

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**

**BRAZORIA AND HARRIS COUNTIES, TEXAS**

**ANNUAL FINANCIAL REPORT**

**JULY 31, 2017**

**McCALL GIBSON SWEDLUND BARFOOT PLLC**  
Certified Public Accountants

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**

**BRAZORIA AND HARRIS COUNTIES, TEXAS**

**ANNUAL FINANCIAL REPORT**

**JULY 31, 2017**

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# **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)

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Brazoria County Municipal Utility District No. 28  
Brazoria and Harris Counties, Texas

We have audited the accompanying financial statements of the governmental activities and each major fund of Brazoria County Municipal Utility District No. 28 (the "District"), as of and for the year ended July 31, 2017, 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 July 31, 2017, 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.

### Correction of Errors

As described in Note 12 to the financial statements, the District's government-wide financial statements as of and for the year ended July 31, 2016, have been restated to correct certain misstatements. Our opinions are not modified with respect to these matters.

### 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*

McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants  
Houston, Texas

November 15, 2017

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JULY 31, 2017**

Management's discussion and analysis of Brazoria County Municipal Utility District No. 28's (the "District") financial performance provides an overview of the District's financial activities for the year ended July 31, 2017. 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 Funds 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 is the District-wide statement of its financial position presenting information that 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 government-wide portion of the Statement of Activities reports how the District's net position changed during the current 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 three governmental fund types. The General Fund accounts for resources not accounted for in another fund, maintenance tax revenues contract revenues and general expenditures. The Debt Service Fund accounts for ad valorem taxes and financial resources restricted, committed or assigned for servicing bond debt and the cost of

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JULY 31, 2017**

**FUND FINANCIAL STATEMENTS (Continued)**

assessing and collecting taxes. The Capital Projects Fund accounts for financial resources restricted, committed or assigned for acquisition or construction of facilities and related costs.

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 current 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 Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in the 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") and other supplementary information. A 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, liabilities exceeded assets and deferred outflows of resources by \$4,670,502 as of July 31, 2017.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JULY 31, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Summary of Changes in the Statement of Net Position			
	2017	2016 (As Restated)	Change Positive (Negative)
Current and Other Assets	\$ 9,273,615	\$ 8,418,736	\$ 854,879
Intangible Assets (Net of Accumulated Amortization)	27,729,423	27,694,949	34,474
Capital Assets (Net of Accumulated Depreciation)	21,273,532	12,874,881	8,398,651
Total Assets	\$ 58,276,570	\$ 48,988,566	\$ 9,288,004
Deferred Outflows of Resources	\$ 363,355	\$ 397,719	\$ (34,364)
Due to Developers	\$ 1,486,883	\$ 14,701,573	\$ 13,214,690
Bonds Payable	61,131,270	35,871,535	(25,259,735)
Other Liabilities	692,274	2,826,367	2,134,093
Total Liabilities	\$ 63,310,427	\$ 53,399,475	\$ (9,910,952)
Net Position:			
Net Investment in Capital Assets	\$ (12,104,899)	\$ (8,961,517)	\$ (3,143,382)
Restricted	4,814,683	2,955,458	1,859,225
Unrestricted	2,619,714	1,992,869	626,845
Total Net Position	\$ (4,670,502)	\$ (4,013,190)	\$ (657,312)

The following table provides a summary of the District's operations for the years ended July 31, 2017, and July 31, 2016.

Summary of Changes in the Statement of Activities			
	2017	2016 (As Restated)	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 3,591,468	\$ 2,547,236	\$ 1,044,232
Contract Revenues	840,002	428,284	411,718
Other Revenues	56,505	27,689	28,816
Total Revenues	\$ 4,487,975	\$ 3,003,209	\$ 1,484,766
Expenses for Services	5,145,287	3,739,820	(1,405,467)
Change in Net Position	\$ (657,312)	\$ (736,611)	\$ 79,299
Net Position, Beginning of Year	(4,013,190)	(3,276,579)	(736,611)
Net Position, End of Year	\$ (4,670,502)	\$ (4,013,190)	\$ (657,312)



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JULY 31, 2017**

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

The District's combined fund balances as of July 31, 2017, were \$8,921,727, an increase of \$2,864,054 from the prior year.

The General Fund fund balance increased by \$486,135, primarily due to maintenance tax and contract revenues exceeding professional and administrative expenditures.

The Debt Service Fund fund balance increased by \$1,875,017, primarily due to the structure of the District's debt service requirements as well as a significant increase in contract revenues.

The Capital Projects Fund fund balance increased by \$502,902, primarily due to surplus funds remaining from the Series 2017 bond issue.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Directors annually adopts an unappropriated budget for the General Fund and did not amend the budget during the current fiscal year. Actual revenues were \$32,182 more than budgeted revenues primarily due to higher than anticipated contract revenues and miscellaneous revenues. Actual expenditures were \$16,083 less than budgeted expenditures primarily due to unbudgeted payments for title company fees and payments to various homeowner's associations for assistance with maintenance of detention facilities.

**INTANGIBLE ASSETS**

Intangible assets as of July 31, 2017, total \$27,729,423 and include the right to receive service from the City of Pearland (the "City") in exchange for water and wastewater facilities that have been conveyed to the City. See Note 9.

**CAPITAL ASSETS**

Capital assets as of July 31, 2017, total \$21,273,532 and include land, detention facilities, and connection charges.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2017	2016	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land for Detention Facilities	\$ 5,165,882	\$ 2,451,554	\$ 2,714,328
Capital Assets, Net of Accumulated Depreciation:			
Detention Facilities	8,580,831	5,699,072	2,881,759
Connection Charges	7,526,819	4,724,255	2,802,564
Total Net Capital Assets	<u>\$ 21,273,532</u>	<u>\$ 12,874,881</u>	<u>\$ 8,398,651</u>

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JULY 31, 2017**

**LONG-TERM DEBT ACTIVITY**

At year-end, the District had total bond debt payable of \$61,675,000. The changes in the debt position of the District during the fiscal year ended July 31, 2017, are summarized as follows:

Bond Debt Payable, August 1, 2016	\$ 36,355,000
Add: Bond Sale	25,910,000
Less: Bond Principal Paid	<u>590,000</u>
Bond Debt Payable, July 31, 2017	<u>\$ 61,675,000</u>

The District's Series 2010, Series 2013, Series 2013 Refunding, Series 2014, Series 2014 Refunding and Series 2016 bonds carry an underlying rating of "BBB". The District's Series 2017 bonds carry an underlying rating of "A3". The Series 2013 and Series 2013 Refunding Bonds carry an insured rating of "AA" from Standard & Poor's by virtue of bond insurance issued by Build America Mutual Assurance Company. The Series 2014 and Series 2014 Refunding Bonds carry an insured rating of "AA" by virtue of bond insurance issued by Municipal Assurance Corp. The Series 2016 Bonds carry an insured rating of "A" by virtue of bond insurance issued by National Public Finance Guarantee Corporation. The Series 2017 Bonds carry an insured rating of "AA/A2" by virtue of bond insurance issued by Assured Guarantee Municipal Corporation. The above ratings are as of year-end and reflect all changes during the current fiscal year.

**CURRENTLY KNOWN FACTS, DECISIONS OR CONDITIONS**

The adopted budget for fiscal year 2018 projects an increase in General Fund fund balance of \$410,328. Compared to the fiscal year 2017 budget, revenues are expected to decrease by \$4,233 and expenditures are expected to increase by \$1,530. The fiscal year 2018 tax rate has been established at \$0.82 on each \$100 of taxable value and 55% of the property tax will be used to fund debt service and 45% to fund general operations.

**CONTACTING THE DISTRICT'S MANAGEMENT**

This financial report is designed to provide a general overview of District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Brazoria County Municipal Utility District No. 28, c/o Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2600, Houston, Texas 77027.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**JULY 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>
<b>ASSETS</b>		
Cash	\$ 756,428	\$ 2,961,293
Investments	1,693,155	2,406,175
Receivables:		
Property Taxes	10,103	50,181
Penalty and Interest on Delinquent Taxes		
Accrued Interest	2,164	3,426
Other	40,739	
Due from Other Funds		1,478
Prepaid Costs	3,453	
Intangible Assets (Net of Accumulated Amortization) -		
Right to Receive Service		
Capital Assets (Net of Accumulated Depreciation):		
Land		
Detention Facilities and Connection Charges		
<b>TOTAL ASSETS</b>	<u>\$ 2,506,042</u>	<u>\$ 5,422,553</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charges on Refunding Bonds	<u>\$ -0-</u>	<u>\$ -0-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 2,506,042</u>	<u>\$ 5,422,553</u>

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

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ 1,170,235	\$ 4,887,956	\$	\$ 4,887,956
28,649	4,127,979		4,127,979
	60,284		60,284
		10,705	10,705
	5,590		5,590
	40,739		40,739
	1,478	(1,478)	
	3,453	136,909	140,362
		27,729,423	27,729,423
		5,165,882	5,165,882
		16,107,650	16,107,650
<u>\$ 1,198,884</u>	<u>\$ 9,127,479</u>	<u>\$ 49,149,091</u>	<u>\$ 58,276,570</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 363,355</u>	<u>\$ 363,355</u>
<u>\$ 1,198,884</u>	<u>\$ 9,127,479</u>	<u>\$ 49,512,446</u>	<u>\$ 58,639,925</u>

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

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**STATEMENT OF NET POSITION AND**  
**GOVERNMENTAL FUNDS BALANCE SHEET**  
**JULY 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 21,759	\$
Accrued Interest Payable		59,781
Due to Other Funds	1,478	
Due to Taxpayers		10,510
Due to Developers		
Long-Term Liabilities:		
Bonds Payable, Due Within One Year		
Bonds Payable, Due After One Year		
<b>TOTAL LIABILITIES</b>	<u>\$ 23,237</u>	<u>\$ 70,291</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	<u>\$ 10,103</u>	<u>\$ 50,181</u>
<b>FUND BALANCES</b>		
Nonspendable -		
Prepaid Costs	\$ 3,453	\$
Restricted for:		
Authorized Construction		
Debt Service		5,302,081
Unassigned	<u>2,469,249</u>	
<b>TOTAL FUND BALANCES</b>	<u>\$ 2,472,702</u>	<u>\$ 5,302,081</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 2,506,042</u>	<u>\$ 5,422,553</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets		
Restricted for Debt Service		
Unrestricted		
<b>TOTAL NET POSITION</b>		

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

<u>Capital Projects Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ 51,940	\$ 73,699	\$	\$ 73,699
	59,781	548,284	608,065
	1,478	(1,478)	
	10,510		10,510
		1,486,883	1,486,883
		620,000	620,000
		60,511,270	60,511,270
<u>\$ 51,940</u>	<u>\$ 145,468</u>	<u>\$ 63,164,959</u>	<u>\$ 63,310,427</u>
<u>\$ -0-</u>	<u>\$ 60,284</u>	<u>\$ (60,284)</u>	<u>\$ -0-</u>
\$	\$ 3,453	\$ (3,453)	\$
1,146,944	1,146,944	(1,146,944)	
	5,302,081	(5,302,081)	
	2,469,249	(2,469,249)	
<u>\$ 1,146,944</u>	<u>\$ 8,921,727</u>	<u>\$ (8,921,727)</u>	<u>\$ - 0 -</u>
<u>\$ 1,198,884</u>	<u>\$ 9,127,479</u>		
		\$ (12,104,899)	\$ (12,104,899)
		4,814,683	4,814,683
		2,619,714	2,619,714
		<u>\$ (4,670,502)</u>	<u>\$ (4,670,502)</u>

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

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JULY 31, 2017**

Total Fund Balances - Governmental Funds	\$	8,921,727
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Water and wastewater facilities constructed by the developer and reimbursed by the District using bond proceeds are conveyed to the City of Pearland for the right to receive service from the City of Pearland. These assets are amortized over the term of the service agreement as intangible assets in the Statement of Net Position.		27,729,423
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Land and capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		21,273,532
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Interest paid in advance as part of a refunding bond sale is recorded as a deferred outflow in the governmental activities and systematically charged to interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.		363,355
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Bond insurance premiums are prepaid costs in governmental activities and amortized over the term of the related debt.		136,909
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Deferred tax revenues and penalty and interest receivable on delinquent taxes for the 2016 and prior tax levies became part of recognized revenue in the governmental activities of the District.		70,989
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Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year end consist of:

Due to Developer	\$ (1,486,883)	
Accrued Interest Payable	(548,284)	
Bonds Payable	<u>(61,131,270)</u>	<u>(63,166,437)</u>

Total Net Position - Governmental Activities	\$	<u>(4,670,502)</u>
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The accompanying notes to the financial  
statements are an integral part of this report.

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**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JULY 31, 2017**

	<u>General Fund</u>	<u>Debt Service Fund</u>
<b>REVENUES</b>		
Property Taxes	\$ 520,741	\$ 3,032,330
Contract Revenues	134,540	705,462
Penalty and Interest		19,420
Miscellaneous Revenues	<u>13,216</u>	<u>16,371</u>
<b>TOTAL REVENUES</b>	<u>\$ 668,497</u>	<u>\$ 3,773,583</u>
<b>EXPENDITURES/EXPENSES</b>		
Service Operations:		
Professional Fees	\$ 132,394	\$ 4,380
Contracted Services	12,019	58,251
Depreciation		
Amortization		
Other	59,728	2,956
Capital Outlay		
Debt Service:		
Bond Principal		590,000
Bond Interest		1,242,979
Bond/Bond Anticipation Note Issuance Costs		
<b>TOTAL EXPENDITURES/EXPENSES</b>	<u>\$ 204,141</u>	<u>\$ 1,898,566</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES/EXPENSES</b>	<u>\$ 464,356</u>	<u>\$ 1,875,017</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In (Out)	\$ 21,779	\$
Proceeds From Issuance of Long-Term Debt		
Bond Discount		
Bond Premium		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 21,779</u>	<u>\$ -0-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 486,135</u>	<u>\$ 1,875,017</u>
<b>CHANGE IN NET POSITION</b>		
<b>FUND BALANCES/NET POSITION - AUGUST 1, 2016, AS RESTATED</b>	<u>1,986,567</u>	<u>3,427,064</u>
<b>FUND BALANCES/NET POSITION - JULY 31, 2017</b>	<u>\$ 2,472,702</u>	<u>\$ 5,302,081</u>

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

Capital Projects Fund	Total	Adjustments	Statement of Activities
\$	\$ 3,553,071	\$ 38,397	\$ 3,591,468
	840,002		840,002
	19,420	5,522	24,942
<u>1,976</u>	<u>31,563</u>		<u>31,563</u>
\$ 1,976	\$ 4,444,056	\$ 43,919	\$ 4,487,975
\$ 53,608	\$ 190,382	\$	\$ 190,382
	70,270		70,270
		311,598	311,598
		1,110,893	1,110,893
532	63,216		63,216
23,072,593	23,072,593	(23,072,593)	
	590,000	(590,000)	
	1,242,979	89,084	1,332,063
<u>2,203,839</u>	<u>2,203,839</u>	<u>(136,974)</u>	<u>2,066,865</u>
\$ 25,330,572	\$ 27,433,279	\$ (22,287,992)	\$ 5,145,287
\$ (25,328,596)	\$ (22,989,223)	\$ 22,331,911	\$ (657,312)
\$ (21,779)	\$	\$	\$
25,910,000	25,910,000	(25,910,000)	
(415,421)	(415,421)	415,421	
<u>358,698</u>	<u>358,698</u>	<u>(358,698)</u>	
\$ 25,831,498	\$ 25,853,277	\$ (25,853,277)	\$ -0-
\$ 502,902	\$ 2,864,054	\$ (2,864,054)	\$
		(657,312)	(657,312)
<u>644,042</u>	<u>6,057,673</u>	<u>(10,070,863)</u>	<u>(4,013,190)</u>
\$ 1,146,944	\$ 8,921,727	\$ (13,592,229)	\$ (4,670,502)

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

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2017**

Net Change in Fund Balances - Governmental Funds	\$ 2,864,054
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.	38,397
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.	5,522
Governmental funds do not account for amortization. However, in the Statement of Net Position, intangible assets are amortized and amortization expense is recorded in the Statement of Activities.	(1,110,893)
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.	(311,598)
Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.	23,072,593
Governmental funds report bond premiums and discounts as other financing sources and uses in the year paid. However, in the Statement of Net Position, bond premiums and discounts are amortized over the life of the bonds and the current year amortized portion is recorded in the Statement of Activities.	188,114
Governmental funds report bond principal payments as expenditures. However, in the Statement of Net Position, bond principal payments are reported as decreases in long-term liabilities.	590,000
Governmental funds report interest expenditures on long-term debt as expenditures in the year paid. However, in the Statement of Net Position, interest is accrued on the long-term debt through fiscal year-end.	(83,501)
Governmental funds report bond proceeds as other financing sources. Issued bonds increase long-term liabilities in the Statement of Net Position.	(25,910,000)
Change in Net Position - Governmental Activities	<u>\$ (657,312)</u>

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

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 1. CREATION OF DISTRICT**

Brazoria County Municipal Utility District No. 28 of Brazoria County, Texas (the "District") was created effective February 27, 2003, by an Order of 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, and to construct 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 March 12, 2003, and the first bonds were sold on July 18, 2006.

**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 or not 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.

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").

GASB Codification sets 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:

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

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

Financial Statement Presentation (Continued)

- Net Investment in Capital Assets – This component of net position consists of capital and intangible assets, including restricted capital assets, net of accumulated depreciation and amortization, 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 position that does 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 in the government-wide Statement of Activities.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

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

Fund Financial Statements

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

Governmental Funds

The District has three governmental funds and considers each to be a major fund.

General Fund – To account for resources not required to be accounted for in another fund, maintenance tax revenues, contract revenues and general expenditures.

Debt Service Fund – To account for ad valorem taxes and financial resources restricted, committed or assigned for servicing bond debt and the cost of assessing and collecting taxes.

Capital Projects Fund – To account for financial resources restricted, committed or assigned for acquisition or construction of facilities and related costs.

