

DEC -8 2020

Mason Creek Utility District, Harris County, Texas
NOTICE OF MEETING

NOTICE IS HEREBY GIVEN that the Board of Directors of Mason Creek Utility District (District) will hold a meeting, open to the public, on December 16, 2020 beginning at 7:30 P.M. at the District's office at 847 Dominion, Katy, Texas 77450, where one or more Directors will be present. To the extent allowed by the disaster declaration and suspension of certain laws by the Governor of Texas, any Director or other person may participate in the meeting via telephone (with two-way audio) by calling a public, toll-free number (800-504-7056; enter conference code 447079 when prompted). Also, an electronic copy of any agenda packet will be made available on the Internet at www.mcupd.com/meeting-info/ (scroll to and click on link for "Agenda Packet"). Alternative means of communicating with District Directors include: (i) email addressed to "directors@mcud.com," (ii) mail, phone or fax to District Directors at 847 Dominion, Katy, Texas 77450, phone 281-578-7272, fax 281-578-1419. The subjects of the meeting are as follows:

1. **Notices & Minutes.** Notice of this meeting (including report) and minutes of previous meetings.
2. **Delinquencies, Etc.** Utility and tax accounts, connections and re-connections, billing, charges, inquiries, violations of regulations, collections, payout agreements, service terminations, including hearing(s) related to same, litigation, etc.
3. **Bookkeeping, Funds Etc.,** including: (i) expenses, funds, bills, checks, payments and audits; (ii) investments (report, policy, etc.); (iii) depositories, related agreements, collateral, etc.; (iv) budget, amendments, etc.; (v) bookkeeping report; and (vi) related matters.
4. **Bills, Etc.** Matters related to expenses, bills, invoices, checks, payments, payment options, contracts, etc.
5. **Taxes,** including assessments, collections, payout agreements, delinquencies, exemptions, appraisal rolls and tax rolls, tax rates, notices, hearings, proceeds, expenditures, banking arrangements (and agreements), penalties, assessor/collector, delinquent attorney and other tax matters including "true up" and prorated taxes (fire station), and related matters.
6. **Bonds, Notes, Etc.** for water, sewer, drainage, refunding and other purposes, including proceeds; applications and approvals; engineering, financial and other services, bond insurance; and related matters.
7. **Water Supply, Etc.** including interconnections, City of Houston (strategic partnership, groundwater reduction, etc.); water rates, surface water, conservation, drought, nearby districts, regional suppliers, etc.
8. **Engineering, Projects, Etc.,** including: (i) smart water meter system (both phases), electrical improvements at Galleon Oaks Water Plant, lift stations, inspections, force main repairs, sanitary sewer repair/rehab, generator, electrical modifications, pool decks, water main leak on Cranfield Dr. at Ellingham, and other projects; (ii) reports, studies, designs, estimates, permits, approvals, bids, contracts, bonds, insurance, payments, change orders, etc. for the foregoing; and (iii) related matters.
9. **Energy, Streetlights, Etc.** Matters relating to energy or electricity, power pool, contracts, streetlights, disclosures, audits, etc.
10. **Regional Matters.** Drainage, detention, flood control (HCFCD, County, USACE, etc.); regulations (State, City, County, other); AWBD issues and multi-district matters, including litigation and legislation; other regional matters.
11. **STP's.** Regional sewage treatment plants (WMMUD and Cinco Regional STP's), use of effluent, contracts, costs and related matters.
12. **Recreational Facilities, Etc.** including Mason Creek Community Center (buildings, pools, tennis, swim team, etc.), parks, trails and sidewalks and other facilities (inside or outside the District); also: (i) permits, contracts, property, neighbors/owners, operation, maintenance, promotion, inspection, repairs/replacements, improvements, supplies, equipment, insurance, open house, events, etc.; (ii) rates, rules, regulations, fees, users, events; (iii) Sweetwater Pool work; (iv) plane crash; and (iv) related matters.
13. **Operations & System Matters, Development, Etc.,** including: (i) operator activities and projects, including valve project and meter project; (ii) new or changed connections, applications for utility information or service, agreements, reimbursements, subdivision and other development matters (including facilities, costs, reimbursements, plats, easements, etc. for: Tiger Park/KTown Plaza tract on Westgreen Blvd., south of Mason Creek; child care center on Kingsland Blvd. west of MCCC; and other properties); (iv) system repairs, replacements, rehabilitations, extensions, alterations and relocations; (v) procurement of goods and services; (vi) TCEQ and City regulations, drinking water quality and reports, emergency operations, inspections, water conservation, drought contingencies, etc.; (vii) mutual aid and critical facilities; (viii) vehicles and equipment; (ix) inflow, infiltration, connections, backflow, grease traps, sampling, plumbing and other regulations; (x) fees and charges (including increases); (xi) rate order; (xii) related matters.
14. **Administrative Matters,** including: (a) office facilities; (b) repairs and improvements; (c) procurement of good and services; (d) supplies and equipment; (e) staffing, hiring, pay, benefits, etc.; (f) security and cybersecurity training, including costs and fees of office; (g) officers and employees, including duties, pay, benefits, holidays/vacations, etc.; (h) utility billing, etc.; (i) disposition of assets, claims, settlements, etc.; (j) District policies, including records management, conflicts, arbitrage, audits, etc.; (k) regulations (water, sewer, drainage, solid waste, recreation, administrative, etc.) and rate order; (l) elections, (m) insurance, renewals, claims, etc.; (n) communications, website, newsletters, alert system, etc. and (o) related matters.
15. **Inquiries; Next Meeting.** Inquiries and matters relating to the next meeting or items to be placed on the agenda.

