b>TOTAL</b>		<b>\$316,050.37</b>

LIFT STATION #2		
REPAIR DATE	DESCRIPTION	COST
Apr-16	DERAGGED PUMPS	\$1,392.91
Mar-17	INSTALLED NEW CABLE HOLDERS	\$1,073.97
May-17	CLEANED LIFT STATION	\$859.60
Jul-17	NO POWER/TRANSFER SWITCH GLTCH	\$1,463.09
Oct-17	CLEANED ATS AFTER HURRICANE	\$582.88
Apr-18	PULLED LP3	\$715.18
Jun-18	REPLACED LPS	\$12,164.02
Jun-18	CLEANED LIFT STATION	\$2,246.24
Sep-18	REPLACED GENERATOR	\$37,950.00
Dec-18	REPLACED LP2 IMPELLER	\$3,968.13
Dec-18	REPLACED LP1 IMPELLER	\$3,982.48
Jan-19	REPLACED LP1 HANDLE	\$715.74
May-19	CLEANED LIFT STATION	\$2,020.88
Dec-19	PULL AND CLEAN LP1	\$563.98
Dec-19	UPDATE DIALER	\$537.73
<b>TOTAL</b>		<b>\$70,236.83</b>

LIFT STATION #3		
REPAIR DATE	DESCRIPTION	COST
Jan-15	INSTALLED SECURITY SYSTEM	\$1,311.01
Feb-15	REPLACED CONTACTS ATS	\$649.23
Nov-15	REPAIRED LP1	\$5,357.65
Mar-16	REPAIRED GATE	\$534.60
Oct-16	CLEANED LS	\$875.36
May-17	CLEANED LIFT STATION	\$803.15
Aug-17	PULLED AND INSPECT LP3	\$550.62
Aug-17	PULLED AND CLEANED LP3	\$860.32
Sep-17	REPLACED POWER SUPPLY	\$1,224.58
Sep-17	REPLACED MERCROID SWITCH	\$569.33
Sep-17	BYPASSED PUMP SET POINTS	\$709.56
Dec-17	REPLACED AUTO DIALER	\$2,277.96
Apr-18	REPLACED ATS	\$5,081.63
Apr-18	DEWIRED LP2 SET UP BYPASS	\$656.50
May-18	RETURNED RENTAL BYPASS PUMP	\$311.00
Jun-18	FACTORED LIFT STATION	\$1,932.74
Sep-18	REPLACED GENERATOR	\$37,950.00
Jan-19	REPLACED FLOODED EQUIPMENT	\$8,500.00
Apr-19	REPLACED AIR CELL	\$733.86
May-19	CLEANED LIFT STATION	\$1,428.43
<b>TOTAL</b>		<b>\$72,637.53</b>



**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 132**  
**HISTORICAL MAJOR MAINTENANCE SUMMARY**  
**Expenses \$2000 and Over**  
**Aug-20**

<b>WATER PLANT #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jun-15	REPLACED MERCROID SWITCH	\$975.87
Jul-15	REPLACED AIR LINE	\$600.49
Jun-15	INSTALLED WELL LOANER MOTOR	\$1,320.23
Nov-15	REPAIRED WELL 1	\$53,468.64
Jun-16	REPLACED 12" CHECK VALVE	\$3,424.14
Sep-16	CLEAN GST 1	\$15,892.56
Sep-16	REPAIRED ATS	\$4,949.32
Aug-17	CLEANED THE GST	\$4,770.49
Sep-17	CLEANED GST AND HPT	\$6,234.49
Aug-17	REPLACED BP CONTACTS & WP2	\$6,923.54
Sep-17	REPLACED WELL MOTOR	\$42,445.70
Dec-17	CLEANED GST 1, HPT 1 AND 3	\$3,054.39
Jun-18	CLEANED GST 2	\$5,101.70
Aug-18	REPLACED AIR COMPRESSOR BELT	\$2,257.20
Dec-18	REPLACED SOFT START	\$10,621.02
Jan-19	REPAIRED WELL MOTOR	\$29,801.20
Jan-19	REPAIRED WELL MOTOR	\$29,801.20
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Aug-19	REPLACED SOIL FROM BLEACH LEAK	\$2,453.95
Oct-19	CALIBRATE PLC	\$2,878.74
May-20	REPAIR BP 4	\$17,385.50
May-20	REPAIR GENERATOR EXHAUST	\$3,755.30
<b>TOTAL</b>		<b>\$252,915.67</b>

<b>WATER PLANT #2</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Jun-15	REPLACED BOOSTER PUMP 2 BREAKER	\$5,977.91
Aug-15	REPLACED WELL MOTOR	\$32,302.60
Oct-15	REPAIRED WELL METER	\$4,364.80
Feb-16	REPAIRED BOOSTER PUMP MOTOR 1	\$4,199.53
Nov-15	REPLACED GENERATOR TRANSFER SWITCH	\$18,063.27
Dec-16	REPAIRED BP MOTOR 3	\$5,696.21
Feb-17	REINSTALLED BP MOTOR 1	\$3,631.57
Sep-17	VACTORED AND CLEANED GST	\$3,995.07
May-18	PUCHASED CONTROL TRANSFORMER	\$4,790.72
May-18	REPLACED BOOSTER PUMP 3 STARTER	\$4,232.10
Sep-18	REPLACED BP MOTOR 1	\$5,992.59
Sep-18	REPAIR BP2	\$5,041.69
Nov-18	REPLACED 12" GATE VALVE	\$3,749.19
Feb-19	PURCHASED AIR RELEASE VALVE	\$2,490.40
Mar-19	GLEANED GST 2	\$4,950.00
Jun-19	REPLACED BLEACH PUMP	\$2,400.00
Jul-19	INSTALLED BACKUP BLEACH PUMP	\$2,400.00
Feb-20	REPAIR AIR RELEASE VALVE	\$3,462.13
Mar-20	INSTALL SURGE PROTECTION	\$2,964.07
Mar-20	REPLACED GST LEVEL GAUGE	\$3,365.61
<b>TOTAL</b>		<b>\$117,739.78</b>

<b>LIFT STATION #1</b>		
<b>REPAIR DATE</b>	<b>DESCRIPTION</b>	<b>COST</b>
Apr-16	DERAGGED LIFT PUMPS	\$2,080.85
Jul-16	CLEANED LIFT STATION	\$28,429.56
Jun-16	PURCHASE LIFT PUMPS	\$85,987.55
Sep-16	REPLACED BREAKERS AND OVERLOADS	\$6,292.44
Aug-17	CLEANED LIFT STATION AFTER HURRICANE	\$9,682.83
Sep-17	REPLACED VENT	\$2,133.56
Oct-18	CLEANED LIFT STATION	\$5,459.65
Oct-18	INSTALLED CONTROL PANEL EXHAUST FAN	\$2,303.94
Nov-18	REPAIRED RAILS	\$2,661.12
Nov-18	INSTALLED SOFT START	\$2,792.44
Jan-19	REPAIRED LIFT PUMP 2	\$17,500.57
Apr-19	REPAIRED LP 1	\$18,168.47
May-19	CLEANED GREASE FROM LIFT STATION	\$25,808.13
Aug-19	REMOVE RAGS FROM LP3	\$1,278.65
Aug-19	CLEANED GREASE FROM LIFT STATION	\$13,191.49
Aug-19	REPLACED LP3 CONTACTS	\$1,722.82
Dec-19	REPAIRED LP2 CHECK VALVE	\$2,761.35
Dec-19	ADDITIONAL LS CLEANING	\$6,068.09
Apr-20	PURCHASED/INSTALLED MIXERS	\$22,241.95
Aug-20	REPAIRED LP 1	\$24,109.38
<b>TOTAL</b>		<b>\$280,674.84</b>

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

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

**WATER LINE REPAIRS**

REPAIR DATE	ADDRESS	COST
Jan-15	8627 PINES PLACE - C	\$4,328.75
Jun-15	21222 ATASCOCITA PLACE - I	\$2,135.64
Jun-15	PINE ECHO;PINE SHORES - C	\$4,643.85
Jun-15	KINGS RIVER;ATASCOCITA SHORES - I	\$2,467.00
Jun-15	7803 LAKE MIST - C	\$57,350.34
Jun-15	20422 PERRYOAK - C	\$3,480.62
Jun-15	8203 MAGNOLIA GLEN - I	\$2,861.71
Jun-15	20315 ARROW COVE - C	\$3,915.68
Jun-15	PINE ECHO;PINE SHORES - I	\$3,967.68
Jul-15	20339 ATASCOCITA SHORES - C	\$6,434.08
Jul-15	CLEANED AND OPERATED VALVES	\$10,293.06
Mar-15	8406 ATASCOCITA LAKE WAY - C	\$2,491.30
Sep-15	7903 DEATON - C	\$2,727.43
Oct-15	7710 HURST FOREST - C	\$4,325.73
Oct-15	20510 SUNNY SHORES - C	\$3,199.05
Oct-15	20206 ATASCOCITA LAKE	\$1,366.75
Oct-15	8334 BUNKER BEND - C	\$7,911.10
Oct-15	20543 ATASCOCITA SHORES - C	\$3,394.63
Oct-15	8723 PINES PLACE - C	\$3,747.85
Oct-15	20506 ATASCOCITA SHORES - C	\$3,661.83
Sep-15	20310 SPOONWOOD - C	\$11,368.97
Oct-15	8331 LAUREL LEAF - C	\$3,068.52
Oct-15	6300 FM 1960 EAST	\$5,442.06
Oct-15	20319 ATASCOCITA SHORES	\$9,045.70
Oct-15	8022 TWELFTH FAIRWAY - C	\$12,269.95
Nov-15	20407 SUNNY SHORES - C	\$2,556.33
Oct-15	19523 AUTUMN CREEK - C	\$5,227.53
Oct-15	19607 AUTUMN CREEK - C	\$2,661.06
Nov-15	20006 LEGEND OAK - C	\$4,049.35
Nov-15	20339 ALLEGRO SHORES - C	\$4,935.76
Nov-15	20014 EIGHTEENTH FAIRWAY - I	\$6,256.40
Dec-15	20115 ATASCOCITA SHORES - I	\$4,903.00
Jan-16	8007 SEVENTEENTH GREEN - I	\$2,083.81
Nov-15	8602 PINE SHORES - I	\$2,102.09
Feb-16	20510 RIVERSIDE PINES - C	\$6,046.17
Feb-16	8003 HURST FOREST - C	\$4,834.19
Nov-15	20010 EIGHTEENTH FAIRWAY - I	\$3,280.48
Jan-16	19511 SWEETGUM FOREST - C	\$2,225.98
Jan-16	8014 PINE CUP - I	\$2,097.78
Dec-15	8300 FM 1960 EAST - C	\$2,444.82
Jan-16	8007 SEVENTEENTH GREEN - C	\$2,936.31
Mar-16	19619 GAMBLE OAK - C	\$3,442.58
Mar-16	20315A SUNNY SHORES - C	\$3,048.30
May-16	ATASCA OAKS FV - C	\$2,986.82
May-16	20323 ATASCOCITA SHORES - C	\$3,146.90
Mar-16	20003 PINEHURST PLACE - C	\$8,421.19
Jun-16	8202 ARROW COVE - C	\$5,925.15
Jul-16	7807 CHERRY PLACE CT - I	\$2,037.52
May-16	7815 LAKE MIST COURT - I	\$6,193.83
Jul-16	8015 SEVENTEENTH GREEN - C	\$2,039.37
Jul-16	19623 AUTUMN CREEK - C	\$7,138.91
Jul-16	19507 AUTUMN CREEK - C	\$2,703.02
Oct-16	20347 ACAPULCO COVE - C	\$3,782.50
Sep-16	8523 PINES PLACE - C	\$3,078.73
Oct-16	20103 MAGNOLIA BEND - C	\$3,567.03
Oct-16	6725 ATASCOCITA ROAD - C	\$3,655.78
Nov-16	8010 TWELFTH FAIRWAY - C	\$3,400.30
Nov-16	8111 PINE GREEN - C	\$2,094.02
Nov-16	19918 SWEETGUM FOREST - C	\$2,748.21
Nov-16	6626 FM 1960 EAST - C	\$3,515.75
Dec-16	7910 SEVENTEENTH GREEN - C	\$4,720.61
Dec-16	20331 ACAPULCO COVE - C	\$4,653.77
Dec-16	20342 ALLEGRO SHORES - C	\$4,723.76
Dec-16	7501 FM 1960 EAST - C	\$23,597.73
Feb-17	20006 LUCIA - I	\$2,046.02
Mar-17	8319 LAUREL LEAF - C	\$4,390.59
Jan-17	20266 IVY POINT - C	\$2,705.39
Mar-17	20010 FAWN HOLLOW - C	\$2,341.45
Mar-17	8739 PINES PLACE - C	\$6,007.08
Apr-17	19510 SUNCOVE - C	\$2,603.08
May-17	20335 ACAPULCO COVE - I	\$2,286.13
May-17	8323 LAUREL LEAF - C	\$3,258.79
May-17	7815 Magnolia Cove Ct	\$2,803.37
Jun-17	8735 PINES PLACE DR - C	\$3,545.23
Jun-17	20411 Spoonwood Dr	\$2,153.64
Jul-17	REPAIRED 7 COMMERCIAL METERS	\$2,794.00
May-17	MATERIALS FOR 16 VALVES	\$17,811.55
Jul-17	INSTALLED INTERCONNECT VALVE	\$11,438.22
Jul-17	19611 PINE ECHO DR	\$3,661.53
May-17	INSTALLED 16-INCH VALVE 7351 FM 1960	\$8,627.16
May-17	INSTALLED 16-INCH INSTA-VALVE 72151 FM 1960	\$37,291.88
Jun-17	INSTALLED 2" IRR SHORT TAP AND METER	\$3,000.00
Sep-17	8323 REBAWOOD - C	\$10,216.71
Sep-17	8026 SEVENTEENTH GREEN - I	\$2,266.92
Sep-17	7807 CHERRY PLACE CT - C	\$9,872.10
May-17	8619 PINES PLACE - C	\$2,353.85
Oct-17	19611 PINE ECHO - C	\$7,316.28
Jul-17	8300 FM 1960 METER	\$9,362.10
Oct-17	8610 TIMBER VIEW - C	\$2,079.00
Oct-17	8410 BUNKER BEND - C	\$2,578.62
Oct-17	8030 TWELFTH FAIRWAY - C	\$3,143.95
Nov-17	20430 PERRYOAK-C	\$8,210.09
Dec-17	8423 REBAWOOD - C	\$4,573.32
Oct-17	8723 PINES PLACE - C	\$2,539.85
Dec-17	20419 ATASCOCITA SHORES	\$2,359.29
	<b>TOTAL</b>	<b>\$530,799.31</b>