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 revenues reported in the 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 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.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

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

Basis of Accounting (Continued)

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 Funds 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. As of July 31, 2017, the General Fund recorded a payable of \$1,478 to the Debt Service Fund for an excess transfer of maintenance taxes. During the fiscal year ended July 31, 2017, the Capital Projects Fund transferred \$21,779 to the General Fund to reimburse the General Fund for bond issuance costs paid by the General Fund in the prior fiscal year.

Intangible Assets

Intangible assets, consisting of rights to receive water and wastewater service, are reported in the government-wide Statement of Net Position. Intangible assets are valued at the cost of water and wastewater facilities conveyed to the City of Pearland and amortized over the term of the applicable service contract, which is 40 years from the execution date of the contract.

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 estimated acquisition 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. Interest costs, including developer interest, 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 \$5,000 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:

	<u>Years</u>
Detention Facilities	45
Connection Charges	40

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

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

Budgeting

In compliance with governmental accounting principles, the Board of Directors annually adopts an unappropriated budget for the General Fund. The budget was not amended during the current fiscal year.

Pensions

A pension plan has not been established. The District does not have employees, except that the Internal Revenue Service has determined that directors are considered to be "employees" for federal payroll tax 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 position.

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, or 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 does not have any committed fund balances.



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

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

Measurement Focus (Continued)

*Assigned:* amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has not adopted a formal policy regarding the assignment of fund balances and does not have any assigned fund balances.

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

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

Accounting Estimates

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

**NOTE 3.      LONG-TERM DEBT**

The following is a summary of transactions regarding bonds payable for the year ended July 31, 2017:

	August 1, 2016	Additions	Retirements	July 31, 2017
Bonds Payable	\$ 36,355,000	\$ 25,910,000	\$ 590,000	\$ 61,675,000
Unamortized Discounts	(747,745)	(415,421)	(30,164)	(1,133,002)
Unamortized Premiums	264,280	358,698	33,706	589,272
Bonds Payable, Net	<u>\$ 35,871,535</u>	<u>\$ 25,853,277</u>	<u>\$ 593,542</u>	<u>\$ 61,131,270</u>
		Amount Due Within One Year		\$ 620,000
		Amount Due After One Year		<u>60,511,270</u>
		Bonds Payable, Net		<u>\$ 61,131,270</u>

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 3. LONG-TERM DEBT (Continued)**

	Series 2010	Series 2013	Refunding Series 2013
Amount Outstanding – July 31, 2017	\$2,695,000	\$3,375,000	\$3,710,000
Interest Rates	4.00% - 6.00%	2.50% - 3.625%	3.00% - 4.00%
Maturity Date	September 1, 2017/2034	September 1, 2017/2034	September 1, 2017/2026
Interest Payment Dates	September 1/ March 1	September 1/ March 1	September 1/ March 1
Callable Dates	September 1, 2017 *	September 1, 2020 *	September 1, 2020 *
	Series 2014	Refunding Series 2014	Series 2016
Amount Outstanding – July 31, 2017	\$6,600,000	\$5,435,000	\$13,950,000
Interest Rates	2.50% - 4.25%	3.00% - 4.00%	2.00% - 3.50%
Maturity Date	September 1, 2017/2040	September 1, 2017/2034	September 1, 2018/2040
Interest Payment Dates	September 1/ March 1	September 1/ March 1	September 1/ March 1
Callable Dates	September 1, 2021 *	September 1, 2021 *	September 1, 2023 *

\* Or any date thereafter at a price of par plus unpaid accrued interest in whole or in part, at the option of the District. Series 2010 term bonds maturing on September 1, 2034, are subject to mandatory redemption by random selection beginning on September 1, 2031. Series 2013 term bonds maturing on September 1, 2022, September 1, 2024, September 1, 2026, September 1, 2028, September 1, 2032 and September 1, 2034, are subject to mandatory redemption by random selection beginning September 1, 2021, September 1, 2023, September 1, 2025, September 1, 2027, September 1, 2029 and September 1, 2033, respectively. Series 2014 Refunding term bonds maturing on September 1, 2026 are subject to mandatory redemption by random selection beginning September 1, 2016. Series 2016 term bonds maturing on September 1, 2040 are subject to mandatory redemption by random selection beginning September 1, 2038.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 3. LONG-TERM DEBT (Continued)**

	<u>Series 2017</u>
Amount Outstanding – July 31, 2017	\$25,910,000
Interest Rates	3.00% - 3.50%
Maturity Date	September 1, 2019/2040
Interest Payment Dates	September 1/ March 1
Callable Dates	September 1, 2024 **

\*\* Or any date thereafter at a price of par plus unpaid accrued interest in whole or in part, at the option of the District. Series 2017 term bonds maturing on September 1, 2038 and September 1, 2040 are subject to mandatory redemption by random selection beginning September 1, 2037 and September 1, 2039, respectively.

As of July 31, 2017, the debt service requirements on the bonds outstanding were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 620,000	\$ 1,777,232	\$ 2,397,232
2019	930,000	2,089,489	3,019,489
2020	1,765,000	2,048,735	3,813,735
2021	1,825,000	1,994,167	3,819,167
2022	1,890,000	1,938,875	3,828,875
2023-2027	10,630,000	8,738,154	19,368,154
2028-2032	12,950,000	6,790,153	19,740,153
2033-2037	15,865,000	4,249,497	20,114,497
2038-2041	15,200,000	1,146,858	16,346,858
	<u>\$ 61,675,000</u>	<u>\$ 30,773,160</u>	<u>\$ 92,448,160</u>

The bonds are payable from the proceeds of an ad valorem tax levied upon all property subject to taxation within the District, without limitation as to rate or amount.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 3. LONG-TERM DEBT (Continued)**

On September 28, 2016, the District closed on the sale of its \$15,375,000 Series 2016 Bond Anticipation Note ("BAN") with an interest rate of 1.47%. Proceeds from the BAN sale were used to reimburse developers for a portion of the construction and engineering costs for water, wastewater and drainage facilities; impact fees; land acquisition costs for various detention pond reserves; and to pay for issuance costs of the BAN. The BAN was retired July 27, 2017, with proceeds from the issuance of the Series 2017 Bonds.

On July 27, 2017, the District issued \$25,910,000 of Series 2017 Unlimited Tax Bonds (the "Bonds") with interest rates ranging from 3.00% to 3.50%. The net proceeds of \$25,309,037 (after payment of \$660,745 in underwriter's fees, insurance, and bond discount/premium) were used to retire its \$15,375,000 Series 2016 BAN, including BAN interest of \$187,002, and were deposited in the District's investment accounts to finance (i) the District's cost of the acquisition or construction of underground water distribution, wastewater collection and storm drainage facilities that serve the District; land acquisition and construction costs for detention ponds reserves; impact fees paid to the City of Pearland for connections associated with the City's provision of water supply and wastewater treatment to the District; (ii) pay for accrued bond interest; and (iii) finance costs related to the issuance of the BAN and the Bonds.

As of July 31, 2017, the District had authorized but unissued bonds for the purposes of acquiring or constructing utility facilities in the amount of \$24,630,000 and authorization of \$57,665,000 for refunding purposes.

During the year ended July 31, 2017, the District levied an ad valorem debt service tax rate of \$0.70 per \$100 of assessed valuation, which resulted in a tax levy of \$3,070,897 on the adjusted taxable valuation of \$438,699,600 for the 2016 tax year. The bond resolutions require the District to levy and collect an ad valorem debt service tax sufficient to pay interest and principal on bonds when due and the cost of assessing and collecting taxes. See Note 7 for the maintenance tax levy.

The District's tax calendar is as follows:

Levy Date	- October 1, or as soon thereafter as practicable.
Lien Date	- January 1.
Due Date	- Not later than January 31.
Delinquent Date	- February 1, at which time the taxpayer is liable for penalty and interest.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 4.      SIGNIFICANT BOND RESOLUTION AND LEGAL REQUIREMENTS**

The District has covenanted that it will take all necessary steps to comply with the requirement that rebatable arbitrage earnings on the investment of the gross proceeds of the bonds, within the meaning of Section 148(f) of the Internal Revenue Code, be rebated to the federal government. The minimum requirement for determination of the rebatable amount is on the five-year anniversary of each issue.

The bond resolutions state that the District is required to provide continuing disclosure of certain general financial information and operating data, as well as notice of certain material events as defined by federal securities laws, with respect to the District to certain information repositories. This information, along with the audited annual financial statements, is to be provided within six months after the end of each fiscal year and shall continue to be provided through the life of the bonds.

**NOTE 5.      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 collateral 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 collateral is pledged. At fiscal year end, the carrying amount of the District's deposits was \$7,282,341 and the bank balance was \$7,369,575. The District was not exposed to custodial credit risk at year-end.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 5. DEPOSITS AND INVESTMENTS (Continued)**

Deposits (Continued)

The carrying values of the deposits are included in the Governmental Funds Balance Sheet and the Statement of Net Position at July 31, 2017, as listed below:

	Cash	Certificates of Deposit	Total
GENERAL FUND	\$ 756,428	\$ 1,092,397	\$ 1,848,825
DEBT SERVICE FUND	2,961,293	1,301,988	4,263,281
CAPITAL PROJECTS FUND	1,170,235		1,170,235
TOTAL DEPOSITS	<u>\$ 4,887,956</u>	<u>\$ 2,394,385</u>	<u>\$ 7,282,341</u>

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.

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. Authorized investments are summarized as follows: (1) obligations of the United States or its agencies and instrumentalities, (2) direct obligations of the State of Texas or its agencies and instrumentalities, (3) certain collateralized mortgage obligations, (4) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States, (5) certain A rated or higher obligations of states, agencies, counties, cities, and other political subdivisions of any state, (6) bonds issued, assumed or guaranteed by the State of Israel, (7) insured or collateralized certificates of deposit, (8) certain fully collateralized repurchase agreements secured by delivery, (9) certain bankers' acceptances with limitations, (10)

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 5. DEPOSITS AND INVESTMENTS (Continued)**

Investments (Continued)

commercial paper rated A-1 or P-1 or higher and a maturity of 270 days or less, (11) no-load money market mutual funds and no-load mutual funds with limitations, (12) certain guaranteed investment contracts, (13) certain qualified governmental investment pools and (14) a qualified securities lending program.

As of July 31, 2017, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities of Less Than 1 Year
<u>GENERAL FUND</u>		
TexSTAR	\$ 600,758	\$ 600,758
Certificates of Deposit	1,092,397	1,092,397
<u>DEBT SERVICE FUND</u>		
TexSTAR	1,104,187	1,104,187
Certificates of Deposit	1,301,988	1,301,988
<u>CAPITAL PROJECTS FUND</u>		
TexSTAR	28,649	28,649
<b>TOTAL INVESTMENTS</b>	<u><u>\$ 4,127,979</u></u>	<u><u>\$ 4,127,979</u></u>

The District invests in the Texas Short Term Asset Reserve Program ("TexSTAR"), an external public funds investment pool that is not SEC-registered. J. P. Morgan Investment Management Inc. provides investment management and FirstSouthwest, a Division of Hilltop Securities Inc., provides participant services and marketing under an agreement with the TexSTAR Board of Directors. Custodial, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investors Services Co. Investments held by TexSTAR are marked to market daily. The investments are considered to be Level I investments because their fair value is measured by quoted prices in active markets. The fair value of the District's position in the pool is the same as the value of the pool shares. There are no limitations or restrictions on withdrawals from TexSTAR. Certificates of deposit are reported by the District at amortized cost.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 5. DEPOSITS AND INVESTMENTS (Continued)**

Investments (Continued)

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At July 31, 2017, the District's investment in TexSTAR was rated AAAm by Standard and Poor's. The District manages credit risk by investing in certificates of deposit with balances that are below FDIC insurance coverage.

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 TexSTAR to have a maturity of less than one year due to the fact 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 manages interest rate risk by investing in certificates of deposit with maturities of less than one year.

Restrictions

All cash and investments of the Debt Service Fund are restricted for payment of debt service and the cost of assessing and collecting taxes. All cash and investments of the Capital Projects Fund are restricted for the purchase of capital assets.

**NOTE 6. INTANGIBLE ASSETS**

In accordance with the Utility Agreement (see Note 9), upon completion of construction certain water and wastewater facilities have been conveyed to the City of Pearland for operations and maintenance. In exchange for the conveyance of these assets, the City of Pearland agrees to provide water and wastewater services to the District, which results in an intangible asset of the District.

As of July 31, 2017, the District had the following intangible assets:

	August 1, 2016	Increases	Decreases	July 31, 2017
<b>Intangible Assets Subject to Amortization</b>				
Right to Receive Service	\$ 32,621,485	\$ 1,145,367	\$	\$ 33,766,852
<b>Accumulated Amortization</b>				
Right to Receive Service	4,926,536	1,110,893		6,037,429
<b>Total Intangible Assets, Net of Accumulated Amortization</b>	<u>\$ 27,694,949</u>	<u>\$ 34,474</u>	<u>\$ - 0 -</u>	<u>\$ 27,729,423</u>



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 7. CAPITAL ASSETS**

Capital asset activity for the year ended July 31, 2017 is as follows:

	August 1, 2016	Increases	Decreases	July 31, 2017
<b>Capital Assets Not Being Depreciated</b>				
Land for Detention Facilities	\$ 2,451,554	\$ 2,714,328	\$ -0-	\$ 5,165,882
<b>Capital Assets Subject to Depreciation</b>				
Detention Facilities	\$ 6,547,474	\$ 3,053,801	\$	\$ 9,601,275
Connection Charges	5,438,085	2,942,120		8,380,205
<b>Total Capital Assets Subject to Depreciation</b>	\$ 11,985,559	\$ 5,995,921	\$ -0-	\$ 17,981,480
<b>Accumulated Depreciation</b>				
Detention Facilities	\$ 848,402	\$ 172,042	\$	\$ 1,020,444
Connection Charges	713,830	139,556		853,386
<b>Total Accumulated Depreciation</b>	\$ 1,562,232	\$ 311,598	\$ -0-	\$ 1,873,830
<b>Total Depreciable Capital Assets, Net of Accumulated Depreciation</b>	\$ 10,423,327	\$ 5,684,323	\$ -0-	\$ 16,107,650
<b>Total Capital Assets, Net of Accumulated Depreciation</b>	\$ 12,874,881	\$ 8,398,651	\$ -0-	\$ 21,273,532

**NOTE 8. MAINTENANCE TAX**

On May 3, 2003, 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. This maintenance tax is to be used by the General Fund to pay expenditures of operating the District. During the year ended July 31, 2017, the District levied an ad valorem maintenance tax rate of \$0.12 per \$100 of assessed valuation, which resulted in a tax levy of \$526,439 on the adjusted taxable valuation of \$438,699,600 for the 2016 tax year.

**NOTE 9. UTILITY AGREEMENT**

On September 3, 2003, the District executed a Utility Agreement dated February 25, 2002, between the City of Pearland, Texas (the "City") and two developers in the District. The Utility Agreement was executed by the Developers on behalf of the District. The Agreement acknowledges that the District is within the corporate limits of the City. The Agreement provides that the District acquire for the benefit of and conveyance to the City the water, sewer and drainage utilities needed to serve lands being developed within the boundaries of the District and in order to enhance the economic feasibility of the District. The City agreed to make annual tax and monthly water and sewer revenue rebate payments to the District in consideration of the District's financing, acquisition, and construction of such facilities.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 9. UTILITY AGREEMENT (Continued)**

The Agreement contemplates that the District will issue bonds from time to time, when economically feasible and allowed by law and appreciable regulations, to finance the facilities. Upon completion of construction of the utilities and until the bonds financing the facilities are retired, the utilities will be conveyed to the City and a security interest will be reserved to the District for the purpose of securing the performance of the City under the Agreement. Upon conveyance of the facilities to the City, the City will assume responsibility for the operation and maintenance of the facilities.

The City is obligated to expand, enlarge, and modify its water supply and distribution system and its wastewater treatment and collection system to have capacity available to serve new improvements within the District. In consideration for the provision of the requisite capacities, the District agrees to pay to the City a Connection Charge per equivalent connection. The City can amend the Connection Charge from time to time in accordance with the requirements of state law.

In consideration of the development of the land within the District and the City and the related increase in taxable value and as a result of the conveyance of the facilities to the City, the City makes an annual payment to the District of a portion of the City's tax revenues actually collected and received by the City, exclusive of any interest and penalties paid by the taxpayer to the City and exclusive of any collection costs incurred by the City. All annual payments received by the District are deposited into the Debt Service Fund of the District. During the current fiscal year, the District received contract payments of \$705,462 in accordance with the terms of this provision. The Annual Payment will be incrementally reduced upon the occurrence of the District decreasing its combined debt service and operation and maintenance tax rate.

In addition to the Annual Payment, the City imposes a monthly surcharge per equivalent single-family connection located within the District which the City pays to the District monthly. During the current fiscal year, \$134,540 in revenue was received for monthly surcharge contract payments.

The District and City acknowledge that the City has the legal authority to dissolve the District should the appropriate circumstances exist. The City agrees that the District will not be abolished until such time as the District is fully developed and has sold all bonds necessary to finance the costs of the facilities and has reimbursed developers and landowners within the District in accordance with the financing and reimbursement agreements previously entered into by the District. The term of the Agreement is limited to either the dissolution of the District by the City or the expiration of 40 years from the date of the Agreement.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JULY 31, 2017**

**NOTE 10. UNREIMBURSED COSTS**

The District has executed financing agreements with several Developers within the District. The agreements call for the Developers to fund costs associated with water, wastewater and drainage facilities as well as connection charges until such time as the District can sell bonds to reimburse the Developers. The District has recorded a liability of \$1,486,883 for completed facilities funded by the Developers. The facilities included in this amount are detention facilities for which the District retains ownership.

**NOTE 11. USE OF SURPLUS FUNDS**

On September 26, 2016, the Commission approved the use of surplus funds totaling \$527,644 from the District's Series 2013, 2014 and 2016 bonds. The District used these funds to reimburse the Developers for certain construction and land acquisition costs related to District water, wastewater, drainage and detention facilities.

