

WEST PARK MUNICIPAL UTILITY DISTRICT

Minutes of Board of Directors Meeting

January 22, 2024

The Board of Directors ("Board") of West Park Municipal Utility District ("District") met on January 22, 2024, at 3700 Buffalo Speedway, Suite 830, Houston, Harris County, Texas, the address being a meeting place of the District, in accordance with the duly posted notice of the meeting, and the roll was called of the duly constituted officers and members of the Board, as follows:

H. Brock Hudson, President
Bryant Patrick, Vice President
Natalie Garza, Secretary
Kevin M. Kirton, Assistant Secretary
Michael Dignam, Director

and all of the members were present, except Director Hudson and Director Kirton, thus constituting a quorum.

Also present were Wendy Maddox of B&A Municipal Tax Services ("B&A"); Diane Michaux of Municipal Accounts & Consulting, L.P. ("MAC"); Michelle Giacona of H2O Innovation ("H2O"); John Herzog of IDS Engineering Group ("IDS"); Angie Hartwell of Touchstone District Services; and Kara Richardson and Brandi Eckersley of Marks Richardson PC ("MRPC").

As the first order of business, the Board deferred comments from the public after noting no one from the public was present.

The Board next considered approval of the minutes of the Board of Directors meeting held on December 18, 2023. After discussion, Director Garza made a motion to approve the minutes as written. Director Patrick seconded the motion, which carried unanimously.

The Board next considered acceptance of resignation of Director Kirton from the Board of Directors. Ms. Richardson presented the attached email correspondence from Director Kirton stating his resignation from the Board, effective immediately. After discussion, Director Garza made a motion to accept the resignation of Director Kirton. Director Patrick seconded the motion, which passed unanimously.

The Board deferred consideration of the status of the Greenhouse Road and Saums Road sidewalk project.

The Board considered the status of security patrol with the Harris County Constable. Ms. Richardson advised that a body was found outside the park and a homicide detective contacted Mr. Murr for video footage to help with the investigation.

Ms. Maddox next distributed the attached tax collection report. She noted that B&A collected 13.49% of the 2023 taxes as of December 31, 2023. After review and discussion of the

report presented, Director Garza made a motion to approve the report and authorize payment on the disbursements identified in the report. Director Patrick seconded the motion, which passed unanimously.

Ms. Maddox presented and distributed the delinquent tax report dated January 3, 2024, prepared by Ted A. Cox, P.C.

The Board deferred consideration of the status of the sales tax audit performed by B&A Sales Tax Service.

Ms. Richardson next advised the Board that pursuant to Section 33.11 of the Property Tax Code, as amended, the Board is authorized to impose, under certain conditions, an additional penalty not to exceed twenty percent (20%) of the delinquent personal property taxes, penalty and interest due the District on taxes that become delinquent on or after February 1 of a year and that remain delinquent sixty (60) days after the date on which they become delinquent. Ms. Richardson discussed the penalties and presented a Resolution regarding same. After discussion, Director Garza made a motion to adopt the attached Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes. Director Patrick seconded the motion, which carried unanimously.

The Board next considered the attached report on the District's water, sanitary sewer, and storm sewer systems for the month of December. Ms. Giacona reported that the District accounted for 98.46% of the water pumped during the past month. She stated that all samples were negative and that there were no excursions at the wastewater treatment plant during the month.

The Board next considered authorizing the operator to provide required information to districts receiving water through an emergency interconnect relative to Consumer Confidence Reports. After discussion, Director Garza made a motion to authorize the operator to provide the required information. Director Patrick seconded the motion, which carried unanimously.

The Board next considered the attached engineer's report.

The Board deferred consideration of the status of construction contracts, including the approval of any change orders and/or acceptance of facilities for operation and maintenance purposes.

The Board considered acceptance of site, easement and/or facility conveyances for facilities constructed or to be constructed by the District, including acceptance of a 0.0092-acre water meter easement from Park Row Katy Living, Ltd. and approval of a First Amendment to Storm Sewer Easement from Sunbelt. After discussion, Director Garza made a motion to accept the 0.0092-acre water meter easement from Sunbelt, Inc. and to approve the First Amendment to Storm Sewer Easement from Sunbelt. Director Patrick seconded the motion, which passed unanimously.

The Board deferred consideration of requests for and approval of the issuance of utility commitments.

The Board deferred consideration of utility relocation requests from Harris County. Mr. Herzog advised that he had nothing new to report.

The Board next considered the status of replacement of the generator at the sewage treatment plant. Mr. Herzog reported that the design work is complete and reviewed the preliminary set of design plans with the Board. After discussion, Director Garza made a motion to authorize the engineer to advertise for bids for the project. Director Patrick seconded the motion, which passed unanimously.

The Board considered the status of development in the District. Mr. Herzog advised that IDS prepared a feasibility report for Sunbelt in November for the storm sewer extension to serve a 6-acre multifamily development (Sparrow Living 55+). He noted that he and Ms. Richardson met with Mr. Saour and Mr. Murad, representatives of Sunbelt, and they presented a list of various projects proposed for reimbursement totaling approximately \$992,000 for a total bond issue requirement of approximately \$1,240,000. Mr. Herzog noted that a couple of the projects would not be eligible for reimbursement under TCEQ rules but noted that bond issue requirements for the eligible projects would total approximately \$1,050,000. He stated that the projects would not be eligible for reimbursement until they are fully constructed, serving multiple end users and conveyed to the District. He recommended that the District include such amount in the upcoming bond application report with the understanding that the District would not be obligated to sell those bonds if the projects had not yet met the criteria for reimbursement.

The Board considered review and approval of a Bond Application Report (“BAR”) relative to the District’s proposed Series 2024 Bonds and approval of an Order Authorizing Application to the Texas Commission on Environmental Quality (“TCEQ”) for Approval of Project and Bonds in connection therewith. Mr. Herzog reviewed the draft of the BAR and advised that it will need to be updated to include the additional Sunbelt funds for a total proposed bond issue not to exceed \$6,000,000. After discussion, Director Garza made a motion to approve the BAR and the Order and authorize the District’s consultants to file the Application with the TCEQ, pending finalization by the consultants. Director Patrick seconded the motion, which passed unanimously.

The Board discussed pending matters with the TCEQ, including a) request for variance to elevated storage requirements; b) status of requirements requested by TCEQ for exceptions to sanitary control and set back requirements relative to Water Well No. 3, and c) Enforcement Action and Proposed Agreed Order. Mr. Herzog advised that the CT compliance study proof of implementation is due March 21, 2024.

Mr. Murr entered the meeting.

The Board considered the status of the West Harris County Regional Water Authority surface water conversion, including discussion regarding the appointment process for directors of the authority, and approval of a resolution nominating a candidate for a position on the Board of Directors. Ms. Richardson reviewed the attached memo with the Board and, after discussion, the Board concurred to take no action with respect to the nomination process.

The Board reviewed the attached facility maintenance report prepared by Storm Water Solutions.

The Board considered the status of the West Park Preserve, including a review of the maintenance report from Park Rangers and authorizing any necessary repairs. Mr. Murr advised that Park Rangers will add additional mulch to the swing area.

The Board next considered the financial and investment reports and invoices presented for payment. Ms. Michaux distributed the attached bookkeeping report, investment inventory report, and bills for payment. After review and discussion of the reports presented, Director Garza made a motion to approve the report and authorize payment on the Operating Fund and Capital Projects Fund at Central Bank, of all checks, wires, and disbursements shown in the report. Director Patrick seconded the motion, which passed unanimously.

Ms. Michaux next presented and reviewed the attached Quarterly Investment Inventory Report for the period ending October 31, 2023.

Ms. Richardson next advised the Board that requirements in the Public Funds Investment Act require the Board of Directors of the District to review, revise and adopt at least annually a list of qualified brokers authorized to engage in investment transactions with the District. She reviewed a Resolution Adopting List of Qualified Brokers Authorized to Engage in Investment Transactions with the District, and the attached list of financial institutions, brokers and dealers attached to the Resolution as Exhibit "A". Ms. Richardson noted that the District's bookkeeper prepared the list and recommended that the Board remove any institutions with which any of the directors has a relationship that could create a conflict of interest. After discussion, Director Garza made a motion to approve the Resolution Adopting List of Qualified Brokers Authorized to Engage in Investment Transactions with the District, with the exception of Amegy Bank, noting that she is an employee of Amegy Bank. Director Patrick seconded the motion, which carried unanimously.