Jan-18	8010 REBAWOOD - C	\$3,666.96
Jan-18	20015 LEGEND OAKS - C	\$1,313.40
Feb-18	8118 PINE GREEN - C	\$3,106.23
Feb-18	8603 SUMMIT PINES - C	\$2,019.63
Jan-18	8726 TIMBER VIEW - C	\$2,375.25
Mar-18	8338 ATASCOCITA LAKE WAY - C	\$4,431.94
Apr-18	8214 SHOREGROVE - C	\$8,804.99
Apr-18	8019 REBAWOOD - C	\$2,935.94
Apr-18	20419 SPOONWOOD - C	\$3,145.69
Apr-18	7814 TWELFTH FAIRWAY - C	\$4,227.35
May-18	8014 PINE CUP - C	\$3,541.21
May-18	19520 PINEHURST TRAIL - C	\$6,334.31
May-18	ATASCA OAKS;FM 1960-C	\$3,150.28
Mar-18	8731 PINES PLACE - C	\$3,431.57
Jun-18	20007 PINEHURST BEND - I	\$2,164.48
Jun-18	8710 FM 1960	\$4,686.21
Apr-18	20503 ATASCOCITA SHORES - C	\$6,436.23
Aug-18	20019 SWEETGUM FOREST - I	\$3,458.34
Jul-18	8739 PINES PLACE - C	\$7,779.47
Aug-18	20228 SUNNY SHORES - C	\$4,672.74
Aug-18	7806 PINE GREEN - C	\$2,125.90
Aug-18	ATASCOCITA SHORES	\$12,704.48
Aug-18	8306 BUNKER BEND - C	\$2,266.60
Aug-18	20015 LEGEN OAKS - C	\$2,579.92
Sep-18	8222 AMBER COVE - C	\$4,297.22
Sep-18	20327 ACAPULCO COVE - C	\$4,867.77
Sep-18	8203 AMBER COVE - C	\$3,181.84
Oct-18	8519 REBAWOOD - C	\$4,589.81
Oct-18	20330 ATASCOCITA SHORES - I	\$5,149.74
Oct-18	20320 ATSCOCITA SHORES - C	\$5,654.12
Jan-19	8954 SHIREVIEW - C	\$3,133.26
Jan-19	20526 PERRYOAK - C	\$4,308.30
Jan-19	20014 EITHGEENTH FAIRWAY - C	\$4,679.65
Dec-18	18918 TOWN CENTER - C	\$8,337.57
Mar-19	19511 SHOREVIEW - I	\$2,347.55
Mar-19	7806 BEAVER LAKE - C	\$3,399.42
Jan-19	20515 RIVERSIDE PINES - C	\$2,197.77
Mar-19	8510 PINES PLACE - C	\$2,932.66
Apr-19	8343 ATASCOCITA LAKE WAY - I	\$5,779.41
Apr-19	KINGS PARKWAY;FM 1960	\$4,448.37
May-19	8303 ACAPULCO COVE - I	\$2,789.52
May-19	8346 ATASCOCITA LAKE WAY - C	\$4,363.14
May-19	DISTRICT AREA - METER TESTING	\$12,111.00
Jun-19	7711 PINE CUP - C	\$3,314.00
Jun-19	8019 SEVENTEENTH GREEN - C	\$8,023.69
Jun-19	20007 EIGHTEENTH FAIRWAY - I	\$2,741.94
Jun-19	8307 LAUREL LEAF - I	\$2,899.79
Jul-19	7525 FM 1960 - I	\$2,832.29
Jul-19	8419 PINE SHORES - C	\$5,084.61
Jul-19	KINGS PARKWAY FV - C	\$2,641.50
Aug-19	8742 TIMBER VIEW - C	\$10,641.36
Sep-19	8603 PINES PLACE - C	\$5,173.78
Aug-19	8514 PINES PLACE - C	\$4,298.80
Oct-19	8026 TWEFLTH FAIRWAY - C	\$4,164.82
Oct-19	SUNNY SHORES - C	\$2,476.59
Oct-19	PINE ECHO - C	\$2,893.00
Oct-19	PINES PLACE - C	\$27,052.51
Nov-19	7011 FM 1960 - C	\$8,828.37
Dec-19	19514 SANDY SHORE - C	\$3,340.57
Dec-19	20914 ATASCOCITA POINT - C	\$4,932.70
Dec-19	20123 SUNN Y SHORES - C	\$4,088.15
Jan-20	8423 ATSCOCITA LAKE WAY - C	\$3,494.87
Jan-20	20415 WOODSONG - I	\$2,375.39
Jan-20	8727 PINES PLACE - I	\$4,031.01
Jan-20	7503 KINGS RIVER - C	\$3,475.19
Jan-20	7702 PINEHURST SHADOW - C	\$5,211.67
Feb-20	8015 SEVENTEENTH GREEN - C	\$8,899.16
Feb-20	19503 ATASCOCITA SHORES - I	\$3,740.17
Jan-20	8318 BUNKER BEND - C	\$3,834.88
Dec-19	20266 IVY POINT - C	\$3,246.32
Jan-20	8727 PINES PLACE - C	\$5,074.19
Mar-20	20220 ATASCOCITA SHORES - C	\$2,887.00
Mar-20	8503 PINES PLACE - c	\$3,289.96
Apr-20	8114 PINE GREEN - c	\$3,466.05
May-20	7811 TAMARRON COURT - C	\$8,874.93
May-20	19510 SWEETGUM FOREST - C	\$3,317.36
May-20	8707 PINES PLACE - I	\$2,152.24
May-20	20119 ATASCOCITA SHORES - I	\$3,768.72
May-20	20080 SUNNY SHORES - C	\$3,083.68
Jul-20	20246 ATASCOCITA LAKE - C	\$3,052.98
Aug-20	19710 SWEET FOREST - I	\$3,219.16
Aug-20	21102 ATASCOCITA PINES - C	\$3,048.76
Aug-20	20510 RIVERSIDE PINES - C	\$2,261.27
Aug-20	8007 TWELFTH FAIRWAY - I	\$2,713.79
Aug-20	19298 W LAKE HOUSTON - I	\$3,330.52
Aug-20	20510 PERRYOAK - C	\$2,237.24
	<b>TOTAL</b>	<b>\$920,241.53</b>



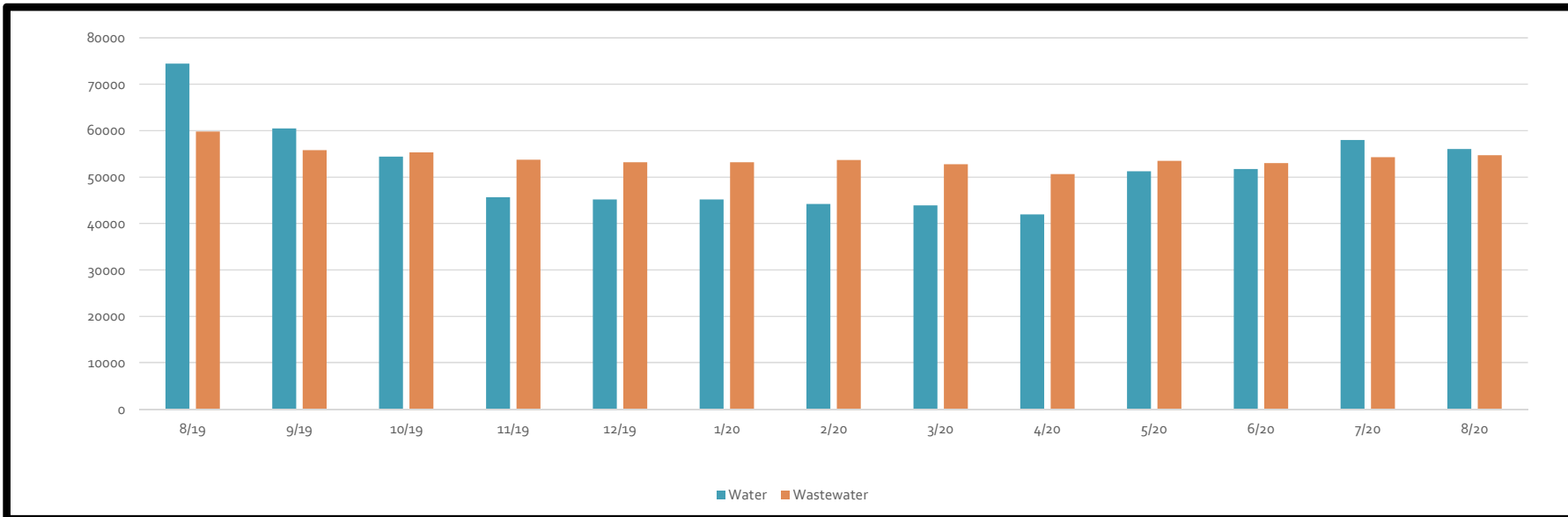
**SEWER LINE REPAIRS**

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

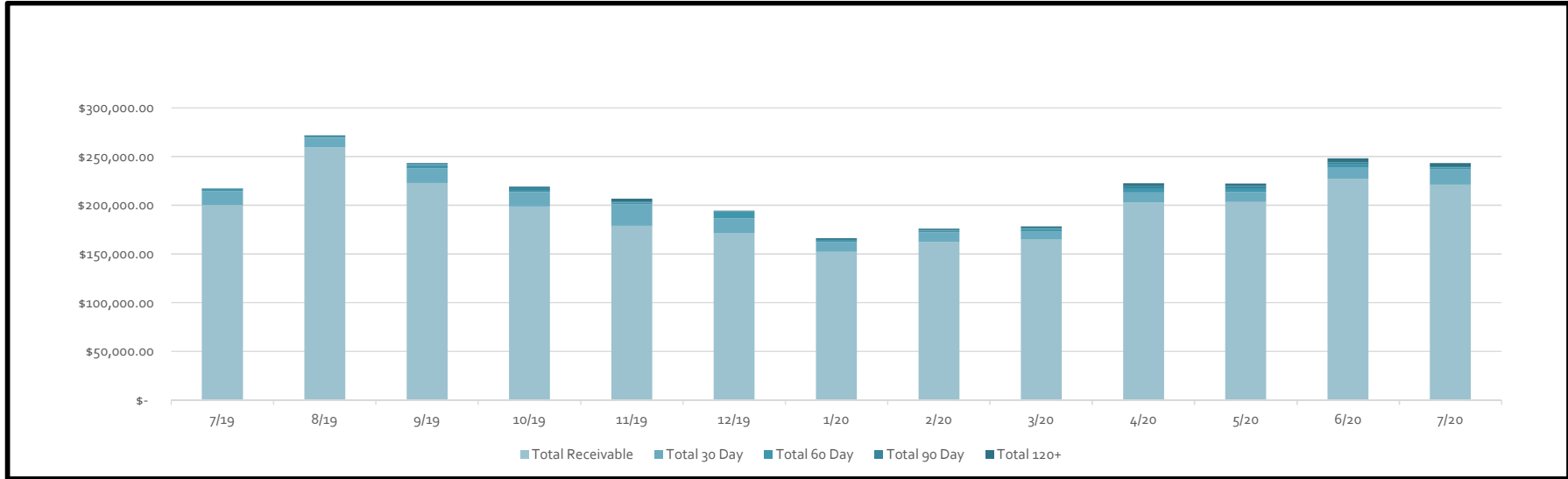
## Billing Summary

Description	Aug-19	Aug-20
Number of Accounts Billed	1944	1925
Avg Water Use for Accounts Billed in gallon	22,925	17,017
Total Billed	\$ 264,256	\$ 221,038
Total Aged Receivables	\$ (5,024)	\$ 5,457
Total Receivables	\$ 259,232	\$ 221,038

### 12 Billing Month History by Category



## 12 Month Accounts Receivable and Collections Report



Date	Total Receivable	Total 30 Day	Total 60 Day	Total 90 Day	Total 120+
7/19	\$ 200,013.59	\$ 14,557.97	\$ 2,149.42	\$ 337.46	\$ 254.42
8/19	\$ 259,231.98	\$ 9,810.13	\$ 1,129.24	\$ 1,145.46	\$ 442.83
9/19	\$ 222,838.20	\$ 14,955.34	\$ 3,500.25	\$ 756.35	\$ 1,163.10
10/19	\$ 198,546.91	\$ 14,665.85	\$ 1,671.79	\$ 3,210.93	\$ 1,005.36
11/19	\$ 178,934.13	\$ 22,082.96	\$ 1,724.05	\$ 487.88	\$ 3,357.68
12/19	\$ 171,123.87	\$ 15,326.79	\$ 6,626.62	\$ 687.66	\$ 591.84
1/20	\$ 152,083.04	\$ 10,418.05	\$ 1,211.42	\$ 1,504.27	\$ 821.87
2/20	\$ 162,413.62	\$ 9,932.71	\$ 1,627.97	\$ 578.50	\$ 1,537.97
3/20	\$ 164,854.93	\$ 7,819.59	\$ 3,106.30	\$ 1,010.12	\$ 1,589.80
4/20	\$ 202,578.21	\$ 10,531.23	\$ 4,361.57	\$ 1,990.55	\$ 2,929.71
5/20	\$ 203,121.81	\$ 10,299.91	\$ 3,945.39	\$ 2,185.43	\$ 2,618.70
6/20	\$ 227,074.38	\$ 11,241.04	\$ 3,409.20	\$ 2,165.18	\$ 4,141.46
7/20	\$ 221,037.95	\$ 15,597.87	\$ 1,976.30	\$ 1,251.60	\$ 3,328.31

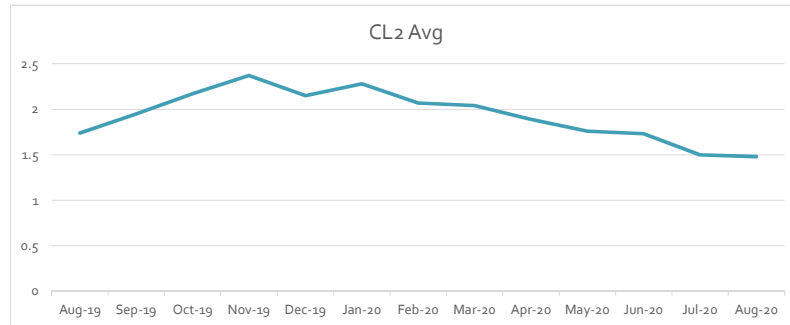
Board Consideration to Write Off	\$0.00	
Board Consideration Collections	\$156.08	9/8/2020
Delinquent Letters Mailed	39	8/10/2020
Delinquent Tags Hung	18	8/25/2020
Disconnects for Non Payment		

Water Quality Report -Disinfection Monitoring

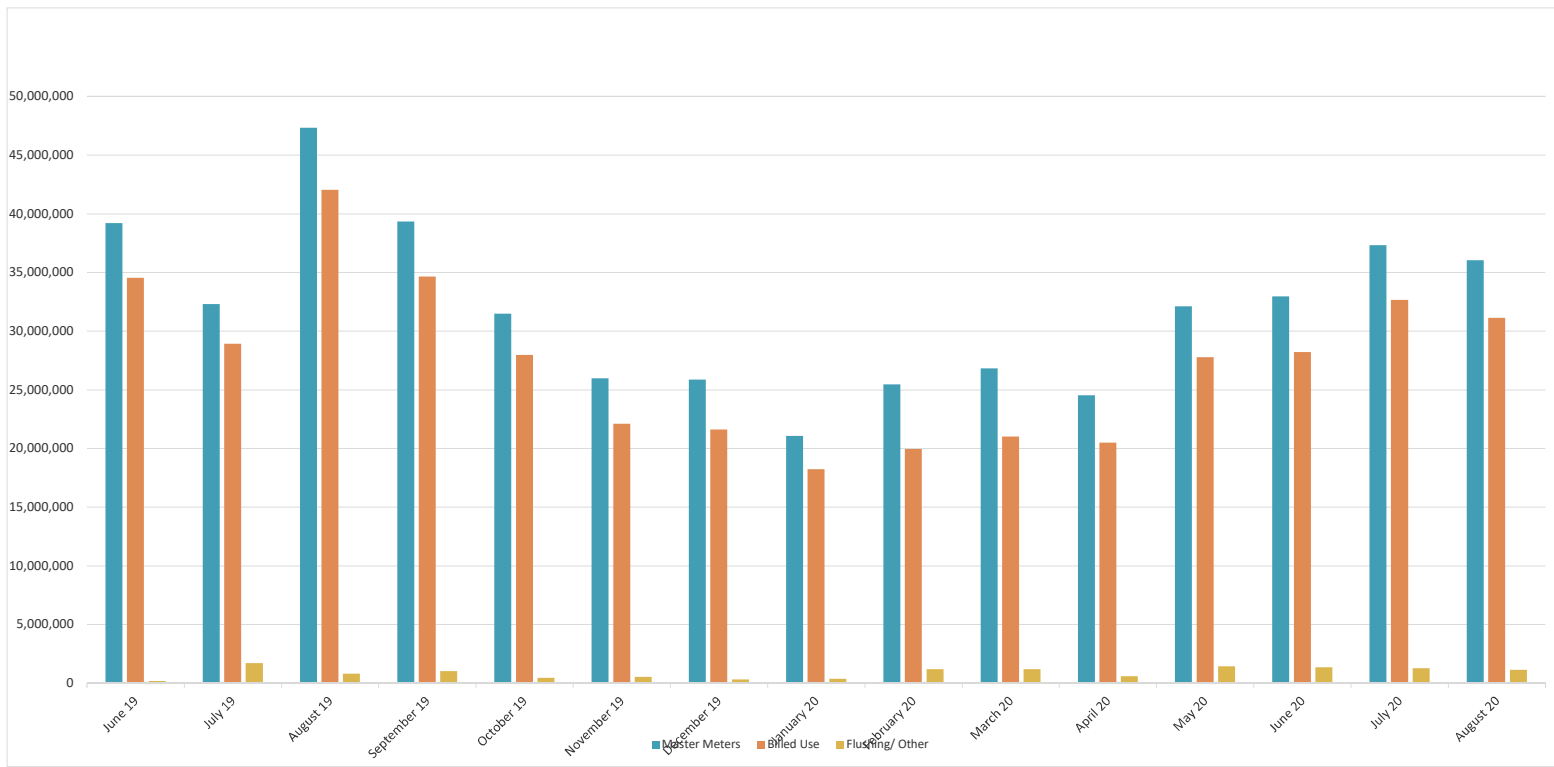
Current Annual Avg

1.93

Date	CL <sub>2</sub> Avg
Aug-19	1.74
Sep-19	1.95
Oct-19	2.17
Nov-19	2.37
Dec-19	2.15
Jan-20	2.28
Feb-20	2.07
Mar-20	2.04
Apr-20	1.89
May-20	1.76
Jun-20	1.73
Jul-20	1.5
Aug-20	1.48



## Water Accountability Report



### Water Accountability Report Historical

Month	Read Date	Number of Connections	Master Meters	Billed Use	Flushing/ Other	Gal.s Loss (-)	Accounted For %	Annual Running Avg
Jun-19	6/25/19	1938	39,211,000	34,545,000	171,937	4,837,937	89%	
Jul-19	7/23/19	1937	32,292,000	28,909,000	1,701,500	5,084,500	95%	
Aug-19	8/27/19	1937	47,326,000	42,041,000	806,000	6,091,000	91%	
Sep-19	9/26/19	1937	39,323,000	34,644,000	1,018,240	5,697,240	91%	
Oct-19	10/25/19	1939	31,467,000	27,965,000	439,897	3,941,897	90%	
Nov-19	11/25/19	1940	25,973,000	22,086,000	536,280	4,423,280	87%	
Dec-19	12/26/19	1941	25,874,000	21,610,000	302,800	4,566,800	85%	
Jan-20	1/24/20	1941	21,056,000	18,231,000	365,600	3,190,600	88%	
Feb-20	2/25/20	1941	25,457,000	19,938,000	1,192,800	6,711,800	83%	
Mar-20	3/26/20	1942	26,814,000	21,018,000	1,182,250	6,978,250	83%	
Apr-20	4/24/20	1942	24,527,000	20,481,000	574,600	4,620,600	86%	
May-20	5/27/20	1943	32,118,000	27,778,000	1,424,145	5,764,145	91%	
Jun-20	6/25/20	1944	32,954,000	28,214,000	1,342,000	6,082,000	90%	
Jul-20	7/24/20	1944	37,312,000	32,659,000	1,258,500	5,911,500	91%	
Aug-20	8/25/20	1943	36,043,000	31,124,000	1,117,600	6,036,600	89%	

\*90000 drain gst

\*Mics Leaks caused by contractors  
\*Interconnect open with HC151 by contractor

\*FV leak on FM 1960

Reporting on date: 8/1/2020 through 8/31/2020

# Inframark

**District:** Agents: HORIZON REGIONAL MUD #1, HORIZON REGIONAL MUD #2, HORIZON REGIONAL MUD #3, HORIZON REGIONAL MUD #4, HARRIS COUNTY MUD #5, HARRIS COUNTY UD #6, HARRIS ...