**NOTE 12. PRIOR PERIOD ADJUSTMENTS**

In previous years, the District recognized conveyance of capital assets as expenses in the Statement of Activities. However, pursuant to the Utility Agreement with the City of Pearland, these assets have been conveyed to the City in exchange for the District's right to receive water and wastewater service from the City, which results in an intangible asset to be amortized over the life of the Consent Agreement. In addition, in previous years the District has recognized developer liabilities for which reimbursement has not subsequently occurred. The effect of these corrections is as follows:

Net Position - July 31, 2016	\$ (32,043,658)
Intangible Assets - Right to Receive Service	27,694,949
Restatement of Developer Liabilities	<u>335,519</u>
Net Position - July 31, 2016, As Restated	<u><u>\$ (4,013,190)</u></u>

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**

**REQUIRED SUPPLEMENTARY INFORMATION**

**JULY 31, 2017**

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JULY 31, 2017**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Property Taxes	\$ 520,240	\$ 520,741	\$ 501
Contract Revenues	115,000	134,540	19,540
Miscellaneous Revenues	<u>1,075</u>	<u>13,216</u>	<u>12,141</u>
<b>TOTAL REVENUES</b>	<u>\$ 636,315</u>	<u>\$ 668,497</u>	<u>\$ 32,182</u>
<b>EXPENDITURES</b>			
Services Operations:			
Professional Fees	\$ 138,500	\$ 132,394	\$ 6,106
Contracted Services	14,500	12,019	2,481
Other	<u>67,224</u>	<u>59,728</u>	<u>7,496</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 220,224</u>	<u>\$ 204,141</u>	<u>\$ 16,083</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 416,091</u>	<u>\$ 464,356</u>	<u>\$ 48,265</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	<u>\$ -0-</u>	<u>\$ 21,779</u>	<u>\$ 21,779</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 416,091</u>	<u>\$ 486,135</u>	<u>\$ 70,044</u>
<b>FUND BALANCE - AUGUST 1, 2016</b>	<u>1,986,567</u>	<u>1,986,567</u>	
<b>FUND BALANCE - JULY 31, 2017</b>	<u>\$ 2,402,658</u>	<u>\$ 2,472,702</u>	<u>\$ 70,044</u>

See accompanying independent auditor's report.

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**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**

**SUPPLEMENTARY INFORMATION REQUIRED BY THE**

**WATER DISTRICT FINANCIAL MANAGEMENT GUIDE**

**JULY 31, 2017**

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**SERVICES AND RATES**  
**FOR THE YEAR ENDED JULY 31, 2017**

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

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

Pursuant to an agreement between the District and the City of Pearland (the "City"), water, wastewater and drainage facilities (except storm water detention ponds) constructed by the District have been conveyed to the City. The City maintains the facilities and operates the facilities for the benefit of the residents of the District. Therefore, the District will not be responsible for operation of the utilities within its boundaries. The District is responsible for the maintenance of its detention ponds.

**2. RETAIL SERVICE PROVIDERS: NOT APPLICABLE**

**3. TOTAL WATER CONSUMPTION DURING THE FISCAL YEAR ROUNDED TO THE NEAREST THOUSAND: NOT APPLICABLE**

**4. STANDBY FEES: NOT APPLICABLE**

**5. LOCATION OF DISTRICT:**

Is the District located entirely within one county?

Yes \_\_\_\_\_ No X

Counties in which District is located:

Brazoria and Harris Counties, Texas

Is the District located within a city?

Entirely X Partly \_\_\_\_\_ Not at all \_\_\_\_\_

See accompanying independent auditor's report.



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**SERVICES AND RATES**  
**FOR THE YEAR ENDED JULY 31, 2017**

**5. LOCATION OF DISTRICT: (Continued)**

City in which the District is Located:

City of Pearland, Texas

Are Board Members appointed by an office outside the District?

Yes      \_\_\_\_\_      No        X  

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**GENERAL FUND EXPENDITURES**  
**FOR THE YEAR ENDED JULY 31, 2017**

PROFESSIONAL FEES:	
Auditing	\$ 14,300
Engineering	26,981
Legal	<u>91,113</u>
TOTAL PROFESSIONAL FEES	<u>\$ 132,394</u>
CONTRACTED SERVICES -	
Bookkeeping	<u>\$ 12,019</u>
REPAIRS AND MAINTENANCE	<u>\$ 1,711</u>
ADMINISTRATIVE EXPENDITURES:	
Director Fees	\$ 11,400
Insurance	5,489
Office Supplies and Postage	1,462
Travel and Meetings	5,449
Title Fees, HOA Payments	31,838
Other	<u>2,279</u>
TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 57,917</u>
OTHER EXPENDITURES -	
Permit Fees	<u>\$ 100</u>
TOTAL EXPENDITURES	<u><u>\$ 204,141</u></u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**INVESTMENTS**  
**JULY 31, 2017**

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>					
TexSTAR	XXXX2220	Varies	Daily	\$ 600,758	\$
Certificate of Deposit	XXXX0418	0.75%	10/18/17	240,964	1,416
Certificate of Deposit	XXXX1924	0.90%	06/16/18	242,526	269
Certificate of Deposit	XXXX3171	0.83%	06/18/18	101,056	99
Certificate of Deposit	XXXX1813	0.65%	12/18/17	203,322	152
Certificate of Deposit	XXXX2129	0.75%	06/19/18	101,103	87
Certificate of Deposit	XXXX1672	0.60%	06/19/18	203,426	141
TOTAL GENERAL FUND				<u>\$ 1,693,155</u>	<u>\$ 2,164</u>
<u>DEBT SERVICE FUND</u>					
TexSTAR	XXXX3330	Varies	Daily	\$ 1,104,187	\$
Certificate of Deposit	XXXX7655	0.50%	10/01/17	210,959	876
Certificate of Deposit	XXXX2317	0.80%	03/17/18	207,786	619
Certificate of Deposit	XXXX1725	0.55%	09/05/17	206,678	448
Certificate of Deposit	XXXX3625	0.65%	09/06/17	205,959	525
Certificate of Deposit	XXXX2938	0.90%	04/01/18	227,225	678
Certificate of Deposit	XXXX7955	1.00%	06/19/18	243,381	280
TOTAL DEBT SERVICE FUND				<u>\$ 2,406,175</u>	<u>\$ 3,426</u>
<u>CAPITAL PROJECTS FUND</u>					
TexSTAR	XXXX4440	Varies	Daily	\$ 28,649	\$ -0-
TOTAL - ALL FUNDS				<u>\$ 4,127,979</u>	<u>\$ 5,590</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED JULY 31, 2017**

	<u>Maintenance Taxes</u>		<u>Debt Service Taxes</u>	
TAXES RECEIVABLE -				
AUGUST 1, 2016	\$	6,302	\$	15,585
Adjustments to Beginning				
Balance		<u>(1,897)</u>		<u>(3,971)</u>
	\$	4,405	\$	11,614
Original 2016 Tax Levy	\$	516,832	\$	3,014,852
Adjustment to 2016 Tax Levy		<u>9,607</u>		<u>56,045</u>
		526,439		3,070,897
TOTAL TO BE				
ACCOUNTED FOR		\$ 530,844		\$ 3,082,511
TAX COLLECTIONS:				
Prior Years	\$	1,795	\$	5,143
Current Year		<u>518,946</u>		<u>3,027,187</u>
		520,741		3,032,330
TAXES RECEIVABLE -				
JULY 31, 2017		<u>\$ 10,103</u>		<u>\$ 50,181</u>
TAXES RECEIVABLE BY				
YEAR:				
2016	\$	7,493	\$	43,710
2015		2,085		4,248
2014		289		1,686
2013		<u>236</u>		<u>537</u>
TOTAL	\$	<u>10,103</u>	\$	<u>50,181</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**TAXES LEVIED AND RECEIVABLE**  
**FOR THE YEAR ENDED JULY 31, 2017**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
PROPERTY VALUATIONS:				
Land	\$ 79,287,881	\$ 64,486,644	\$ 48,943,375	\$ 39,741,209
Improvements	411,349,153	289,252,924	223,027,207	178,465,377
Personal Property	5,796,076	3,868,332	3,740,064	3,003,922
Exemptions	<u>(57,733,510)</u>	<u>(46,300,285)</u>	<u>(43,461,901)</u>	<u>(42,769,860)</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 438,699,600</u>	<u>\$ 311,307,615</u>	<u>\$ 232,248,745</u>	<u>\$ 178,440,648</u>
TAX RATES PER \$100 VALUATION:				
Debt Service	\$ 0.70	\$ 0.55	\$ 0.70	\$ 0.57
Maintenance	<u>0.12</u>	<u>0.27</u>	<u>0.12</u>	<u>0.25</u>
TOTAL TAX RATES PER \$100 VALUATION	<u>\$ 0.82</u>	<u>\$ 0.82</u>	<u>\$ 0.82</u>	<u>\$ 0.82</u>
ADJUSTED TAX LEVY*	<u>\$ 3,597,336</u>	<u>\$ 2,553,099</u>	<u>\$ 1,904,762</u>	<u>\$ 1,463,485</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>98.58 %</u>	<u>99.75 %</u>	<u>99.90 %</u>	<u>99.95 %</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 May 3, 2003.

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

S E R I E S - 2 0 1 0				
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total	
2018	\$ 105,000	\$ 139,465	\$	244,465
2019	110,000	135,163		245,163
2020	115,000	130,547		245,547
2021	120,000	125,492		245,492
2022	125,000	119,978		244,978
2023	130,000	113,982		243,982
2024	130,000	107,613		237,613
2025	140,000	100,862		240,862
2026	145,000	93,647		238,647
2027	150,000	85,994		235,994
2028	155,000	77,891		232,891
2029	155,000	69,559		224,559
2030	170,000	60,719		230,719
2031	175,000	51,122		226,122
2032	175,000	40,950		215,950
2033	190,000	30,000		220,000
2034	195,000	18,450		213,450
2035	210,000	6,300		216,300
2036				
2037				
2038				
2039				
2040				
2041				
	<u>\$ 2,695,000</u>	<u>\$ 1,507,734</u>	<u>\$</u>	<u>4,202,734</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

S E R I E S - 2 0 1 3			
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total
2018	\$ 125,000	\$ 104,475	\$ 229,475
2019	130,000	101,288	231,288
2020	135,000	97,975	232,975
2021	140,000	94,537	234,537
2022	145,000	90,884	235,884
2023	150,000	87,013	237,013
2024	160,000	82,644	242,644
2025	165,000	77,769	242,769
2026	175,000	72,669	247,669
2027	185,000	67,269	252,269
2028	190,000	61,525	251,525
2029	200,000	55,431	255,431
2030	215,000	48,544	263,544
2031	225,000	40,843	265,843
2032	240,000	32,706	272,706
2033	250,000	24,131	274,131
2034	265,000	14,953	279,953
2035	280,000	5,075	285,075
2036			
2037			
2038			
2039			
2040			
2041			
	<u>\$ 3,375,000</u>	<u>\$ 1,159,731</u>	<u>\$ 4,534,731</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

REFUNDING SERIES - 2013				
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total	
2018	\$ 330,000	\$ 125,750	\$	455,750
2019	340,000	115,700		455,700
2020	355,000	105,275		460,275
2021	365,000	94,475		459,475
2022	380,000	83,300		463,300
2023	395,000	69,700		464,700
2024	415,000	53,500		468,500
2025	430,000	36,600		466,600
2026	450,000	19,000		469,000
2027	250,000	5,000		255,000
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
	<u>\$ 3,710,000</u>	<u>\$ 708,300</u>	<u>\$</u>	<u>4,418,300</u>

See accompanying independent auditor's report.



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

S E R I E S - 2 0 1 4				
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total	
2018	\$ 50,000	\$ 265,625	\$	315,625
2019	50,000	264,375		314,375
2020	50,000	263,125		313,125
2021	50,000	261,750		311,750
2022	50,000	260,250		310,250
2023	50,000	258,750		308,750
2024	75,000	256,875		331,875
2025	75,000	254,625		329,625
2026	75,000	252,375		327,375
2027	75,000	250,031		325,031
2028	75,000	247,547		322,547
2029	75,000	245,016		320,016
2030	100,000	242,000		342,000
2031	100,000	238,250		338,250
2032	100,000	234,250		334,250
2033	100,000	230,250		330,250
2034	100,000	226,250		326,250
2035	100,000	222,250		322,250
2036	750,000	205,250		955,250
2037	800,000	173,750		973,750
2038	850,000	139,187		989,187
2039	900,000	102,000		1,002,000
2040	950,000	62,688		1,012,688
2041	1,000,000	21,250		1,021,250
	<u>\$ 6,600,000</u>	<u>\$ 5,177,719</u>	<u>\$</u>	<u>11,777,719</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

REFUNDING SERIES - 2014				
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total	
2018	\$ 10,000	\$ 213,800	\$	223,800
2019	10,000	213,500		223,500
2020	10,000	213,200		223,200
2021	10,000	212,900		222,900
2022	10,000	212,600		222,600
2023	10,000	212,300		222,300
2024	15,000	211,925		226,925
2025	15,000	211,475		226,475
2026	15,000	211,025		226,025
2027	240,000	207,200		447,200
2028	540,000	192,800		732,800
2029	575,000	170,500		745,500
2030	590,000	147,200		737,200
2031	620,000	123,000		743,000
2032	650,000	97,600		747,600
2033	675,000	71,100		746,100
2034	710,000	43,400		753,400
2035	730,000	14,600		744,600
2036				
2037				
2038				
2039				
2040				
2041				
	<u>\$ 5,435,000</u>	<u>\$ 2,980,125</u>	<u>\$</u>	<u>8,415,125</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

S E R I E S - 2 0 1 6			
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total
2018	\$	\$ 436,069	\$ 436,069
2019	290,000	431,719	721,719
2020	300,000	422,869	722,869
2021	315,000	413,644	728,644
2022	330,000	405,619	735,619
2023	330,000	399,019	729,019
2024	350,000	392,000	742,000
2025	355,000	384,288	739,288
2026	370,000	375,669	745,669
2027	385,000	365,991	750,991
2028	375,000	355,781	730,781
2029	390,000	344,775	734,775
2030	380,000	333,225	713,225
2031	405,000	321,450	726,450
2032	425,000	309,000	734,000
2033	450,000	295,594	745,594
2034	475,000	281,141	756,141
2035	500,000	265,594	765,594
2036	1,150,000	238,781	1,388,781
2037	1,200,000	199,844	1,399,844
2038	1,225,000	158,922	1,383,922
2039	1,250,000	116,375	1,366,375
2040	1,325,000	71,312	1,396,312
2041	1,375,000	24,062	1,399,062
	<u>\$ 13,950,000</u>	<u>\$ 7,342,743</u>	<u>\$ 21,292,743</u>

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

S E R I E S - 2 0 1 7			
Due During Fiscal Years Ending July 31	Principal Due September 1	Interest Due September 1/ March 1	Total
2018	\$	\$ 492,048	\$ 492,048
2019		827,744	827,744
2020	800,000	815,744	1,615,744
2021	825,000	791,369	1,616,369
2022	850,000	766,244	1,616,244
2023	900,000	739,993	1,639,993
2024	900,000	712,994	1,612,994
2025	950,000	685,244	1,635,244
2026	975,000	656,369	1,631,369
2027	1,000,000	626,744	1,626,744
2028	1,050,000	595,994	1,645,994
2029	1,075,000	564,118	1,639,118
2030	1,125,000	531,119	1,656,119
2031	1,175,000	496,619	1,671,619
2032	1,225,000	460,619	1,685,619
2033	1,250,000	422,712	1,672,712
2034	1,300,000	382,056	1,682,056
2035	1,350,000	338,994	1,688,994
2036	1,400,000	293,431	1,693,431
2037	1,435,000	245,591	1,680,591
2038	1,500,000	195,125	1,695,125
2039	1,575,000	141,312	1,716,312
2040	1,600,000	85,750	1,685,750
2041	1,650,000	28,875	1,678,875
	<u>\$ 25,910,000</u>	<u>\$ 11,896,808</u>	<u>\$ 37,806,808</u>

See accompanying independent auditor's report.

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**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**LONG-TERM DEBT SERVICE REQUIREMENTS**  
**JULY 31, 2017**

ANNUAL REQUIREMENTS FOR ALL SERIES			
Due During Fiscal Years Ending July 31	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2018	\$ 620,000	\$ 1,777,232	\$ 2,397,232
2019	930,000	2,089,489	3,019,489
2020	1,765,000	2,048,735	3,813,735
2021	1,825,000	1,994,167	3,819,167
2022	1,890,000	1,938,875	3,828,875
2023	1,965,000	1,880,757	3,845,757
2024	2,045,000	1,817,551	3,862,551
2025	2,130,000	1,750,863	3,880,863
2026	2,205,000	1,680,754	3,885,754
2027	2,285,000	1,608,229	3,893,229
2028	2,385,000	1,531,538	3,916,538
2029	2,470,000	1,449,399	3,919,399
2030	2,580,000	1,362,807	3,942,807
2031	2,700,000	1,271,284	3,971,284
2032	2,815,000	1,175,125	3,990,125
2033	2,915,000	1,073,787	3,988,787
2034	3,045,000	966,250	4,011,250
2035	3,170,000	852,813	4,022,813
2036	3,300,000	737,462	4,037,462
2037	3,435,000	619,185	4,054,185
2038	3,575,000	493,234	4,068,234
2039	3,725,000	359,687	4,084,687
2040	3,875,000	219,750	4,094,750
2041	4,025,000	74,187	4,099,187
	\$ 61,675,000	\$ 30,773,160	\$ 92,448,160

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**CHANGES IN LONG-TERM BOND DEBT**  
**FOR THE YEAR ENDED JULY 31, 2017**

Description	Original Bonds Issued	Bonds Outstanding August 1, 2016
Brazoria County Municipal Utility District No. 28 Unlimited Tax Bonds - Series 2010	\$ 3,165,000	\$ 2,800,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Bonds - Series 2013	3,605,000	3,490,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Refunding Bonds - Series 2013	4,220,000	4,025,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Bonds - Series 2014	6,645,000	6,645,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Refunding Bonds - Series 2014	5,510,000	5,445,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Bonds - Series 2016	13,950,000	13,950,000
Brazoria County Municipal Utility District No. 28 Unlimited Tax Bonds - Series 2017	25,910,000	
<b>TOTAL</b>	<u>\$ 63,005,000</u>	<u>\$ 36,355,000</u>

Bond Authority:

	Tax Bonds	Refunding Bonds
Amount Authorized by Voters	\$ 89,155,000	\$ 57,850,000
Amount Issued	64,525,000	185,000
Remaining to be Issued	<u>\$ 24,630,000</u>	<u>\$ 57,665,000</u>

See accompanying independent auditor's report.