IMPORTANT: (1) Each subject listed above includes discussion, consideration, action, etc. (2) Subjects may be taken up in the order listed or in another order and may be taken up more than once during the meeting. (3) If a quorum is not present, those present may form an ad hoc committee to discuss, consider and act upon the subjects listed above. (4) Each subject listed above includes an executive or closed session to the extent allowed by: (i) Section 551.071, Texas Government Code for attorney consultations to seek advice about pending or contemplated litigation or a settlement offer, or a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551, Texas Government Code; or (ii) Section 551.072, Texas Government Code for deliberating purchase, exchange, lease, or value of real property; or (iii) Section 551.074, Texas Government Code to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against such officer or employee. (5) IF YOU HAVE A DISABILITY REQUIRING SPECIAL ARRANGEMENTS AT THE MEETING, PLEASE CONTACT THE DISTRICT'S OFFICE AT 281-578-7272 BEFORE THE MEETING. REASONABLE ACCOMMODATIONS WILL BE MADE TO ASSIST YOUR PARTICIPATION IN THE MEETING. THE MEETING PLACE MENTIONED ABOVE IS ACCESSIBLE BY WHEELCHAIRS.



**Mason Creek
Utility District**

Bookkeeper's Report

December 16, 2020

Account Balances

AGENDA PACKET

As of December 31, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Operating					
Certificates of Deposit					
BBVA USA-PREMIER (XXXX1422)	12/16/2019	12/15/2020	1.47 %	1,250,000.00	
PROSPERITY BANK (XXXX9628)	06/19/2020	06/19/2021	0.70 %	401,130.06	
PROSPERITY BANK (XXXX9631)	06/19/2020	06/19/2021	0.70 %	427,872.04	
ALLEGIANCE BANK (XXXX4520)	08/17/2020	08/17/2021	0.50 %	275,000.00	
ALLEGIANCE BANK (XXXX4868)	08/24/2020	08/24/2021	0.50 %	1,000,000.00	
PROSPERITY BANK (XXXX8605)	10/07/2020	10/07/2021	0.35 %	1,092,801.71	
BANCORPSOUTH (XXXX6212)	12/11/2019	12/11/2021	2.00 %	225,000.00	
ALLEGIANCE BANK (XXXX0243)	09/08/2020	03/08/2022	0.55 %	251,421.01	
Money Market Funds					
PROSPERITY BANK (XXXX1586)	09/05/2012		0.25 %	982,675.52	Surplus Maint Tax
BBVA USA-PREMIER (XXXX1192)	04/21/2016		0.10 %	252,273.66	Surplus Maint Tax
ALLEGIANCE BANK (XXXX8191)	09/30/2020		0.30 %	1,000,246.58	
Checking Account(s)					
BBVA USA-CHECKING (XXXX1842)			0.10 %	132,671.56	Checking Account
Totals for Operating Fund:				\$7,291,092.14	
Fund: Capital Projects					
Money Market Funds					
BBVA USA-PREMIER (XXXX0525)	03/09/2020		0.10 %	2,217,880.41	
Checking Account(s)					
BBVA USA-CHECKING (XXXX9691)			0.10 %	237.50	Checking Account
Totals for Capital Projects Fund:				\$2,218,117.91	
Fund: Debt Service					
Money Market Funds					
BBVA USA-DEBT (XXXX0943)	04/21/2016		0.10 %	389,844.77	
Totals for Debt Service Fund:				\$389,844.77	
Fund: Tax					
Money Market Funds					
COMERICA BANK - TEXAS (XXXX1698)	07/01/2011		0.15 %	25,419.17	Tax Collections
Checking Account(s)					
COMERICA BANK - TEXAS (XXXX8135)			0.00 %	1,496.68	Checking Account
Totals for Tax Fund:				\$26,915.85	
Grand total for Mason Creek Utility District:				\$9,925,970.67	

Actual vs. Budget Comparison

AGENDA PACKET

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		November 2020			July 2020 - November 2020			Annual
		Actual	Budget	Over/(Under)	Actual	Budget	Over/(Under)	Budget
Revenues								
14110	Water - Customer Service	112,204	90,000	22,204	633,885	605,000	28,885	1,294,142
14112	Ground Water Reduction Program	30,360	25,000	5,360	174,191	167,000	7,191	345,300
14125	TCEQ Assessment Fees	1,075	1,023	52	5,950	5,117	833	12,280
14140	Transfer Fees	550	517	33	2,650	2,583	67	6,200
14150	Tap Connections	0	167	(167)	525	833	(308)	2,000
14151	Fire Tap Connection Fees	756	758	(2)	3,697	3,792	(95)	9,100
14210	Sewer - Customer Service Fee	100,902	80,000	20,902	555,056	535,000	20,056	1,161,868
14310	Penalties & Interest	0	2,083	(2,083)	(96)	10,417	(10,512)	25,000
14330	Miscellaneous Income	0	417	(417)	0	2,083	(2,083)	5,000
14332	Recycle Bin Sales	40	83	(43)	460	417	43	1,000
14333	Reclaimed Water Revenue-Cinco	417	417	0	2,084	2,083	0	5,000
14334	Insurance Income	0	0	0	66,900	0	66,900	2,500
14350	Maintenance Tax Collections	23,919	23,000	919	171,223	170,500	723	1,942,700
14370	Interest Earned on Temp. Invest	51	11,772	(11,721)	69,314	58,858	10,456	141,260
14375	COH Sales Tax Revenues	18,982	20,275	(1,293)	93,847	101,375	(7,528)	243,300
14380	Interest on Checking Accounts	30	54	(24)	234	271	(37)	650
14900	Use of Prior Yr Reserves	0	0	0	0	0	0	1,079,662
Total Revenues		289,286	255,566	33,721	1,779,919	1,665,329	114,590	6,276,962
Expenditures								
16011	Solid Waste Collection	56,752	55,833	918	281,080	279,167	1,914	670,000
16012	Garbage- Dumpster	1,224	1,167	57	6,674	5,833	840	14,000
16013	Recycle Bins & Carts	0	0	0	3,490	3,500	(10)	3,500
16120	Ground Water Fee	0	30,000	(30,000)	163,451	192,000	(28,549)	400,932
16130	Maintenance & Repairs	61,697	83,333	(21,636)	393,682	416,667	(22,985)	1,000,000
16130-1	Meter Change Out Program	0	8,333	(8,333)	388,966	41,667	347,300	100,000
16132	Valve Replacements	0	16,667	(16,667)	0	83,333	(83,333)	200,000
16135	Surface Water Projects	0	0	0	0	0	0	100,000
16140	Chemicals-Fuel-Gasoline	1,263	2,417	(1,154)	16,400	12,083	4,317	29,000
16160	Utilities	0	14,167	(14,167)	64,448	70,833	(6,386)	170,000
16162	Utilities-Streetlights	0	8,950	(8,950)	29,687	44,750	(15,063)	107,400
16220	Purchase Sewer Service	30,173	28,533	1,639	150,820	142,667	8,154	342,400
16220-1	Capital Outlay-WMM STP	0	8,333	(8,333)	667	41,667	(40,999)	100,000
16220-2	Capital Outlay - Cinco STP	0	0	0	0	0	0	100,000
16270	Rents & Leases	0	417	(417)	0	2,083	(2,083)	5,000
16330	Legal Fees	0	1,667	(1,667)	10,975	8,333	2,642	20,000
16340	Auditing Fees	18,000	18,000	0	18,000	18,000	0	18,000
16350	Engineering Fees	0	7,500	(7,500)	41,296	37,500	3,796	90,000
16365	Directors Fees	2,100	1,950	150	10,350	9,750	600	23,400
16366	Directors Expenses & Conference	0	0	0	(351)	670	(1,021)	4,000
16380	Permit Expense	6,375	6,300	75	6,530	6,500	30	7,000
16385	TCEQ Assessment Fees	0	0	0	0	0	0	12,280
16390	Telephone Expense	1,134	2,083	(950)	9,217	10,417	(1,200)	25,000
16420	Billing & Collecting	0	3,917	(3,917)	11,104	19,583	(8,480)	47,000
16430	Bookkeeping Fees	3,150	3,750	(600)	19,785	18,750	1,035	45,000
16435	Sales Tax Monitoring	0	0	0	0	0	0	2,000
16450	Legal Notices & Other Publ.	0	175	(175)	813	875	(62)	2,100
16460	Office Supplies & Services	3,207	2,500	707	19,213	12,500	6,713	30,000
16460-1	Office Furniture & Fixtures	0	0	0	0	0	0	5,000
16465	Bank Service Charges	36	1,083	(1,047)	1,598	5,417	(3,819)	13,000
16467	ACH & Credit Card Fees	1,054	1,083	(29)	5,483	5,417	66	13,000
16530	Insurance & Surety Bond	0	0	0	81,457	77,000	4,457	77,000