**Problem Codes:** Problem Codes: Adjustment Requests, Billing Inquiries, COVID19, Delinquency, Escalation, General Account Inquires, IVR/AVR Payment Inquiries, Misapplied Payment, Mis ...

## Harris County Mud 132

Call Reason Code	Number of Calls	Percent of Total Calls	Q1 Score	Q2 Score	Average Talk Time	Average Wrap Time	FCR %
110 - Adjustment Requests	2	5.00%					50.00%
120 - Billing Inquiries	16	40.00%					87.50%
130 - Delinquency	1	2.50%					100.00%
140 - Escalation	1	2.50%					100.00%
150 - General Account Inquires	5	12.50%					80.00%
180 - Miscellaneous	1	2.50%					100.00%
190 - MVI	5	12.50%	80	80			80.00%
200 - MVI/MVO	2	5.00%	100	100			100.00%
210 - MVO	4	10.00%	100	100			75.00%
220 - Password Reset	1	2.50%					100.00%
250 - Service Outages/Leaks	1	2.50%					100.00%
258 - Trash Inquiry	1	2.50%					100.00%

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>
8200374	1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/04/20	12:38	RD	18:35	Public	Distribution	Well	0.96	not found	not found
8200375	1010616	HC MUD 132	20327 Sunny Shore	Harris	08/04/20	12:45	RD	18:35	Public	Distribution	Well	0.89	not found	not found
8200376	1010616	HC MUD 132	20335 Atascocita Shores	Harris	08/04/20	12:51	RD	18:35	Public	Distribution	Well	0.85	not found	not found
8200377	1010616	HC MUD 132	8726 Timberview	Harris	08/04/20	12:58	RD	18:35	Public	Distribution	Well	0.62	not found	not found
8200378	1010616	HC MUD 132	19519 Nehoc	Harris	08/04/20	13:04	RD	18:35	Public	Distribution	Well	1.14	not found	not found
82010194	1010616	HC MUD 132	7722 Twelfth Fairway	Harris	08/11/20	9:55	AH	16:30	Public	Distribution	Well	1.27	not found	not found
82010195	1010616	HC MUD 132	Woods on Fairway 16	Harris	08/11/20	10:02	AH	16:30	Public	Distribution	Well	1.22	not found	not found
82010196	1010616	HC MUD 132	19603 Gamble Oak	Harris	08/11/20	10:08	AH	16:30	Public	Distribution	Well	1.42	not found	not found
82010197	1010616	HC MUD 132	19619 Autumn Creek	Harris	08/11/20	10:14	AH	16:30	Public	Distribution	Well	1.50	not found	not found
82010206	1010616	HC MUD 132	7068 FM 1960 24 Fitness	Harris	08/11/20	11:06	AH	16:30	Public	Distribution	Well	1.87	not found	not found





## ENGINEER'S REPORT

**Date:** September 17, 2020  
**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
WP2 welded GST	Mar-21	2011/2012	2020: Interior and exterior inspected. Consider full rehab in winter 2021-2022.
WP1 HPT1	Aug-21	1997/2018	2019: Exterior and interior. Good overall condition.
WP1 HPT3	Aug-21	2010/2018	2019: Exterior and interior. Good overall condition.
WP1 bolted GST	Aug-21	1996/2018	2019: Exterior and interior. Fair overall condition.
WP2 HPT1	Sep-20	2014/2014	2019: Overall fair exterior condition with mild corrosion along the edges of saddles, piping and flanges. Exterior inspection only.
WP1 HPT2	Sep-20	1998/2010	2019: Exterior only. Good overall condition.
WP2 bolted GST	Sep-20	1994/Unknown	2019: Overall fair exterior condition with mild corrosion present. Exterior inspection only.
WP1 welded GST	Sep-20	2010/2010	2019: Exterior only. Fair overall condition.
WP2 HPT2	TBD	2019	Installed in October 2019

We performed several of the annual tank inspections last month and are schedule to do additional inspections this month. Included herein are the inspection reports for the three tanks at Water Plant No. 1 that were evaluated last month.

b. Capital Improvement Projects:

A schedule for the current projects is attached.

i. Water Plant No. 2 HPT Addition: **ACTION ITEM**

The contractor has addressed all of the remaining punchlist items, including repairs to the brick fence. We are presenting and recommending payment of Pay Estimate No. 5 & Final in the amount of \$24,260.00 to Gemini Contracting Services (copy attached).

ii. Waterline Replacement, Phase 1: **Update**

The contractor (McKinney Construction) has finished all construction work other than to isolate the old water line on Pine Echo at FM1960 in order to abandon it and remove an existing fire hydrant. Inframark will be placing a new valve on this 8" line at the tee on the north side of FM1960 next week so that the remaining work can be performed. We will then be ready to schedule the final inspection. We do not have a pay estimate to present this month.

iii. Waterline Replacement, Phase 2: **Update**

We have received back all agency review comments and are addressing the comments. We anticipate being ready to advertise for bids in the next month or two. The scope of Phase II includes replacement of the waterlines in the Pinehurst of Atascocita Sect 2, Atascocita Villas Sect 1, Club Point at Pinehurst of Atascocita Sect 3, and Atascocita Shores Section 2 platted subdivision sections.

iv. Rehabilitation of Lift Station Nos. 2 and 3: **ACTION ITEM**

Bids were received and opened on September 10<sup>th</sup>. The lowest bid was submitted by T. Gray Utility & Rehab in the amount of \$240,895.00. We recommend that the construction contract be awarded to T. Gray Utility & Rehab. for the proposed amount, including supplemental items (letter and bid tab attached). Construction will include a new electrical control panel and wet well equipment at Lift Station No. 3, per request of the Operator.

v. Wooden Bridge, Bulkhead and Downstream Drainage – **ACTION ITEM**

We have prepared the attached memo detailing repair and replacement options for the wooden bridge and weir/bulkhead structure adjacent to Point Hole 6. We have also received a proposal from Stuckey's in the amount of \$28,961.34 for repairs to the failed concrete slope paving and swale just downstream of the bridge. We've researched ownership of the utility lines in this area. There is one 6" steel line whose ownership we were not able to identify.

c. Additional Drainage Areas: **Update**

Below is our list of areas of potential drainage improvements:

1. Pinehurst of Atascocita Sect 1 Drainage Improvements – To address concerns regarding drainage in this section, including on the Pine Cup Circle and Pinehurst Trail Circle cul-de-sacs, along with the 60" outfall pipe at the intersection of 12<sup>th</sup> Fairway Ln. and 17<sup>th</sup> Green Dr., we've put together the attached exhibits showing a couple of improvement options. Options 1 and 2 would each lower the hydraulic grade line (HGL) of a 2-year storm event by approx. one foot in the back of the storm sewer system, and Option 3 (which combines Options 1 and 2) would lower the HGL by over two feet.
2. Shores Hole No. 2 – We are coordinating with Stuckey's regarding a revised proposal to remove the existing 12" storm pipe draining the area to the west of the inlet, but leaving the inlet itself in place.
3. Golf Course at Spoonwood Drive and Atascocita Shore – Evaluate capacity of existing storm sewer system, and consider possibility of providing berm along golf course area on west side of Spoonwood to help prevent overflow into houses to the north. We are seeking a revised proposal from Stuckey's for the work involving the berm.
4. Shore Hole Nos. 4 and 5 – Drainage behind homes on Kings Crown Ct.

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

The board met on Tuesday. Design has begun on rehabilitation projects at the WWTP.

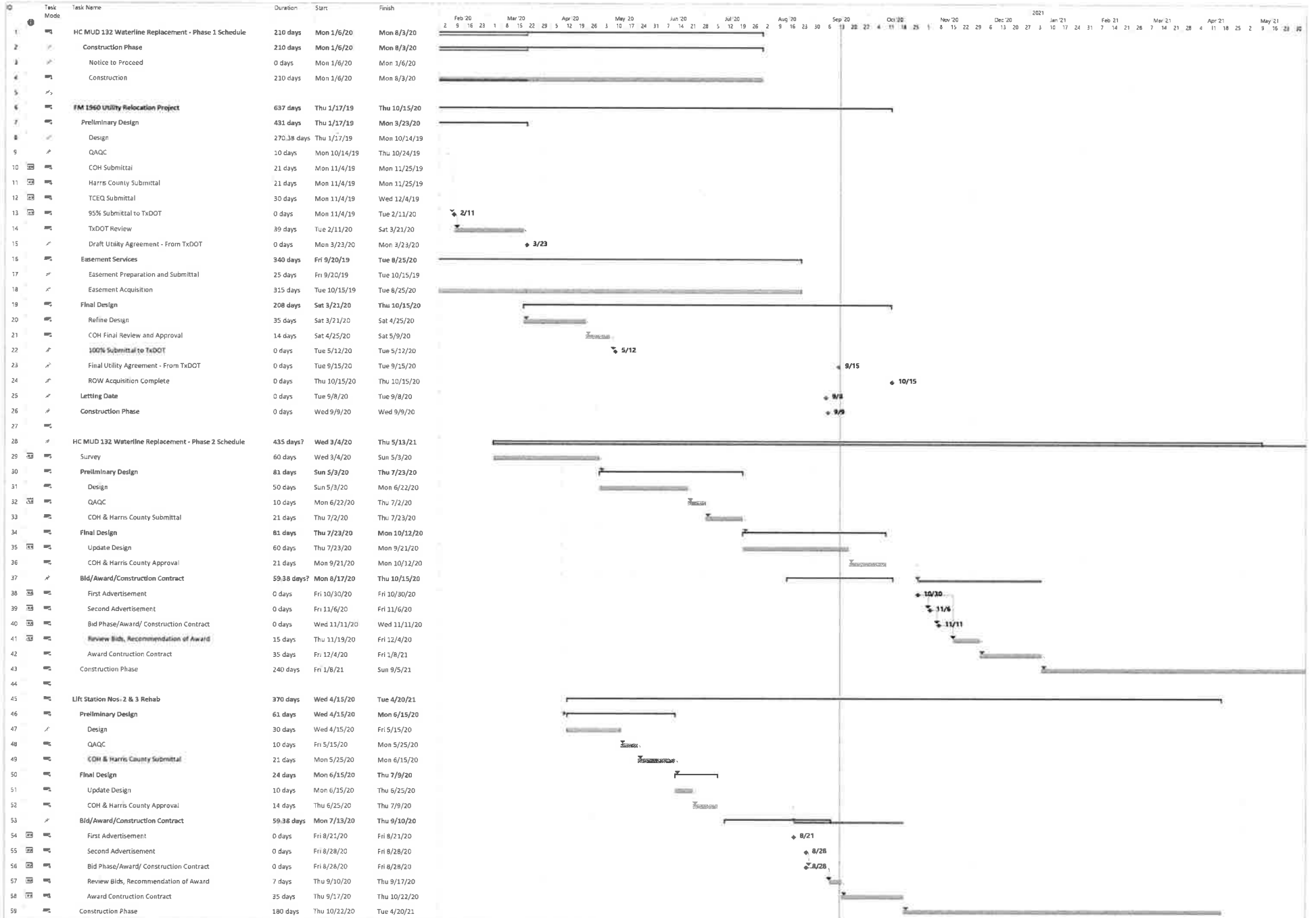
e. Development Plan Reviews: **Update**

I continue to work with Barry Pulaski, the owner of the shopping center at 8100 FM1960, regarding his interest in obtaining multiple water meters for the businesses in the center. He currently has one master meter, which is located at the cul-de-sac on Pines Place Drive behind the center.

f. Review and Authorize Capacity Commitments: No Updates

**ACTION ITEMS:**

- 1. Approve Pay Estimate No. 5 & Final to Gemini Contracting Services for Water Plant No. 2 HPT Addition.**
- 2. Approve bid results and award contract for the Rehabilitation of Lift Station Nos. 2 and 3.**
- 3. Consider options for repair or replacement of wooden bridge and weir/bulkhead structure, along with Stuckey's proposal for repair of downstream channel area.**





September 1, 2020

Harris County MUD No. 132  
c/o Myrtle Cruz Inc  
3401 Louisiana Street, Suite 400  
Houston, Texas 77002

Attention: Karrie Kay

Re: **Pay Estimate No. 5-Final**  
Harris County MUD 132  
Water Plant No. 2 Hydropneumatic Tank No. 2  
BGE Job No. 5856-00

Dear Ms. Kay:

Enclosed herewith is Pay Estimate No. 5-Final from Gemini Contracting Services, Inc. for work performed on the referenced project for the period indicated. I have reviewed the quantities completed and submitted for payment, and recommend that this estimate be processed for payment. The enclosed estimate is for your further handling and processing.

Should you have any questions regarding this pay estimate, please contact me at 281-558-8700.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary L. Goessler", written over a white rectangular area.

Gary L. Goessler, PE  
Project Manager, Construction Management

TBPE Registration No. F-1046

cc: Jim VanSchuyver – Gemini Contracting Services, Inc.  
Kathleen Ellison – Norton Rose Fulbright US LLP  
Jane Maher – Norton Rose Fulbright US LLP  
Nick Bailey, PE – BGE  
Kyle Adams, PE – BGE


Water Plant No. 2 Hydropneumatic Tank  
No. 2

Owner: Harris County MUD No. 132  
c/o Myrtle Cruz Inc  
3401 Louisiana Street, Suite 400  
Houston, Texas 77002

Attention: Karrie Kay

Pay Estimate No. S-Final  
Original Contract Amount \$ 237,100.00  
Adjustments: \$ (9,800.00)  
Current Contract Amount: \$ 227,300.00  
Completed to Date: \$ 227,300.00  
Retainage 0% \$ -  
Balance: \$ 227,300.00  
Less Previous Payments: \$ 203,040.00  
Current Payment Due: \$ 24,260.00

Recommended for Approval:

  
Gary L. Goessler, PE  
Project Manager, Construction Management  
BGE  
TBPE Registration No. F-1046

Contractor: Gemini Contracting Services, Inc.  
12660 La Rochelle Drive  
Houston, Texas 77015

Attention: Jim VanSchuyver

BGE Job No. 5856-00  
Estimate Period: 05/01/20 - 07/27/20  
Contract Date: March 25, 2019  
Notice to Proceed: April 1, 2019  
Contract Time: 180 Calendar Days  
Time Charged: 484 Calendar Days  
Approved Extensions: 0 Calendar Days  
Time Remaining: -304 Calendar Days

Acknowledged for Gemini Contracting Services:

By:   
Title:   
Date: 4/1/20





September 11, 2020

Harris County Municipal Utility District No. 132  
c/o Norton Rose Fulbright US LLP  
1301 McKinney, Suite 5100  
Houston, TX 77010

Re: **Recommendation of Award**  
**Lift Station No. 2 and No. 3 Rehabilitation**  
**BGE Job No. 7678-00**

Dear Board of Directors:

On Thursday, September 10, 2020, three bid proposals were received on the above referenced project. T. Gray Utility & Rehab submitted the lowest total bid of \$240,895.00.