Current Year Transactions				
Bonds Sold	Retirements		Bonds Outstanding July 31, 2017	Paying Agent
	Principal	Interest		
\$	\$ 105,000	\$ 143,663	\$ 2,695,000	Wells Fargo Bank N.A. Houston, TX
	115,000	107,475	3,375,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	315,000	135,425	3,710,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	45,000	266,812	6,600,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	10,000	214,100	5,435,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
		375,504	13,950,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
25,910,000			25,910,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
\$ 25,910,000	\$ 590,000	\$ 1,242,979	\$ 61,675,000	

Debt Service Fund cash and investment balances as of July 31, 2017: \$ 5,367,468

Average annual debt service payment (principal and interest) for remaining term  
of all debt: \$ 3,852,007

See Note 3 for interest rate, interest payment dates and maturity dates.

See accompanying independent auditor's report.



**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**GENERAL FUND - FIVE YEARS**

	Amounts		
	2017	2016	2015
<b>REVENUES</b>			
Property Taxes	\$ 520,741	\$ 835,465	\$ 280,609
Contract Revenues	134,540	110,628	86,510
Miscellaneous Revenues	13,216	5,898	4,384
<b>TOTAL REVENUES</b>	<u>\$ 668,497</u>	<u>\$ 951,991</u>	<u>\$ 371,503</u>
<b>EXPENDITURES</b>			
Professional Fees	\$ 132,394	\$ 154,516	\$ 197,791
Contracted Services	12,019	12,600	12,150
Other	59,728	52,380	85,819
Capital Outlay			31,464
<b>TOTAL EXPENDITURES</b>	<u>\$ 204,141</u>	<u>\$ 219,496</u>	<u>\$ 327,224</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 464,356</u>	<u>\$ 732,495</u>	<u>\$ 44,279</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In (Out)	<u>\$ 21,779</u>	<u>\$ 46,069</u>	<u>\$ -0-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 486,135</u>	<u>\$ 778,564</u>	<u>\$ 44,279</u>
<b>BEGINNING FUND BALANCE</b>	<u>1,986,567</u>	<u>1,208,003</u>	<u>1,163,724</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 2,472,702</u>	<u>\$ 1,986,567</u>	<u>\$ 1,208,003</u>

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2014	2013	2017	2016	2015	2014	2013
\$ 444,853	\$ 367,685	77.9 %	87.8 %	75.5 %	85.7 %	87.2 %
72,790	52,628	20.1	11.6	23.3	14.0	12.5
1,673	1,341	2.0	0.6	1.2	0.3	0.3
<u>\$ 519,316</u>	<u>\$ 421,654</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 141,231	\$ 240,539	19.8 %	16.2 %	53.2 %	27.2 %	57.0 %
12,000	11,725	1.8	1.3	3.3	2.3	2.8
42,653	34,732	8.9	5.5	23.1	8.2	8.2
				8.5		
<u>\$ 195,884</u>	<u>\$ 286,996</u>	<u>30.5 %</u>	<u>23.0 %</u>	<u>88.1 %</u>	<u>37.7 %</u>	<u>68.0 %</u>
<u>\$ 323,432</u>	<u>\$ 134,658</u>	<u>69.5 %</u>	<u>77.0 %</u>	<u>11.9 %</u>	<u>62.3 %</u>	<u>32.0 %</u>
<u>\$ 40,693</u>	<u>\$ -0-</u>					
\$ 364,125	\$ 134,658					
799,599	664,941					
<u>\$ 1,163,724</u>	<u>\$ 799,599</u>					

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES**  
**DEBT SERVICE FUND - FIVE YEARS**

	Amounts		
	2017	2016	2015
<b>REVENUES</b>			
Property Taxes	\$ 3,032,330	\$ 1,701,516	\$ 1,626,327
Contract Revenues	705,462	317,656	302,277
Penalty and Interest	19,420	9,652	11,736
Miscellaneous Revenues	<u>16,371</u>	<u>8,178</u>	<u>7,332</u>
<b>TOTAL REVENUES</b>	<u>\$ 3,773,583</u>	<u>\$ 2,037,002</u>	<u>\$ 1,947,672</u>
<b>EXPENDITURES</b>			
Tax Collection Expenditures	\$ 60,762	\$ 62,544	\$ 37,315
Debt Service Principal	590,000	580,000	415,000
Debt Service Interest and Fees	1,247,804	933,958	798,001
Debt Issuance Costs	<u></u>	<u></u>	<u>228,707</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,898,566</u>	<u>\$ 1,576,502</u>	<u>\$ 1,479,023</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 1,875,017</u>	<u>\$ 460,500</u>	<u>\$ 468,649</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Long-Term Debt Issued	\$	\$	\$ 5,510,000
Payment to Refunded Bond Escrow Agent			(5,421,606)
Bond Premium (Discount)	<u></u>	<u></u>	<u>142,320</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>	<u>\$ 230,714</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 1,875,017	\$ 460,500	\$ 699,363
<b>BEGINNING FUND BALANCE</b>	<u>3,427,064</u>	<u>2,966,564</u>	<u>2,267,201</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 5,302,081</u>	<u>\$ 3,427,064</u>	<u>\$ 2,966,564</u>
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

See accompanying independent auditor's report.

		Percentage of Total Revenues				
2014	2013	2017	2016	2015	2014	2013
\$ 1,014,273	\$ 841,018	80.4 %	83.5 %	83.5 %	79.4 %	79.2 %
252,688	206,487	18.7	15.6	15.5	19.8	19.5
5,040	8,472	0.5	0.5	0.6	0.4	0.8
5,714	4,913	0.4	0.4	0.4	0.4	0.5
<u>\$ 1,277,715</u>	<u>\$ 1,060,890</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
\$ 29,666	\$ 33,109	1.6 %	3.1 %	1.9 %	2.3 %	3.1 %
335,000	310,000	15.6	28.5	21.3	26.2	29.2
624,425	661,044	33.1	45.8	41.0	48.9	62.3
202,300				11.7	15.8	
<u>\$ 1,191,391</u>	<u>\$ 1,004,153</u>	<u>50.3 %</u>	<u>77.4 %</u>	<u>75.9 %</u>	<u>93.2 %</u>	<u>94.6 %</u>
\$ 86,324	\$ 56,737	49.7 %	22.6 %	24.1 %	6.8 %	5.4 %
\$ 4,220,000	\$					
(4,338,487)						
149,135						
<u>\$ 30,648</u>	<u>\$ - 0 -</u>					
\$ 116,972	\$ 56,737					
2,150,229	2,093,492					
<u>\$ 2,267,201</u>	<u>\$ 2,150,229</u>					
<u>N/A</u>	<u>N/A</u>					
<u>N/A</u>	<u>N/A</u>					

See accompanying independent auditor's report.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**  
**JULY 31, 2017**

District Mailing Address - Brazoria County Municipal Utility District No. 28  
c/o Allen Boone Humphries Robinson LLP  
3200 Southwest Freeway, Suite 2600  
Houston, TX 77027

District Telephone Number - (713) 860-6400

<b>Board Members:</b>	<u>Term of Office (Elected or Appointed)</u>	<u>Fees of office for the year ended July 31, 2017</u>	<u>Expense reimbursements for the year ended July 31, 2017</u>	<u>Title</u>
John Gordon	05/2016 05/2020 (Elected)	\$ 4,950	\$ 3,059	President
Stacey Wagner	05/2014 05/2018 (Elected)	\$ 1,950	\$ 1,488	Vice President
Linda Clem	07/2016 05/2020 (Appointed)	\$ 1,350	\$ 271	Assistant Vice President
Roland Garza	05/2014 05/2018 (Elected)	\$ 1,500	\$ 301	Secretary
Colleen Hoppens	09/2014 05/2018 (Appointed)	\$ 1,650	\$ 331	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 (TWC Sections 36.054 and 49.054):  
July 20, 2016.

The limit on Fees of Office that a Director may receive during a fiscal year is the maximum amount allowed by law as set by Board Resolution (TWC Section 49.060) on March 12, 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.

**BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28**  
**BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS**  
**JULY 31, 2017**

<b>Consultants:</b>	<b>Date Hired</b>	<b>Fees / Compensation for the year ended July 31, 2017</b>	<b>Title</b>
Allen Boone Humphries Robinson LLP	07/28/03	\$ 157,362 \$ 653,308	General Counsel Bond Counsel
McCall Gibson Swedlund Barfoot PLLC	11/03/04	\$ 14,300 \$ 43,500	Auditor Bond Related
Myrtle Cruz, Inc.	05/07/03	\$ 13,180 \$ 5,000	Bookkeeper Bond Related
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	03/03/04	\$ 4,380	Delinquent Tax Attorney
LJA Engineering, Inc.	05/07/03	\$ 46,465 \$ 25,257	Engineer Bond Related
Rathmann & Associates, L.P.	05/07/03	\$ 559,800	Financial Advisor
Mary Jarmon c/o Myrtle Cruz, Inc.	08/18/10	\$ -0-	Investment Officer
Thomas W. Lee, RTA	06/04/03	\$ 29,006	Tax Assessor/ Collector

See accompanying independent auditor's report.

ALLEN BOONE HUMPHRIES ROBINSON LLP

ATTORNEYS AT LAW

PHOENIX TOWER  
3200 SOUTHWEST FREEWAY  
SUITE 2600  
HOUSTON, TEXAS 77027  
TEL (713) 860-6400  
FAX (713) 860-6401  
abhr.com

Direct Line: (713) 860-6429

Direct Fax: (713) 860-6629

scovan@abhr.com

Sharon Covan  
Legal Assistant

December 26, 2017


Mr. Chris Lindhorst  
DR Horton  
14100 Southwest Freeway, Suite 500  
Sugar Land, TX 77478

Re: Harris-Brazoria Counties Municipal Utility District No. 509  
Brazoria County Municipal Utility District No. 28

Dear Mr. Lindhorst

Enclosed please find 2017 tax statements for Oakshire, Section 1 Reserve C and Bakers Landing, Section 1A, Reserve A. These statements are D.R. Horton's prorated share of 2017 property taxes. Please submit the payment to the appropriate party. Thank you.

Sincerely,

  
Sharon Covan  
Legal Assistant

Enclosures

# 2017 TAX STATEMENT



(979) 388-1320  
(979) 864-1320  
(281) 756-1320

Ro'Vin Garrett, PCC  
BRAZORIA COUNTY TAX ASSESSOR-COLLECTOR  
111 E. LOCUST  
ANGLETON, TEXAS 77515

**Mailing Address**

D01746160013010 I-0002  
HARRIS-BRAZORIA COUNTIES MUNICIPAL UTILI  
3200 SOUTHWEST FWY STE 2600  
HOUSTON TX 77027-7537

**Legal Description:**

BAKERS LANDING SEC 1A (A0147 & A0239)  
(PEARLAND) LOT RESERVE A (DRAINAGE)  
ACRES 10.012

Legal Acres: 10.0120

Parcel Address:

Account No: 1507-1100-000

As of Date: 10/11/2017

Print Date: 10/15/17

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$2,000		\$2,000	\$2,000				\$2,000

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	2017 Tax
		Code	Amount			
BRAZORIA COUNTY	\$2,000		\$0	\$2,000	.38023400	\$7.60
SPECIAL ROAD & BRIDGE	\$2,000		\$0	\$2,000	.06000000	\$1.20
PEARLAND ISD	\$2,000		\$0	\$2,000	1.4156000	\$28.31
BRAZORIA DRAINAGE DIST 4	\$2,000		\$0	\$2,000	.14600000	\$2.92
CITY OF PEARLAND	\$2,000		\$0	\$2,000	.68505900	\$13.70

Amount saved by additional sales tax revenue \$2.03

**TOTAL TAX:** \$53.73

**TOTAL TAX PAID TO DATE:** \$0.00

**TOTAL TAX REMAINING:** \$53.73

**Exemptions:**

AMOUNT DUE IF PAID BY END OF:

OCTOBER 2017	NOVEMBER 2017	DECEMBER 2017	JANUARY 2018	FEBRUARY 2018	MARCH 2018
\$53.73	\$53.73	\$53.73	\$53.73	\$57.48	\$58.56

**PLEASE PUT YOUR ACCOUNT NUMBER ON ALL CORRESPONDENCE**

TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT FEB. 1 2018. PENALTY AND INTEREST WILL BE ADDED MONTHLY BEGINNING FEB 1, 2018.  
CERTAIN PERSONAL PROPERTY TAXES REMAINING DELINQUENT ON APRIL 1, 2018, MAY INCUR AN ADDITIONAL COLLECTION FEE OF UP TO 20 %  
FEBRUARY -- 7% MARCH -- 9% APRIL -- 11% MAY -- 13% JUNE -- 15% JULY -- 18% + UP TO 20% ATTORNEY FEE

TO PAY BY CREDIT CARD VISIT <http://brazoriacountytx.gov/departments/tax-office/property-taxes> OR  
SCAN QR CODE BELOW OR DIAL 1-866-549-1010 - BUREAU CODE 5820032

(THERE WILL BE A SERVICE FEE CHARGED FOR USING YOUR CREDIT CARD)



**PAY IN U.S. CURRENCY ONLY**

IF NOT MAKING FULL PAYMENT, MARK A BOX

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT.  
Please DO NOT staple payment to coupon!

☐ SPLIT PAYMENT - PAY ON-HALF BY NOVEMBER 30, 2017 AND ONE-HALF BY JUNE 30, 2018 WITHOUT PENALTY OR INTEREST

☐ OVER-65, SOCIAL SECURITY DISABILITY, OR DISABLED VETERAN HOMESTEAD INSTALLMENTS - PAY 1/4 OF TAXES DUE BY JAN. 31 AND 3 EQUAL INSTALLMENTS BY MARCH 31, MAY 31 AND JULY 31, WITHOUT PENALTY OR INTEREST. YOU MUST BE RECEIVING THE HOMESTEAD/OVER 65, SOCIAL SECURITY DISABILITY OR DISABLED VETERANS EXEMPTION.

☐ PAYMENT OPTION APPLIES ONLY TO HOMESTEAD PROPERTY

☐ PARTIAL PAYMENT - PARTIAL PAYMENTS IN ANY AMOUNT ACCEPTED.



ACCOUNT NUMBER	CAD NUMBER	PAY BY	AMOUNT DUE
1507-1100-000	666297	January 31, 2018	\$53.73

MARK THIS BOX FOR CHANGE OF ADDRESS. PRINT YOUR NEW ADDRESS ON THE BACK OF COUPON  
Certified Owner

HARRIS-BRAZORIA COUNTIES MUNICIPAL UTILI  
3200 SOUTHWEST FREEWAY SUITE 2600  
HOUSTON TX 77027

AMOUNT PAID

**PAY TO:**

Ro'Vin Garrett, PCC  
TAX ASSESSOR-COLLECTOR  
P.O. BOX 1586  
LAKE JACKSON, TX 77566



1 5 0 7 1 1 0 0 0 0 0

15071100000 2017 102017 00000005373 00000005373 00000005373 1



# IMPORTANT 2017 TAX YEAR COMPARISON INFORMATION

In accordance with Senate Bill #18 passed during the 2005 Legislative Session, the 2017 tax comparison information is furnished below. The 2017 assessed value, taxable value, tax rate, and the tax amount due is compared to the 2010 tax year information. The percentage increase/decrease is expressed for each comparison. The percentage increase/decrease in the taxes calculated is also compared to each prior year since the 2010 tax year.

Account :#		2017	2016	2015	2014	2013	2012	5TH YEAR DIFF
<b>TAXING UNIT</b>	<b>APPRAISED</b>	<b>\$100</b>	<b>\$100</b>					
BRAZORIA	TAX VALUE	\$100	\$100					
COUNTY	TAX RATE	.38023400	.39740500					
	LEVY	\$.38	\$.40					
	% DIFF	-5.00						
SPEC. ROAD	TAX VALUE	\$100	\$100					
& BRIDGE	TAX RATE	.06000000	.06000000					
	LEVY	\$.06	\$.06					
	% DIFF	.00						
PEARLAND	TAX VALUE	\$100	\$100					
ISD	TAX RATE	1.4156000	1.4156000					
	LEVY	\$1.42	\$1.42					
	% DIFF	.00						
BRAZORIA	TAX VALUE	\$100	\$100					
DRAINAGE 4	TAX RATE	.14600000	.14600000					
	LEVY	\$.15	\$.15					
	% DIFF	.00						
CITY OF	TAX VALUE	\$100	\$100					
PEARLAND	TAX RATE	.68505900	.68120000					
	LEVY	\$.69	\$.68					
	% DIFF	1.47						
	TAX VALUE							
	TAX RATE							
	LEVY							
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	LEVY							
	% DIFF							
	TAX VALUE							
	TAX RATE							
	LEVY							
	% DIFF							

NOTE: Blank means information is not available for the year.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSPONEMENT IN THE PAYMENT OF THESE TAXES.