Ms. Hartwell presented the attached update from Touchstone District Services.

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


Secretary

Attachments

1. Agenda
2. Tax Assessor/Collector Report
3. Delinquent Personal Property Tax Resolution
4. Operator Report
5. Engineer Report
6. Storm Water Solutions Report
7. Park Rangers Report
8. Bookkeeper Report
9. Qualified Broker Resolution
10. Touchstone Report

**WEST PARK MUNICIPAL UTILITY DISTRICT
NOTICE OF PUBLIC MEETING**

Notice is hereby given to all interested members of the public that the Board of Directors of the above captioned District will hold a public meeting at **3700 Buffalo Speedway, Suite 830, Houston, Texas 77098, Building Entry Code 00830**, said address being a meeting place of the District.

The meeting will be held on **Monday, January 22, 2024, at 12:30 p.m.**

The subject of the meeting will be as follows:

1. Comments from the public;
2. Review and approve the minutes of the December 18, 2023, Board of Directors meeting;
3. Consider the resignation of Director Kirton and appointment of a director to fill the Board vacancy;
4. Consider status of Greenhouse Road and Saums Road sidewalk project;
5. Consider status of West Park Preserve including review of maintenance report from Park Rangers and authorizing any necessary repairs;
6. Status of security patrol with Harris County Constable;
7. Report on and take appropriate action related to the status of collection of taxes, the status of collection of delinquent tax accounts, and the payment of related invoices;
8. Status of sales tax audit being performed by B&A Sales Tax Service;
9. Adoption of Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes and authorize delinquent tax attorney to collect delinquent personal property taxes beginning April 1, 2024, including the filing of lawsuits, as necessary;
10. Report on and take appropriate action related to the District's water, sanitary sewer and storm sewer systems, including review of customer billing, review of utility operations, repair and maintenance of District facilities, and consideration of customer appeals;
11. Authorize operator to provide required information to districts receiving water through emergency interconnect relative to Consumer Confidence Reports;
12.
 - a) Authorize the design, advertisement for bids and/or award of construction contracts or concurrence in a contract for the construction of water, sanitary sewer and drainage facilities within the District, including:
 - b) Status of construction contracts, including the approval of any change orders and/or acceptance of facilities for operation and maintenance purposes;
 - c) Acceptance of site, easement and/or facility conveyances for facilities constructed or to be constructed for the District;

- (i) acceptance of water meter easement with Sunbelt, Inc. (0.0092 acres);
 - (ii) approval of First Amendment to Storm Sewer Easement with Sunbelt;
13. Requests for and approval of issuance of utility commitments;
 14. Discuss utility relocation requests from Harris County;
 15. Status of replacement of generator at sewage treatment plant;
 16. Status of development in the District;
 17. Consider review and approval of a Bond Application Report relative to the District's proposed Series 2024 Bonds and an Order Authorizing Application to the Texas Commission on Environmental Quality ("TCEQ") for Approval of Project and Bonds in connection therewith, and authorize the District's consultants to file the Application with the TCEQ, and the taking of any actions required in connection therewith;
 18. Discussion and take appropriate action regarding pending matters with the Texas Commission on Environmental Quality including:
 - a) Request for variance to elevated storage requirements;
 - b) Status of requirements requested by TCEQ in connection with exception to sanitary control and set back requirements relative to Water Well No. 3; and
 - c) Enforcement Action and Proposed Agreed Order;
 19. Status of West Harris County Regional Water Authority surface water conversion, including discussion regarding the appointment process for directors of the authority, and approval of a resolution nominating a candidate for a position on the Board of Directors;
 20. Status of facility maintenance by Storm Water Solutions,
 21. Review and take appropriate action related to financial and investment reports, including authorizing the payment of invoices presented;
 22. Adoption of Resolution Adopting List of Qualified Brokers Authorized to Engage in Investment Transactions with District;
 23. Update from Touchstone District Services;
 24. Matters for possible placement on future agendas.



MARKS RICHARDSON PC

By: Kara Richardson
Kara E. Richardson
Attorney for the District

Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services to aid in communication and/or participation are requested to contact the District's attorney at (713) 942-9922 at least three (3) business days prior to the meeting so that appropriate arrangements can be made.



MUNICIPAL TAX SERVICE, LLC

Honesty | Efficiency | Transparency | Accountability | Continuity

WEST PARK MUD

FOR THE MONTH ENDING

December 31, 2023



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 12/31/2023

RECEIVABLES SUMMARY

2023 Balance Forward Levy at 4/30/23 FYE	\$0.00	
CAD Changes / Uncollectible	\$3,078,909.56	3,078,909.56
Outstanding Balance forward Prior Years (2022-2012) at 4/30/23 FYE	\$154,713.78	
CAD Changes / Uncollectible	(\$74,247.49)	
		<u>80,466.29</u>
Total Levy to be collected		3,159,375.85
Collection prior months (all years)	(\$99,031.35)	
2023 Taxes Collected net NSF & KR Refunds during current month	(\$376,641.92)	
Taxes Collected for Prior Years net NSF & KR Refunds during current month	(\$10.07)	
		<u>(475,683.34)</u>
Total Outstanding Balance		<u>2,683,692.50</u>

TAX ACCOUNT

Beginning Balance – Tax Account

576,956.73

Income

Taxes Collected current Year	\$376,641.92
Taxes Collected Prior Year	\$10.07
10% Rendition Penalty	\$94.77
Penalties & Interest	\$0.00
Collection Fee Paid	\$0.00
Overpayments	\$867.36
NSF or Reversals , Bank Charges	\$0.00
Other Fees & Court Costs, Etc	\$0.00
	<u>\$377,614.12</u>

954,570.85

Expenses

CK# WIRE	West Park MUD - Debt Service Fund	\$290,000.00
CK# WIRE	West Park MUD - Operating Fund	\$163,908.87
CK# 1870	Ted A. Cox - Delinquent Atty Collection Fee - 12/2023 - expenses only	\$28.99
CK# 1871	Pop Shelf Dollar General #24797 - Overpayment TY 2023	\$867.36
CK# 1872	B & A Municipal Tax Service LLC - Inv. 897-348	\$1,153.45
CK# 1873	B & A Municipal Tax Service LLC - Inv. 897-349	\$473.85
		<u>\$456,432.52</u>

CK 1874 transfer to close old acct <\$391,724.50> to new account +\$391,724.50 \$0.00

Ending Balance –Tax Account

498,138.33



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 12/31/2023

OUTSTANDING TAXES – YEAR TO DATE

TAX YEAR	BALANCE FORWARD @ 10/01/23	CAD SUPPLEMENTS & CORRECTIONS	UNCOLLECTIBLE	COLLECTIONS	OUTSTANDING TAXES	COLLECTIONS PERCENTAGE
2023	\$3,000,614.25	\$78,295.31	\$0.00	\$415,486.86	\$2,663,422.70	13.49%
2022	\$2,640,980.14	(\$2,741.78)	\$0.00	\$2,629,229.97	\$9,008.39	99.66%
2021	\$2,197,154.84	(\$11,778.00)	\$0.00	\$2,182,535.17	\$2,841.67	99.87%
2020	\$1,724,054.68	\$0.00	\$0.00	\$1,721,885.07	\$2,169.61	99.87%
2019	\$1,716,809.00	\$0.00	(\$77.96)	\$1,714,032.99	\$2,698.05	99.84%
2018	\$1,675,849.18	\$0.00	(\$95.30)	\$1,672,495.11	\$3,258.77	99.81%
2017	\$1,703,467.59	\$0.00	(\$218.54)	\$1,702,990.31	\$258.74	99.98%
2016	\$1,939,402.88	\$0.00	(\$873.42)	\$1,938,494.89	\$34.57	99.99%
2015	\$1,894,924.89	\$0.00	(\$1,536.85)	\$1,893,388.05	(\$0.00)	100.00%
2014	\$1,475,789.97	\$0.00	(\$1,655.59)	\$1,474,134.38	\$0.00	100.00%
2013	\$1,276,014.62	\$0.00	(\$1,596.77)	\$1,274,417.85	\$0.00	100.00%
2012	\$1,158,188.10	\$0.00	(\$607.67)	\$1,157,580.44	(\$0.00)	100.00%
					\$2,683,692.50	