Actual vs. Budget Comparison

AGENDA PACKET

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		November 2020			July 2020 - November 2020			Annual
		Actual	Budget	Over/(Under)	Actual	Budget	Over/(Under)	Budget
Expenditures								
16550	Security Expenses	918	1,833	(916)	1,052	9,167	(8,115)	22,000
16560	Miscellaneous Expense	0	2,096	(2,096)	9,387	10,479	(1,092)	25,150
16563	Sales Tax Expense	0	0	0	0	0	0	120
1660001	Salaries- Employees	40,949	38,892	2,058	199,558	194,458	5,100	466,700
1660002	Payroll Tax Expense	3,293	3,333	(40)	16,215	16,667	(451)	40,000
16610	Employee Medical - Other	0	0	0	225	0	225	0
1661001	Health Insurance	12,352	11,250	1,102	60,614	56,250	4,364	135,000
1661002	Reimbursements-Employee	1,098	1,667	(569)	7,170	8,333	(1,163)	20,000
16611	Mileage Reimbursement-Employee	200	475	(275)	1,800	2,375	(575)	5,700
16620	Pension Costs	0	0	0	0	0	0	28,000
17100	Capital Outlay	62,274	62,000	274	123,478	122,000	1,478	150,000
17100-5	Capital - Brondesbury LS Rehab	0	0	0	0	0	0	1,000,000
17100-6	Capital- Rennie LS Rehab	0	0	0	0	0	0	100,000
17100-7	Capital - SS Lines - Repairs	0	0	0	0	0	0	250,000
46310	Delinquent Attorney Fees	0	0	0	0	0	0	3,480
46320	HCAD Fees	0	0	0	0	0	0	14,300
46340	Assessor/Collector Fees	0	0	0	0	0	0	28,000
46450	Miscellaneous Expense	0	0	0	0	0	0	7,000
Total Expenditures		307,248	429,704	(122,456)	2,154,335	1,986,691	167,644	6,071,462
Other Revenues								
14385	MCCC-Room Rental Fee	0	2,917	(2,917)	0	14,583	(14,583)	35,000
14390	MCCC-Pool Usage Fees	0	2,083	(2,083)	0	10,417	(10,417)	25,000
14395	MCCC-Tennis Usage Fees	0	833	(833)	1,708	4,167	(2,458)	10,000
Total Other Revenues		0	5,833	(5,833)	1,708	29,167	(27,458)	70,000
Other Expenditures								
16020	MCCC-Pool Contracted Serv.	1,176	6,167	(4,991)	31,165	30,833	332	74,000
16131	MCCC-Maint. & Repairs	737	8,333	(7,596)	33,228	41,667	(8,439)	100,000
16131-1	Club House Repairs	0	0	0	0	0	0	25,000
16131-3	MCCC Repairs - Pool	0	1,667	(1,667)	0	8,333	(8,333)	20,000
16161	MCCC_Uilities	0	1,250	(1,250)	4,043	6,250	(2,207)	15,000
16391	MCCC-Telephone	145	283	(139)	439	1,417	(977)	3,400
16461	MCCC-Bldg. Supplies & Services	600	1,250	(650)	3,150	6,250	(3,100)	15,000
16466	Pool Tags & Team Supplies	0	208	(208)	0	1,042	(1,042)	2,500
16561	MCCC-Miscellaneous Exp.	0	883	(883)	117	4,417	(4,300)	10,600
16650	MCCC-Plane Crash	0	0	0	93	0	93	0
16700	MCCC Capital Outlay	0	0	0	0	0	0	10,000
Total Other Expenditures		2,657	20,042	(17,384)	72,235	100,208	(27,974)	275,500
Excess Revenues (Expenditures)		(\$20,619)	(\$188,347)	\$167,727	(\$444,942)	(\$392,403)	(\$52,539)	\$0