PEARLAND ISD information 2015 M&O 1.0400000 I&S .37560000 TOTAL 1.4156000 2014 M&O 1.0400000 I&S .37560000 TOTAL 1.4156000

**BRAZORIA CO. M.U.D. #28**  
**2017 TAX STATEMENT**

PRINT DATE 10/16/2017  
OFFICE USE ONLY 384

BRAZORIA CO. M.U.D. #28  
P.O. BOX 1368  
FRIENDSWOOD TX, 77549-1368



\*\*\*\*\*SINGLE PIECE LETTER 1PG  
AD0102932 SEQ 2932 L 2 TR 11

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT  
C/O ALLEN BOONE HUMPHRIES ROBINSON  
3200 SOUTHWEST FWY STE 2600  
HOUSTON, TX 77027-7537

IF PAID IN	*ADDN FEES	AMOUNT DUE
OCTOBER OF 2017	0.00	0.82
NOVEMBER OF 2017	0.00	0.82
DECEMBER OF 2017	0.00	0.82
JANUARY OF 2018	0.00	0.82
FEBRUARY OF 2018	0.06	0.88
MARCH OF 2018	0.07	0.89

TEXAS PROPERTY TAX CODE SECTION 31.032 ALLOWS  
HOMEOWNERS AND SOME SMALL BUSINESSES WHOSE  
PROPERTIES WERE DAMAGED DUE TO A DISASTER TO  
PAY THEIR TAXES IN FOUR EQUAL INSTALLMENTS.

PLEASE CALL ASSESSMENTS OF THE SOUTHWEST FOR  
MORE INFORMATION AT 281-482-0216.

PROPERTY IDENTIFICATION		LEGAL DESCRIPTION	EXEMPTIONS			VALUATION SUMMARY		
PROP ID: R000219701		LEGAL: OAKSHIRE SEC 1 (A0070 WDC HALL) (PEARLAND) LOT RESERVE C (DETENTION/OPEN SPACE/PIPELINE) ACRES 3.2 ACRES: 3.200				Land	100	
GEOID: 7168311000002						Appraised	100	
						Assessed	100	
YEAR	TAXING ENTITIES	EXEMPTIONS	TAXABLE	TAX RATE	TAX AMT	TAX DUE	*ADDN FEES	TOTAL DUE
2017	071 BRAZORIA CO. M.U.D. #28	0	100	.820000	0.82	0.82	0.00	0.82

\* ADDN FEES MAY INCLUDE, BUT ARE NOT LIMITED TO: LATE FILING, PENALTIES, INTERESTS, ATTORNEY, OR ANY APPLICABLE INCURRED COST OR FEE \$0.82

For real property, state for the current tax year and each of the preceding five tax years: (A) The appraised value and taxable value of the property; (B) The total tax rate for the unit; (C) The amount of taxes imposed on the property by the unit; and (D) The difference, expressed as a percent increase or decrease, as applicable, in the amount of taxes imposed on the property by the unit compared to the amount imposed for the preceding tax year; (12) For real property, state the differences, expressed as a percent increase or decrease, as applicable, in the following for the current tax year as compared to the fifth tax year before that tax year: (A) The appraised value and taxable value of the property; (B) The total tax rate for the unit; and (C) The amount of taxes imposed on the property by the unit; and (13) Include any other information required by the comptroller.

Historical Information

Entity	Appr 5 Yr %	Txbl 5 Yr %	Rate 5 Yr %	Tax 5 Yr %	Tax 1 Yr %
071	n/a	n/a	n/a	n/a	0

2012 Appraised Value N/A					2013 Appraised Value N/A					2014 Appraised Value N/A					2015 Appraised Value N/A					2016 Appraised Value 100				
Entity	Taxable	Rate	Tax % Chg		Taxable	Rate	Tax % Chg			Taxable	Rate	Tax % Chg			Taxable	Rate	Tax % Chg			Taxable	Rate	Tax % Chg		
071	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	100	0.8200	0.82	n/a	

- CONTACT COUNTY OR CITY OR ISD TAX OFFICES FOR THEIR RESPECTIVE LEVIES
- CHECK MAY BE CONVERTED INTO ELECTRONIC FUNDS
- THIS STATEMENT REPRESENTS ONLY YOUR MUD TAX
- PLEASE READ FRONT AND BACK CAREFULLY
- TO PAY VIA E-CHECK OR CREDIT CARD PLEASE GO TO WWW.ASWTAX.COM

RETURN BOTTOM PORTION WITH PAYMENT

☐ CHECK IF INFORMATION BELOW HAS CHANGED

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT #28  
C/O ALLEN BOONE HUMPHRIES ROBINSON  
3200 SOUTHWEST FWY STE 2600  
HOUSTON, TX 77027

☐ CHECK FOR RECEIPT

PENALTY & INTEREST IF PAID AFTER JANUARY 31ST					
FEB	MAR	APR	MAY	JUN	* JUL
07%	09%	11%	13%	15%	18%
* If not paid prior to July 1st, additional attorney fees may apply					

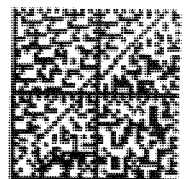
IF PAID IN	*ADDN FEES	AMOUNT DUE
OCTOBER OF 2017	0.00	0.82
NOVEMBER OF 2017	0.00	0.82
DECEMBER OF 2017	0.00	0.82
JANUARY OF 2018	0.00	0.82
FEBRUARY OF 2018	0.06	0.88
MARCH OF 2018	0.07	0.89

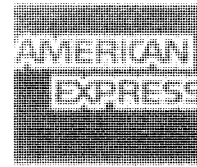
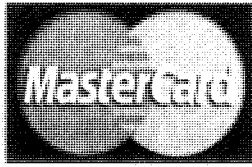
TOTAL AMOUNT ENCLOSED

TO PAY ONLINE, VISIT US AT WWW.ASWTAX.COM

REMIT PAYMENT TO

BRAZORIA CO. M.U.D. #28  
P.O. BOX 1368  
FRIENDSWOOD TX, 77549-1368





PAY YOUR TAXES WITH A CREDIT CARD. VISIT **WWW.ASWTAX.COM** FOR ONLINE AND TELEPHONE PAYMENT OPTIONS. PLEASE HAVE YOUR ACCOUNT NUMBER AVAILABLE. IT IS LOCATED UNDER THE PROPERTY IDENTIFICATION SECTION OF YOUR TAX STATEMENT.

FIRST BILLING INCORPORATED WILL CHARGE A 2.99% CONVENIENCE FEE BASED ON THE AMOUNT OF TAX OWED FOR THIS SERVICE IF PAID WITH A CREDIT CARD. YOU MAY ALSO PAY VIA E-CHECK FOR \$2.99 PER TRANSACTION. ASSESSMENTS OF THE SOUTHWEST DOES NOT CHARGE OR RETAIN ANY PORTION OF THIS FEE. A CONFIRMATION NUMBER AND EMAIL WILL BE ISSUED AFTER PAYMENT HAS BEEN MADE. PLEASE RETAIN THE CONFIRMATION NUMBER AS PROOF OF PAYMENT.

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PLEASE READ THIS PAGE CAREFULLY. SHOULD YOU HAVE QUESTIONS NOT ANSWERED HERE, PLEASE VISIT OUR WEBSITE AT **WWW.ASWTAX.COM** OR CONTACT US AT (281) 482-0216 or 1-800-270-9924.

IF YOUR TAXES ARE TO BE PAID BY YOUR MORTGAGE COMPANY, PLEASE FORWARD THIS STATEMENT TO THEM WITH YOUR MORTGAGE ACCOUNT NUMBER WRITTEN ON THE STATEMENT.

NAME AND ADDRESS CHANGES SHOULD BE SENT TO YOUR LOCAL APPRAISAL DISTRICT. IF YOU ARE NO LONGER THE OWNER, PLEASE CONTACT OUR OFFICE AT **WWW.ASWTAX.COM** OR CALL (281) 482-0216 OR 1-800-270-9924.

PAYMENT MUST BE DRAWN ON U.S. BANKS AND PAYABLE IN U.S. DOLLARS ONLY. NO CHANGE WILL BE GIVEN FOR CASH PAYMENTS. PAYMENT IN CASH SHOULD BE FOR THE EXACT AMOUNT.

**NO PARTIAL PAYMENTS WILL BE ACCEPTED UNLESS THEY ARE DESCRIBED IN THE FOLLOWING SECTION.**

IF YOU QUALIFY FOR AN EXEMPTION BECAUSE YOU ARE 65 YEARS OF AGE OR OLDER, OR HAVE AN EXEMPTION BECAUSE YOU ARE DISABLED OR A DISABLED VETERAN, YOU MAY PAY YOUR TAXES IN 4 EQUAL INSTALLMENTS.

PLEASE SEE THE CHART BELOW FOR THE DATES PAYMENT WILL BE DUE:

1 <sup>ST</sup> PAYMENT DUE	2 <sup>ND</sup> PAYMENT DUE	3 <sup>RD</sup> PAYMENT DUE	4 <sup>TH</sup> PAYMENT DUE
JANUARY 31	MARCH 31	MAY 31	JULY 31

OUR OFFICE WILL NOT MAIL REMINDER NOTICES SHOULD YOU DECIDE TO MAKE THESE INSTALLMENT PAYMENTS. SHOULD YOU BECOME DELINQUENT ON A PAYMENT, 6% PENALTY AND 1% INTEREST WILL BE ADDED TO THE DELINQUENT AMOUNT WITH AN ADDITIONAL 1% INTEREST ADDED EACH MONTH FOLLOWING.

WHEN YOU PROVIDE A CHECK AS PAYMENT, YOU AUTHORIZE US EITHER TO USE INFORMATION FROM YOUR CHECK TO MAKE A ONE-TIME ELECTRONIC FUNDS TRANSFER FROM YOUR ACCOUNT OR TO PROCESS THE PAYMENT AS A CHECK TRANSACTION. WHEN WE USE INFORMATION FROM YOUR CHECK TO MAKE AN ELECTRONIC FUNDS TRANSFER, FUNDS MAY BE WITHDRAWN FROM YOUR ACCOUNT AS SOON AS THE SAME DAY WE RECEIVE YOUR PAYMENT, AND YOU WILL NOT RECEIVE YOUR CHECK BACK FROM YOUR FINANCIAL INSTITUTION.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENTIAL HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT OF THESE TAXES.

# 2017 TAX STATEMENT



(979) 388-1320  
(979) 864-1320  
(281) 756-1320

**Ro'Vin Garrett, PCC**  
**BRAZORIA COUNTY TAX ASSESSOR-COLLECTOR**  
111 E. LOCUST  
ANGLETON, TEXAS 77515

**Mailing Address**

D01746180080100 T-0198 P-0114 I-0001  
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRI  
C/O ALLEN BOONE HUMPHRIES ROBINSON  
3200 SOUTHWEST FWY STE 2600  
HOUSTON, TX 77027-7537

**Legal Description:**

OAKSHIRE SEC 1 (A0070 WDC HALL)  
(PEARLAND) LOT RESERVE C  
(DETENTION/OPEN SPACE/PIPELINE) ACRES  
3.2



Legal Acres: 3.2000

Parcel Address:

Account No: 6831-1000-002

As of Date: 10/11/2017

Print Date: 10/15/17

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement	\$100	\$100				\$100
Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	2017 Tax	
		Code	Amount				
BRAZORIA COUNTY	\$100		\$0	\$100	.38023400	\$38	
SPECIAL ROAD & BRIDGE	\$100		\$0	\$100	.06000000	\$06	
PEARLAND ISD	\$100		\$0	\$100	1.41560000	\$142	
BRAZORIA DRAINAGE DIST 4	\$100		\$0	\$100	.14600000	\$15	
CITY OF PEARLAND	\$100		\$0	\$100	.68505900	\$69	

Amount saved by additional sales tax revenue \$.10

**TOTAL TAX:** \$2.70

**Exemptions:**

**TOTAL TAX PAID TO DATE:** \$0.00

**TOTAL TAX REMAINING:** \$2.70

**AMOUNT DUE IF PAID BY END OF:**

OCTOBER 2017	NOVEMBER 2017	DECEMBER 2017	JANUARY 2018	FEBRUARY 2018	MARCH 2018
\$2.70	\$2.70	\$2.70	\$2.70	\$2.89	\$2.94

**PLEASE PUT YOUR ACCOUNT NUMBER ON ALL CORRESPONDENCE**

TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT FEB. 1 2018. PENALTY AND INTEREST WILL BE ADDED MONTHLY BEGINNING FEB 1, 2018.  
CERTAIN PERSONAL PROPERTY TAXES REMAINING DELINQUENT ON APRIL 1, 2018, MAY INCUR AN ADDITIONAL COLLECTION FEE OF UP TO 20 %.  
FEBRUARY -- 7% MARCH -- 9% APRIL -- 11% MAY -- 13% JUNE -- 15% JULY -- 18% + UP TO 20% ATTORNEY FEE

**TO PAY BY CREDIT CARD VISIT** <http://brazoriacountytx.gov/departments/tax-office/property-taxes> **OR**  
**SCAN QR CODE BELOW OR DIAL 1-866-549-1010 - BUREAU CODE 5820032**

(THERE WILL BE A SERVICE FEE CHARGED FOR USING YOUR CREDIT CARD)



**PAY IN U.S. CURRENCY ONLY**

IF NOT MAKING FULL PAYMENT, MARK A BOX

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT.  
Please DO NOT staple payment to coupon!

☐ SPLIT PAYMENT - PAY ON-HALF BY NOVEMBER 30, 2017 AND ONE-HALF BY JUNE 30, 2018 WITHOUT PENALTY OR INTEREST

☐ OVER-65, SOCIAL SECURITY DISABILITY, OR DISABLED VETERAN HOMESTEAD INSTALLMENTS - PAY 1/2 OF TAXES DUE BY JAN. 31 AND 3 EQUAL INSTALLMENTS BY MARCH 31, MAY 31 AND JULY 31, WITHOUT PENALTY OR INTEREST. YOU MUST BE RECEIVING THE HOMESTEAD/OVER 65, SOCIAL SECURITY DISABILITY OR DISABLED VETERANS EXEMPTION.

☐ PAYMENT OPTION APPLIES ONLY TO HOMESTEAD PROPERTY

☐ PARTIAL PAYMENT - PARTIAL PAYMENTS IN ANY AMOUNT ACCEPTED.



ACCOUNT NUMBER	CAD NUMBER	PAY BY	AMOUNT DUE
6831-1000-002	661880	January 31, 2018	\$2.70

MARK THIS BOX FOR CHANGE OF ADDRESS. PRINT YOUR NEW ADDRESS ON THE BACK OF COUPON  
**Certified Owner**

BRAZORIA COUNTY MUNICIPAL UTILITY DISTRI  
C/O ALLEN BOONE HUMPHRIES ROBINSON  
3200 SOUTHWEST FWY STE 2600  
HOUSTON TX 77027-7537

AMOUNT PAID

**PAY TO:**

Ro'Vin Garrett, PCC  
TAX ASSESSOR-COLLECTOR  
P.O. BOX 1586  
LAKE JACKSON, TX 77566



6 8 3 1 1 0 0 0 0 0 2

68311000002 2017 102017 00000000270 00000000270 00000000270 5

# IMPORTANT 2017 TAX YEAR COMPARISON INFORMATION

In accordance with Senate Bill #18 passed during the 2005 Legislative Session, the 2017 tax comparison information is furnished below. The 2017 assessed value, taxable value, tax rate, and the tax amount due is compared to the 2010 tax year information. The percentage increase/decrease is expressed for each comparison. The percentage increase/decrease in the taxes calculated is also compared to each prior year since the 2010 tax year.

Account :#		2017	2016	2015	2014	2013	2012	5TH YEAR DIFF
TAXING UNIT	APPRAISED	\$2,000						
BRAZORIA	TAX VALUE	\$2,000						
COUNTY	TAX RATE	.38023400						
	LEVY	\$7.60						
	% DIFF							
SPEC. ROAD	TAX VALUE	\$2,000						
& BRIDGE	TAX RATE	.06000000						
	LEVY	\$1.20						
	% DIFF							
PEARLAND	TAX VALUE	\$2,000						
ISD	TAX RATE	1.4156000						
	LEVY	\$28.31						
	% DIFF							
BRAZORIA	TAX VALUE	\$2,000						
DRAINAGE 4	TAX RATE	.14600000						
	LEVY	\$2.92						
	% DIFF							
CITY OF	TAX VALUE	\$2,000						
PEARLAND	TAX RATE	.68505900						
	LEVY	\$13.70						
	% DIFF							
	TAX VALUE							
	TAX RATE							
	LEVY							
	% DIFF							
	TAX VALUE							
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	TAX VALUE							
	TAX RATE							
	LEVY							
	% DIFF							
	TAX VALUE							
	TAX RATE							
	LEVY							
	% DIFF							

NOTE: Blank means information is not available for the year.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSPONEMENT IN THE PAYMENT OF THESE TAXES.

PEARLAND ISD information 2015 M&O 1.0400000 I&S .37560000 TOTAL 1.4156000 2014 M&O 1.0400000 I&S .37560000 TOTAL 1.4156000

# **Property Damaged by**

## **Hurricane Harvey in Brazoria County**

On August 23, 2017, in anticipation of then Tropical Depression Harvey making landfall in the Gulf Coast Region, Governor Greg Abbott preemptively declared a State of Disaster for 30 Texas Counties. As a result of this disaster declaration, owners of certain properties in Brazoria County may be eligible to make statutory specific installment payments on their 2017 property tax bill as provided by Section 31.032 of the Texas Property Tax Code.

This section allows the owner of a residence homestead, the owner of residential properties with fewer than five living units, real property owned by a \*qualifying business entity, or tangible personal property owned or leased by a \*qualifying business entity damaged by the storm to make installment payments without incurring penalty and interest if the following conditions are met: the **first payment is received by the tax office on or before January 31, 2018** (second payment by March 31, third by May 31, and fourth by July 31 of 2018) All property types listed above qualify if they have sustained damage as a direct result of this declared disaster.

If you have damage or loss and qualify to pay your 2017 taxes in four equal installments: you must complete and submit the Disaster Installment Agreement and your first payment to the tax office on or before January 31, 2018.

You can visit the tax office website at [www.brazoriacountytexas.gov](http://www.brazoriacountytexas.gov) to review and print the Disaster Installment Agreement. If you do not have web access, copies are available at any of the Tax Office locations within the county. A list of tax office locations is available on the website. **Please note you have until January 31, 2018 to submit your 1<sup>st</sup> payment of not less than one-quarter (1/4) of the total tax bill and the Disaster Installment Agreement or the payment option is void.**

\*A qualifying business entity is has a gross receipts total of less than \$5,593,604 for 2016, a threshold established by the Comptroller's office.