EXEMPTIONS & TAX RATES

TAX YEAR	HOMESTEAD EXEMPTION	OVER 65 / DISABLED	M & O RATE	DEBT SERVICE RATE	CONTRACT TAX RATE	TOTAL RATE
2023	0.00%	0	0.16000	0.21500	0.00000	0.37500
2022	0.00%	0	0.13000	0.24500	0.00000	0.37500
2021	0.00%	0	0.08000	0.29500	0.00000	0.37500
2020	0.00%	0	0.00000	0.32500	0.00000	0.32500
2019	0.00%	0	0.00000	0.39500	0.00000	0.39500
2018	0.00%	0	0.00000	0.42000	0.00000	0.42000
2017	0.00%	0	0.00000	0.46000	0.00000	0.46000
2016	0.00%	0	0.00000	0.58000	0.00000	0.58000
2015	0.00%	0	0.00000	0.65000	0.00000	0.65000
2014	0.00%	0	0.00000	0.65000	0.00000	0.65000
2013	0.00%	0	0.00000	0.67000	0.00000	0.67000
2012	0.00%	0	0.00000	0.67000	0.00000	0.67000

DISTRICT VALUES

TAX YEAR	LAND & IMPROVEMENTS	AG NET	PERSONAL PROPERTY	EXEMPTIONS	TOTAL VALUE	SR	KR
2023	800,113,822	0	39,464,167	18,535,472	821,042,517	3	3
2022	702,358,519	0	34,886,204	33,714,483	703,530,240	15	15
2021	585,866,673	0	32,999,442	36,098,951	582,767,164	27	27
2020	533,070,777	0	33,852,112	36,444,531	530,478,358	39	39
2019	433,493,735	0	36,092,668	34,951,216	434,635,187	51	51
2018	391,448,413	0	38,728,115	31,164,787	399,011,741	62	62
2017	364,659,692	0	36,898,146	31,238,790	370,319,048	66	66
2016	321,007,344	0	43,488,827	30,116,368	334,379,803	70	70
2015	273,352,929	0	41,685,070	23,511,095	291,526,904	61	61
2014	210,392,500	0	34,894,156	18,242,043	227,044,613	67	67
2013	177,795,695	0	30,752,299	18,098,057	190,449,937	79	79
2012	158,646,968	0	27,934,891	13,717,974	172,863,885	89	89



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD – JUR 897

FOR THE PERIOD ENDING 12/31/2023

PROFIT & LOSS

	CURRENT MONTH 12/01/2023 - 12/31/2023	FISCAL YEAR 05/01/23 - 12/31/2023
BEGINNING BALANCE	642,745.07	603,795.13
INCOME		
10% Rendition Penalty	94.77	1,605.67
Bank Error	0.00	0.00
Collection Fee	0.00	17,372.59
Dealer Inventory Tax Collected	0.00	(60.47)
Earned Interest	0.00	0.00
Overpayments	867.36	897.39
Penalty & Interest	0.00	22,144.65
Taxes Collected	376,651.99	562,104.95
Total Income	377,614.12	604,064.78
EXPENSES		
Audit/Records	0.00	175.00
Court Affidavits	15.00	30.00
Bank Charges	0.00	409.08
Bond Premium	0.00	0.00
CAD Fees	10,786.42	16,147.68
Certificate of Value	0.00	0.00
Certified Tax Statements	0.00	0.00
Copies	259.00	780.20
Correction Roll Refunds	35,414.59	104,221.13
Continuing Disclosure	0.00	0.00
Delinquent Tax Attorney Expense	75.14	480.92
Delinquent Tax Attorney Fee	14,452.66	17,735.29
Estimate of Value	0.00	0.00
Installment Tracking	0.00	0.00
FA Assistance	0.00	0.00
Unclaimed Property Report	0.00	60.00
Legal Notices	845.90	845.90
Map	0.00	13.00
Mailing & Handling	628.50	807.70
Meeting Travel & Mileage	246.96	990.61
Overpayment Refund	0.00	0.00
Payment to Incorr. Jur	0.00	0.00
Public Hearing	650.00	650.00
Rendition Refunds	0.00	0.00
Records Management	13.82	70.38
Rendition Refunds	0.00	0.00
Return Item Fee Collected	0.00	0.00
5% Rendition Penalty to CAD	0.00	0.00
Roll Update & Processing	131.25	525.00
Supplies	0.00	138.99
Tax Assessor Collector Fee – AB	2,269.10	9,076.40
Transfer to Operating Fund	0.00	131.78
Transfer to Debt Service	0.00	100,000.00
	65,788.34	253,289.06
ENDING BALANCE	954,570.85	954,570.85



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 12/31/2023

YEAR TO YEAR COMPARISON

	2023	%		2021	%	VARIANCE
October	\$0.00	0.00%		\$0.19	0.00%	0.00%
November	\$47,036.76	1.26%		\$20,648.78	0.75%	0.51%
December	\$376,641.92	13.49%		\$409,105.56	12.95%	0.54%
January				\$2,168,758.31	92.00%	
February				\$4,742.38	92.15%	
March				\$46,515.83	94.61%	
April				\$2,226.96	94.68%	
May				\$62,640.39	97.00%	
June				\$14,100.88	97.51%	
July				\$976.61	97.53%	
August				\$56,480.73	99.63%	
September				\$632.31	99.65%	

MONTHLY COLLECTIONS

2023	2022	2021	2020	2019	2018
\$376,641.92	\$10.07	\$0.00	\$0.00	\$0.00	\$0.00
2017					
\$0.00					



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD
FOR THE PERIOD ENDING 12/26/2023

PLEDGED SECURITIES REPORT
SECURITIES PLEDGED AT 105% OVER FDIC INSURED \$250,000

COLLATERAL SECURITY AGREEMENT ON FILE : YES

TAX BANK ACCOUNT HELD AT: WELLS FARGO / BANK OF NEW YORK MELLON

COLLATERAL SECURITY REQUIRED: \$3,132,216.05

TYPE OF PLEDGED INVESTMENT: 01BTTF
FMAC

IN COMPLIANCE W/ DISTRICT INVESTMENT POLICY: YES

STATE OF TEXAS §

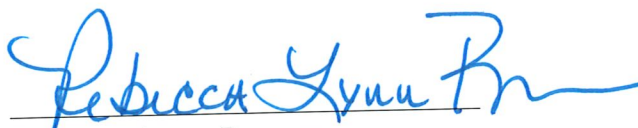
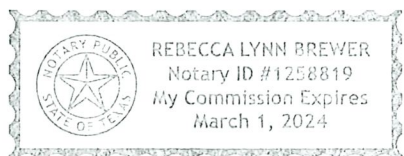
COUNTY OF HARRIS §

Avik Bonnerjee, being duly sworn, says that he is the Tax Assessor-Collector for the above named District and the foregoing contains a true and correct report accounting for all taxes collected for said District during the month therein stated.



Avik Bonnerjee, RTA

SWORN TO AND SUBSCRIBED BEFORE ME, this 1st day of January 2024.