The contractor has successfully completed numerous similar projects for developments in Houston and the surrounding areas. Based on the bid submitted, it is recommended that T. Gray Utility & Rehab be authorized to perform this work for the proposed amount of \$240,895.00, contingent upon approved construction plans and verification of their bonds and insurance coverage.

Upon your approval, we will begin immediately to prepare and circulate the appropriate contract documents for execution. Should you have any questions or require any additional information, please call me at 281-558-8700. Please find attached a copy of the bid tabulation.

Sincerely,

A handwritten signature in black ink, appearing to read 'Aaron Orozco', written in a cursive style.

Aaron Orozco, P.E.

cc: Ms. Kathleen Ellison – Norton Rose Fulbright US LLP  
Ms. Jane Maher – Norton Rose Fulbright US LLP  
Mr. Nick Bailey – BGE, Inc.  
BGE CM – Houston  
TCEQ – Houston

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

**LIFT STATION NO. 2 AND NO. 3 REHABILITATION**

**Bid Summary Sheet**

<b>Bidder</b>	<b>Unit A: Base Bid Items for Rehabilitation of Lift Station No. 2</b>	<b>Unit B: Base Bid Items for Rehabilitation of Lift Station No. 3</b>	<b>Unit C: Supplemental Bid Items</b>	<b>TOTAL BID</b>
<b>T Gray Utility &amp; Rehab</b>	\$113,165.00	\$98,120.00	\$29,610.00	<b>\$240,895.00</b>
<b>T&amp;G Services</b>	\$177,667.20	\$114,914.52	\$35,367.20	<b>\$327,948.92</b>
<b>Lindsey Construction</b>	\$287,984.00	\$169,164.00	\$42,800.00	<b>\$499,948.00</b>

HARRIS COUNTY MUNICIPALITY UTILITY DISTRICT NO. 132

LIFT STATION NO. 2 AND NO. 3 REHABILITATION

Bid Tabulation

Bid Date: September 10, 2020

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ITEM	Denotes mathematical errors	QUANTITY & UNIT	T Gray Utility		T&G Services		Lindsey Construction	
			UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL
<b>UNIT A: BASE BID ITEMS FOR REHABILITATION OF LIFT STATION NO. 2</b>								
1.	Mobilization and Demobilization (complete project)	1 LS	\$ 10,000.00	\$ 10,000.00	\$ 4,500.00	\$ 4,500.00	\$ 30,000.00	\$ 30,000.00
2.	Bonds and Insurance (complete project)	1 LS	\$ 8,000.00	\$ 8,000.00	\$ 2,500.00	\$ 2,500.00	\$ 12,000.00	\$ 12,000.00
3.	Rehabilitate Existing Lift Station No. 2 including but not limited to power washing, abrasive blasting and recoating of existing wet well, and abrasive blasting and recoating of wet well piping. Installation of corrosion resistant coating to be Raven 405, 120 mils, or approved equal. Surface preparation to be in accordance with Raven applicators written recommendations. Installation of fall through protection. Contractor must pump all waste out of the lift station prior to beginning work; in accordance with plans and specifications. Complete In Place.	1 LS	\$ 31,645.00	\$ 31,645.00	\$ 33,600.00	\$ 33,600.00	\$ 90,000.00	\$ 90,000.00
4.	Rehabilitate Existing Lift Station No. 2 Valve Vault by cleaning and power washing the interior, abrasive blasting and re-coating, including but not limited to, valves, piping and miscellaneous appurtenances; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 6,700.00	\$ 6,700.00	\$ 4,500.00	\$ 4,500.00	\$ 16,000.00	\$ 16,000.00
5.	Remove and replace 6-inch Check Valve; in accordance with plans and specifications. Complete in Place.	3 EA	\$ 3,000.00	\$ 9,000.00	\$ 2,514.00	\$ 7,542.00	\$ 4,000.00	\$ 12,000.00
6.	Remove and replace Air Release Valve including the flushing 1" piping routed to floor drain; in accordance with plans and specifications. Complete in Place.	4 EA	\$ 1,830.00	\$ 7,320.00	\$ 954.00	\$ 3,816.00	\$ 8,100.00	\$ 32,400.00

HARRIS COUNTY MUNICIPALITY UTILITY DISTRICT NO. 132

LIFT STATION NO. 2 AND NO. 3 REHABILITATION

**Bid Tabulation**

**Bid Date: September 10, 2020**

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ITEM	Denotes mathematical errors QUANTITY & UNIT	T Gray Utility		T&G Services		Lindsey Construction	
		UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL
7.	Elite Pumps & Mechanical Services, to furnish a Bypass Pumping plan, all labor, equipment, and appurtenances for Lift Station No. 2 Wet Well bypass pumping, per week, as directed by the Engineer, in accordance with plans and specifications. Complete in Place.						
a.	Mobilization of Bypass Pumping Equipment.	1 LS	\$ 2,000.00 \$ 2,000.00	\$ 13,650.00	\$ 13,650.00	\$ 10,500.00	\$ 10,500.00
b.	Operation and Maintenance of Bypass Pumping Equipment.	4 WK	\$ 8,500.00 \$ 34,000.00	\$ 24,402.30	\$ 97,609.20	\$ 18,771.00	\$ 75,084.00
c.	Demobilization of Bypass Pumping Equipment.	1 LS	\$ 2,000.00 \$ 2,000.00	\$ 8,450.00	\$ 8,450.00	\$ 6,500.00	\$ 6,500.00
8.	Storm Water Pollution Prevention Plan; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 2,500.00 \$ 2,500.00	\$ 1,500.00	\$ 1,500.00	\$ 3,500.00	\$ 3,500.00
<b>TOTAL, UNIT A</b>			<b>\$ 113,165.00</b>		<b>\$ 177,667.20</b>		<b>\$ 287,984.00</b>
<b>UNIT B: BASE BID ITEMS FOR REHABILITATION OF LIFT STATION NO. 3</b>							
1.	Rehabilitate Existing Lift Station No. 3 including but not limited to power washing, abrasive blasting and recoating of existing wet well, and abrasive blasting and recoating of wet well piping. Installation of corrosion resistant coating to be Raven 405, 120 mils, or approved equal. Surface preparation to be in accordance with Raven applicators written recommendations. Installation of fall through protection. Contractor must pump all waste out of the lift station prior to beginning work; in accordance with plans and specifications. Complete In Place.	1 LS	\$ 26,000.00 \$ 26,000.00	\$ 18,400.00	\$ 18,400.00	\$ 49,200.00	\$ 49,200.00

HARRIS COUNTY MUNICIPALITY UTILITY DISTRICT NO. 132

LIFT STATION NO. 2 AND NO. 3 REHABILITATION

Bid Tabulation

Bid Date: September 10, 2020

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ITEM	Denotes mathematical errors QUANTITY & UNIT	T Gray Utility		T&G Services		Lindsey Construction	
		UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL
2.	Elite Pumps & Mechanical Services, to furnish a Bypass Pumping plan, all labor, equipment, and appurtenances for the On-site Lift Station No. 3 Wet Well bypass pumping, per week, as directed by the Engineer; in accordance with plans and specifications. Complete in Place.						
	a. Mobilization of Bypass Pumping Equipment.	1 LS	\$ 2,000.00 \$ 2,000.00	\$ 9,750.00	\$ 9,750.00	\$ 7,500.00	\$ 7,500.00
	b. Operation and Maintenance of Bypass Pumping Equipment.	4 WK	\$ 8,000.00 \$ 32,000.00	\$ 11,011.98	\$ 44,047.92	\$ 8,741.00	\$ 34,964.00
	c. Demobilization of Bypass Pumping Equipment.	1 LS	\$ 2,000.00 \$ 2,000.00	\$ 7,150.00	\$ 7,150.00	\$ 5,500.00	\$ 5,500.00
3.	8" DIA. Core Drill for installation of Submersible Transducer; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 1,840.00 \$ 1,840.00	\$ 15,000.00	\$ 15,000.00	\$ 5,500.00	\$ 5,500.00
4.	Furnish and Install Submersible Transducer; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 4,280.00 \$ 4,280.00	\$ 1,085.00	\$ 1,085.00	\$ 18,000.00	\$ 18,000.00
5.	Remove and replace Control Panel and Light and install all necessary electrical appurtenances for a complete operating system at Lift Station No. 3; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 27,000.00 \$ 27,000.00	\$ 17,981.60	\$ 17,981.60	\$ 45,000.00	\$ 45,000.00
6.	Storm Water Pollution Prevention Plan; in accordance with plans and specifications. Complete in Place.	1 LS	\$ 3,000.00 \$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 3,500.00	\$ 3,500.00
<b>TOTAL, UNIT B</b>			<b>\$ 98,120.00</b>		<b>\$ 114,914.52</b>		<b>\$ 169,164.00</b>

HARRIS COUNTY MUNICIPALITY UTILITY DISTRICT NO. 132

LIFT STATION NO. 2 AND NO. 3 REHABILITATION

Bid Tabulation

Bid Date: September 10, 2020

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ITEM	QUANTITY & UNIT	T Gray Utility		T&G Services		Lindsey Construction	
		UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL
Denotes mathematical errors							
<b>UNIT C: SUPPLEMENTAL BID ITEMS</b>							
1. "Extra" as directed, Remove and Replace 6-inch Ductile Iron Pipe, including bends and fittings, in accordance with plans and specifications. Complete in Place. (\$50.00 per LF minimum)	80 LF	\$ 150.00	\$ 12,000.00	\$ 55.00	\$ 4,400.00	\$ 100.00	\$ 8,000.00
2. "Extra" as directed, Remove and replace 4-inch Plug Valve, Complete in Place	1 EA	\$ 1,700.00	\$ 1,700.00	\$ 751.20	\$ 751.20	\$ 400.00	\$ 400.00
3. "Extra" as directed, Remove and replace 6-inch Plug Valve, Complete in Place	3 EA	\$ 1,860.00	\$ 5,580.00	\$ 1,122.00	\$ 3,366.00	\$ 500.00	\$ 1,500.00
4. "Extra" as directed, Remove and Replace 2-inch Ductile Iron Pipe, including bends and fittings, in accordance with plans and specifications. Complete in Place. (\$35.00 per LF minimum)	40 LF	\$ 87.00	\$ 3,480.00	\$ 40.00	\$ 1,600.00	\$ 35.00	\$ 1,400.00
5. Install a Structural Cementitious Lining within Wet Well at existing Lift Station No. 2 and No. 3 as directed by Engineer. Complete in Place.	10 CY	\$ 10.00	\$ 100.00	\$ 225.00	\$ 2,250.00	\$ 1,450.00	\$ 14,500.00
6. Furnish and Install concrete crack repairs (any size), major joint repairs or wall repairs to wet well interior or manhole, as directed by Engineer, in accordance with plans. Complete in Place.	1,000 SF	\$ 3.00	\$ 3,000.00	\$ 20.00	\$ 20,000.00	\$ 15.00	\$ 15,000.00
7. "Extra" as directed, Cast In Place Concrete, in accordance with specifications. Complete in Place (\$200 per CY minimum)	5 CY	\$ 200.00	\$ 1,000.00	\$ 200.00	\$ 1,000.00	\$ 200.00	\$ 1,000.00
8. "Extra" as directed, the removal and replacement of stainless steel lifting chains, Complete in place.	5 EA	\$ 550.00	\$ 2,750.00	\$ 400.00	\$ 2,000.00	\$ 200.00	\$ 1,000.00
<b>TOTAL, UNIT C</b>			<b>\$ 29,610.00</b>		<b>\$ 35,367.20</b>		<b>\$ 42,800.00</b>

HARRIS COUNTY MUNICIPALITY UTILITY DISTRICT NO. 132

LIFT STATION NO. 2 AND NO. 3 REHABILITATION

**Bid Tabulation**

**Bid Date: September 10, 2020**

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Denotes mathematical errors ITEM	QUANTITY & UNIT	T Gray Utility		T&G Services		Lindsey Construction	
		UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL	UNIT COST	ITEM TOTAL
<b>SUMMARY</b>							
	Unit A: Base Bid Items for Rehabilitation of Lift Station No. 2		\$ 113,165.00		\$ 177,667.20		\$ 287,984.00
	Unit B: Base Bid Items for Rehabilitation of Lift Station No. 3		\$ 98,120.00		\$ 114,914.52		\$ 169,164.00
	Unit C: Supplemental Bid Items		\$ 29,610.00		\$ 35,367.20		\$ 42,800.00
	<b>TOTAL BID</b>		<b>\$ 240,895.00</b>		<b>\$ 327,948.92</b>		<b>\$ 499,948.00</b>
<b>ELECTRICAL SUBCONTRACTOR:</b>			GC Electric				Pfeiffer



## Memorandum

To: Nick Bailey, P.E.

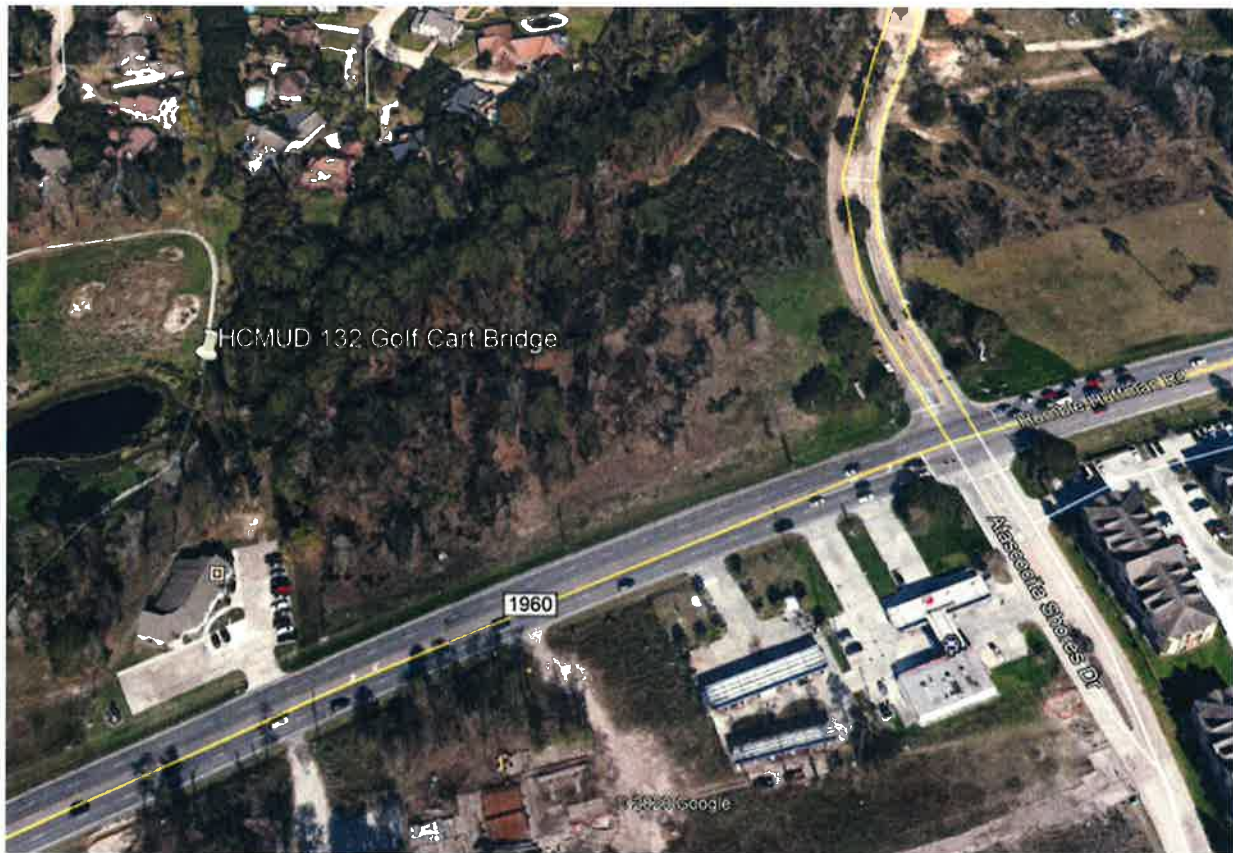
From: Will Bohlen, P.E.

Date: September 15, 2020

Subject: H.C. MUD 132 - Feasibility Report for Replacement Weir and Bridge

---

This memo provides information for the replacement of the golf cart bridge and weir located on about 400 feet north of FM 1960 E, and about 700 feet west of Atascocita Shores Drive (see Figure 1).