2929 Briarpark Drive, Suite 600, Houston, Texas 77042  
t 713.953.5200 f 713.953.5026 LJA.com TBPE F-1386 TBPLS 10110501

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December 19, 2017

Brazoria County Municipal Utility District No. 28  
c/o Ms. Hannah Brooke  
Allen Boone Humphries Robinson LLP  
3200 Southwest Freeway, Suite 2600  
Houston, Texas 77027

Re: Recommendation of Award  
Construction of the Water, Sanitary Sewer, Drainage and Detention Facilities  
To Serve Mirror Lake Section 1  
Brazoria County Municipal Utility District No. 28  
City of Pearland, Brazoria County, Texas  
LJA Job No. 2527-1010D (11.0)

Dear Directors:

On December 15, 2017, we received six (6) bids at our office for construction of the referenced project. After review of the bids submitted, we recommend the contract be awarded to the low bidder, R Construction Civil, LLC dba R Construction Company, for their Total Amount Bid of \$970,574.65 and 70/80 calendar days construction time.

Enclosed for your review is a copy of the bid tabulation. Please call me at 713.953.5039 if you have any questions regarding the bid.

Sincerely,

A handwritten signature in blue ink, appearing to read 'T. Baumgartner', is written over the typed name.

Taylor Baumgartner, P.E.  
Senior Project Manager

TB/cd

Enclosure

Copy: Mr. Steve Zhao, Wan Pacific Real Estate Development LLC (w/ enclosure)



**BID TABULATION FOR:**

CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES

**BID OPENING DATE:**  
**BID OPENING LOCATION:**  
**TABULATION BY:**  
**TABULATION DATE:**  
**LJA JOB NO.**

TO SERVE MIRROR LAKE SECTION 1  
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
DECEMBER 15, 2017  
LJA ENGINEERING, INC.  
C. DURHAM  
DECEMBER 15, 2017  
2527-10100 (9.2)

**BIDDER'S NAME**

- 1) R CONSTRUCTION CIVIL, LLC DBA R CONSTRUCTION COMPANY
- 2) DIMAS BROS. CONSTRUCTION
- 3) REDDICO CONSTRUCTION CO., INC.
- 4) HARRIS CONSTRUCTION COMPANY, LTD.
- 5) BAY UTILITIES, LLC
- 6) MONARCH CIVIL CONSTRUCTORS

**TOTAL BID  
AMOUNT**

\$970,574.65  
\$1,011,132.00  
\$1,078,176.25  
\$1,126,263.50  
\$1,178,854.30  
\$1,186,987.75

CALENDAR DAYS - 70/80



I, Taylor Baumgartner, P.E., hereby certify these bid tabulations to be true and correct.



**BID TABULATION FOR:**

**BID OPENING DATE:**

**TABULATION BY:**

**TABULATION DATE:**

LJA JOB NO.

CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
TO SERVE MIRROR LAKE SECTION 1  
BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
DECEMBER 15, 2017  
LJA ENGINEERING, INC.  
C. DURHAM  
DECEMBER 15, 2017  
2527-10100 (9.2)

1) R CONSTRUCTION CIVIL, LLC DBA R  
CONSTRUCTION COMPANY

2) DIMAS BROS. CONSTRUCTION

3) REDDICO CONSTRUCTION CO., INC.

**ITEM DESCRIPTION**

**WATER ITEMS**

UNIT	QTY	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
1. 6" PVC WATER PIPE, C-900, DR 18, TO INCLUDE ALL FITTINGS, ALL DEPTHS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	457	\$22.00	\$10,054.00	\$16.55	\$7,563.35	\$19.00	\$8,663.00
2. 8" PVC WATER PIPE, C-900, DR 18, TO INCLUDE ALL FITTINGS, ALL DEPTHS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	2,620	\$18.00	\$47,160.00	\$21.25	\$55,675.00	\$20.00	\$52,400.00
3. TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	2,957	\$0.10	\$295.70	\$0.20	\$591.40	\$0.10	\$295.70
4. FIRE HYDRANT UNIT, ALL DEPTHS, INCLUDES APPROPRIATE TEE, 6" VALVE & BOX, 6" LEAD AND FIRE HYDRANT, BEDDING AND BACKFILL, AND TRENCH SAFETY, COMPLETE IN PLACE	6	\$4,000.00	\$24,000.00	\$4,077.00	\$24,462.00	\$3,600.00	\$21,600.00
5. FIRE HYDRANT UNIT, ALL DEPTHS, INCLUDES 6" VALVE AND BOX AND FIRE HYDRANT, BEDDING AND BACKFILL, AND TRENCH SAFETY, COMPLETE IN PLACE	1	\$4,500.00	\$4,500.00	\$4,215.00	\$4,215.00	\$3,500.00	\$3,500.00
6. 6" AWWA GATE VALVE & BOX, AND NECESSARY ADJUSTMENTS, COMPLETE IN PLACE	3	\$545.00	\$1,635.00	\$550.00	\$1,650.00	\$700.00	\$2,100.00
7. 8" AWWA GATE VALVE & BOX, AND ADJUSTMENTS AS NECESSARY, COMPLETE IN PLACE	9	\$810.00	\$7,290.00	\$900.00	\$7,200.00	\$1,000.00	\$9,000.00
8. SHORT SIDE DOUBLE OR SINGLE SERVICE, 1" (CTS POLYETHYLENE, SDR-9) WATER SERVICE INCLUDES TRENCH SAFETY, METER BOX, CURB STOP, MARKER AND ALL NECESSARY CONNECTORS, PLUGS AND TAPS, COMPLETE IN PLACE	9	\$555.00	\$4,995.00	\$588.00	\$5,292.00	\$700.00	\$6,300.00
9. LONG SIDE DOUBLE OR SINGLE SERVICE, 1" (CTS POLYETHYLENE, SDR-9) WATER SERVICE INCLUDES TRENCH SAFETY, METER BOX, CURB STOP, MARKER, AND ALL NECESSARY CONNECTORS, PLUGS AND TAPS, COMPLETE IN PLACE	35	\$885.00	\$30,975.00	\$950.00	\$29,750.00	\$1,500.00	\$52,500.00
10. EXTRA CAST IRON FITTINGS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	2	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00
11. UTILITY SPOIL TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	677	\$3.50	\$2,369.50	\$1.50	\$1,015.50	\$2.60	\$1,760.20
12. TRENCHLESS CONSTRUCTION OF 8" PVC WATER PIPE, INCLUDES STEEL CASING, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	60	\$125.00	\$7,500.00	\$185.00	\$11,280.00	\$147.00	\$8,820.00
13. 12"X8" TS AND V, COMPLETE IN PLACE	1	\$3,300.00	\$3,300.00	\$4,000.00	\$4,000.00	\$6,700.00	\$6,700.00
14. TEMPORARY TRAFFIC CONTROL AS NECESSARY FOR CONSTRUCTION OF SANITARY AND WATER ITEMS AT FITE ROAD, COMPLETE IN PLACE	1	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$3,700.00	\$3,700.00
<b>SUBTOTAL WATER ITEMS</b>			<b>\$149,074.20</b>		<b>\$156,694.25</b>		<b>\$179,358.90</b>
<b>SANITARY SEWER ITEMS</b>							
1. 8" PVC SEWER PIPE, ASTM D-3034, SDR 26, 0' - 12' CUT, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	2,978	\$30.00	\$89,340.00	\$26.50	\$78,917.00	\$32.00	\$95,296.00
2. TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	2,978	\$0.10	\$297.80	\$0.20	\$595.60	\$0.10	\$297.80
3. STANDARD SANITARY SEWER MANHOLE FOR 8" - 24" SANITARY SEWER PIPES, (8' DEPTH), TO INCLUDE INTERNAL COATING, AND STAINLESS STEEL INFLOW PROTECTOR, COMPLETE IN PLACE	16	\$4,400.00	\$70,400.00	\$4,125.00	\$66,000.00	\$3,500.00	\$56,000.00
4. EXTRA DEPTH OF STANDARD SANITARY SEWER MANHOLE (OVER 8' DEPTH), COMPLETE IN PLACE	33	\$345.00	\$11,385.00	\$280.00	\$9,240.00	\$350.00	\$11,550.00

**BID TABULATION FOR:**

**BID OPENING DATE:**  
**TABULATION LOCATION:**  
**TABULATION BY:**  
**TABULATION DATE:**  
**LJA JOB NO.**

CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 G. DURHAM  
 DECEMBER 15, 2017  
 2527-10100 (9.2)

ITEM	DESCRIPTION	UNIT	QTY	1) R CONSTRUCTION CIVIL, LLC DBA R CONSTRUCTION COMPANY			2) DIMAS BROS. CONSTRUCTION			3) REDDICO CONSTRUCTION CO., INC.		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
5.	LONG SIDE DOUBLE OR SINGLE 6" P.V.C. PIPE SERVICE LEADS, ASTM D2241 SDR 26 CL160 GREEN, ALL DEPTHS, INCLUDING CEMENT STABILIZED BACKFILL, TRENCH SAFETY, INTERNAL MANHOLE DROPS, RISER/STACK, WYE, PLUG, MARKER, AND ANY NECESSARY FITTINGS, ETC., COMPLETE IN PLACE	EA	12	\$1,575.00	\$18,900.00		\$1,608.00	\$21,696.00		\$2,200.00	\$26,400.00	
6.	SHORT SIDE DOUBLE OR SINGLE 6" P.V.C. PIPE SERVICE LEADS, ASTM D2241 SDR 26 CL160 GREEN, ALL DEPTHS, INCLUDING CEMENT STABILIZED BACKFILL, TRENCH SAFETY, INTERNAL MANHOLE DROPS, RISER/STACK, WYE, PLUG, MARKER, AND ANY NECESSARY FITTINGS, ETC., COMPLETE IN PLACE	EA	49	\$650.00	\$31,650.00		\$578.00	\$28,322.00		\$540.00	\$26,460.00	
7.	ADDITIONAL COST FOR SANITARY SEWER BEDDING & BACKFILL FOR UNSATISFACTORY SOIL CONDITIONS, ALL SIZES & DEPTHS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	298	\$15.00	\$4,470.00		\$15.00	\$4,470.00		\$15.00	\$4,470.00	
8.	DEWATERING, ALL SIZES & DEPTHS, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	298	\$25.00	\$7,450.00		\$25.00	\$7,450.00		\$30.00	\$8,940.00	
9.	TV TESTING OF SANITARY SEWER, TO INCLUDE CLEANING AND DESILTING AS NECESSARY, COMPLETE IN PLACE	LF	2,978	\$2.50	\$7,445.00		\$2.00	\$5,956.00		\$3.00	\$8,934.00	
10.	EXTRA CEMENT STABILIZED SAND, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	CY	50	\$20.00	\$1,000.00		\$20.00	\$1,000.00		\$20.00	\$1,000.00	
11.	UTILITY SPOIL TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	CY	639	\$3.50	\$2,236.50		\$1.50	\$958.50		\$2.60	\$1,661.40	
12.	INSTALL STANDARD SANITARY SEWER MANHOLE ON TOP OF EXISTING 24" SANITARY SEWER, TO INCLUDE TEMPORARY PLUG AND BYPASS PUMPING, DOES NOT INCLUDE MANHOLE, COMPLETE IN PLACE	LS	1	\$3,340.00	\$3,340.00		\$3,000.00	\$3,000.00		\$5,000.00	\$5,000.00	
13.	8" STANDARD INTERNAL SANITARY DROP STRUCTURE, ALL DEPTHS, COMPLETE IN PLACE	EA	1	\$1,690.00	\$1,690.00		\$2,500.00	\$2,500.00		\$1,800.00	\$1,800.00	
14.	ADJUST EXISTING SANITARY MANHOLE RIM AS NECESSARY, COMPLETE IN PLACE	EA	1	\$350.00	\$350.00		\$300.00	\$300.00		\$300.00	\$300.00	
<b>SUBTOTAL SANITARY SEWER ITEMS</b>					<b>\$250,144.30</b>			<b>\$230,405.10</b>			<b>\$248,109.20</b>	
<b>DRAINAGE FACILITIES ITEMS</b>												
1.	18" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	898	\$41.00	\$36,818.00		\$49.55	\$44,495.90		\$46.00	\$41,308.00	
2.	24" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	419	\$52.00	\$21,788.00		\$63.80	\$26,732.20		\$60.00	\$25,140.00	
3.	30" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	335	\$65.00	\$21,775.00		\$72.25	\$24,203.75		\$78.00	\$26,130.00	
4.	36" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	1,308	\$94.00	\$122,952.00		\$110.00	\$143,880.00		\$104.00	\$136,032.00	
5.	4X2' RCB STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	27	\$175.00	\$4,725.00		\$205.00	\$5,535.00		\$181.00	\$4,867.00	
6.	18" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	121	\$57.00	\$6,897.00		\$62.00	\$7,502.00		\$45.00	\$5,445.00	
7.	36" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	57	\$81.00	\$4,617.00		\$89.20	\$5,084.40		\$79.00	\$4,503.00	
8.	42" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	63	\$95.00	\$5,985.00		\$97.00	\$6,111.00		\$96.00	\$6,048.00	

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CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-10100 (9.2)

ITEM	DESCRIPTION	UNIT	QTY	1) R CONSTRUCTION CIVIL, LLC DBA R CONSTRUCTION COMPANY			2) DIMAS BROS. CONSTRUCTION			3) REDDICO CONSTRUCTION CO., INC.		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
9.	48" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	156	\$105.00	\$16,380.00		\$108.00	\$16,848.00		\$100.00	\$15,600.00	
10.	10" PVC FORCE MAIN, AWWA C-900 DR18 ALL DEPTHS, TO INCLUDE ALL FITTINGS, BEDDING, RESTRAINED JOINT WHERE REQUIRED AND ALL APPURTENANCES, COMPLETE IN PLACE	LF	1,195	\$20.00	\$23,900.00		\$26.35	\$31,488.25		\$35.00	\$41,825.00	
11.	TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	LF	4,579	\$0.10	\$457.90		\$0.20	\$915.80		\$0.10	\$457.90	
12.	STAGE I - STANDARD (TYPE "C") INLET, ALL DEPTHS, INCLUDES TEMPORARY SILT BARRIER FENCE FOR STAGE I INLETS, COMPLETE IN PLACE	EA	13	\$1,300.00	\$16,900.00		\$800.00	\$10,400.00		\$1,600.00	\$20,800.00	
13.	STAGE II - STANDARD (TYPE "C") INLET, COMPLETE IN PLACE	EA	13	\$1,180.00	\$15,340.00		\$1,128.00	\$14,664.00		\$1,200.00	\$15,600.00	
14.	STAGE I - STANDARD (TYPE "C") 10" INLET, ALL DEPTHS, INCLUDES TEMPORARY SILT BARRIER FENCE FOR STAGE I INLETS, COMPLETE IN PLACE	EA	4	\$1,600.00	\$6,400.00		\$1,233.00	\$4,932.00		\$2,200.00	\$8,800.00	
15.	STAGE II - STANDARD (TYPE "C") 10" INLET, COMPLETE IN PLACE	EA	4	\$1,425.00	\$5,700.00		\$1,950.00	\$7,800.00		\$1,200.00	\$4,800.00	
16.	TYPE "E" INLET, COMPLETE IN PLACE	EA	9	\$2,200.00	\$19,800.00		\$2,050.00	\$18,450.00		\$2,000.00	\$18,000.00	
17.	TYPE "C" MANHOLE FOR 42" STORM SEWER & SMALLER, ALL DEPTHS, COMPLETE IN PLACE	EA	14	\$2,250.00	\$31,500.00		\$2,550.00	\$35,700.00		\$2,700.00	\$37,800.00	
18.	TYPE "C" MANHOLE FOR 48" STORM SEWER & LARGER, ALL DEPTHS, COMPLETE IN PLACE	EA	1	\$8,850.00	\$8,850.00		\$4,000.00	\$4,000.00		\$4,500.00	\$4,500.00	
19.	8" X 8" JUNCTION BOX, WITH MANHOLE TOP, ALL DEPTHS, SEALED SHOP DRAWINGS TO BE SUBMITTED BY CONTRACTOR, COMPLETE IN PLACE	EA	1	\$6,500.00	\$6,500.00		\$8,000.00	\$8,000.00		\$7,000.00	\$7,000.00	
20.	TYPE "C" MANHOLE WITH MULTISMA RT MULTITRODE PROBE INSIDE MANHOLE (MANHOLE D-15 ON PLANS), COMPLETE IN PLACE	LS	1	\$10,000.00	\$10,000.00		\$8,500.00	\$8,500.00		\$6,000.00	\$6,000.00	
21.	1" CONTROL CONDUIT AND WIRE FROM PUMP STATION TO MANHOLE D-15 (PARALLEL TO STORM FORCE MAIN; 1195 LF), PROVIDE 2 #12, 1 #12G WITH PRECAST CONCRETE PULLBOX AT MIDPOINT. HIGHWATER LEVEL IN MANHOLE D-15 SHALL INHIBIT PUMP RUN, COMPLETE IN PLACE	LS	1	\$6,150.00	\$6,150.00		\$8,000.00	\$8,000.00		\$10,000.00	\$10,000.00	
22.	24" STORM SEWER OUTFALL TO ROADSIDE DITCH, INCLUDING SLOPE PAVING, DRESSING DITCH SLOPES, CUT PIPE TO MATCH SIDE SLOPE, AND 4:1 SAFETY END TREATMENT, COMPLETE IN PLACE	LS	1	\$5,200.00	\$5,200.00		\$5,100.00	\$5,100.00		\$5,700.00	\$5,700.00	
23.	ADDITIONAL COST FOR STORM SEWER BEDDING & BACKFILL FOR UNSATISFACTORY SOIL CONDITIONS, ALL SIZES AND DEPTHS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	458	\$15.00	\$6,870.00		\$15.00	\$6,870.00		\$15.00	\$6,870.00	
24.	DEWATERING, ALL SIZES & DEPTHS, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	458	\$25.00	\$11,450.00		\$25.00	\$11,450.00		\$30.00	\$13,740.00	
25.	UTILITY SPOIL TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	CY	3,025	\$3.50	\$10,587.50		\$1.50	\$4,537.50		\$2.60	\$7,865.00	
26.	EXTRA CEMENT STABILIZED SAND, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	CY	50	\$20.00	\$1,000.00		\$20.00	\$1,000.00		\$20.00	\$1,000.00	
27.	STORM WATER POLLUTION PREVENTION PLAN COMPLIANCE INCLUDING MAINTAINING EXISTING FILTER FABRIC FENCE AND STABILIZED CONSTRUCTION EXIT, COMPLETE IN PLACE	LS	1	\$1,200.00	\$1,200.00		\$1,000.00	\$1,000.00		\$600.00	\$600.00	
28.	STABILIZED CONSTRUCTION EXIT AT LOCATIONS SHOWN ON PLANS, INSTALLATION AND REMOVAL, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	EA	1	\$1,200.00	\$1,200.00		\$1,200.00	\$1,200.00		\$2,500.00	\$2,500.00	