Rebecca Lynn Brewer
Notary Public, State of Texas
Notary ID #1258819

My Commission Expires March 1, 2024

TRANSFER OF FUNDS FROM:

WELLS FARGO: WEST PARK MUD – TAX ACCOUNT
\$290,000.00

TRANSFER FUNDS TO:

WEST PARK MUD - DEBT SERVICE

CHECK # *Wue*

DATE: *1/2024*



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD
FOR THE PERIOD ENDING 12/31/2023

MAINTENANCE & OPERATING

TAX YEAR	M & O RATE	PERCENTAGE	COLLECTIONS	PENALTIES & INTEREST	LESS CORRECTION ROLLS	LESS REVERSALS	TRANSFER
2023	0.160000	42.67%	\$376,641.92	\$0.00	\$0.00	\$0.00	\$160,713.11
2022	0.130000	34.67%	\$10.07	\$0.00	\$0.00	\$0.00	\$3.49
2021	0.080000	21.33%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DEBT ONLY FOR 2020 AND PRIOR

To clear Variance from last month

0.00

0.00 *

0.00

\$160,716.60

\$0.00

DATE: 1/2024

PAID CHECK # *WVW*

Dec
MM 002

160,716.60**
3,192.27 +

163,908.87 *



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD
FOR THE PERIOD ENDING 11/30/2023

MAINTENANCE & OPERATING

TAX YEAR	M & O RATE	PERCENTAGE	COLLECTIONS	PENALTIES & INTEREST	LESS CORRECTION ROLLS	LESS REVERSALS	TRANSFER
2023	0.160000	42.67%	\$47,036.76	\$0.00	\$0.00	(\$8,191.82)	\$16,575.14
2022	0.130000	34.67%	\$8,082.78	\$0.00	(\$14,808.65)	\$0.00	-\$2,331.86
2021	0.080000	21.33%	\$23.70	\$0.00	(\$11,778.00)	\$0.00	-\$2,507.19
2020	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DEBT ONLY FOR 2020 AND PRIOR

To clear Variance from last month

(8,543.82) **-\$8,543.82**
\$3,192.27

DATE: 1/30/24

PAID CHECK # *CDW*

B & A MUNICIPAL TAX SERVICE, LLC
13333 NORTHWEST FREEWAY, STE 505
HOUSTON, TX 77040

MAIN 713-900-2680
TOLL FREE 1-888-598-7409

TED A. COX, P.C.
Attorney at Law
2855 Mangum, Suite 100A
Houston, Texas 77092
(713) 956-9400 Office
(713) 956-8485 Telefax

TED A. COX

December 20, 2023

B&A Municipal Tax Service, LLC
13333 Northwest Freeway, Suite 250
Houston, Texas 77040

RE: Westpark Municipal Utility District – Tax Suits/Collections

Expenses/Fees:

Postage/Copy/Deed/Constable/Online Database Search Fees (December 2023) \$28.99
TOTAL DUE THIS INVOICE \$28.99

PLEASE MAKE CHECK PAYABLE TO "TED A. COX, P.C."

pd CK 1870 1.1.24

MONTH OF DECEMBER 2023

<u>DISTRICT</u>	<u>COPIES</u>	<u>POSTAGE</u>	<u>DEED FEES</u>	<u>LEXIS NEXIS RESEARCH FEES</u>	<u>OTHER EXPENSES</u>	<u>TOTAL</u>
Louetta Road						
McKinney MUD #1						
McKinney MUD #2						\$135.69
Morton Road MUD	\$1.50	\$9.19	\$125.00			\$135.69
Northwest Freeway MUD	\$20.30	\$11.83	\$233.00	\$3.33		\$268.46
Plumcreek Mgt. District 1-A						
Reid Road MUD #2	\$14.30	\$9.85	\$120.00	\$3.33		\$147.48
Ricewood MUD	\$19.40	\$1.98	\$116.00	\$4.20		\$141.58
Shasla PUD	\$8.50	\$0.66	\$123.00	\$6.00		\$138.16
Westlake MUD #1	\$15.80	\$18.38		\$5.07		\$39.25
West Park MUD	\$19.80	\$9.19				\$28.99

2023 TAX RECEIPT

WEST PARK MUD
 AVIK BONNERJEE, TAX ASSESSOR COLLECTOR
 13333 NORTHWEST FREEWAY, SUITE 620
 HOUSTON, TX 77040

Hours: MON - THU 8 - 4 FRI 8 - 12
 Web: WWW.BAMUNITAX.COM

Phone: 713-900-2680
 Fax: 713-900-2685

Jur No	Stmt Date	Delinquent Date	Receipt No
897	1/3/2024	2/1/2024	430

Account No [REDACTED]

TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER January 31, 2024. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.

Taxes that remain delinquent on April 02, 2024 will incur an additional penalty to defray costs of collection per Section 33.07, 33.08 and/or 33.11 of the Texas Property Tax Code.

Please contact the Appraisal District concerning any corrections in appraised value, ownership, address changes or any application for exemptions.
 Harris County Appraisal District
 www.hcad.org 713-957-7800

Owner Name and Address

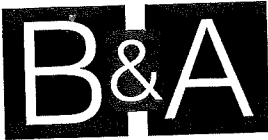
[REDACTED]

****RETURN SERVICE REQUESTED****

Appraised Values		Property Information					
Personal Property	231,296	Business Personal Property CMP F&F INV M&E SUP					
			L1				
		Service Address					
100% Assessed Value	231,296	[REDACTED]					
Taxing Unit		Less Exemptions		Taxable Value	Tax Rate	Tax Levy	
WESTPARK MUD				231,296	0.375000 per \$100	867.36	
						Current Taxes Due	867.36

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
12/11/2023	867.36	[REDACTED]	867.36	0.00	0.00	0.00	0.00	867.36
12/26/2023	867.36	[REDACTED]	0.00	0.00	0.00	0.00	0.00	867.36
OVER PAYMENT								
<div style="display: flex; justify-content: space-around; align-items: center;"> pd ck 1871 < 867.36 > 1.1.24 </div>								
2023 Paid in Full							Total Paid	1,734.72

Invoice



MUNICIPAL TAX SERVICE, LLC

Date	Invoice #
1/1/2024	897-348

Bill To
West Park Municipal Utility District 13333 Northwest Freeway Suite 620 Houston, TX 77040

Description	Unit Count	Rate	Amount
Avik Bonnerjee, RTA - Tax Assessor Collector Fee January 2024.		1,134.55	1,134.55
2023 Additional Unit Count Invoiced 2024	21	0.90	18.90
Thank you for your business.			Total \$1,153.45

pd CK 1872 1.1.24



MUNICIPAL TAX SERVICE, LLC

Invoice

Date	Invoice #
1/1/2024	897-349

Bill To
West Park Municipal Utility District 13333 Northwest Freeway Suite 620 Houston, TX 77040

Description	Unit Count	Rate	Amount
Copies	601	0.20	120.20
Postage, Mailing, and Handling (1)		1.57	1.57
Statement Mailing and Handling (DMR-thru SR/KR 3)		26.71	26.71
Statement Mailing & Handling (Agents thru SR/KR 3)	0.5	75.00	37.50
Records Retention		6.89	6.89
Meeting Travel Time/Mileage/Time (November 2023)		90.98	90.98
Court Affidavits	1	15.00	15.00
Certificate of Value dated November 28, 2023		175.00	175.00
Thank you for your business.		Total	\$473.85

pd ok 1873 1.1.24

WEST PARK MUD – OLD TAX ACCOUNT ENDING IN 4451

Date: 1/1/2024

Payable to – WEST PARK MUD

CHECK #1874 \$391,724.50

Re: to zero out and close old account

**WEST PARK MUD
TAX FUND ACCOUNT**
13333 NORTHWEST FREEWAY SUITE 620
HOUSTON, TX 77040



Wells Fargo Bank, N.A.
Texas
37-65/1119

001874

1/1/2024

PAY TO THE
ORDER OF

WEST PARK MUD

**391,724.50
\$

Three Hundred Ninety-One Thousand Seven Hundred Twenty-Four and 50/100***** DOLLARS

WEST PARK MUD

VOID AFTER 180 DAYS

MEMO

Trn to new acct to close old tax acct

Account No/Name/Address Cad No/Property Descr.
 0746047 0746047 Over 65 No
 [Redacted] Business Personal Property Veteran No
 [Redacted] CMP F&F M&E SUP Installment Code N

[Redacted] 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		39.89	3.99	0.00	20.88	64.76	21.41	65.29	21.94	65.82
2021	10/18/2021	2/1/2022		39.89	3.99	0.00	27.21	71.09	27.74	71.62	28.26	72.14
Totals				79.78	7.98	0.00	48.09	135.85	49.15	136.91	50.20	137.96