Balance Sheet

AGENDA PACKET

Nov 30, 20

ASSETS

Current Assets

Checking/Savings

11100 · Cash in Bank		306,843
11200 · Money Market Accounts		
1130001 · Money Market - Prosperity	982,676	
1130003 · Money Market - BBVA	252,274	
1130006 · Money Market - Allegiance	1,000,247	
Total 11200 · Money Market Accounts		2,235,196
11300 · Certificates of Deposit		4,923,225

Total Checking/Savings

7,465,264

Other Current Assets

11500 · Accounts Receivable		254,653
11520 · Taxes Receivable		59,531
11580 · Accrued Interest		72,584
11720 · Due from COH -Sales Tax Rebate		48,154
11730 · Due From Bond Fund		1,629
11750 · Due From Tax Account		139,639
11783 · Advance for STP West Memorial		40,832
11784 · Advance Cinco STP		30,000

Total Other Current Assets

647,020

Total Current Assets

8,112,284

TOTAL ASSETS

8,112,284

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

12000 · Accounts Payable		212,916
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Total Accounts Payable

212,916

Other Current Liabilities

12610 · Customer Meter Deposits		49,951
12615 · MCCC Tennis Key Deposit		10,912
12620 · Deposits - Other		500
12700 · State Assessment Fees		5,124
12770 · Unclaimed Property		958
12790 · Deferred Tax Inflows		59,531

Total Other Current Liabilities

126,976

Total Current Liabilities

339,892

Total Liabilities

339,892

Equity

13010 · Unassigned Fund Balance		8,217,335
Net Income		(444,942)

Total Equity

7,772,392

TOTAL LIABILITIES & EQUITY

8,112,284

District Debt Service Payments

AGENDA PACKET

<u>Paying Agent</u>	<u>Series</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
Debt Service Payment Due 02/01/2021						
UMB	2020 - Refunding	02/01/2021		0.00	11,516.67	11,516.67
UMB	2020 - WS&D	02/01/2021		0.00	26,550.00	26,550.00
		Total Due 02/01/2021		0.00	38,066.67	38,066.67
Debt Service Payment Due 08/01/2021						
UMB	2020 - Refunding	08/01/2021		125,000.00	17,275.00	142,275.00
UMB	2020 - WS&D	08/01/2021		50,000.00	26,550.00	76,550.00
		Total Due 08/01/2021		175,000.00	43,825.00	218,825.00
		District Total		\$175,000.00	\$81,891.67	\$256,891.67

**MASON CREEK U.D.
TAX ASSESSOR/COLLECTOR'S REPORT**

11/30/2020

Taxes Receivable: 8/31/2020	\$	105,135.36	
Reserve for Uncollectables	(46,050.69)	
Adjustments	(<u>103.41</u>)	\$ <u>58,981.26</u>
Original 2020 Tax Levy	\$	2,086,368.38	
Adjustments		<u>229,130.48</u>	<u>2,315,498.86</u>
Total Taxes Receivable			\$ <u>2,374,480.12</u>
Prior Years Taxes Collected	\$	10,949.91	
2020 Taxes Collected (6.8%)		<u>159,736.97</u>	<u>170,686.88</u>
Taxes Receivable at: 11/30/2020			\$ <u><u>2,203,793.24</u></u>

2020 Receivables:	
Debt Service	239,529.07
Maintenance	1,916,232.82

bob leared interests

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

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

Month of
 11/2020

Fiscal to Date
 7/01/2020 - 11/30/2020

Check With Your Bookkeeper

For Your Cash Balance

Receipts:

Current & Prior Years Taxes	138,593.56	175,340.77
Penalty & Interest	1,240.10	3,958.18
Additional Collection Penalty	915.39	4,189.61
Erroneous Overpayment		2.24
Refund - due to adjustments	327.54	3,299.89
Rendition Penalty	33.93	44.62
TOTAL RECEIPTS	\$ 141,110.52	186,835.31

Disbursements:

Atty's Fees, Delq. collection	1,150.52	2,903.21
CAD Quarterly Assessment		4,334.00
Publications, Legal Notice		441.00
Refund - due to adjustments		3,510.98
Tax A/C Bond Premium		2,188.00
Transfer to Debt Service Fund		105,000.00
Transfer to General Fund	23,918.58	171,222.89
Tax Assessor/Collector Fee	2,690.00	13,450.00
Rendition Penalty CAD Portion		8.39
Postage	903.80	1,019.97
Supplies		508.40
Audit Preparation		150.00
Additional Services - BLI	325.00	325.00
Records Maintenance		60.00
Copies		44.52
Supp/Corr/Name Chgs Envelopes		117.30
SB 2 Compliance		150.00
TOTAL DISBURSEMENTS	(\$ 28,987.90)	(305,433.66)

Disbursements for month of December, 2020

Check@	Payee	Description	Amount
	Bob Leared	Tax Assessor/Collector Fee	\$ 2,821.90
	Willbrant Paula	Refund - due to adjustments	175.50
	Cooley Charles Robert	Refund - due to adjustments	152.04
	Hal Gordon	Atty's Fees, Delq. collection	567.09
	HCAD	CAD Quarterly Assessment	4,164.00
	W/T to Debt Service Fund	Transfer to Debt Service Fund	35,000.00
	W/T to General Fund	Transfer to General Fund	121,662.55
TOTAL DISBURSEMENTS			\$ 164,543.08