*Figure 1 - Location of proposed weir and bridge replacement*

### **Description of Existing Bridge Structure**

The 7-span bridge is approximately 70 feet in length, with additional approach lengths on each end. The overall width of the deck is 7-10 ½" with a nominal 7'-0" clear width, curb-to-curb. The bridge supports foot traffic, golf carts, and light landscaping tractors and mowers. The bridge is constructed from the following items (Numbers are coded to match the labels shown in Figure 2

1. Timber Piles: The piles are the vertical foundation elements that transmit forces from the deck structure into the ground. They are made of wood and measured as approximately seven inches to eight inches diameter at the top. There are two piles per pile bent.
2. Pile Caps: There are two wood 3 x 8 x ~10'-0" pile caps per pile bent. The pile caps are connected to the piles with galvanized lag bolts.
3. Stringers: There are five wood 2 x 8 x ~10'-0" stringers running along the length of the bridge. These elements carry the load from the deck planks to the piles caps. The stringers are supported by the pile caps and attached using galvanized lag bolts.
4. Deck Planks: The 2 x 6 x 7-10 1/2" long wooden deck plans are placed in the transverse stringer and are attached to the stringers with nails. There are two sets of three continuous longitudinal planks that act as tire treads to provide additional distribution for the wheel loads.
5. Curbs: The curbs are wood 4x4" and placed end to end along the length of the bridge, with trapezoidal 4x4 shims measuring 18" long at the base. Each curb unit measured approximately 8'-0", and the shims are nominally spaced at 5'-0" center-to-center. The current curb height of 7 inches does not provide the appropriate fall protection over the gully (see Figure 2 and Figure 3). Modern building codes require a railing for any height over twelve inches.

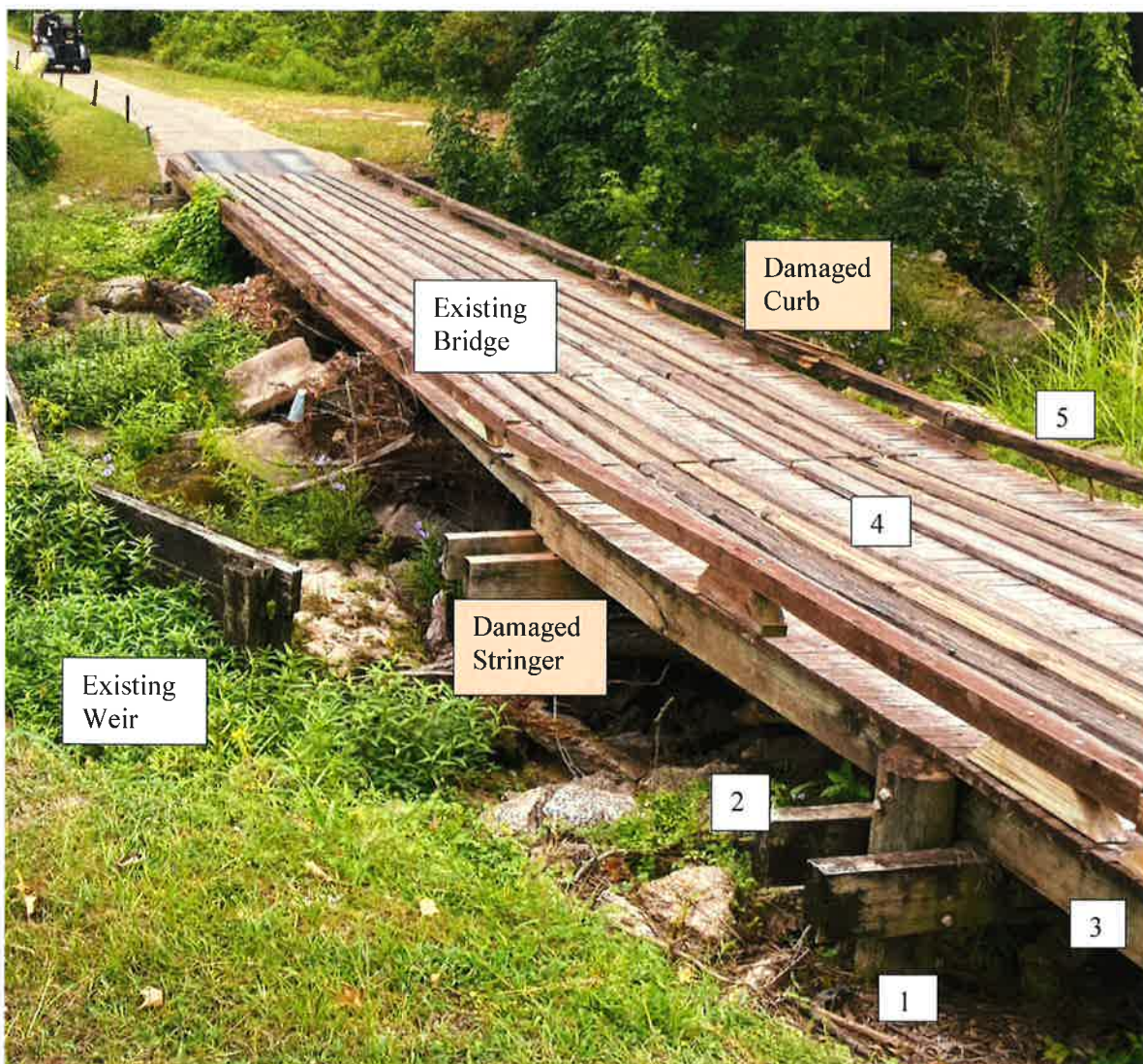


Figure 2 - View of Existing Bridge and Weir-(looking North)



The MUD records indicate that the existing bridge constructed in approximately 1974. With an age of 46 years, this structure has lasted beyond the normal expected 30 year service life for timber structures. In general, the majority of the visible bridge elements have a variety of shakes, splits, and checks that reduce the overall rating of the individual timber elements, as well as a corresponding reduction to the performance of the bridge. The element ratings are typically categorized as being in fair condition, with many rated as poor. Due to the age and overall condition of the bridge, it is expected that the effects of the poor condition would accelerate the further degradation of the structure.

Localized damage was noted to the east curb and the exterior stringer on the west side of the bridge, where the bridge transitions from the downward slope to the level portion of the bridge. The bridge approaches at each of the bridge have experienced differential settlement compared to the main bridge units (see Figure 3). The bridge elevation is set slightly higher than the top of the existing timber weir. When the weir is overtopped during heavy runs, the bridge becomes impassible.



*Figure 3 - Differential Settlements at the Bridge Approaches*

Minor differential movement of the bridge structure is also apparent. It is our opinion that any bridge improvements should provide an updated railing that meets present day building code requirements.

### **Description of Existing Weir Structure**

The timber weir is located 8 to 10 feet upstream of the bridge. It is built using vertical piles consisting of 4 x 4 timber posts spaced at approximately four feet center-to-center. The façade is comprised of both horizontal 2 x 6 lagging as well as vertical 2 x 6 planks. The planks are installed using tongue-and-

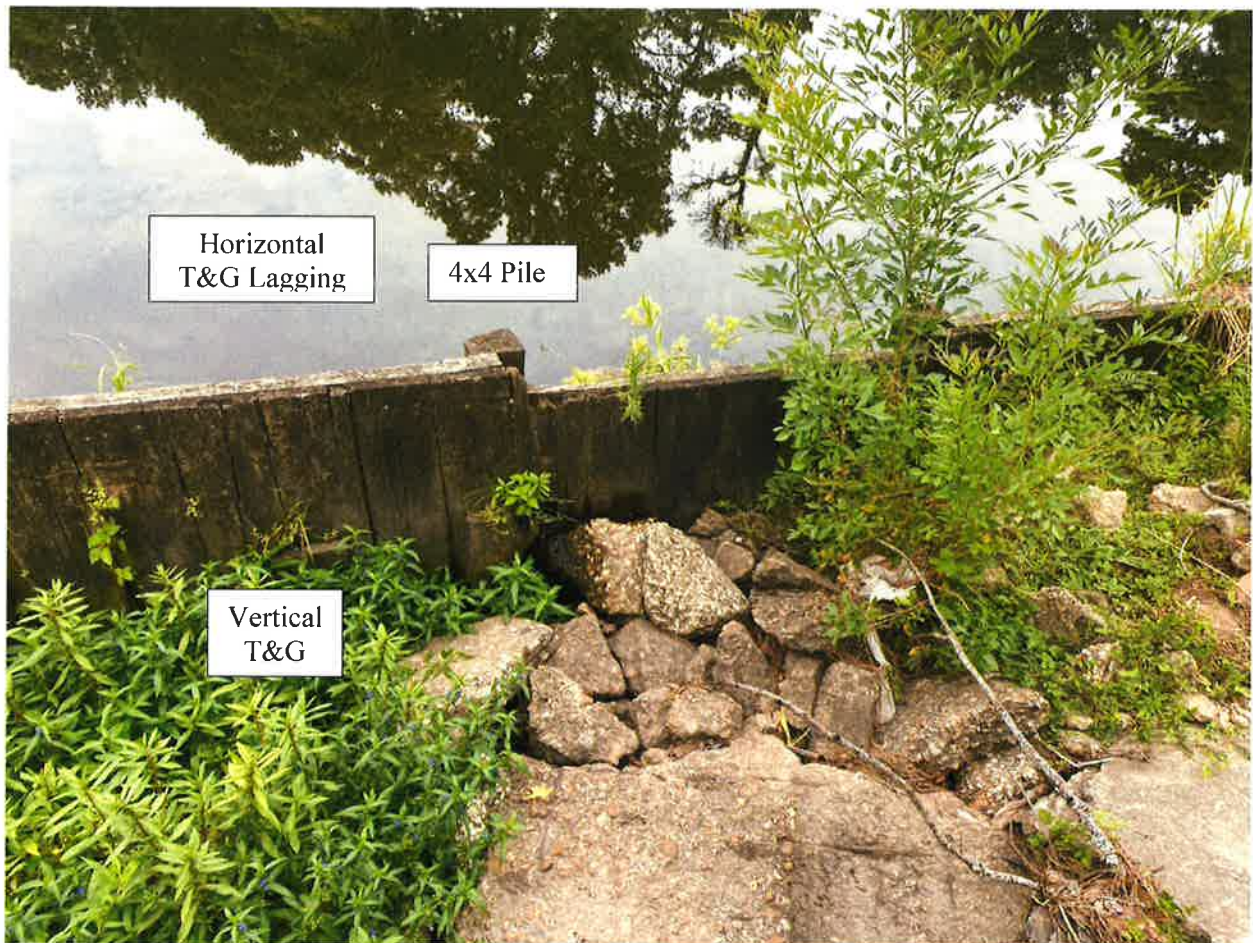
September 15, 2020

Page 4

groove details to ensure that the boards are watertight. Many defects are observed such as shakes, splits, and surface checks. Most elements are rated as fair condition, and many rated as poor condition.



*Figure 4 - Timber Weir Structure Overview*



*Figure 5 - Timber Weir Structure Details*

## Repair and Replacement Options

The following approaches are available for the project:

1. Do Nothing – The option exists to do nothing. However, this option is not recommended, as there are a few critical items that should be repaired as soon as possible.
2. Critical Maintenance and Repairs – The following minimal repairs are recommended immediately to address the critical issues observed during our site visit on September 3:
  - a. Repair erosion to the South end of the timber weir structure that allows water to pass around the southern end of the weir, focusing heavy flow towards the south bridge approach.
  - b. Repair the western stringer in the third span from the south approach (and verify that the damage is only to the exterior stringer). One way to do this simply is to install a new stringer adjacent to the existing stringer, and stitch them together with bolts.
  - c. Repair the damaged curb located on the east side of the bridge located in the fourth/fifth span from the south approach.
3. Replacement in kind with new timber bridge: The clear height of the replacement bridge should be increased by approximately two to three feet to provide a functional bridge crossing after heavy rains that typically flood the existing bridge. Additionally, the curb should be improved to provide fall protection in accordance with building code requirements. The weir should be replaced with a new timber weir built similar to the existing weir.

4. Replacement with new package timber bridge: Specially designed timber bridge modules with enhanced aesthetics could be delivered to the site and installed, with similar footprint to the in-kind timber bridge replacement. The weir should be replaced with a new timber weir built similar to the existing weir.



5. Replacement with new FRP bridge that completely spans the gully, using lightweight alternate materials, such as fiberglass-reinforced polymer (FRP) pultrusion



products. This option can span up to 80-feet or more, with custom approaches built to blend with the existing cart paths. While the cost is higher, it has a projected service life of 80 years, and can provide a clear span across the width of the gully, with no supports in the gully.

Replacement of the existing timber weir is recommended for items 3, 4, and 5. The weir can be built in the same location as the existing weir, using similar dimensional lumber and details. Use of temporary cofferdam and water pumps, as needed, can keep the water back during the demolition and reconstruction.

Cost estimates have been prepared for the items listed above. They are as follows:

Alt No.	Description	Cost
1	Do Nothing	\$0
2	Critical Repairs	\$2,884.45
3	Replacement in Kind with Timber Bridge	
3A	Timber Bridge - Demolish and rebuild	\$35,955.19
3B	Timber Weir - Demolish and rebuild	\$17,124.53
3	Estimated Value of Construction Contract	\$53,079.72
4	Replacement with new package timber bridge	
4A	Timber Package Structure	\$75,000.00
4B	Timber Weir - Demolish and rebuild	\$17,124.53
4	Estimated Value of Construction Contract	\$92,124.53
5	Replacement with new composite FRP bridge	
5A	RFP Composite Structure	\$100,000.00
5B	Timber Weir - Demolish and rebuild	\$17,124.53
5	Estimated Value of Construction Contract	\$117,124.53

**Alternative No. 3 - Replacement in Kind - Timber Bridge**

Line	Description	# of Spans	# of Bents	# per span/bent	Unit Qty	Unit	Unit Cost	Subtotal per EA	Group Subtotals
<b>Demolition of Existing Timber Bridge Structure</b>									
1	Removal and Haul for Existing Bridge Structure				1	LS	\$1,500.00	\$1,500.00	
<b>2</b>								<b>subtotal, Furnish lumber =</b>	<b>\$1,500.00</b>
<b>Furnish Lumber:</b>									
3	Furnish 30' long x 8" Diam Timber Pile		11	2	22	EA	\$300.00	\$6,600.00	
4	Furnish 10' long x 2x8 Pile Caps		11	2	22	EA	\$25.00	\$550.00	
5	Furnish 10' long x 2x8 Stringers	10		5	50	EA	\$25.00	\$1,250.00	
6	Furnish 8' long x 2x8 planks				214	EA	\$15.00	\$3,210.00	
7	Furnish 2'-10" guard rail				200	LF	\$20.00	\$4,000.00	
8	Furnish 8' long x 4x4 x (18"/11") curb shims		cut 7 shims per 12' piece		6	EA	\$35.00	\$210.00	
<b>9</b>								<b>subtotal, Furnish lumber =</b>	<b>\$15,820.00</b>
<b>Furnish Connecting Hardware:</b>									
10	Furnish 3/8" diam by 5" long Powerlag Hex Drive Washer Head High Corrosion Resistant Coating Lag Screwgalv lag bolts for pile to pile cap connection				44	EA	\$5.00	\$220.00	
11	Furnish Simpson Strong Tie LUS ZMAX Galvanized Hurricane Tie for Stringer to Pile Cap				100	EA	\$5.00	\$500.00	
12	Furnish Galv Sprial Shank Deck Nails for Deck plank to Stringer Connections (5-lb box ~				4	EA	\$20.00	\$80.00	
13	Furnish 3/8" diam by 5" long Powerlag Hex Drive Washer Head High Corrosion Resistant Coating Lag Screwgalv lag bolts for curb to deck connection				84	EA	\$5.00	\$420.00	
<b>14</b>								<b>subtotal, Furnish Connecting Hardware =</b>	<b>\$1,220.00</b>
<b>Installation:</b>									
15	Install piles				22	EA	\$40.00	\$880.00	
16	Install pile caps				22	EA	\$30.00	\$660.00	
17	Install Stringers				50	EA	\$25.00	\$1,250.00	
18	Install Deck Planks				214	EA	\$8.00	\$1,712.00	
19	Install Curb Shims				42	EA	\$10.00	\$420.00	
20	Install Curbs				200	EA	\$5.00	\$1,000.00	
21	Prepare South Approach Slab				1	EA	\$500.00	\$500.00	
22	Prepare North Approach Slab				1	EA	\$500.00	\$500.00	
<b>23</b>						l gues		<b>subtotal, Labor =</b>	<b>\$6,922.00</b>
<b>24</b>								<b>Subtotal - Materials, Labor, and Equipment for New Bridge =</b>	<b>\$23,962.00</b> <--- 7 + 12 + 21
25	Contractor Mobilization and Demobilization	8.0%	of total					\$1,916.96	
26	Contractor General Conditions and Overhead	25.0%	of total					\$5,990.50	
27	Contractor - Taxes on Products	8.9%						\$1,516.56	
28	Contractor - Taxes on Labor	25.0%						\$1,730.50	
29	Bonds, Surety, and Construction Permits	3.5%						\$838.67	
<b>30</b>								<b>subtotal, Contractor costs =</b>	<b>\$11,993.19</b> <---
<b>31</b>								<b>Estimated Total Construction Cost =</b>	<b>\$35,955.19</b> <--- 22 + 28