0772574 0772574 Over 65 No
 [Redacted] Business Personal Property Veteran No
 [Redacted] F&F INV M&E Installment Code N

[Redacted] 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		11.07	1.11	0.00	7.55	19.73	7.69	19.87	7.85	20.03

0955333 0955333 Over 65 No
 [Redacted] Business Personal Property Veteran No
 [Redacted] CMP F&F INV M&E Installment Code N

[Redacted] 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023	L	79.20	7.92	0.00	41.47	128.59	42.52	129.64	43.56	130.68
	Lawsuit: 12/15/2022											
2021	10/18/2021	2/1/2022	L	75.84	7.58	0.00	51.72	135.14	52.72	136.14	53.73	137.15
	Lawsuit: 12/15/2022											
2020	10/14/2020	2/2/2021	L	65.72	6.57	0.00	55.23	127.52	56.10	128.39	56.96	129.25
	Lawsuit: 12/15/2022											
Totals				220.76	22.07	0.00	148.42	391.25	151.34	394.17	154.25	397.08

0959495 0959495 Over 65 No
 [Redacted] Leased Equipment Veteran No
 [Redacted] VHCLS Installment Code N

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	11/16/2022	2/1/2023		1,226.69	0.00	1,117.74	51.86	160.81	53.17	162.12	54.48	163.43
	Payment Date	Payment Amt	Escrow	Taxes	Penalties	Del. P&I	Atty Fees	Other Fees	Refund			
	2/16/2023	1,117.74	0.00	1,117.74	0.00	0.00	0.00	0.00	0.00			

1008495 1008495 Over 65 No
 [Redacted] Business Personal Property Veteran No
 [Redacted] F&F MISC ASSETS Installment Code N

[Redacted] 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		27.56	2.76	0.00	18.80	49.12	19.17	49.49	19.53	49.85
2020	12/9/2020	2/2/2021		23.89	2.39	0.00	20.08	46.36	20.39	46.67	20.71	46.99
Totals				51.45	5.15	0.00	38.88	95.48	39.56	96.16	40.24	96.84

2092875 2092875 Over 65 No
 [Redacted] Business Personal Property Veteran No
 [Redacted] CMP F&F M&E MISC ASSETS Installment Code N

[Redacted] 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/14/2020	2/2/2021		7.80	0.00	0.00	5.96	13.76	6.05	13.85	6.14	13.94

Account No/Name/Address				Cad No/Property Descr.								
2093711 [REDACTED]				2093711 Business Personal Property CMP F&F M&E				Over 65 Veteran Installment Code		No No N		
										; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		35.13	3.51	0.00	23.95	62.59	24.42	63.06	24.89	63.53
2020	10/14/2020	2/2/2021		30.44	3.04	0.00	25.58	59.06	25.98	59.46	26.39	59.87
Totals				65.57	6.55	0.00	49.53	121.65	50.40	122.52	51.28	123.40
2112139 [REDACTED]				2112139 Business Personal Property F&F M&E SUP				Over 65 Veteran Installment Code		No No N		
										; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		54.43	5.44	0.00	37.11	96.98	37.83	97.70	38.55	98.42
2020	10/14/2020	2/2/2021		47.17	4.72	0.00	39.65	91.54	40.27	92.16	40.89	92.78
Totals				101.60	10.16	0.00	76.76	188.52	78.10	189.86	79.44	191.20
2208034 [REDACTED]				2208034 Vehicles VHCLS				Over 65 Veteran Installment Code		No No N		
										; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2015	10/13/2015	2/2/2016	L	114.37	11.44	0.00	0.06	0.10	0.06	0.10	0.06	0.10
Lawsuit: 10/24/2016												
Payment Date		Payment Amt		Escrow	Taxes	Penalties	Del. P&I	Atty Fees	Other Fees	Refund		
11/9/2020		125.77		0.00	125.77	0.00	0.00	0.00	0.00	0.00		
2224589 [REDACTED]				2224589 Vehicles VHCLS				Over 65 Veteran Installment Code		No No N		
										; 77084 ; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		65.80	6.58	0.00	44.87	117.25	45.75	118.13	46.61	118.99
2225001 [REDACTED]				2225001 Vehicles VHCLS				Over 65 Veteran Installment Code		No No N		
										; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2018	2/26/2019	4/2/2019		15.75	0.00	0.00	16.19	31.94	16.37	32.12	16.57	32.32
2228369 [REDACTED]				2228369 Business Personal Property CMP F&F INV M&E				Over 65 Veteran Installment Code		No No N		
										; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2018	10/11/2018	2/1/2019		764.20	76.42	0.00	884.33	1,724.95	894.42	1,735.04	904.50	1,745.12
2237141 [REDACTED]				2237141 Business Personal Property CMP F&F INSIDE HEB				Over 65 Veteran Installment Code		No No N		
										; 77084 ; 77084		
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		18.94	0.00	0.00	11.74	30.68	11.97	30.91	12.20	31.14

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2238829 [REDACTED]	2238829 Leased Equipment M&E	Veteran Installment Code	No No N

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	4/21/2021	6/1/2021		4.10	0.00	0.00	2.93	7.03	2.98	7.08	3.03	7.13

2241366 [REDACTED]	2241366 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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[REDACTED]; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2019	3/19/2020	5/1/2020		165.81	0.00	0.00	144.58	310.39	146.57	312.38	148.57	314.38

2244223 [REDACTED]	2244223 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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[REDACTED]; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2018	10/11/2018	2/1/2019		17.04	1.70	0.00	19.72	38.46	19.94	38.68	20.16	38.90
2017	10/11/2017	2/1/2018		20.58	2.06	0.00	27.08	49.72	27.35	49.99	27.62	50.26
2016	10/11/2016	2/1/2017		34.57	3.46	0.00	50.96	88.99	51.42	89.45	51.87	89.90
Totals				72.19	7.22	0.00	97.76	177.17	98.71	178.12	99.65	179.06

2268915 [REDACTED]	2268915 Business Personal Property CMP F&F INV M&E MISC ASSETS SUP	Over 65 Veteran Installment Code	No No N
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[REDACTED]; 77094

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		77.14	7.71	0.00	40.39	125.24	41.40	126.25	42.42	127.27
2021	12/15/2021	2/1/2022		74.38	7.44	0.00	50.73	132.55	51.72	133.54	52.69	134.51
2020	10/14/2020	2/2/2021		64.46	6.45	0.00	54.18	125.09	55.03	125.94	55.88	126.79
Totals				215.98	21.60	0.00	145.30	382.88	148.15	385.73	150.99	388.57

2278074 [REDACTED]	2278074 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
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[REDACTED]; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		550.65	0.00	0.00	262.11	812.76	268.72	819.37	275.32	825.97
	Payment Date	Payment Amt		Escrow	Taxes	Penalties	Del. P&I	Atty Fees	Other Fees	Refund		
	5/27/2023	746.68		0.00	550.65	0.00	71.58	124.45	0.00	0.00		
	6/30/2023	-746.68		0.00	-550.65	0.00	-71.58	-124.45	0.00	0.00		
	10/26/2023	799.55		0.00	550.65	0.00	115.64	133.26	0.00	0.00		
	10/31/2023	-799.55		0.00	-550.65	0.00	-115.64	-133.26	0.00	0.00		

2279923 [REDACTED]	2279923 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
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[REDACTED]; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		13.03	1.30	0.00	6.83	21.16	6.99	21.32	7.16	21.49
2021	10/18/2021	2/1/2022		13.03	1.30	0.00	8.89	23.22	9.06	23.39	9.23	23.56
2020	10/14/2020	2/2/2021		11.29	1.13	0.00	9.49	21.91	9.64	22.06	9.79	22.21
2019	10/1/2019	2/1/2020		13.73	1.37	0.00	13.71	28.81	13.89	28.99	14.07	29.17
Totals				51.08	5.10	0.00	38.92	95.10	39.58	95.76	40.25	96.43

Account No/Name/Address Cad No/Property Descr.
2279927 2279927 Over 65 No
Light Manufacturing Veteran No
CMP F&F INV M&E Installment Code N

77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		45.86	4.59	0.00	24.01	74.46	24.62	75.07	25.22	75.67