Comercia Bank

Account # 1881071698

MASON CREEK U.D.
AGENDA PACKET

HISTORICAL COLLECTIONS DATA

Year	Collections Month Of 11/2020	Adjustments To Collections 11/2020	Total Tax Collections at 11/30/2020	Total Taxes Receivable at 11/30/2020	Collection Percentage
2020	135,279.53		159,736.97	2,155,761.89	6.899
2019	1,631.59	327.54-	2,247,972.11	14,584.85	99.355
2018	702.70		2,023,328.39	9,622.48	99.527
2017	665.68		1,976,375.89	5,386.22	99.728
2016	641.60		1,920,233.27	4,889.46	99.746
2015			1,801,345.61	3,613.48	99.800
2014			1,669,109.39	1,975.07	99.882
2013			1,551,048.88	1,919.09	99.876
2012			1,433,033.63	2,561.90	99.822
2011			1,402,237.24	827.87	99.941
2010			1,373,082.42	844.71	99.939
2009			1,304,781.66	688.73	99.947
2008			1,320,463.39	446.17	99.966
2007			1,293,452.59	460.00	99.964
2006			1,245,627.33	211.32	99.983
2005			1,250,390.57		100.000
2004			1,232,862.30		100.000
2003			1,234,715.11		100.000
2002			1,208,639.36		100.000
2001			1,206,455.44		100.000
2000			1,129,973.26		100.000
1999			1,136,515.86		100.000
1998			1,335,691.65		100.000
1997			1,754,364.21		100.000
1996			1,712,348.07		100.000
1995			1,680,231.55		100.000
1994			1,654,041.74		100.000
1993			1,637,658.31		100.000
1992			1,539,435.80		100.000
1991			1,554,908.83		100.000
1990			1,498,179.72		100.000
1989			1,719,641.57		100.000
1988			1,764,618.27		100.000
1987			1,426,997.68		100.000
1986			1,586,696.66		100.000
1985			1,621,520.38		100.000
1984			1,542,927.07		100.000
1983					100.000
1982					100.000
1981					100.000
1980					100.000
1979					100.000
1978					100.000
1977					100.000

(Percentage of collections same period last year 7.421)

MASON CREEK U.D.
AGENDA PACKET

HISTORICAL TAX DATA

Year	Taxable Value	SR/CR	Tax Rate	Adjustments	Reserve for Uncollectibles	Adjusted Levy
2020	659,686,297	03 / 03	.351000	229,130.48		2,315,498.86
2019	644,603,162	15 / 15	.351000	179,946.72		2,262,556.96
2018	616,045,643	25 / 25	.330000	53,420.36		2,032,950.87
2017	613,548,648	36 / 36	.323000	84,277.53		1,981,762.11
2016	595,728,746	44 / 44	.323000	85,607.71		1,924,203.65
2015	558,522,803	48 / 48	.323000	129,836.37		1,804,028.85
2014	499,576,755	57 / 57	.334500	119,819.02		1,671,084.46
2013	448,834,647	57 / 57	.346000	153,329.99		1,552,967.97
2012	414,911,954	68 / 68	.346000	33,818.73		1,435,595.53
2011	405,869,877	79 / 79	.346000	34,275.56	1,244.81	1,403,065.11
2010	397,790,786	01 / 89	.346000	180,542.83	2,429.09	1,373,927.13
2009	403,686,729	01 / 67	.324000	187,342.23	2,474.55	1,305,470.39
2008	408,223,868	02 / 64	.324000	191,293.85	1,735.95	1,320,909.56
2007	399,957,757	01 / 65	.324000	192,684.83	1,950.66	1,293,912.59
2006	383,814,345	01 / 79	.325000	114,159.76	1,558.63	1,245,838.65
2005	385,218,036	01 / 65	.325000	150,629.38	1,569.04	1,250,390.57
2004	379,689,980	01 / 46	.325000	85,401.47	1,131.14	1,232,862.30
2003	380,397,270	04 / 31	.325000	88,461.26	1,577.04	1,234,715.11
2002	372,545,410	09 / 40	.325000	34,776.38	1,768.83	1,208,639.36
2001	371,839,550	06 / 39	.325000	84,565.91	2,024.20	1,206,455.44
2000	348,201,520	08 / 41	.325000	46,924.32	1,682.74	1,129,973.26
1999	325,284,110	34 / 34	.350000	39,350.31	1,979.23	1,136,515.86
1998	297,019,150	30 / 30	.450000	142,556.63	895.33	1,335,691.65
1997	289,979,040	32 / 32	.605270	83,374.41	475.07	1,754,364.21
1996	284,211,700	00 / 00	.602750	56,041.39	904.80	1,712,348.07
1995	278,889,510	00 / 00	.602750	77,470.07	775.31	1,680,231.55
1994	274,619,870	00 / 00	.602750	60,861.05	1,229.74	1,654,041.74
1993	255,166,980	00 / 00	.602750	98,860.63	765.78	1,637,658.31
1992	253,510,589	00 / 00	.579000	67,799.06	844.99	1,539,435.80
1991	265,449,300	00 / 00	.579000	19,377.25	1,486.08	1,554,908.83
1990	245,142,850	00 / 00	.590000	52,892.67	1,055.93	1,498,179.72
1989	247,162,690	00 / 00	.680000	41,727.06	2,791.75	1,719,641.57
1988	230,623,860	00 / 00	.760000	11,877.01		1,764,618.27
1987	210,507,060	00 / 00	.580000	58,697.50		1,426,997.68
1986	223,036,320	00 / 00	.650000	86,956.40		1,586,696.66
1985	245,806,520	00 / 00	.650000	24,756.12		1,621,520.38
1984	209,556,450	00 / 00	.650000	180,810.14		1,542,927.07
1983	190,906,938	00 / 00	.650000	48.29-	11,700.00	1,228,499.17
1982	171,926,014	00 / 00	.720000	5,646.67-		1,232,220.73
1981	165,847,230	00 / 00	.500000	398.90-		828,669.60
1980	134,955,200	00 / 00	.500000	191.00-		674,588.50
1979	98,297,720	00 / 00	.500000	10.00-		491,476.35
1978	62,776,176	00 / 00	.500000	6.25-		313,874.63
1977	46,831,565	00 / 00	.750000	78.75-		351,157.99