**Alternative No. 3 - Replacement in Kind - Timber Bridge Structure (60'-0" Length)**

Line	Description	Data	Unit Qty	Unit	Unit Cost	Subtotal per EA	Group Subtotals
<b>Demolition of Existing Timber Structure</b>							
1	Removal and Haul for Existing Bridge Structure		1	LS	\$1,000.00	\$1,000.00	
2	Temporary Cofferdam & Dewatering Pumps		1	LS	\$2,500.00	\$2,500.00	
<b>3</b>						<b>subtotal, Furnish lumber =</b>	<b>\$3,500.00</b>
<b>Furnish Lumber:</b>							
4	Furnish 12' long x 4x4 Timber Post		16	EA	\$35.00	\$560.00	
5	Furnish 10' long x 2x6 Horizontal Tongue and Groove Lagging	4' panel height	54	EA	\$30.00	\$1,620.00	
6	Furnish 8' long x 2x6 Vertical Tongue and Groove Lagging	8' board length	126	EA	\$24.00	\$3,024.00	
<b>7</b>						<b>subtotal, Furnish lumber =</b>	<b>\$5,204.00</b>
<b>Furnish Connecting Hardware:</b>							
8	Furnish 3/8" diam by 2.5" long Powerlag Hex Drive Washer Head High Corrosion Resistant Coating Lag Screwgalv lag bolts for lagging to post connection (16 posts * 9 rows of boards)		144	EA	\$3.00	\$432.00	
9	Furnish Galv Sprial Shank Deck Nails for Deck plank to Stringer Connections (5-lb box ~ 681		2	EA	\$20.00	\$40.00	
10	Miscellaneous Connection Budget Allowance		1	LS	\$200.00	\$200.00	
<b>11</b>						<b>subtotal, Furnish Connecting Hardware =</b>	<b>\$672.00</b>
<b>Installation:</b>							
12	Install posts		16	EA	\$20.00	\$320.00	
13	Install horizontal tongue and groove lagging		54	EA	\$10.00	\$540.00	
14	Install vertical tongue and groove lagging		126	EA	\$5.00	\$630.00	
15	Tie in to existing North Bank		1	EA	\$250.00	\$250.00	
16	Tie in to existing South Bank		1	EA	\$995.00	\$995.00	
<b>17</b>				gues		<b>subtotal, Labor =</b>	<b>\$2,735.00</b>
<b>18</b>						<b>Subtotal - Materials, Labor, and Equipment for New Weir =</b>	<b>\$12,111.00</b> <--- 2+5+9+15
19	Contractor Mobilization and Demobilization	8.0% of total					\$968.88
20	Contractor General Conditions and Overhead	25.0% of total					\$3,027.75
21	Contractor - Taxes on Products	8.9%					\$522.96
22	Contractor - Taxes on Labor	25.0%					\$683.75
23	Bonds, Surety, and Construction Permits	3.5%					\$423.89
<b>24</b>						<b>subtotal, Contractor costs =</b>	<b>\$5,627.23</b> <---
<b>25</b>						<b>Estimated Total Construction Cost =</b>	<b>\$17,738.23</b> <--- 18 + 24



**PROPOSAL**  
**Outfall @ Insurance Building**

June 18, 2020

HC MUD 132  
C/O: Norton Rose Fulbright  
1301 McKinney St, STE 5100  
Houston, TX 77010 - 3031

Drainage Improvements – 1 LS @ \$28,961.34 / LS ..... \$28,961.34  
Saw cut existing failed slope paving (Laterally) approx. 15' below top edge  
Demo concrete pieces – Break into large rip rap for use around existing areas  
Import up to 36 Tons (+/-) 1.5 Sac CSS to fill void underneath remaining slope paving  
Import up to 24 CY (+/-) Select Fill to fill any remaining voids after CSS  
Form/Pour 10'-12' (+/-) Slope paving extension to the north (Min. 5" Thick)  
Excavate & reshape existing swale to promote positive drainage on top of concrete  
Slow process working around multiple utilities  
Import up to 25 Tons (+/-) 12" x 18" Rip Rap along top of saw cut concrete edge  
Laid over Mirafi 600X Separation Density Fabric  
Final grade all areas and prep for reseeded  
Revegetate any disturbed areas

*Stuckey's not responsible for any repairs in this pricing for any irrigation waterlines etc.*

**Total ..... \$28,961.34**  
Sales Tax (Not Included) ..... N/A

Sincerely,

Dillon Fulvio  
Project Manager

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

\*This proposal assumes ONE free mobilization, additional mobilizations at \$1,000.00\*  
\*\*Proposal does not include long-term watering or maintenance of the project unless otherwise noted\*\*

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

Accepted this \_\_\_\_\_ day of \_\_\_\_\_ 2020

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

Firm: \_\_\_\_\_

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

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

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





# **20,000 Gallon Hydropneumatic Tank No. 1 Evaluation**

**District:  
Harris County MUD No. 132  
Water Plant No. 1**

**District Operator:  
Inframark Water & Infrastructure Services**

**Evaluation Date:  
Wednesday, September 2, 2020**

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<b>Section 1 Exterior .....</b>	<b>2</b>
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<b>Section 3 Photos .....</b>	<b>4</b>
<b>Section 4 Conclusion/Recommendation .....</b>	<b>5</b>
<b>Section 5 Tank Information .....</b>	<b>6-8</b>

Following the district's approval, BGE, Inc. conducted an overall evaluation of the 20,000 Gallon Hydropneumatic Tank No. 1 at Water Plant No. 1 on behalf of Harris County MUD No. 132 on Wednesday, September 2, 2020. The tank was not drained and was in service. The following information was gathered at the time of the evaluation.

## Section 1 Exterior

- 1.1 Foundation – The foundation of the tank is two separate concrete supports that appear to be in good overall condition.
- 1.2 Exterior Shell – The exterior shell appears to be in good overall condition with light environmental staining present. During the evaluation, coating and steel thickness measurements were taken. The average coating thickness measured 13.7 mils with the lowest reading of 9.0 mils and the highest reading of 19.0 mils. The ultrasonic thickness readings indicate the tank shell average is 0.547 inches and the end cap average is 0.677 inches. (See photos 1-2)
- 1.3 Inlet/Outlet Line – The 12" inlet/outlet line for the tank appears to be in good overall condition.
- 1.4 Drain Line – The 4" drain line for the tank appears to be in good overall condition.
- 1.5 Pressure Relief Valve – The pressure relief valve appears to be in good overall condition and in operational order.
- 1.6 Crows Foot – The crows foot attachment appears to be in good overall condition.
- 1.7 Hatch – The 30" diameter manway on the west end cap and 24" diameter manway on the top appear to be in good overall condition.
- 1.8 Equipment Box – The equipment box is located on the east end of the tank and appears to be in good overall condition.
- 1.9 Sight Glass – The sight glass is located in the equipment box and appears to be in good overall condition.

- End of Section -

## Section 2 Interior

- 2.1 Walls, Floor, and Ceiling – The tank was not drained, and the interior was not within the scope of this evaluation.
- 2.2 Weld Seams – The interior was not within the scope of this evaluation.
- 2.3 Penetrations – The interior was not within the scope of this evaluation.

- End of Section -

## Section 3 Photos



*Photo 1: Tank with staining*



*Photo 2: Tank with staining*

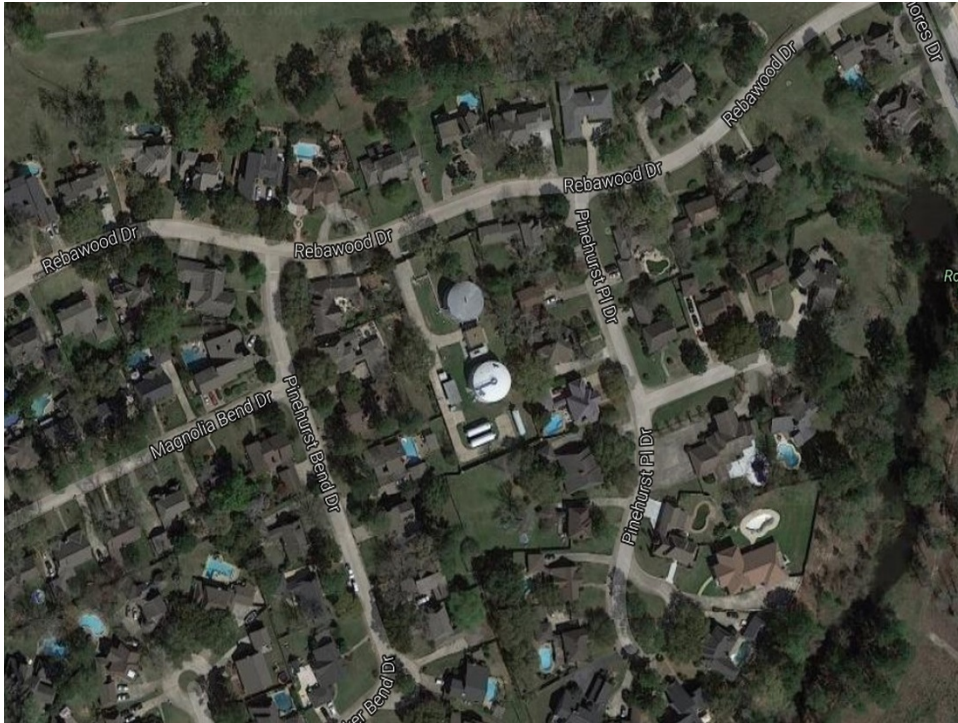
## Section 4 Conclusion/Recommendation

Based on this year's evaluation, the tank is in good overall condition. The exterior of the tank was included in the evaluation. The interior was not included since the tank was in service. There is light environmental staining visible on the exterior walls. No corrective action is recommended at this time. It is recommended that the tank be evaluated again one year from the time of this evaluation to stay within compliance of TCEQ section 290.46(m) (1) and to monitor conditions of the tank.

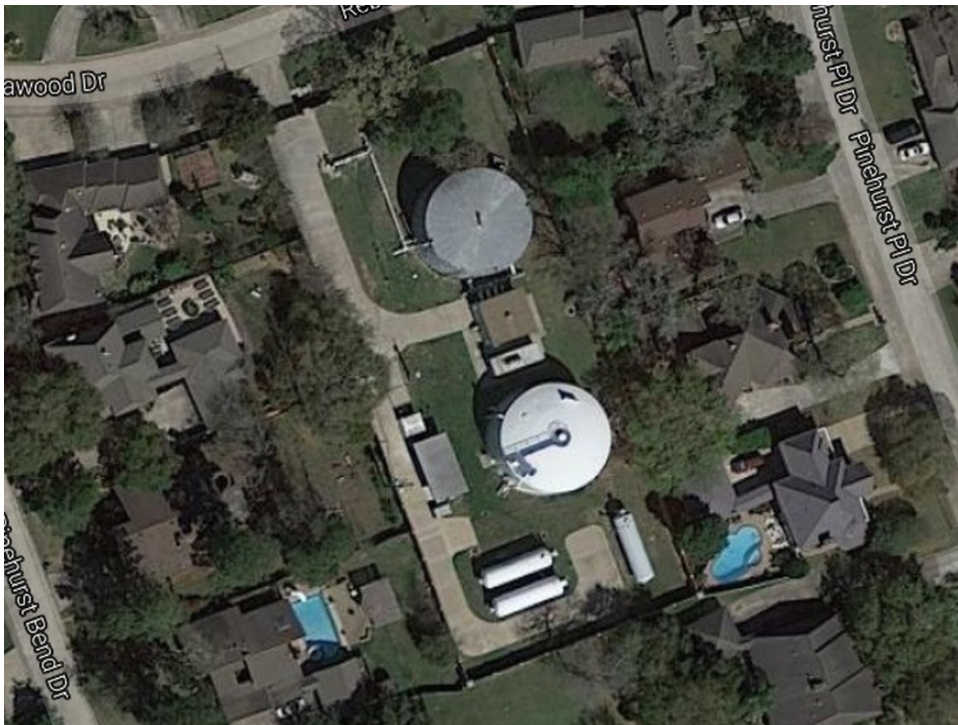
- End of Section -

## Section 5 Tank Information

Tank Manufacturer:	Holloway Co., Inc.
Year:	1997
Serial No.:	469 F-2138
ASME Stamped:	Yes
Size:	20,000 Gallons
Diameter:	10 feet
Length:	32 feet
Color:	White
Foundation:	Concrete
Inlet/Outlet Line:	12 inches
Drain Line:	4 inches
Manway:	1 – 30-inch diameter, 1 – 24-inch diameter
Pressure Relief Valve:	Yes
Previous Rehab:	2018



*Water plant site*



*Water plant site overall*





# Potable Water Storage Tank Inspection

Section 290.46(f)(3)(D)(ii) of the Texas Commission on Environmental Quality's Rules and Regulations for Public Water Systems requires documentation of annual ground, elevated, and pressure storage tank maintenance inspections. [See also 290.46(m)(l) and 290.46(m)(2).]

Location:	Harris County MUD No. 132, Water Plant No. 1
Description:	20,000 Gallon Hydropneumatic Tank No. 1
Date and Material of Exterior Coating System:	2018, AWWA OCS-6 (Sherwin Williams)
Date and Material of Internal Coating System	2018, AWWA ICS-2 (Sherwin Williams)

## Exterior of Tank

OK	Problem	N/A	Description
X			<b>Foundation:</b> settling, cracks, deterioration
X			<b>Protective Coating:</b> rust, pitting, corrosion, leaks
		X	<b>Water Level Indicator:</b> operable, cable access opening protected
		X	<b>Overflow Pipe:</b> flap valve cover accessible, operable, sealed
		X	<b>Access Ladder:</b> loose bolts or rungs
		X	<b>Roof:</b> low spots for ponding water, holes along seams, rust
		X	<b>Air Vents:</b> proper design, screened, sealed edges and seams
		X	<b>Cathodic Protection Anode Plates:</b> secured and sealed
		X	<b>Roof Hatch:</b> proper design, locked, hinge bolts secured, gasket
X			<b>Pressure Tank Operational Status:</b> pressure release device, pressure gauge, air-water volume device

## Interior of Tank

OK	Problem	N/A	Description
		X	<b>Water Quality:</b> insects, floating debris, sediment on the bottom
		X	<b>Protective Coating:</b> rust, corrosion, scaling
Date:	August 20, 2019		<b>Last Inspection of Pressure Tank Interior</b>

## Comments

Inspector: Amy Hoke

Date: September 2, 2020



## **20,000 Gallon Hydropneumatic Tank No. 3 Evaluation**

**District:  
Harris County MUD No. 132  
Water Plant No. 1**

**District Operator:  
Inframark Water & Infrastructure Services**

**Evaluation Date:  
Wednesday, September 2, 2020**

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<b>Section 1 Exterior .....</b>	<b>2</b>
<b>Section 2 Interior .....</b>	<b>3</b>
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<b>Section 4 Conclusion/Recommendation .....</b>	<b>6</b>
<b>Section 5 Tank Information .....</b>	<b>7-9</b>

Following the district's approval, BGE, Inc. conducted an overall evaluation of the 20,000 Gallon Hydropneumatic Tank No. 3 at Water Plant No. 1 on behalf of Harris County MUD No. 132 on Wednesday, September 2, 2020. The tank was not drained and was in service. The following information was gathered at the time of the evaluation.

## Section 1 Exterior

- 1.1 Foundation – The foundation of the tank is two separate concrete supports that appear to be in fair overall condition with minor cracking and spalling on one footing. (See photo 1)
- 1.2 Exterior Shell – The exterior shell appears to be in good overall condition with light environmental staining present. During the evaluation, coating and steel thickness measurements were taken. The average coating thickness measured 14.2 mils with the lowest reading of 9.7 mils and the highest reading of 26.8 mils. The ultrasonic thickness readings indicate the tank shell average is 0.495 inches and the end cap average is 0.522 inches. (See photo 2)
- 1.3 Inlet/Outlet Line – The 12” inlet/outlet line for the tank appears to be in good overall condition with mild corrosion present. (See photo 3)
- 1.4 Drain Line – The 4” drain line for the tank appears to be in good overall condition.
- 1.5 Pressure Relief Valve – The pressure relief valve appears to be in good overall condition and in operational order.
- 1.6 Crows Foot – The crows foot attachment appears to be in good overall condition.
- 1.7 Hatch – The 24” diameter manway on the south end cap and 24” diameter manway on the top appear to be in good overall condition.
- 1.8 Equipment Box – The equipment box is located on the north end of the tank and appears to be in good overall condition. Mild corrosion is visible on the pipe threads. (See photo 4)
- 1.9 Sight Glass – The sight glass is located in the equipment box and appears to be in good overall condition.

- End of Section -

## Section 2 Interior

- 2.1 Walls, Floor, and Ceiling – The interior was not within the scope of this evaluation. The tank will be drained with a full interior evaluation in 2024.
- 2.2 Weld Seams – The interior was not within the scope of this evaluation.
- 2.3 Penetrations – The interior was not within the scope of this evaluation.