2279930 2279930 Over 65 No
Business Personal Property Veteran No
CMP F&F INV M&E SUP Installment Code N

77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		202.22	20.22	0.00	137.91	360.35	140.58	363.02	143.25	365.69
2020	10/14/2020	2/2/2021		175.26	17.53	0.00	147.29	340.08	149.61	342.40	151.92	344.71
2019	10/1/2019	2/1/2020		213.00	21.30	0.00	212.75	447.05	215.56	449.86	218.36	452.66
2018	10/11/2018	2/1/2019	L	222.04	22.20	0.00	256.94	501.18	259.87	504.11	262.81	507.05
Lawsuit: 2/22/2019												
2017	2/27/2018	4/3/2018	L	238.16	23.82	0.00	307.04	569.02	310.18	572.16	313.32	575.30
Lawsuit: 2/22/2019												
Totals				1,050.68	105.07	0.00	1,061.93	2,217.68	1,075.80	2,231.55	1,089.66	2,245.41

2281672 2281672 Over 65 No
Business Personal Property Veteran No
CMP F&F M&E SUP Installment Code N

7084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		1,999.77	199.98	0.00	1,047.08	3,246.83	1,073.48	3,273.23	1,099.88	3,299.63
2021	10/18/2021	2/1/2022		1,999.77	199.98	0.00	1,363.84	3,563.59	1,390.24	3,589.99	1,416.64	3,616.39
2020	10/27/2020	2/2/2021		1,733.13	173.31	0.00	1,456.52	3,362.96	1,479.40	3,385.84	1,502.28	3,408.72
2019	10/1/2019	2/1/2020		2,106.42	210.64	0.00	2,103.90	4,420.96	2,131.70	4,448.76	2,159.50	4,476.56
2018	12/19/2018	2/1/2019		2,239.74	223.97	0.00	2,591.82	5,055.53	2,621.39	5,085.10	2,650.95	5,114.66
Totals				10,078.83	1,007.88	0.00	8,563.16	19,649.87	8,696.21	19,782.92	8,829.25	19,915.96

2285599 2285599 Over 65 No
Multi-Locations Veteran No
INV Installment Code N
PHARMACEUTICALS CONSIGNED INV

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		23.97	0.00	0.00	11.41	35.38	11.69	35.66	11.98	35.95

2301975 2301975 Over 65 No
Leased Equipment Veteran No
VHCLS Installment Code N

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		52.06	5.21	0.00	27.26	84.53	27.94	85.21	28.64	85.91

2304021 2304021 Over 65 No
Business Personal Property Veteran No
CMP F&F MISC ASSETS SUP Installment Code N

77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		95.62	9.56	0.00	50.06	155.24	51.32	156.50	52.60	157.78

Account No/Name/Address				Cad No/Property Descr.									
2362066 [REDACTED]				2362066 Business Personal Property CMP F&F INV M&E SUP				Over 65	No				
				[REDACTED] 7084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2022	10/28/2022	2/1/2023		25.36	2.54	0.00	13.28	41.18	13.62	41.52	13.96	41.86	
2362250 [REDACTED]				2362250 Business Personal Property CMP F&F M&E SUP				Over 65	No				
				[REDACTED] ; 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	10/28/2022	2/1/2023		723.61	72.36	0.00	378.88	1,174.85	388.43	1,184.40	397.98	1,193.95	
2362326 [REDACTED]				2362326 Business Personal Property CMP F&F M&E SUP				Over 65	No				
				[REDACTED] ; 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	10/28/2022	2/1/2023		102.94	10.29	0.00	53.89	167.12	55.26	168.49	56.62	169.85	
2362445 [REDACTED]				2362445 Business Personal Property CMP F&F INV M&E SUP				Over 65	No				
				[REDACTED] 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	10/28/2022	2/1/2023	L	169.60	16.96	0.00	88.80	275.36	91.04	277.60	93.28	279.84	
										Lawsuit: 7/28/2023			
2373392 LN EXPRESS LLC JAVIER ALEJA LA NUEZ HERNANDEZ 2219 GREENHOUSE RD APT 2340 HOUSTON, TX 77084-7320				2373392 Vehicles VHCLS				Over 65	No				
				[REDACTED] 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	10/28/2022	2/1/2023		81.56	0.00	0.00	38.82	120.38	39.80	121.36	40.78	122.34	
2376129 [REDACTED]				2376129 Vehicles VHCLS				Over 65	No				
				[REDACTED] 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	1/25/2023	3/1/2023		97.21	0.00	0.00	45.11	142.32	46.27	143.48	47.44	144.65	
2388426 [REDACTED]				2388426 Vehicles VHCLS				Over 65	No				
				[REDACTED] 77084 ; 77084				Veteran	No				
								Installment Code	N				
								Due Dec, 2023		Due Jan, 2024		Due Feb, 2024	
2022	6/21/2023	8/1/2023		157.75	15.78	0.00	70.11	243.64	72.19	245.72	74.27	247.80	

Account No/Name/Address		Cad No/Property Descr.									
<u>Jurisdiction Totals</u>											
Year	Tax Levy	Base Taxes Due	Penalties Due	Del. P&I Due	Atty Fee Due	Escrow Amt	Total Due	Count	% Collected		
2006	711,466.58	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2007	819,319.83	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2008	879,617.88	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2009	666,131.42	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2010	935,245.70	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2011	1,156,776.10	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2012	1,158,188.10	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2013	1,276,014.62	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2014	1,475,789.97	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%		
2015	1,894,924.90	0.00	0.04	0.04	0.02	0.00	0.10	1	100.00%		
2016	1,939,402.88	34.57	3.46	36.13	14.83	0.00	88.99	1	100.00%		
2017	1,703,467.59	258.74	25.88	230.99	103.13	0.00	618.74	2	99.98%		
2018	1,675,849.18	3,258.77	324.29	2,543.66	1,225.34	0.00	7,352.06	5	99.81%		
2019	1,716,809.00	2,698.05	235.03	1,718.96	930.41	0.00	5,582.45	6	99.84%		
2020	1,724,054.69	2,169.61	215.77	1,120.98	701.26	0.00	4,207.62	12	99.87%		
2021	2,185,376.84	2,841.67	282.27	1,065.73	781.26	0.00	4,970.93	18	99.87%		
2022	2,638,238.36	9,008.39	412.26	1,179.50	1,221.05	0.00	11,821.20	24	99.66%		
2023	3,078,909.56	2,663,422.70	1,598.94	0.00	0.00	0.00	2,665,021.64	261	13.49%		
		2,683,692.50	3,097.94	7,895.99	4,977.30	0.00	2,699,663.73	330			

**WESTPARK MUNICIPAL UTILITY DISTRICT
DELINQUENT TAX REPORT**

January 3, 2024

PERSONAL PROPERTY ACCOUNTS

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
[REDACTED]	[REDACTED]	2021 - \$120.99 2022 - \$157.75	This account recently went delinquent. A final demand letter has been sent.
[REDACTED]	[REDACTED]	2022 - \$169.60	Lawsuit filed. Default judgment hearing set for 01/25/24.
[REDACTED]	[REDACTED]	2020 - \$65.72 2021 - \$75.84 2022 - \$79.20	Lawsuit filed. Default judgment hearing held. Waiting on Judge to sign Judgment.
[REDACTED]	[REDACTED]	2022 - \$108.95	Lawsuit filed by Aldine ISD (multiple jurisdictions). An Intervention has been filed on behalf of the District. Default judgment hearing held. Waiting on Judge to sign Judgment.
[REDACTED]	[REDACTED]	2022 - \$723.61	Property owner filed correction with HCAD.
[REDACTED]	[REDACTED]	2019 - \$165.81	Sent demand letters to the agent for this company (no response). Per HCAD, this business closed on 05/13/2019. The vehicle under this account, a 2018 Ford F350, has been sold and is no longer owned by the company. The account is not active after 2019 so future taxes will not become due.
[REDACTED]	[REDACTED]	2020 - \$64.46 2021 - \$74.38 2022 - \$77.14	Demand letters returned. Research of this company shows that the business at 19730 Katy Freeway closed in 2020. The corporation has been terminated with the Secretary of State.