TAX RATE COMPONENTS

Year	Debt Service Rate	Debt Service Levy	Maintenance Rate	Maintenance Levy
2020	.039000	257,277.63	.312000	2,058,221.23
2019	.044000	283,625.32	.307000	1,978,931.64
2018	.027000	166,332.38	.303000	1,866,618.49
2017	.027000	165,658.07	.296000	1,816,104.04
2016	.031000	184,675.83	.292000	1,739,527.82
2015	.031000	173,142.03	.292000	1,630,886.82
2014	.033500	167,358.27	.301000	1,503,726.19
2013	.043000	192,998.98	.303000	1,359,968.99
2012	.043000	178,412.22	.303000	1,257,183.31
2011	.043000	174,369.42	.303000	1,228,695.69
2010			.346000	1,373,927.13
2009			.324000	1,305,470.39
2008			.324000	1,320,909.56
2007			.324000	1,293,912.59
2006			.325000	1,245,838.65
2005			.325000	1,250,390.57
2004	.023870	90,549.05	.301130	1,142,313.25
2003	.046180	175,443.51	.278820	1,059,271.60
2002	.067000	249,165.60	.258000	959,473.76
2001	.189640	703,976.04	.135360	502,479.40
2000	.202600	704,407.93	.122400	425,565.33
1999	.232000	753,347.61	.118000	383,168.25
1998	.450000	1,335,691.65		
1997	.605270	1,754,364.21		
1996	.602750	1,712,348.07		
1995	.602750	1,680,231.55		
1994	.602750	1,654,041.74		
1993	.602750	1,637,658.31		
1992	.579000	1,539,435.80		
1991	.579000	1,554,908.83		
1990	.590000	1,498,179.72		
1989	.680000	1,719,641.57		
1988	.760000	1,764,618.27		
1987	.580000	1,426,997.68		
1986	.650000	1,586,696.66		
1985	.650000	1,621,520.38		
1984	.650000	1,542,927.07		
1983	.650000	1,228,499.17		
1982	.720000	1,232,220.73		
1981	.500000	828,669.60		
1980	.500000	674,588.50		
1979	.500000	491,476.35		
1978	.500000	313,874.63		
1977	.750000	351,157.99		

Notes:

\$327.54 - REPORTED AS TAXES COLLECTED ON PREVIOUS REPORTS.
TRANSFERRED TO REFUND OF ADJUSTMENTS DUE TO CAD
C/R #15. 2019
0108-017-0040 175.50
0201-001-0030 152.04

Tax Exemptions:	2020	2019	2018
Homestead	.200	.200	.200
Over 65	50,000	50,000	50,000
Disabled	150,000	150,000	150,000

Last Bond Premium Paid:

Payee	Date of Check	Amount
Arthur J. Gallagher	9/08/2020	2,188.00
10/15/2020 - 10/15/2021		

Adjustment Summary:	2020	
10/2020	/ CORR 001	75,683.17
11/2020	/ CORR 003	153,447.31
TOTAL		229,130.48

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

Standard Payment Plans

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



ENGINEERING REPORT

MASON CREEK UTILITY DISTRICT

Prepared for:	Board Meeting – December 16, 2020
Prepared by:	Jose M. de Leon, PE

Brondesbury Lift Station Conversion:

- VE addressing comments.
- VE to coordinate with Attorney on Contract Documents.

Rennie Lift Station Conversion:

- VE addressing comments.
- VE to coordinate with Attorney on Contract Documents.

Galleon Oaks Water Plant – ATS Replacement and Electrical Upgrades:

- ATS has been ordered and is expected to be delivered on January 8, 2021.

Kingsland Blvd. & Prince Creek Sanitary Sewer Rehabilitation:

- Harris County Engineering and Harris County Flood Control District approvals have been received.
- VE waiting on final approval from City of Houston.
- Bid opening occurred on December 4th
- Total of three (3) Bids received. (Apparent Low Bid Results Attached).
- Recommendation of Award.

Forcemain Replacement:

- Plans are complete and have been submitted to Harris County Engineering and Harris County Flood Control District for review.
- VE to coordinate with Attorney on Contract Documents.

Smart Water Meter System:

- No items.

Smart Water Meter System (Phase II):

- Bid Opening occurred November 10th
- Total of two (2) Bids received. (Apparent Low Bid Results Attached).
- Recommendation of Award.

Pool Deck Replacement:

- Project has been advertised and posted on CIVCAST
- Pre-bid will occur on December 18th @ 8AM
- Bid Opening will occur on January 6th @ 11AM

Emergency Waterline Repair at Cranfield & Ellingham:

- Water line failure occurred on Wednesday, Nov. 25th.
- Attorney has submitted a request from TCEQ for emergency approval.
- VE coordinated with Harris County ROW department for plan/permit requirements for the repair.
- VE, Operator, and Mr. Forsyth met with Harris County inspector on-site on Monday, Dec. 7th to discuss extent of pavement repair.
- VE preparing plans for submittal to Harris County.

Miscellaneous:

- Work Order for review of 2020 Ground and Elevated Storage Tank Video/Report and Recommendations.
- VE in the process of reviewing Ellingham Sanitary Sewer Video.



Bid Opening (12-04-2020 @ 11:00 AM)