- End of Section -

## Section 3 Photos



*Photo 1: Concrete tank footing with cracking*



*Photo 2: Bottom of tank with staining*



*Photo 3: Inlet/Outlet line with corrosion*



*Photo 4: Equipment box piping with corrosion*

## Section 4 Conclusion/Recommendation

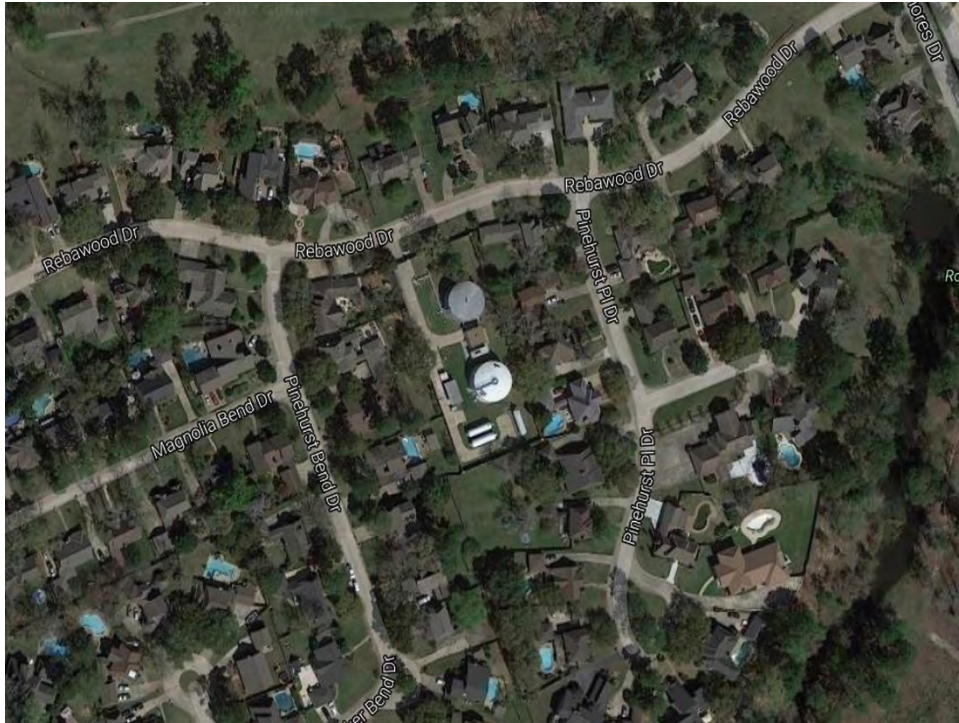
Based on this year's evaluation, the tank appears to be in good overall condition. The tank was not drained, and the evaluation includes the exterior only of the tank. There is staining on the walls, cracking with spalling on one footing, and corrosion on the piping. No corrective action is recommended at this time. The foundation should continue to be monitored at the upcoming scheduled annual evaluations. It is recommended that the tank be evaluated again one year from the time of this evaluation to stay within compliance of TCEQ section 290.46(m) (1) and to monitor conditions of the tank.

- End of Section -



## Section 5 Tank Information

Size:	20,000 Gallons
Diameter:	10 feet
Length:	32 feet
Color:	White
Foundation:	Concrete
Inlet/Outlet Line:	12 inches
Drain Line:	4 inches
Manway:	2 – 24-inch diameter
Pressure Relief Valve:	Yes
Previous Rehab:	2018



*Water plant site*



*Water plant site overall*



# Potable Water Storage Tank Inspection

Section 290.46(f)(3)(D)(ii) of the Texas Commission on Environmental Quality's Rules and Regulations for Public Water Systems requires documentation of annual ground, elevated, and pressure storage tank maintenance inspections. [See also 290.46(m)(l) and 290.46(m)(2).]

Location:	Harris County MUD No. 132, Water Plant No. 1
Description:	20,000 Gallon Hydropneumatic Tank No. 3
Date and Material of Exterior Coating System:	2018, AWWA OCS-6 (Sherwin Williams)
Date and Material of Internal Coating System	2018, AWWA ICS-2 (Sherwin Williams)

## Exterior of Tank

OK	Problem	N/A	Description
1			<b>Foundation:</b> settling, cracks, deterioration
2			<b>Protective Coating:</b> rust, pitting, corrosion, leaks
		X	<b>Water Level Indicator:</b> operable, cable access opening protected
		X	<b>Overflow Pipe:</b> flap valve cover accessible, operable, sealed
		X	<b>Access Ladder:</b> loose bolts or rungs
		X	<b>Roof:</b> low spots for ponding water, holes along seams, rust
		X	<b>Air Vents:</b> proper design, screened, sealed edges and seams
		X	<b>Cathodic Protection Anode Plates:</b> secured and sealed
		X	<b>Roof Hatch:</b> proper design, locked, hinge bolts secured, gasket
X			<b>Pressure Tank Operational Status:</b> pressure release device, pressure gauge, air-water volume device

## Interior of Tank

OK	Problem	N/A	Description
		X	<b>Water Quality:</b> insects, floating debris, sediment on the bottom
		X	<b>Protective Coating:</b> rust, corrosion, scaling
Date:	August 21, 2019		Last Inspection of Pressure Tank Interior

## Comments

1. Cracking visible on one footing.  
2. There is corrosion on the equipment box piping.

Inspector: Amy Hoke

Date: September 2, 2020



# **420,000 Gallon Ground Storage Tank No. 1 Evaluation**

**District:  
Harris County MUD No. 132  
Water Plant No. 1**

**District Operator:  
Inframark Water & Infrastructure Services**

**Evaluation Date:  
Monday, August 24, 2020**

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**Section 3 Cathodic Protection.....5-6**

**Section 4 Photos ..... 7-13**

**Section 5 Conclusion/Recommendation ..... 14**

**Section 6 Tank Information .....15-17**

Following the district's approval, BGE, Inc. conducted an overall evaluation of the 420,000 Gallon Ground Storage Tank No. 1 at Water Plant No. 1 on behalf of Harris County MUD No. 132 on Monday, August 24, 2020. The tank was not drained and was in service. The following information was gathered at the time of the evaluation.

## Section 1 Exterior

- 1.1 Foundation – The foundation of the tank is an earthen ring style with an asphaltic layer cover that appears to be in fair overall condition. As previously noted, the asphaltic cover is breaking down in several areas leaving the earthen ring exposed.
- 1.2 Walls – The exterior walls appear to be in fair overall condition. There is mild corrosion on the wall panels and bolt trays. There are two 38" x 42" hatches present on the tank that appear to be in fair overall condition. One is showing evidence of a slight leak. Also, the trees are starting to encroach on the east side of the tank. During the evaluation, coating and steel thickness measurements were taken on the walls. The average coating thickness measured 4.0 mils with the lowest reading of 2.9 mils and the highest reading of 4.8 mils. The ultrasonic readings indicate the average wall thickness is 0.247 inches. (See photos 1-4)
- 1.3 Piping – The associated piping for the tank appears to be in good overall condition with light staining present. There is mild corrosion on the drain and fill lines. (See photos 5-7)
- 1.4 Ladder – The exterior ladder is a steel style ladder with a safety cage and lockable style panel present that appears to be in good overall condition.
- 1.5 Roof – The roof appears to be in fair overall condition with mild corrosion located on the panels and bolt trays. Also, there is mild corrosion on the electrical conduit and clips. During the evaluation, coating and steel thickness measurements were taken on the roof panels. The average coating thickness measured 5.6 mils with the lowest reading of 4.0 mils and the highest reading of 7.1 mils. The ultrasonic readings indicate the average roof panel thickness is 0.150 inches. (See photos 8-10)
- 1.6 Vents – There is one 20" double gooseneck vent and four 10" single gooseneck vents on the roof and eleven 8" x 24" peripheral shell vents that appear to be in fair overall condition with mild corrosion present. The double gooseneck vent is missing the screens. The other vent screens are present and in good overall condition. (See photos 11-13)
- 1.7 Roof Hatch – The 30" x 30" access hatch and 24" x 24" inspection hatch present on the roof appear to be in fair overall condition. There is mild corrosion present. Gasket material is present and appears to be in good overall condition. (See photo 14)

**1.8** Handrails – The handrails are painted tubular steel and appear to be in good overall condition.

- End of Section -

## Section 2 Interior

- 2.1 Walls – The interior walls appear to be in good overall condition with light staining present.
- 2.2 Ceiling – The ceiling panels appear to be in good overall condition.
- 2.3 Rafters – The rafters and support clips appear to be in good overall condition.
- 2.4 Center Support – The center support appears to be good overall condition with light staining present.
- 2.5 Piping – The interior piping appears to be in good overall condition.
- 2.6 Ladder – The interior ladder appears to be in good overall condition. The safety rail appears to be in good overall condition.
- 2.7 Floor – The tank was not drained, and the floor could not be evaluated. There was an oily substance floating in the water.

- End of Section -



## Section 3 Cathodic Protection

**3.1** The cathodic protection system consists of anodes that are interconnected by a header cable, which runs to a rectifier located within the enclosure mounted to the side of the tank. The rectifier is "auto-potential" which allows for automatic adjustments to occur to keep the system at a preset potential.

Fluctuations in the tank water level and changes in temperature are some reasons why these adjustments would be necessary. Two permanent reference electrodes are positioned just off the internal wall of the tank (6-12 inches) and wired to the rectifier. The depths of the reference electrodes are staggered between 2 – 10 feet from the tank bottom.

### **3.2** Testing Procedures

- The rectifier was inspected for external and internal damage (lightning strikes, etc.).
- Voltage, current and potential (V) readings were taken using the permanent reference cells wired to the rectifier and a high impedance voltmeter.
- Voltage, current and potential readings from the permanent rectifier meter were recorded.
- Readings between the permanent and portable meters were compared in order to determine if the rectifier meter was accurate or if any adjustments to the rectifier were necessary.

**3.3** Basis of adequate cathodic protection - NACE International Standard Practice, SP0388-2014, "Impressed Current Cathodic Protection of Internal Submerged Surfaces of Carbon Steel Water Storage Tanks", indicates a negative polarized tank-to-water potential of -850 millivolts (mV) or a minimum of 100 (mV) cathodic polarization shift from the native potential relative to a saturated copper/copper sulfate reference cell is required for adequate protection. The polarization shift is determined by comparison of the "native" or unprotected potential, to the "instant off" or IR drop free potential.

Collected data is used to determine if NACE criteria is being achieved and is located on the following page.

# Cathodic Protection Rectifier Testing Form

<b>Location</b>	HC MUD 132 WP No. 1 GST 1			
<b>Date</b>	8/24/2020			
<b>Rectifier model</b>	Global AIAI			
<b>AC Input</b>	15/230V 0.6/0.3A			
<b>DC Output</b>	10V/5A			
<b>S/N</b>	180784			
<b>Tap Settings</b>	<b>Coarse</b>	<b>Fine</b>		
	1	6		
	<b>(V)</b>			
<b>Voltage (Meter)</b>	1.94			
<b>Voltage (Panel)</b>	2.00			
<b>Potential (Meter)</b>	-0.953			
<b>Potential (Panel)</b>	-0.950			
	<b>(A)</b>			
<b>Amps (Meter)</b>	0.07			
<b>Amps (Panel)</b>	0.00			
<b>Comments</b>	The Cathodic Protection System is operating as designed.			

- End of Section -

## Section 4 Photos



*Photo 1: Tank sidewalls with corrosion*



*Photo 2: Side hatch with leak*



*Photo 3: Side hatch with leak*



*Photo 4: Sidewalls with tree encroachment*



*Photo 5: Piping with staining*



*Photo 6: Drain line with corrosion*



*Photo 7: Fill line with corrosion*



*Photo 8: Roof with corrosion*



*Photo 9: Roof with corrosion*



*Photo 10: Electrical components with corrosion*



*Photo 11: Shell vent with corrosion*



*Photo 12: Roof hatch with corrosion*





*Photo 13: Roof vent with corrosion and missing screen*



*Photo 14: Roof hatch with corrosion*

## Section 5 Conclusion/Recommendation

The 420,000 Gallon Ground Storage Tank appears to be in fair overall condition. On the exterior, corrosion is located on the walls, piping, roof, vents, and roof hatches. There is evidence of a slight leak on the sidewall at one of the hatches. The earthen ring foundation is exposed in a few areas. Also, tree limbs are encroaching upon the east side of the tank. The double gooseneck vent on the roof is missing screens. On the interior, there is staining on the surfaces below the average water level mark and an oily substance is floating in the water.

At this time, the missing vent screens should be replaced to prevent intrusion into the tank, the slight leak should be addressed, and the encroaching tree limbs should be trimmed. Also, the oily substance should be removed from the tank. Continue to monitor the exposed earthen foundation at the upcoming annual evaluations.

The permanent and portable reference cell measurements collected on the Harris County MUD No. 132 Water Plant 1 Ground Storage Tank No. 1 cathodic protection rectifier indicated the interior surfaces of the tank are receiving adequate levels of cathodic protection per NACE International, SP0388-2014.

As per NACE SP0388-2014, the rectifier unit should be inspected at least once a month by the operator to verify that it is operating correctly and that the proper tank-to-water potentials are being maintained.

As per NACE SP0388-2014, all impressed current cathodic protection system components should be completely inspected annually.

It is recommended that the tank be evaluated again one year from the time of this evaluation to stay within compliance of TCEQ section 290.46(m) (1) and to monitor conditions of the tank.

- End of Section -

## Section 6 Tank Information

Year:	1996
Size:	420,000 Gallons
Diameter:	56 feet
Height:	24 feet
Color:	Galvanized
Foundation:	Earthen with asphaltic mat
Fill:	2 – 12 inches
Suction:	2 – 16 inches
Equalizer:	16 inches
Overflow & Drain:	12 inches, 8 inches
Side Hatch:	2 – 38-inch by 42-inch
Roof Hatch:	1 – 30-inch by 30-inch, 1 – 24-inch by 24-inch
Vent:	1 – 20-inch double gooseneck, 4 – 10-inch single gooseneck, 11 – 8-inch by 24-inch shell
Handrails:	Painted tubular steel



*Water plant site*



*Water plant site overall*



# Potable Water Storage Tank Inspection

Section 290.46(f)(3)(D)(ii) of the Texas Commission on Environmental Quality's Rules and Regulations for Public Water Systems requires documentation of annual ground, elevated, and pressure storage tank maintenance inspections. [See also 290.46(m)(l) and 290.46(m)(2).]

Location:	Harris County MUD No. 132, Water Plant No. 1
Description:	420,000 Gallon Ground Storage Tank No. 1
Date and Material of Exterior Coating System:	1996, Manufacturer Galvanizing
Date and Material of Internal Coating System	2018, AWWA ICS-2 (Sherwin Williams)

## Exterior of Tank

OK	Problem	N/A	Description
1			<b>Foundation:</b> settling, cracks, deterioration
2			<b>Protective Coating:</b> rust, pitting, corrosion, leaks
X			<b>Water Level Indicator:</b> operable, cable access opening protected
X			<b>Overflow Pipe:</b> flap valve cover accessible, operable, sealed
X			<b>Access Ladder:</b> loose bolts or rungs
X			<b>Roof:</b> low spots for ponding water, holes along seams, rust
	3		<b>Air Vents:</b> proper design, screened, sealed edges and seams
		X	<b>Cathodic Protection Anode Plates:</b> secured and sealed
X			<b>Roof Hatch:</b> proper design, locked, hinge bolts secured, gasket
		X	<b>Pressure Tank Operational Status:</b> pressure release device, pressure gauge, air-water volume device

## Interior of Tank

OK	Problem	N/A	Description
4			<b>Water Quality:</b> insects, floating debris, sediment on the bottom
X			<b>Protective Coating:</b> rust, corrosion, scaling
Date:		N/A	<b>Last Inspection of Pressure Tank Interior</b>