PERSONAL PROPERTY ACCOUNTS UNDER \$200.00

No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$200.00).

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
		2021 - \$39.89	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$39.89	No response to demand letters. Per HCAD, the business closed 09/21. The account is not active with HCAD after 2021.
		2021 - \$11.07	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2020 - \$23.89	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2020.
		2021 - \$27.56	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2022 - \$27.56	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2020 - \$7.80	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2020 - \$30.44	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2021 - \$35.13	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2020 - \$47.17	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2021 - \$54.43	No response to demand letters. Per HCAD, the business is permanently closed. The account is not active with HCAD after 2021.
		2021 - \$65.80	No response to demand letters. Per HCAD, this is a vehicle account and per the DMV records, the license tags have expired. The account is not active with HCAD after 2018.
		2018 - \$15.75	No response to demand letters. Per HCAD, this is a vehicle account and per the DMV records, the license tags have expired. The account is not active with HCAD after 2018.
		2021 - \$18.94	The 2022 taxes were recently paid. Another demand letter has been sent.
		2020 - \$4.10	No response to demand letters. This account not billed after 2020.
		2016 - \$34.57	No response to demand letters. Per HCAD, this is a vehicle account and HCAD has now removed the vehicle from this account. The account is not active with HCAD after 2018.
		2017 - \$20.58	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2018 - \$17.04	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2019 - \$13.73	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2020 - \$11.29	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.

PROPERTY OWNER	ACCOUNT NO.	BASE AMOUNT DUE	STATUS
		2021 - \$13.03 2022 - \$13.03	
		2022 - \$45.86	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$23.97	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$52.06	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$95.62	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2019 - \$17.18 2020 - \$2.11 2021 - \$2.44	No response to demand letters. Per HCAD, this is a vehicle account and HCAD has now removed the vehicle from this account. The account is not active with HCAD after 2021.
		2021 - \$7.69	No response to demand letters. Per HCAD field inspection, this company is no longer in business at the property location. The account is not active with HCAD after 2021.
		2020 - \$4.24 2021 - \$4.11	No response to demand letters. Per HCAD, this is a vehicle account and HCAD has now removed the vehicle from this account. The account is not active with HCAD after 2021.
		2022 - \$113.66	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$29.27	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$17.06	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$25.36	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$102.94	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$81.56	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2022 - \$50.44	No response to demand letters. Will continue collection efforts, but will postpone

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
			filing a lawsuit at this time unless otherwise instructed.
		2022 - \$97.21	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.

PERSONAL PROPERTY JUDGMENTS

A lawsuit was filed on the account listed below and a Judgment was entered against the taxpayers. A Judgment is a court order that is the decision in the lawsuits. Once a Judgment is entered, if the personal property associated with the tax account is still in the possession of the taxpayer, a Writ of Execution can be issued by the court which allows a sheriff or constable to seize the assets which will then be sold to pay the taxes.

If the personal property is no longer in the possession of the taxpayer, an Abstract of Judgment is filed with the County Clerk's office. The purpose of an Abstract of Judgment is to create a public record and create a lien on any real estate property owned or later acquired by the defendant located in the county in which the abstract of judgment is recorded.

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
		2018 - \$2,239.74 2019 - \$2,106.42 2020 - \$963.61 2021 - \$1,999.77 2022 - \$1,999.77	Court judgment entered. Sent Writ of Execution to Constable. Constable advised that this company is no longer doing business at the property location. Abstract of Judgment filed with the County Clerk's office.
		2017 - \$238.16 2018 - \$222.04 2019 - \$213.00 2020 - \$175.26 2021 - \$202.22	Court judgment entered. Company no longer in business. Abstract of Judgment filed with the County Clerk's office.
		2018 - \$764.20	Court judgment entered. Company no longer in business. Abstract of Judgment filed with the County Clerk's office.

RESOLUTION AUTHORIZING AN ADDITIONAL PENALTY ON
DELINQUENT PERSONAL PROPERTY TAXES

WHEREAS, the Board of Directors of West Park Municipal Utility District (the "District") is desirous of defraying the costs of collection of delinquent taxes; and

WHEREAS, the District has contracted with an attorney for collection of delinquent taxes as set forth in Section 6.30 of V.T.C.A. Tax Code, as amended ("Tax Code"); and

WHEREAS, Section 33.11 of the Tax Code, as amended, provides that, if the District has contracted with an attorney under Section 6.30 of the Tax Code, as amended, for collection of the District's delinquent taxes, the District may impose an additional penalty not to exceed the amount of the compensation specified in the contract with the attorney to be paid in connection with the collection of the delinquent personal property taxes on personal property taxes that become delinquent on or after February 1 of a year and that remain delinquent sixty (60) days after the date on which they become delinquent; and

WHEREAS, said Section 33.11 provides that said penalty shall not exceed the amount of compensation specified in the contract with the above-described attorney; and

WHEREAS, said contract specifies compensation in the amount of twenty percent (20%) of the amount of delinquent tax, penalty and interest collected; Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WEST PARK MUNICIPAL UTILITY DISTRICT, THAT:

Section 1. The District has entered into a contract with an attorney pursuant to Section 6.30 and in accordance with Section 33.11 of the Tax Code, as amended, for the collection of delinquent taxes, penalty and interest.

Section 2. District taxes on personal property that become delinquent on or after February 1 of a year and that remain delinquent sixty (60) days after said date shall incur an additional penalty of twenty percent (20%) on the amount of such personal property taxes, penalty and interest to defray the costs of collection of said delinquent taxes, in accordance with Section 33.11 of the Tax Code, as amended.

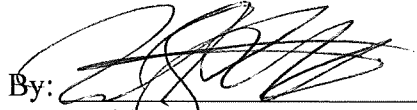
Section 3. The District's tax collector shall deliver a notice of delinquency and of the penalty imposed pursuant to Section 2 above to the property owner at least thirty (30) and not more than sixty (60) days before the date on which the penalty will be incurred in the manner required by Section 33.11 of the Tax Code, as amended.

Section 4. Delinquent personal property taxes which incur the penalty set forth in this Resolution shall not be subject to an additional penalty under Section 33.07 of the Tax Code, as amended, it being found and declared by the Board of Directors of the District that the penalty hereunder is an alternative to the authority of said Section 33.07.

PASSED AND APPROVED this the 22nd day of January 2024.

WEST PARK MUNICIPAL UTILITY
DISTRICT

ATTEST:

By: 
Vice President, Board of Directors

By: 
Secretary, Board of Directors





Trusted Utility Partners

DATE
1/22/2024

MONTHLY OPERATIONS REPORT
WEST PARK MUNICIPAL UTILITY DISTRICT

<u>METER COUNT</u>	
S.T.P.	2
Vacant	0
Commercial	63
Nursing Home	1
Irrigation	39
Park(Irrigation)	1
Apts/Units(2636)	9
Total	115

<u>BILLED CONSUMPTION</u>		
11/19/23	to	12/19/23
STP		0
Apartments		8,797,000
Commercial		3,197,000
Irrigation		2,191,000
Park (Irrigation) No Bill		63,000
Total		14,248,000

Flushing, Main Line Break & Leaks: 105,000
 Total Consumption: 14,353,000
 Plant Pumpage: 14,577,000
 Billed Percentage of Pumped Water: 98.46%

	#2	#3
Calculated Well GPM	949	1,261
Design Well GPM	1,000	1,000
Well Pumpage	1,665,000	12,912,000

Arrears for the Month of	NOVEMBER	Month of	DECEMBER
Cut-Off Notices Mailed	11/29/23	Meter Read Date	12/19/23
Number of Notices Mailed	10	Billing Date	12/27/23
Cut-Off Date	12/18/23	Mailing Date	12/28/23
Number of Actual Cut-Offs	0	Due Date	01/19/24

WEST PARK MUNICIPAL UTILITY DISTRICT

DATE
1/22/2024

MONTHLY OPERATIONS SUMMARY

WATER SYSTEM

December-23

Total Water Pumped for Calendar Month of : December-23 **15,059,000** Gallons

Distribution System Chlorine Residual Reporting:

Average	<u>1.76</u>	mg/l.
Maximum	<u>2.30</u>	mg/l.
Minimum	<u>1.35</u>	mg/l.