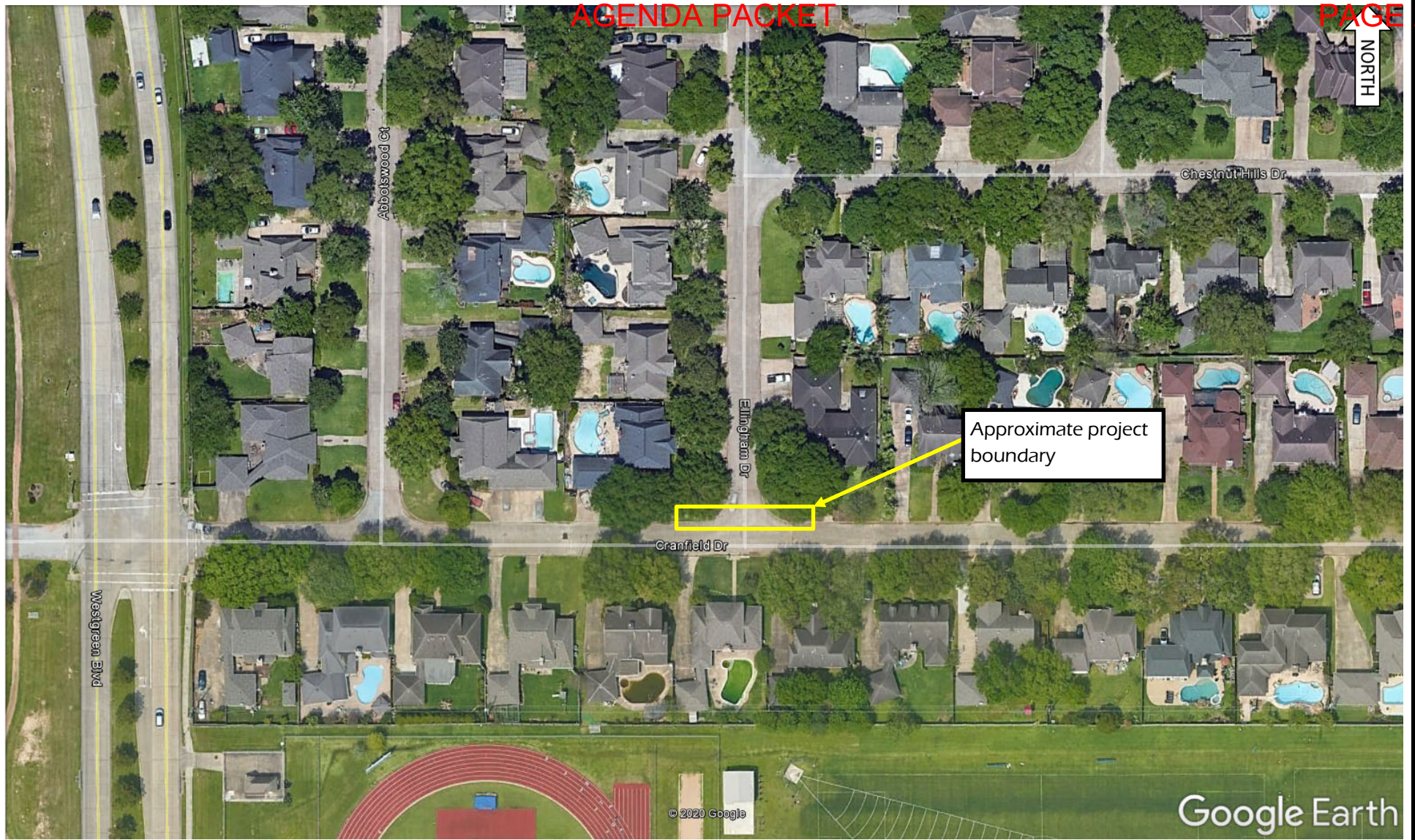
Mason Creek Utility District - Sanitary Sewer Rehabilitation

Bidder	Bid Security	All Addenda (1) Received	Total Base Bid Price
1. Lopez Utilities Contractor	✓	✓	\$ 191,655. ⁰⁰
2. T- Construction	✓	✓	\$ 300,265. ⁰⁰
3. Horseshoe Construction	✓	✓	\$ 686,560. ⁰⁰
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

Bid Opening (11-10-2020 @ 11:00 AM)

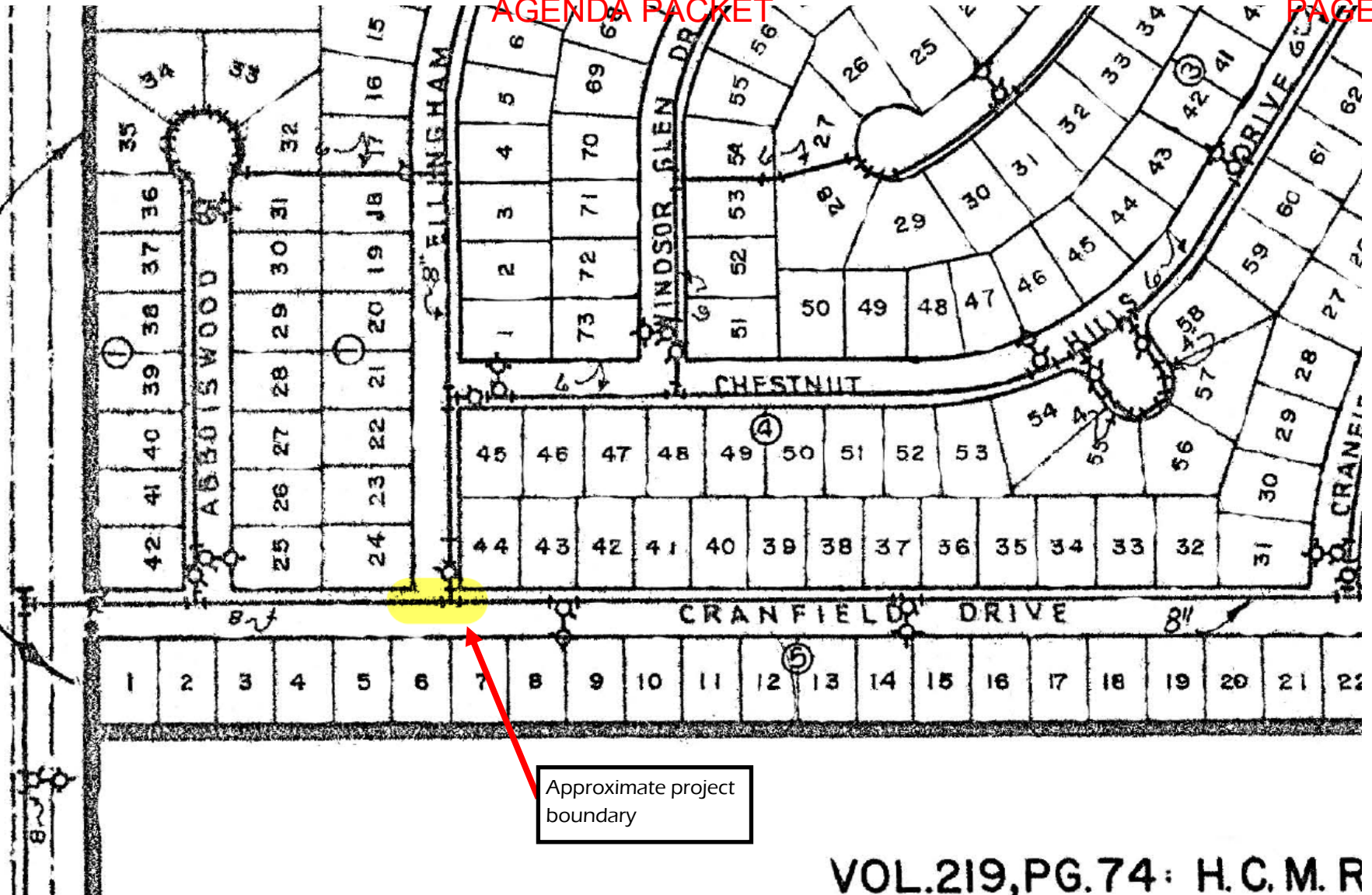
Mason Creek Utility District - Smart Water Meter System