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CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-10100 (9.2)

ITEM	DESCRIPTION	UNIT	QTY	1) R CONSTRUCTION CIVIL, LLC DBA R CONSTRUCTION COMPANY			2) DIMAS BROS. CONSTRUCTION			3) REDDICO CONSTRUCTION CO., INC.		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
29.	8" BRICK PLUG FOR 30" STORM SEWER PIPE, COMPLETE IN PLACE	EA	1	\$360.00	\$360.00		\$100.00	\$100.00		\$230.00	\$230.00	
30.	V-BOTTOM GRASS-LINED DRAINAGE SWALES WITH 3 TO 1 SIDE SLOPES AT 0.1%, TO INCLUDE FINE GRADING AND SEEDING, COMPLETE IN PLACE	LF	2,980	\$3.50	\$10,430.00		\$2.00	\$5,960.00		\$4.50	\$13,410.00	
31.	PLUG FOR 10" STM FORCEMAIN, COMPLETE IN PLACE	EA	1	\$160.00	\$160.00		\$100.00	\$100.00		\$150.00	\$150.00	
32.	EXISTING GRASS-LINED DRAINAGE SWALE TO BE DEMUCKED AND FILLED, COMPLETE IN PLACE	LF	100	\$5.00	\$500.00		\$8.00	\$800.00		\$10.00	\$1,000.00	
33.	INSTALL AND MAINTAIN REINFORCED FILTER FABRIC ALONG BACK OF CURB AFTER LOT GRADING AND CURB ARE COMPLETE (AS DIRECTED BY ENGINEER), COMPLETE IN PLACE	LF	6,225	\$1.25	\$7,781.25		\$1.25	\$7,781.25		\$1.25	\$7,781.25	
34.	INSTALL AND MAINTAIN FILTER FABRIC FENCE ALONG BOUNDARY BEFORE CONSTRUCTION STARTS (AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	LF	3,609	\$1.00	\$3,609.00		\$1.00	\$3,609.00		\$1.00	\$3,609.00	
35.	STAGE II INLET PROTECTION BARRIER (4 SAND BAGS PER INLET) FOR PROPOSED AND EXISTING INLETS, COMPLETE IN PLACE	EA	28	\$45.00	\$1,260.00		\$10.00	\$280.00		\$55.00	\$1,540.00	
36.	HYDROMULCH SEEDING, FINE GRADING AND WATERING OF ROW AND MEDIANS (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	1.3	\$1,250.00	\$1,625.00		\$1,000.00	\$1,300.00		\$1,400.00	\$1,820.00	
37.	BROADCAST SEEDING, FERTILIZING, AND WATERING OF LOTS AND RESERVES (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	11.9	\$600.00	\$7,140.00		\$600.00	\$7,140.00		\$700.00	\$8,330.00	
38.	INSTALLATION, MAINTENANCE, AND REMOVAL OF CONCRETE TRUCK WASHOUT, COMPLETE IN PLACE	EA	1	\$350.00	\$350.00		\$500.00	\$500.00		\$400.00	\$400.00	
39.	REMOVE AND DISPOSE OF EXISTING BARBED WIRE FENCE, COMPLETE IN PLACE	LF	972	\$3.00	\$2,916.00		\$1.00	\$972.00		\$2.25	\$2,187.00	
<b>SUBTOTAL DRAINAGE FACILITIES ITEMS</b>					<b>\$467,073.65</b>			<b>\$432,942.05</b>			<b>\$519,408.15</b>	
<b>DETENTION ITEMS</b>												
1.	2' CLAY LINER, CONTRACTOR TO OVER-EXCAVATE 2' INTO UNDESIRABLE MATERIAL AND REPLACE WITH ON-SITE EXCAVATED SUITABLE MATERIAL, PER GEOTECHNICAL ENGINEER RECOMMENDATIONS, COMPLETE IN PLACE	SY	1,143	\$2.50	\$2,857.50		\$2.00	\$2,286.00		\$10.00	\$11,430.00	
2.	4'X2' STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$8,500.00	\$8,500.00		\$10,000.00	\$10,000.00		\$9,000.00	\$9,000.00	
3.	18" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$4,000.00	\$4,000.00		\$4,500.00	\$4,500.00		\$7,000.00	\$7,000.00	
4.	30" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$4,000.00	\$4,000.00		\$7,000.00	\$7,000.00		\$7,000.00	\$7,000.00	
5.	36" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$4,500.00	\$4,500.00		\$8,000.00	\$8,000.00		\$10,000.00	\$10,000.00	
6.	42" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$7,500.00	\$7,500.00		\$9,000.00	\$9,000.00		\$10,000.00	\$10,000.00	
7.	48" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$7,500.00	\$7,500.00		\$12,000.00	\$12,000.00		\$7,000.00	\$7,000.00	

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CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 29  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-1010D (9.2)

ITEM	DESCRIPTION	UNIT	QTY	1) R CONSTRUCTION CIVIL, LLC DBA R CONSTRUCTION COMPANY			2) DIMAS BROS. CONSTRUCTION			3) REDDICO CONSTRUCTION CO., INC.		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
8.	5" REINFORCED CONCRETE WEIR, COMPLETE IN PLACE	SY	45	\$75.00	\$3,375.00		\$138.00	\$6,210.00		\$140.00	\$6,300.00	
9.	GRASS LINED, V BOTTOM BACKSLOPE SWALES WITH 3:1 MAX SIDE SLOPES, COMPLETE IN PLACE	LF	780	\$3.50	\$2,660.00		\$1.80	\$1,368.00		\$4.50	\$3,420.00	
10.	BACKSLOPE INTERCEPTOR STRUCTURE, INCLUDING 24" ASCP STM, UTILITY SPOILS, TRENCH SAFETY, AND INLET PROTECTION BARRIERS, COMPLETE IN PLACE	EA	2	\$9,000.00	\$16,000.00		\$8,800.00	\$17,600.00		\$6,000.00	\$12,000.00	
11.	5" THICK REINFORCED CONCRETE PILOT CHANNEL, 6' WIDE, COMPLETE IN PLACE	LF	287	\$50.00	\$14,350.00		\$84.00	\$24,108.00		\$50.00	\$14,350.00	
12.	BROADCAST SEEDING, FERTILIZING, AND WATERING OF THE POND MAINTENANCE BERMS (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	0.8	\$750.00	\$600.00		\$1,200.00	\$960.00		\$700.00	\$560.00	
13.	HYDROMULCH SEEDING, FINE GRADING, AND WATERING OF THE POND SIDE SLOPES (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	1.6	\$2,150.00	\$3,440.00		\$1,200.00	\$1,920.00		\$1,400.00	\$2,240.00	
14.	TIMBER BENT, ALL SIZES, COMPLETE IN PLACE	EA	2	\$1,200.00	\$2,400.00		\$1,500.00	\$3,000.00		\$1,000.00	\$2,000.00	
15.	TEMPORARY ROCK FILTER DAM, AS SHOWN IN PLANS, TO INCLUDED INSTALLATION, MAINTENANCE AND REMOVAL, COMPLETE IN PLACE	EA	1	\$100.00	\$100.00		\$638.60	\$638.60		\$2,000.00	\$2,000.00	
16.	DEWATERING (GROUNDWATER CONTROL) TO COMPLETE THE CONSTRUCTION OF POND, INCLUDES CONVENTIONAL VACUUM TYPE WELL, POINTS, INTERNAL SUMPS AND PUMPS, OR ANY TYPE OF PUMPING AS NECESSARY TO COMPLETE THE CONSTRUCTION OF THE PROJECT, (TO BE USED ONLY AT THE DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	900	\$25.00	\$22,500.00		\$25.00	\$22,500.00		\$30.00	\$27,000.00	
<b>SUBTOTAL DETENTION ITEMS</b>					<b>\$104,282.50</b>			<b>\$131,090.60</b>			<b>\$131,300.00</b>	
<b>BID SUMMARY</b>												
SUBTOTAL WATER ITEMS					\$149,074.20			\$156,694.25			\$179,358.90	
SUBTOTAL SANITARY SEWER ITEMS					\$250,144.30			\$230,405.10			\$248,109.20	
SUBTOTAL DRAINAGE FACILITIES ITEMS					\$467,073.65			\$492,942.05			\$519,408.15	
SUBTOTAL DETENTION ITEMS					\$104,282.50			\$131,090.60			\$131,300.00	
<b>TOTAL AMOUNT BID</b>					<b>\$970,574.65</b>			<b>\$1,011,132.00</b>			<b>\$1,078,176.25</b>	

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 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-10100 (9.2)

ITEM	DESCRIPTION	UNIT	QTY	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
4) HARRIS CONSTRUCTION COMPANY, LTD.									
5) BAY UTILITIES, LLC									
6) MONARCH CIVIL CONSTRUCTORS									
WATER ITEMS									
1.	6" PVC WATER PIPE, C-900, DR 18, TO INCLUDE ALL FITTINGS, ALL DEPTHS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	457	\$17.00	\$7,769.00	\$13.00	\$5,941.00	\$19.00	\$8,683.00
2.	8" PVC WATER PIPE, C-900, DR 18, TO INCLUDE ALL FITTINGS, ALL DEPTHS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	2,620	\$21.00	\$55,020.00	\$16.00	\$41,920.00	\$21.00	\$55,020.00
3.	TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	LF	2,957	\$3.00	\$8,871.00	\$1.00	\$2,957.00	\$0.40	\$1,182.80
4.	FIRE HYDRANT UNIT, ALL DEPTHS. INCLUDES APPROPRIATE TEE, 6" VALVE & BOX, 6" LEAD AND FIRE HYDRANT, BEDDING AND BACKFILL, AND TRENCH SAFETY, COMPLETE IN PLACE	EA	6	\$4,375.00	\$26,250.00	\$4,000.00	\$24,000.00	\$3,929.00	\$23,574.00
5.	FIRE HYDRANT UNIT, ALL DEPTHS, INCLUDES 6" VALVE AND BOX AND FIRE HYDRANT, BEDDING AND BACKFILL AND TRENCH SAFETY, COMPLETE IN PLACE	EA	1	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$3,885.00	\$3,885.00
6.	6" AWWA GATE VALVE & BOX, AND NECESSARY ADJUSTMENTS, COMPLETE IN PLACE	EA	3	\$675.00	\$2,025.00	\$550.00	\$1,650.00	\$667.00	\$2,001.00
7.	8" AWWA GATE VALVE & BOX, AND ADJUSTMENTS AS NECESSARY, COMPLETE IN PLACE	EA	9	\$975.00	\$8,775.00	\$770.00	\$6,930.00	\$975.00	\$8,775.00
8.	SHORT SIDE DOUBLE OR SINGLE SERVICE, 1" (CTS POLYETHYLENE, SDR-9) WATER SERVICE INCLUDES TRENCH SAFETY, METER BOX, CURB STOP, MARKER AND ALL NECESSARY CONNECTORS, PLUGS AND TAPS, COMPLETE IN PLACE	EA	9	\$625.00	\$5,625.00	\$660.00	\$5,940.00	\$492.00	\$4,428.00
9.	LONG SIDE DOUBLE OR SINGLE SERVICE, 1" (CTS POLYETHYLENE, SDR-9) WATER SERVICE INCLUDES TRENCH SAFETY, METER BOX, CURB STOP, MARKER, AND ALL NECESSARY CONNECTORS, PLUGS AND TAPS, COMPLETE IN PLACE	EA	35	\$1,250.00	\$43,750.00	\$990.00	\$34,650.00	\$773.00	\$27,055.00
10.	EXTRA CAST IRON FITTINGS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	TON	2	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$1,192.00	\$2,384.00
11.	UTILITY SPOIL TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	CY	677	\$3.00	\$2,031.00	\$4.00	\$2,708.00	\$4.00	\$2,708.00
12.	TRENCHLESS CONSTRUCTION OF 8" PVC WATER PIPE, INCLUDES STEEL CASING, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LF	60	\$130.00	\$7,800.00	\$150.00	\$9,000.00	\$106.00	\$6,360.00
13.	12"X8" TS AND V, COMPLETE IN PLACE	EA	1	\$5,000.00	\$5,000.00	\$4,300.00	\$4,300.00	\$3,890.00	\$3,890.00
14.	TEMPORARY TRAFFIC CONTROL AS NECESSARY FOR CONSTRUCTION OF SANITARY AND WATER ITEMS AT RTE ROAD, COMPLETE IN PLACE	LS	1	\$3,000.00	\$3,000.00	\$4,500.00	\$4,500.00	\$5,962.00	\$5,962.00
SUBTOTAL WATER ITEMS					\$181,916.00		\$150,496.00		\$155,907.80
SANITARY SEWER ITEMS									
1.	8" PVC SEWER PIPE, ASTM D-3034, SDR 26, 0' - 12' CUT, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	2,978	\$23.80	\$70,876.40	\$30.00	\$89,340.00	\$27.00	\$80,406.00
2.	TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	LF	2,978	\$3.00	\$8,934.00	\$1.00	\$2,978.00	\$0.40	\$1,191.20
3.	STANDARD SANITARY SEWER MANHOLE FOR 6" - 24" SANITARY SEWER PIPES, (8' DEPTH), TO INCLUDE INTERNAL COATING, AND STAINLESS STEEL INFLOW PROTECTOR, COMPLETE IN PLACE	EA	16	\$4,150.00	\$66,400.00	\$4,000.00	\$64,000.00	\$4,074.00	\$65,184.00
4.	EXTRA DEPTH OF STANDARD SANITARY SEWER MANHOLE (OVER 8' DEPTH), COMPLETE IN PLACE	VF	33	\$365.00	\$12,045.00	\$250.00	\$8,250.00	\$282.00	\$9,306.00

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CONSTRUCTION OF THE WATER, SANITARY SEWER, DRAINAGE AND DETENTION FACILITIES  
 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-1010D (9.2)

ITEM	DESCRIPTION	UNIT	QTY	4) HARRIS CONSTRUCTION COMPANY, LTD.			5) BAY UTILITIES, LLC			6) MONARCH CIVIL CONSTRUCTORS		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
5.	LONG SIDE DOUBLE OR SINGLE 6" P.V.C. PIPE SERVICE LEADS, ASTM D2241 SDR 26 CL160 GREEN, ALL DEPTHS, INCLUDING CEMENT STABILIZED BACKFILL, TRENCH SAFETY, INTERNAL MANHOLE DROPS, RISER/STACK, WYE, PLUG, MARKER, AND ANY NECESSARY FITTINGS, ETC., COMPLETE IN PLACE	EA	12	\$2,350.00	\$28,200.00		\$1,200.00	\$14,400.00		\$1,558.00	\$18,696.00	
6.	SHORT SIDE DOUBLE OR SINGLE 6" P.V.C. PIPE SERVICE LEADS, ASTM D2241 SDR 26 CL160 GREEN, ALL DEPTHS, INCLUDING CEMENT STABILIZED BACKFILL, TRENCH SAFETY, INTERNAL MANHOLE DROPS, RISER/STACK, WYE, PLUG, MARKER, AND ANY NECESSARY FITTINGS, ETC., COMPLETE IN PLACE	EA	49	\$475.00	\$23,275.00		\$640.00	\$31,360.00		\$661.00	\$32,389.00	
7.	ADDITIONAL COST FOR SANITARY SEWER BEDDING & BACKFILL FOR UNSATISFACTORY SOIL CONDITIONS, ALL SIZES & DEPTHS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	298	\$15.00	\$4,470.00		\$15.00	\$4,470.00		\$15.00	\$4,470.00	
8.	DEWATERING, ALL SIZES & DEPTHS, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	298	\$25.00	\$7,450.00		\$25.00	\$7,450.00		\$25.00	\$7,450.00	
9.	TV TESTING OF SANITARY SEWER, TO INCLUDE CLEANING AND DESILTING AS NECESSARY, COMPLETE IN PLACE	LF	2,978	\$3.00	\$8,934.00		\$2.00	\$5,956.00		\$3.00	\$8,934.00	
10.	EXTRA CEMENT STABILIZED SAND, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	CY	50	\$20.00	\$1,000.00		\$30.00	\$1,500.00		\$20.00	\$1,000.00	
11.	UTILITY SPOIL, TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	CY	639	\$3.00	\$1,917.00		\$4.00	\$2,556.00		\$4.00	\$2,556.00	
12.	INSTALL STANDARD SANITARY SEWER MANHOLE ON TOP OF EXISTING 24" SANITARY SEWER, TO INCLUDE TEMPORARY PLUG AND BYPASS PUMPING, DOES NOT INCLUDE MANHOLE, COMPLETE IN PLACE	LS	1	\$2,500.00	\$2,500.00		\$9,000.00	\$9,000.00		\$42,134.00	\$42,134.00	
13.	8" STANDARD INTERNAL SANITARY DROP STRUCTURE, ALL DEPTHS, COMPLETE IN PLACE	EA	1	\$2,450.00	\$2,450.00		\$4,000.00	\$4,000.00		\$5,251.00	\$5,251.00	
14.	ADJUST EXISTING SANITARY MANHOLE RIM AS NECESSARY, COMPLETE IN PLACE	EA	1	\$1,150.00	\$1,150.00		\$700.00	\$700.00		\$252.00	\$252.00	
<b>SUBTOTAL SANITARY SEWER ITEMS</b>					<b>\$239,601.40</b>			<b>\$245,960.00</b>			<b>\$279,219.20</b>	
<b>DRAINAGE FACILITIES ITEMS</b>												
1.	18" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	898	\$51.85	\$46,561.30		\$41.00	\$36,818.00		\$58.00	\$52,084.00	
2.	24" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	419	\$57.60	\$24,134.40		\$52.00	\$21,788.00		\$75.00	\$31,425.00	
3.	30" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	335	\$69.00	\$23,115.00		\$68.00	\$22,780.00		\$92.00	\$30,820.00	
4.	36" STORM SEWER, ALL CUTS, TO INCLUDE BEDDING & BACKFILL, COMPLETE IN PLACE	LF	1,308	\$122.00	\$159,576.00		\$94.00	\$122,952.00		\$120.00	\$156,960.00	
5.	4X2' RCB STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	27	\$195.95	\$5,371.65		\$174.00	\$4,698.00		\$267.00	\$7,209.00	
6.	18" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	121	\$70.00	\$8,470.00		\$52.00	\$6,292.00		\$61.00	\$7,381.00	
7.	36" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	57	\$107.00	\$6,099.00		\$84.00	\$4,768.00		\$95.00	\$5,415.00	
8.	42" ASCP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	63	\$125.00	\$7,875.00		\$102.00	\$6,426.00		\$120.00	\$7,560.00	