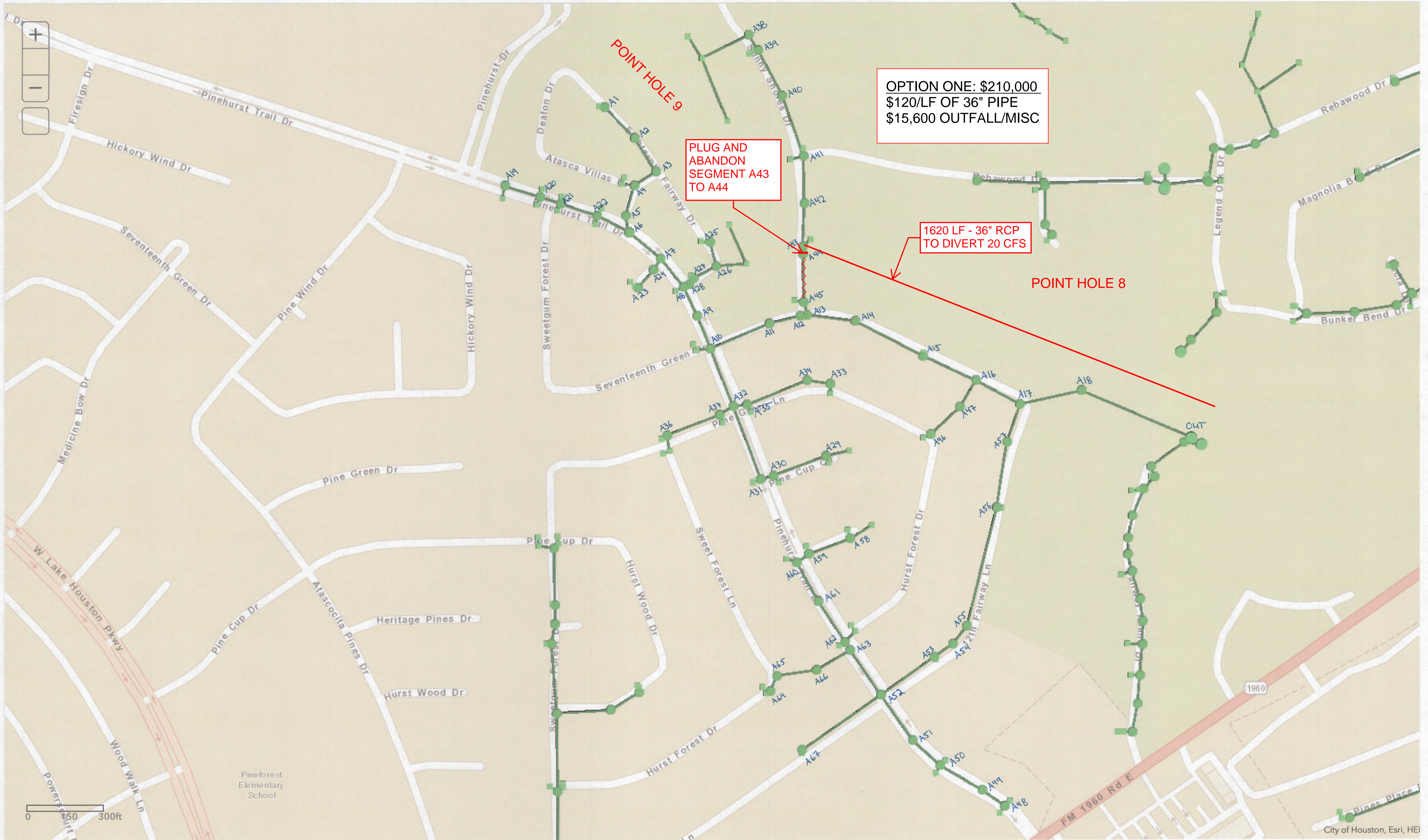
## Comments

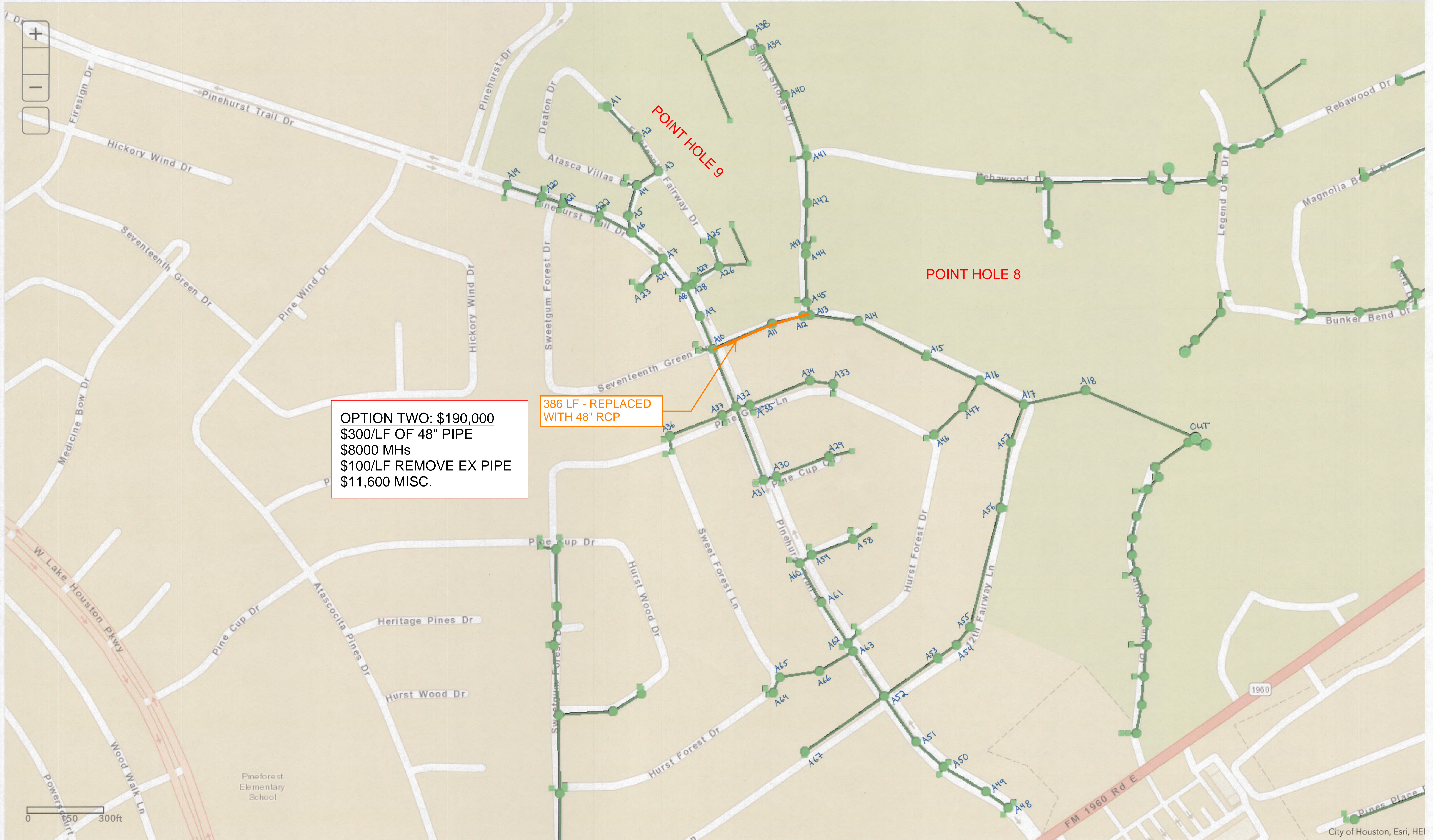
1. The earthen ring is exposed in a few locations.
2. There is corrosion on the walls, piping, roof, vents, and roof hatches.
3. The double gooseneck vent is missing screens.
4. Small amount of oily substance floating in water.

Note: Evidence of a slight leak at side hatch.

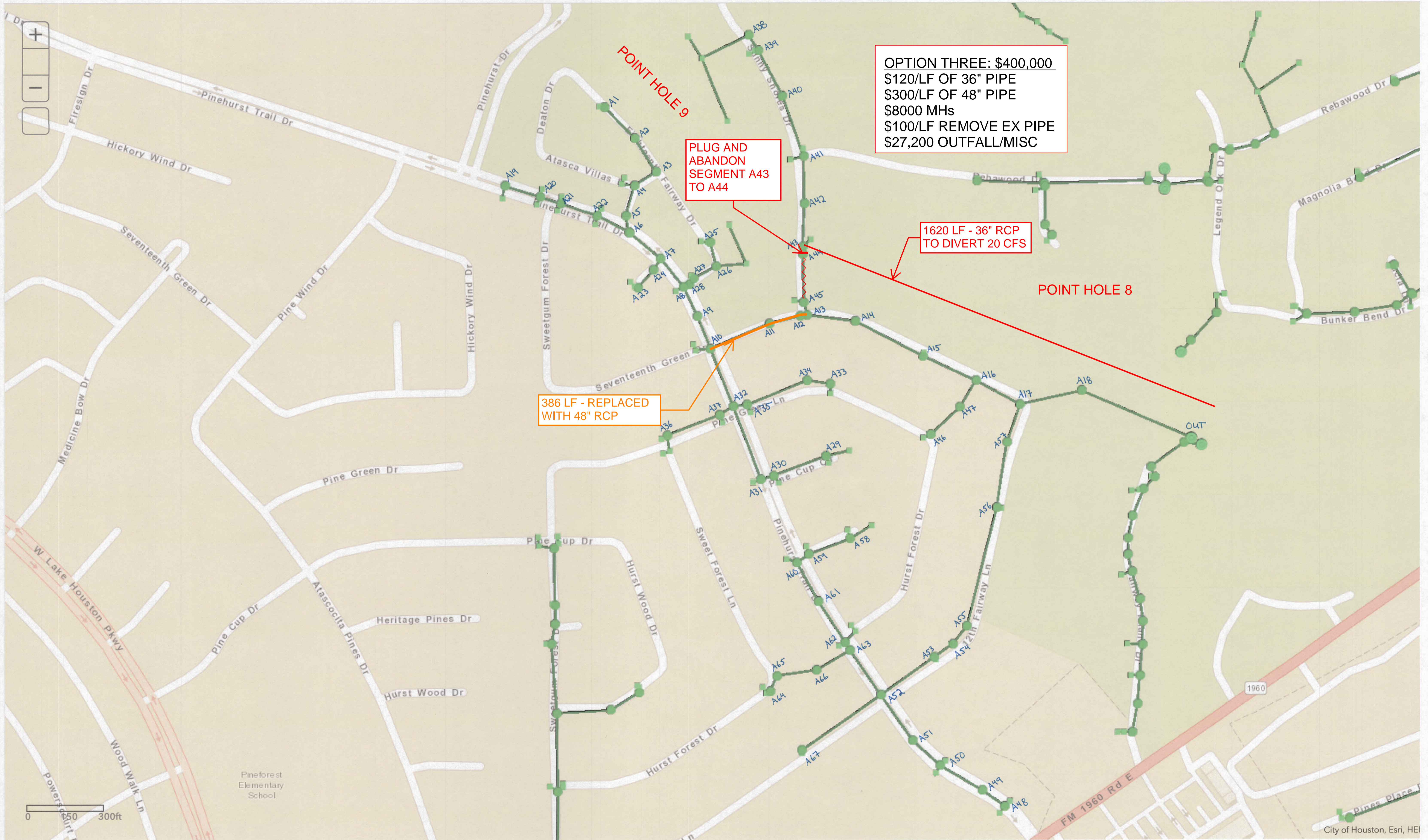
Inspector: Amy Hoke

Date: August 24, 2020

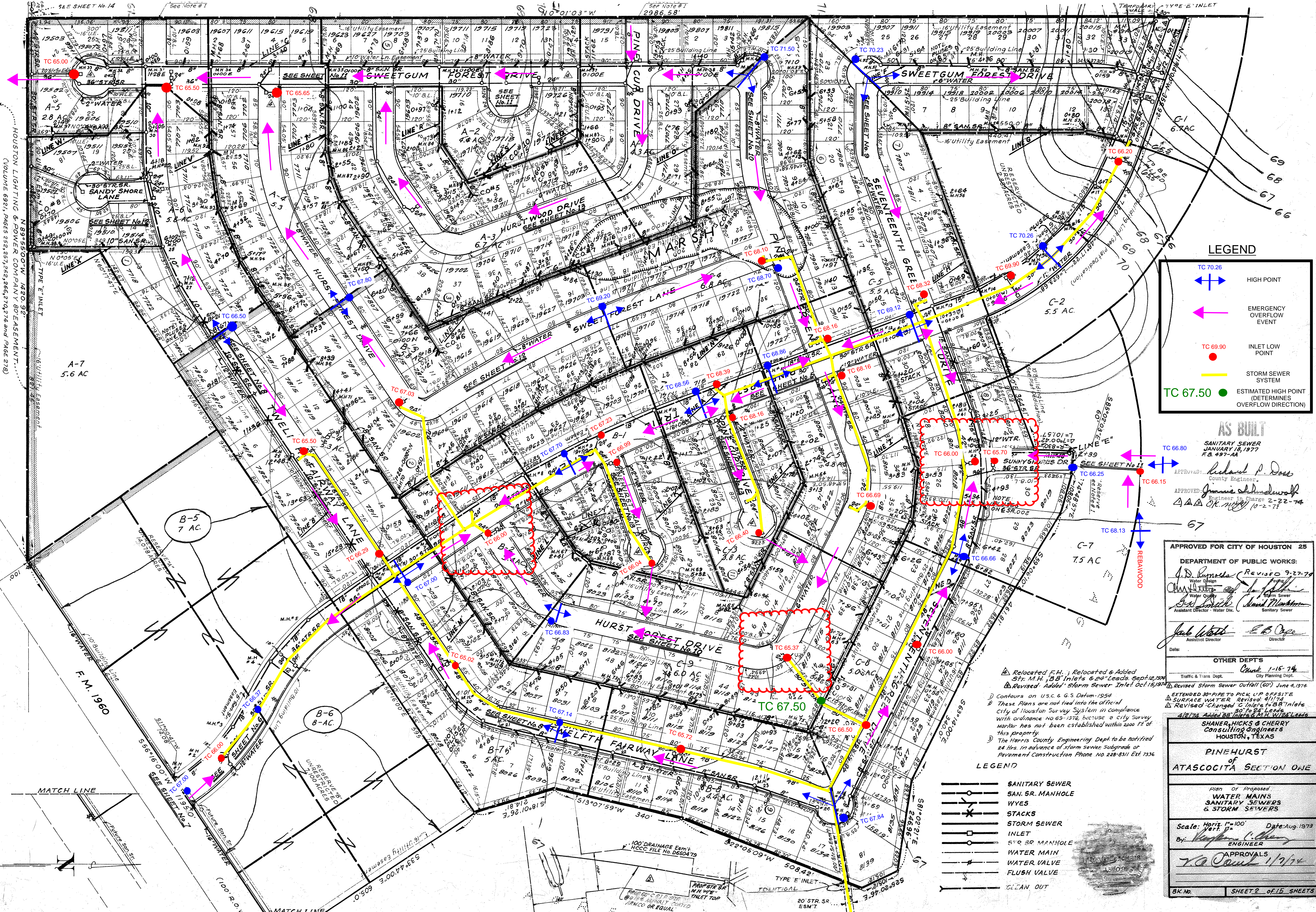




Pineforest Elementary School







**LEGEND**

- TC 70.26 HIGH POINT
- EMERGENCY OVERFLOW EVENT
- TC 69.90 INLET LOW POINT
- STORM SEWER SYSTEM
- TC 67.50 ESTIMATED HIGH POINT (DETERMINES OVERFLOW DIRECTION)

**AS BUILT**

SANITARY SEWER  
JANUARY 18, 1977  
F.B. 437-AA

APPROVED: *Richard P. Doss*  
County Engineer

APPROVED: *James Schindewolf*  
Engineer in Charge 2-22-74

APPROVED FOR CITY OF HOUSTON 25

DEPARTMENT OF PUBLIC WORKS:

*J.D. Burnett* Revised 9-27-74  
Water Design

*Walter* Revised 4/1/74  
Water Utility

*Bob Smith* Revised 10-2-74  
Assistant Director - Water Div.

*James Schindewolf*  
Sanitary Sewer

*Jack White* Assistant Director

*E.B. Cape* Director

OTHER DEPTS

*Clark* 1-15-74  
Traffic & Trans. Dept. City Planning Dept.

- △ Relocated F.H.; Relocated & Added Str. M.H., B.B. Inlets & 24" Leads Sept. 12, 1974
- △ Revised: Added Storm Sewer Inlet Oct. 15, 1974
- △ Revised Storm Sewer Outfall (60") June 4, 1974
- △ Extended 30" PIPE TO PICK UP OFFSITE SURFACE WATER Revised 4/1/74
- △ Revised Changed C Inlets to B Inlets
- △ 18" 174' ADDED BRIDGE OVER SANITARY LEADS
- ③ Contours on U.S.C. & G.S. Datum - 1954
- ③ These Plans are not tied into the official City of Houston Survey System in compliance with ordinance NO. 65-1376, because a city survey marker has not been established within 200 FT. of this property.
- ③ The Harris County Engineering Dept. to be notified 24 hrs. in advance of storm sewer Subgrade or Pavement Construction Phone NO. 228-8311 Ext. 7336

**LEGEND**

- SANITARY SEWER
- SAN. SR. MANHOLE
- WYES
- STACKS
- STORM SEWER
- INLET
- 5" SR. MANHOLE
- WATER MAIN
- WATER VALVE
- FLUSH VALVE
- CLEAN OUT

**PINEHURST**  
of  
**ATASCOCITA SECTION ONE**

Plan of Proposed  
**WATER MAINS  
SANITARY SEWERS  
& STORM SEWERS**

Scale: Horiz. 1"=100' Date: Aug. 1973  
By: *Walter* ENGINEER

APPROVALS  
*T.A. Paul* 1/9/74

BK. NO. SHEET 2 of 15 SHEETS