Bidder	Bid Security	All Addenda (1) Received	Total Base Bid Price	Total Alternate Bid Price
1. Av Water Technologies	✓	✓	438,368.58	438,368.58
2. Accurate Meter & Supply	✓	✓	483,500.00	—
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				





Film Code No. 145-03-0788



Approximate project boundary

VOL.219,PG.74: H.C.M.R

VENTURI ENGINEERS
 CIVIL ENGINEERING AND CONSULTING
 WWW.VENTURIENG.COM

Notes:
 Mason Creek U.D.
 Waterline Repair

Intersection of Cranfield
 Dr. and Ellingham Dr.
 Katy, TX 77450

Aerial Exhibit

2 of 2

Date: 11-30-20

Proj. No.: 20-114

Scale: NTS

Aetna Overall Cost

Sun Life Overall Cost

	Volume	Rate	Monthly Cost		Volume	Rate	Monthly Cost
Dental				Dental			
Employee Only	0	\$ 62.70	\$ -	Employee Only	0	\$ 55.10	\$ -
Employee Spouse	1	\$ 126.40	\$ 126.40	Employee Spouse	1	\$ 111.10	\$ 111.10
Employee Children	1	\$ 120.80	\$ 120.80	Employee Children	1	\$ 106.20	\$ 106.20
Employee Family	3	\$ 182.60	\$ 547.80	Employee Family	3	\$ 160.50	\$ 481.50
Vision				Vision			
Employee Only	0	\$ -	\$ -	Employee Only	0	\$ 5.25	\$ -
Employee Spouse	1	\$ -	\$ -	Employee Spouse	1	\$ 10.45	\$ 10.45
Employee Children	1	\$ -	\$ -	Employee Children	1	\$ 12.00	\$ 12.00
Family	3	\$ -	\$ -	Family	3	\$ 16.70	\$ 50.10
Monthly			\$ 795.00	Monthly			\$ 771.35
Annual			\$ 9,540.00	Annual			\$ 9,256.20
				Savings			\$ 283.80

AGENDA PACKET

Key Takeaways:

- Basic Life Higher Guaranteed Issue with optional 25k buy up
- Dental Enhanced product offering with child ortho while providing savings for 2 years
- Vision New product offering for the group that will still leave room for savings

Dental

Aetna

Sun Life

Rate Guarantees

1yr

2yr

Out of Network Reimbursement Level

80UCR

90UCR

Maximums and Deductibles

Annual Maximum per Person
Individual Deductible
Family Deductible

In-Network

In-Network

Out of Network

\$1,500
\$50
\$150

\$1,500
\$50
\$150

\$1,500
\$50
\$150

Diagnostic & Preventive Care

Exams
Cleanings
Fluoride
Sealants
Brush Biopsy
Radiographs

100%
100%
100%
100%
100%
100%

100%
100%
100%
100%
100%
100%

100%
100%
100%
100%
100%
100%

Basic Services

Emergency Treatment
Periodontic Services
Endodontic Services
Posterior Composite Fillings
Minor Restorative Services

80%
80%
80%
NONE
80%

80%
80%
80%
NONE
80%

80%
80%
80%
80%
80%

Major Services

TMD
Crowns
Oral Surgery
Prosthetic Services
Relines and Repairs
Implants

50%
50%
50%
50%
50%
NONE

50%
50%
50%
50%
50%
NONE

50%
50%
50%
50%
50%
50%

Orthodontics

Orthodontic Services
Orthodontic Lifetime Benefit
Orthodontic Age Limit

NONE

NONE

50%
\$1,500
26

Waiting Periods

Extra Benefits
Non Surgical TMJ

NONE

NONE

NONE

\$1,000 Lifetime Max
Preventative Services do not deduct from your annual maximum.

\$1,000 Lifetime Max
Preventative Services do not deduct from your annual maximum.

\$1,000 Lifetime Max
Preventative Services do not deduct from your annual maximum.

Preventative Max Waiver

NONE

NONE

NONE

Vision

Aetna

Sun Life

Rate Guarantee

2yr

Feature

NONE

In-Network Out of Network Benefit

Vision Exam

Lenses(Every 12 months)

Up to \$45

- Single Vision
- Bifocal
- Trifocal
- Lenticular
- Necessary

- \$25 copay
- \$25 copay
- \$25 copay
- \$25 copay
- \$25 copay
- \$130 allowance

- Up to \$30
- Up to \$50
- Up to \$60
- Up to \$100
- Up to \$210
- Up to \$70

Frames(Every 24 months)

Contact Lenses(Every 12 months)

Up to \$60 ; \$130 allowance

Up to \$105

Discounts

- Frames
- Lens Options
- Progressives

20% off amount over allowance
20% off Retail

- Standard
- Premium
- Custom

- \$55 Copay
- \$95 - \$105 copay
- \$150 - \$175 copay

Laser Vision Correction

15% discount per eye

Basic Life and AD&D

Benefit
Employee AD&D Amount
Guaranteed Issue
Age Reduction Schedule
Convertible

Flat 20k
Equal to Life Benefit
20k
67% @ 65, 50% @ 70
Yes

Aetna

Sun Life

Flat 50k
Equal to Life Benefit
50k
Matching current
Yes

Voluntary Life and AD&D

Employee Life Amount
Guarantee Issue

NONE

5xAnnual Earnings to 100k Maximum
25k

Spouse Life Amount
Spouse Guarantee Issue

20k
12.5k

Child Life Amount

10k