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 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-1010D (9.2)

ITEM	DESCRIPTION	UNIT	QTY	4) HARRIS CONSTRUCTION COMPANY, LTD.			5) BAY UTILITIES, LLC			6) MONARCH CIVIL CONSTRUCTORS		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
9.	48" ASP STORM SEWER, ALL CUTS, TO INCLUDE BEDDING AND BACKFILL, COMPLETE IN PLACE	LF	156	\$140.00	\$21,840.00		\$126.00	\$19,656.00		\$122.00	\$19,032.00	
10.	10" PVC FORCE MAIN, AWWA C-900 DR18 ALL DEPTHS, TO INCLUDE ALL FITTINGS, BEDDING, RESTRAINED JOINT WHERE REQUIRED AND ALL APPURTENANCES, COMPLETE IN PLACE	LF	1,195	\$30.00	\$35,850.00		\$22.00	\$26,290.00		\$45.00	\$53,775.00	
11.	TRENCH SAFETY SYSTEM, ALL DEPTHS, COMPLETE IN PLACE	LF	4,579	\$2.50	\$11,447.50		\$1.00	\$4,579.00		\$0.40	\$1,831.60	
12.	STAGE I - STANDARD (TYPE "C") INLET, ALL DEPTHS, INCLUDES TEMPORARY SILT BARRIER FENCE FOR STAGE I INLETS, COMPLETE IN PLACE	EA	13	\$1,100.00	\$14,300.00		\$1,100.00	\$14,300.00		\$2,917.00	\$37,921.00	
13.	STAGE II - STANDARD (TYPE "C") INLET, COMPLETE IN PLACE	EA	13	\$1,300.00	\$16,900.00		\$1,600.00	\$20,800.00		\$704.00	\$9,152.00	
14.	STAGE I - STANDARD (TYPE "C") 10" INLET, ALL DEPTHS, INCLUDES TEMPORARY SILT BARRIER FENCE FOR STAGE I INLETS, COMPLETE IN PLACE	EA	4	\$1,600.00	\$6,400.00		\$2,000.00	\$8,000.00		\$3,551.00	\$14,204.00	
15.	STAGE II - STANDARD (TYPE "C") 10" INLET, COMPLETE IN PLACE	EA	4	\$1,825.00	\$7,300.00		\$1,900.00	\$7,600.00		\$1,018.00	\$4,072.00	
16.	TYPE "E" INLET, COMPLETE IN PLACE	EA	9	\$2,695.00	\$24,255.00		\$2,900.00	\$26,100.00		\$2,925.00	\$26,325.00	
17.	TYPE "C" MANHOLE FOR 42" STORM SEWER & SMALLER, ALL DEPTHS, COMPLETE IN PLACE	EA	14	\$2,945.00	\$41,230.00		\$3,800.00	\$53,200.00		\$3,057.00	\$42,798.00	
18.	TYPE "C" MANHOLE FOR 48" STORM SEWER & LARGER, ALL DEPTHS, COMPLETE IN PLACE	EA	1	\$7,650.00	\$7,650.00		\$7,300.00	\$7,300.00		\$7,864.00	\$7,864.00	
19.	8' X 8' JUNCTION BOX, WITH MANHOLE TOP, ALL DEPTHS, SEALED SHOP DRAWINGS TO BE SUBMITTED BY CONTRACTOR, COMPLETE IN PLACE	EA	1	\$6,000.00	\$6,000.00		\$11,000.00	\$11,000.00		\$5,289.00	\$5,289.00	
20.	TYPE "C" MANHOLE WITH MULTISMA RT MULTITRODE PROBE INSIDE MANHOLE (MANHOLE D-15 ON PLANS), COMPLETE IN PLACE	LS	1	\$9,000.00	\$9,000.00		\$20,000.00	\$20,000.00		\$20,211.00	\$20,211.00	
21.	1" CONTROL CONDUIT AND WIRE FROM PUMP STATION TO MANHOLE D-15 (PARALLEL TO STORM FORCE MAIN, 1195 LF), PROVIDE 2 #12, 1 #12G WITH PRECAST CONCRETE PULLBOX AT MIDPOINT. HIGHWATER LEVEL IN MANHOLE D-15 SHALL INHIBIT PUMP RUN, COMPLETE IN PLACE	LS	1	\$30,000.00	\$30,000.00		\$14,000.00	\$14,000.00		\$20,320.00	\$20,320.00	
22.	24" STORM SEWER OUTFALL TO ROADSIDE DITCH, INCLUDING SLOPE PAVING, DRESSING DITCH SLOPES, CUT PIPE TO MATCH SIDE SLOPE, AND 4:1 SAFETY END TREATMENT, COMPLETE IN PLACE	LS	1	\$3,500.00	\$3,500.00		\$4,900.00	\$4,900.00		\$3,080.00	\$3,080.00	
23.	ADDITIONAL COST FOR STORM SEWER BEDDING & BACKFILL FOR UNSATISFACTORY SOIL CONDITIONS, ALL SIZES AND DEPTHS (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	458	\$15.00	\$6,870.00		\$15.00	\$6,870.00		\$15.00	\$6,870.00	
24.	DEWATERING, ALL SIZES & DEPTHS, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	458	\$25.00	\$11,450.00		\$25.00	\$11,450.00		\$25.00	\$11,450.00	
25.	UTILITY SPOIL TO BE HAULED, SPREAD, AND COMPACTED TO 95% STANDARD PROCTOR DENSITY (WITHIN PROJECT LIMITS), COMPLETE IN PLACE	CY	3,025	\$3.00	\$9,075.00		\$4.00	\$12,100.00		\$4.00	\$12,100.00	
26.	EXTRA CEMENT STABILIZED SAND, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	CY	50	\$20.00	\$1,000.00		\$30.00	\$1,500.00		\$20.00	\$1,000.00	
27.	STORM WATER POLLUTION PREVENTION PLAN COMPLIANCE INCLUDING MAINTAINING EXISTING FILTER FABRIC FENCE AND STABILIZED CONSTRUCTION EXIT, COMPLETE IN PLACE	LS	1	\$995.00	\$995.00		\$2,000.00	\$2,000.00		\$1,500.00	\$1,500.00	
28.	STABILIZED CONSTRUCTION EXIT AT LOCATIONS SHOWN ON PLANS, INSTALLATION AND REMOVAL, (TO BE USED ONLY AT THE WRITTEN DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	EA	1	\$1,200.00	\$1,200.00		\$1,500.00	\$1,500.00		\$2,500.00	\$2,500.00	



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BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
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				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
29.	8" BRICK PLUG FOR 30" STORM SEWER PIPE, COMPLETE IN PLACE	EA	1	\$350.00	\$350.00		\$500.00	\$500.00		\$350.00	\$350.00	
30.	V-BOTTOM GRASS-LINED DRAINAGE SWALES WITH 3 TO 1 SIDE SLOPES AT 0.1%, TO INCLUDE FINE GRADING AND SEEDING, COMPLETE IN PLACE	LF	2,980	\$3.00	\$9,940.00		\$18.00	\$53,640.00		\$7.00	\$20,860.00	
31.	PLUG FOR 10" STM FORCEMAIN, COMPLETE IN PLACE	EA	1	\$250.00	\$250.00		\$280.00	\$280.00		\$246.00	\$246.00	
32.	EXISTING GRASS-LINED DRAINAGE SWALE TO BE DEMUCKED AND FILLED, COMPLETE IN PLACE	LF	100	\$7.00	\$700.00		\$27.00	\$2,700.00		\$8.00	\$800.00	
33.	INSTALL AND MAINTAIN REINFORCED FILTER FABRIC ALONG BACK OF CURB AFTER LOT GRADING AND CURB ARE COMPLETE (AS DIRECTED BY ENGINEER), COMPLETE IN PLACE	LF	6,225	\$1.25	\$7,781.25		\$1.60	\$9,960.00		\$1.25	\$7,781.25	
34.	INSTALL AND MAINTAIN FILTER FABRIC FENCE ALONG BOUNDARY BEFORE CONSTRUCTION STARTS (AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	LF	3,609	\$1.00	\$3,609.00		\$2.70	\$9,744.30		\$1.10	\$3,969.90	
35.	STAGE II INLET PROTECTION BARRIER (4 SAND BAGS PER INLET) FOR PROPOSED AND EXISTING INLETS, COMPLETE IN PLACE	EA	28	\$50.00	\$1,400.00		\$50.00	\$1,400.00		\$64.00	\$1,792.00	
36.	HYDROMULCH SEEDING, FINE GRADING AND WATERING OF ROW AND MEDIANS (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	1.3	\$2,400.00	\$3,120.00		\$2,200.00	\$2,860.00		\$1,520.00	\$1,976.00	
37.	BROADCAST SEEDING, FERTILIZING, AND WATERING OF LOTS AND RESERVES (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	11.9	\$700.00	\$8,330.00		\$1,200.00	\$14,280.00		\$650.00	\$7,735.00	
38.	INSTALLATION, MAINTENANCE, AND REMOVAL OF CONCRETE TRUCK WASHOUT, COMPLETE IN PLACE	EA	1	\$1,000.00	\$1,000.00		\$900.00	\$900.00		\$835.00	\$835.00	
39.	REMOVE AND DISPOSE OF EXISTING BARBED WIRE FENCE, COMPLETE IN PLACE	LF	972	\$3.00	\$2,916.00		\$5.00	\$4,860.00		\$6.00	\$5,832.00	
<b>SUBTOTAL DRAINAGE FACILITIES ITEMS</b>					<b>\$585,861.10</b>			<b>\$600,811.30</b>			<b>\$652,325.75</b>	
<b>DETENTION ITEMS</b>												
1.	2' CLAY LINER, CONTRACTOR TO OVER-EXCAVATE 2' INTO UNDESIRABLE MATERIAL AND REPLACE WITH ON-SITE EXCAVATED SUITABLE MATERIAL, PER GEOTECHNICAL ENGINEER RECOMMENDATIONS, COMPLETE IN PLACE	SY	1,143	\$10.00	\$11,430.00		\$9.00	\$10,287.00		\$6.00	\$6,858.00	
2.	4'X2' STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$10,250.00	\$10,250.00		\$15,000.00	\$15,000.00		\$6,500.00	\$6,500.00	
3.	18" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$3,000.00	\$3,000.00		\$9,800.00	\$9,800.00		\$2,500.00	\$2,500.00	
4.	30" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$3,500.00	\$3,500.00		\$11,000.00	\$11,000.00		\$2,700.00	\$2,700.00	
5.	36" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$4,000.00	\$4,000.00		\$12,500.00	\$12,500.00		\$2,900.00	\$2,900.00	
6.	42" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$5,000.00	\$5,000.00		\$14,500.00	\$14,500.00		\$3,100.00	\$3,100.00	
7.	48" STORM SEWER OUTFALL INCLUDING 5" THICK REINFORCED CONCRETE SLOPE PAVING, DRESSING POND SIDE SLOPE, CUT PIPE TO MATCH SIDE SLOPE, DOES NOT INCLUDE PIPE, COMPLETE IN PLACE	LS	1	\$8,750.00	\$8,750.00		\$16,000.00	\$16,000.00		\$4,132.00	\$4,132.00	

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 TO SERVE MIRROR LAKE SECTION 1  
 BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28  
 CITY OF PEARLAND, BRAZORIA COUNTY, TEXAS  
 DECEMBER 15, 2017  
 LJA ENGINEERING, INC.  
 C. DURHAM  
 DECEMBER 15, 2017  
 2527-1010D (9/2)

ITEM	DESCRIPTION	UNIT	QTY	4) HARRIS CONSTRUCTION COMPANY, LTD.			5) BAY UTILITIES, LLC			6) MONARCH CIVIL CONSTRUCTORS		
				UNIT COST	TOTAL COST		UNIT COST	TOTAL COST		UNIT COST	TOTAL COST	
8.	5" REINFORCED CONCRETE WEIR, COMPLETE IN PLACE	SY	45	\$115.00	\$5,175.00		\$82.00	\$3,690.00		\$66.00	\$2,970.00	
9.	GRASS LINED, V BOTTOM BACKSLOPE SWALES WITH 3:1 MAX SIDE SLOPES, COMPLETE IN PLACE	LF	760	\$3.00	\$2,280.00		\$18.00	\$13,680.00		\$7.00	\$5,320.00	
10.	BACKSLOPE INTERCEPTOR STRUCTURE, INCLUDING 24" ASCP STM, UTILITY SPOILS, TRENCH SAFETY, AND INLET PROTECTION BARRIERS, COMPLETE IN PLACE	EA	2	\$7,825.00	\$15,650.00		\$6,500.00	\$13,000.00		\$7,500.00	\$15,000.00	
11.	5" THICK REINFORCED CONCRETE PILOT CHANNEL, 6' WIDE, COMPLETE IN PLACE	LF	287	\$50.00	\$14,350.00		\$70.00	\$20,090.00		\$59.00	\$16,933.00	
12.	BROADCAST SEEDING, FERTILIZING, AND WATERING OF THE POND MAINTENANCE BERMS (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	0.8	\$1,000.00	\$800.00		\$2,200.00	\$1,760.00		\$750.00	\$600.00	
13.	HYDROMULCH SEEDING, FINE GRADING, AND WATERING OF THE POND SIDE SLOPES (TO BE USED AS DIRECTED BY THE ENGINEER), COMPLETE IN PLACE	AC	1.6	\$3,000.00	\$4,800.00		\$2,800.00	\$4,480.00		\$1,520.00	\$2,432.00	
14.	TIMBER BENT, ALL SIZES, COMPLETE IN PLACE	EA	2	\$1,200.00	\$2,400.00		\$1,900.00	\$3,800.00		\$1,545.00	\$3,090.00	
15.	TEMPORARY ROCK FILTER DAM, AS SHOWN IN PLANS, TO INCLUDED INSTALLATION, MAINTENANCE AND REMOVAL, COMPLETE IN PLACE	EA	1	\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00		\$2,000.00	\$2,000.00	
16.	DEWATERING (GROUNDWATER CONTROL) TO COMPLETE THE CONSTRUCTION OF POND, INCLUDES CONVENTIONAL VACUUM TYPE WELL POINTS, INTERNAL SUMPS AND PUMPS, OR ANY TYPE OF PUMPING AS NECESSARY TO COMPLETE THE CONSTRUCTION OF THE PROJECT, (TO BE USED ONLY AT THE DIRECTION OF THE ENGINEER), COMPLETE IN PLACE	LF	900	\$25.00	\$22,500.00		\$30.00	\$27,000.00		\$25.00	\$22,500.00	
<b>SUBTOTAL DETENTION ITEMS</b>					<b>\$118,885.00</b>			<b>\$181,587.00</b>			<b>\$99,535.00</b>	
<b>BID SUMMARY</b>												
SUBTOTAL WATER ITEMS					\$181,916.00			\$150,496.00			\$155,907.80	
SUBTOTAL SANITARY SEWER ITEMS					\$239,601.40			\$245,960.00			\$279,219.20	
SUBTOTAL DRAINAGE FACILITIES ITEMS					\$585,861.10			\$600,811.30			\$652,325.75	
SUBTOTAL DETENTION ITEMS					\$118,885.00			\$181,587.00			\$99,535.00	
<b>TOTAL AMOUNT BID</b>					<b>\$1,126,263.50</b>			<b>\$1,178,854.30</b>			<b>\$1,186,987.75</b>	

## Sharon Covan

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**From:** MemberServices <MemberServices@mactexas.com>  
**Sent:** Wednesday, December 27, 2017 1:26 PM  
**To:** Sharon Covan  
**Subject:** RE: Brazoria County MUD 28 - audit for the fiscal year end July 31, 2017

Thank you.

Laura

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**From:** Sharon Covan [mailto:scovan@abhr.com]  
**Sent:** Tuesday, December 26, 2017 12:23 PM  
**To:** MemberServices <MemberServices@mactexas.com>  
**Subject:** Brazoria County MUD 28 - audit for the fiscal year end July 31, 2017

Attached please find the annual audit for the fiscal year end July 31, 2017 for Brazoria County Municipal Utility District No. 29. Please acknowledge receipt of this report. Thank you.

Sharon Covan  
Allen Boone Humphries Robinson LLP  
3200 Southwest Freeway, Suite 2600  
Houston, Texas 77027  
713-860-6429 direct  
713-860-6629 (fax)  
[scovan@abhr.com](mailto:scovan@abhr.com)