TEXAS DEPARTMENT OF HEALTH I. D. NO. 1011930

Bacteriological Analysis : **10** Samples Taken On : **12/21/23**

All samples were returned negative from the state approved testing laboratory? Yes

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY WASTEWATER TREATMENT PLANT November-23

TPDES Permit # WQ0012346001
TX0086185

Expires: 5/10/2027

Effluent Quality Data: Reported for: November-23

	<u>Previous Month</u>	<u>Reported</u>	<u>Permitted</u>	<u>Excursion</u>
BOD 5 Average	2.08 mg/l	2.15 mg/l	7.00 mg/l	NO
BOD 5 Maximum	2.24 mg/l	2.48 mg/l	22.00 mg/l	NO
BOD 5 lbs/day	5.41 mg/l	5.09 mg/l	29.00 lbs/day	NO
TSS Average	3.37 mg/l	6.62 mg/l	15.00 mg/l	NO
TSS Maximum	7.18 mg/l	10.40 mg/l	40.00 mg/l	NO
TSS lbs/day	8.22 mg/l	16.10 mg/l	63.00 lbs/day	NO
NH3-N Average	0.14 mg/l	0.05 mg/l	2.00 mg/l	NO
NH3-N Maximum	0.40 mg/l	0.05 mg/l	10.00 mg/l	NO
NH3-N lbs/day	0.45 mg/l	0.12 mg/l	8.30 lbs/day	NO
E Coli Avg.	3.61 mpn	1.82 mpn	63 mpn	NO
E Coli Maximum	613.00 mpn	11.00 mpn	200 mpn	NO
DO Minimum	8.07 mpn	8.45 mpn	6.00 mg/l	NO
pH Minimum	7.55 mpn	7.87 mpn	6.00 s.u.	NO
pH Maximum	8.83 mpn	8.11 mpn	9.00 s.u.	NO
CL2 Res Min	1.08 mg/l	1.61 mg/l	1.00 mg/l	NO
CL2 Res Max	3.94 mg/l	3.84 mg/l	4.00 mg/l	NO
Flow Average	0.368 mg/l	0.334 mg/l	0.500 mgd	NO
Flow Maximum	0.529 mg/l	0.499 mg/l	N/A	N/A
Total Treated	10,020,000			
Effluent Quality Compliant with Discharge Permit ?			YES	

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY BILLING & COLLECTION REPORT December-23

DATE
1/22/2024

	<u>Apartments</u>	<u>All Others</u>	<u>Total</u>
Balance Forward	\$ 79,888.51	\$ 92,924.03	\$ 172,812.54
As of 11/28/23			
Collection Period:		11/28/23	TO
		12/27/23	
Deposit	\$ -	\$ 900.00	\$ 900.00
Water	\$ 25,630.00	\$ 7,364.72	\$ 32,994.72
Sewer	\$ 25,630.00	\$ (107.66)	\$ 25,522.34
New Acct/App/Transfer Fee	\$ -	\$ -	\$ 35.00
Connect	\$ -	\$ -	\$ -
Penalty	\$ 871.97	\$ 478.68	\$ 1,350.65
TCEQ	\$ 256.30	\$ 63.66	\$ 319.96
Grease Trap	\$ -	\$ 305.38	\$ 305.38
RWA Fee	\$ 35,613.20	\$ 21,904.26	\$ 57,517.46
Undistributed Overpayments		\$ 55,393.32	\$ 55,393.32
TOTAL	\$ 88,001.47	\$ 86,337.36	\$ 174,338.83

Current Adjustments:			
TOTAL	\$ -	\$ (5,519.10)	\$ (5,519.10)

	December '23		
Current Billing for	11/19/23	TO	12/19/23
Deposit	\$ -	\$ -	\$ -
Water	\$ 26,360.00	\$ 10,030.30	\$ 36,390.30
Sewer	\$ 26,360.00	\$ 2,889.50	\$ 29,249.50
Connect	\$ -	\$ -	\$ -
Penalty	\$ -	\$ -	\$ -
TCEQ	\$ 263.60	\$ 64.55	\$ 328.15
Grease Trap		\$ 575.00	\$ 575.00
RWA	\$ 34,558.55	\$ 21,472.20	\$ 56,030.75
TOTAL	\$ 87,542.15	\$ 35,031.55	\$ 122,573.70
TOTAL RECEIVABLE	\$ 79,429.19	\$ 36,099.12	\$ 115,528.31

Collection Report Through 12/27/23
 NOTES: Deposits on file for the district \$324,204.80

Consumption: 14,248,000
 Paperless: 5

January 22, 2024

Board of Directors
West Park Municipal Utility District
c/o Marks Richardson PC
3700 Buffalo Speedway, Suite 830
Houston, Texas 77098

Reference: District Engineer's Status Report
IDS Project No. 0683-001-ESR

Members of the Board:

12.a) Design, Bid, and Award

Nothing to report at this time.

12.b) Construction Contracts, operation, and maintenance

Nothing to report at this time.

12.c) Easement and Facility conveyances

The water meter easement to Sunbelt (0.0092 acres) is being revised to reflect the new owner of Park Row Katy Living.

There is an amendment to the storm sewer easement with Sunbelt for the proposed storm sewer around Water Plant No. 2.

ACTION – Approve first amendment to Storm Sewer Easement with Sunbelt

13. Utility Commitments

Nothing to report at this time.

14. Harris County Utility Relocation Requests

Precinct 4 is working on several projects within West Park MUD. We believe these projects have all been put on hold since the precincts were reassigned in January 2023.

Greenhouse at Park ROW (UPIN 221033952830025) – The project involves adding an additional southbound left turn lane and extending existing left turn lanes.

Greenhouse at I-10 (UPIN 22103N307530001)– The project involves an additional right turn lane on Greenhouse, southbound. It would require additional right-of-way from the properties west of Greenhouse.

Fry Road north of Park Row (UPIN 20103N302902) – This project involves the construction of a sidewalk from Park Row to Saums Road, within the existing right-of-way.

15. Wastewater Treatment Plant Generator Replacement

Design work is complete, and we have prepared a preliminary set of design plans for review. We are expecting the electrical design sheets to be ready within the next few weeks and can be ready to advertise the project for public bids within the next few weeks.

ACTION – Authorize public advertisement for bids

16. Development Matters

In November, we prepared a feasibility report for Sunbelt for the storm sewer extension to serve a 6-acre multifamily development (Sparrow Living 55+). We met with Sunbelt, and they had a list of various projects totaling approximately \$800,000 of possible projects to be included with the bond application report. We are proposing to include \$1,050,000 in the upcoming bond sale that can be appropriated once development occurs.

17. Bond Application No. 9

We have prepared a draft of the bond application report for the Board's review and approval. We anticipate addressing comments from the consultants within the next few weeks and will submit the application to the TCEQ.

ACTION – Submit Bond Application to the TCEQ

18. TCEQ Matters

a) Elevated Storage Variance (ESV)

Comments were returned to the TCEQ on December 11. We do not expect any further comments and are awaiting approval.

b) Exceptions for Water Well No. 3

Our new exception will expire on September 21, 2024.

Concentration Time (CT) compliance study (proof of implementation) is due March 21, 2024.

c) Enforcement Action

Nothing to report at this time.

19. WHCRWA Surface Water Conversion

Last month, we provided a draft schematic of the proposed surface water line. No updates this month.

The chloramine conversion is eligible for reimbursement through the WHCRWA. We included costs in our upcoming bond issuance but should be able to reduce the amount paid by the District.

Asset Management Plan Review - Next action date: October 2024

TPDES Discharge Permit – Next action date: November 2026

SWQ Permits

Basins A&B – Next action date: February 2024

Basins C&D – Next action date: June 2024

Preserve - Next action date: June 2024

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

Respectfully,



John R. Herzog, P.E.
Senior Project Manager

\\idseg.com\F\$\Projects\0600\068300100 West Park MUD Gen Consult\ESR\2024\2024-01-22 WPMUD Eng Rpt.docx



West Park MUD

Storm Water Management Program

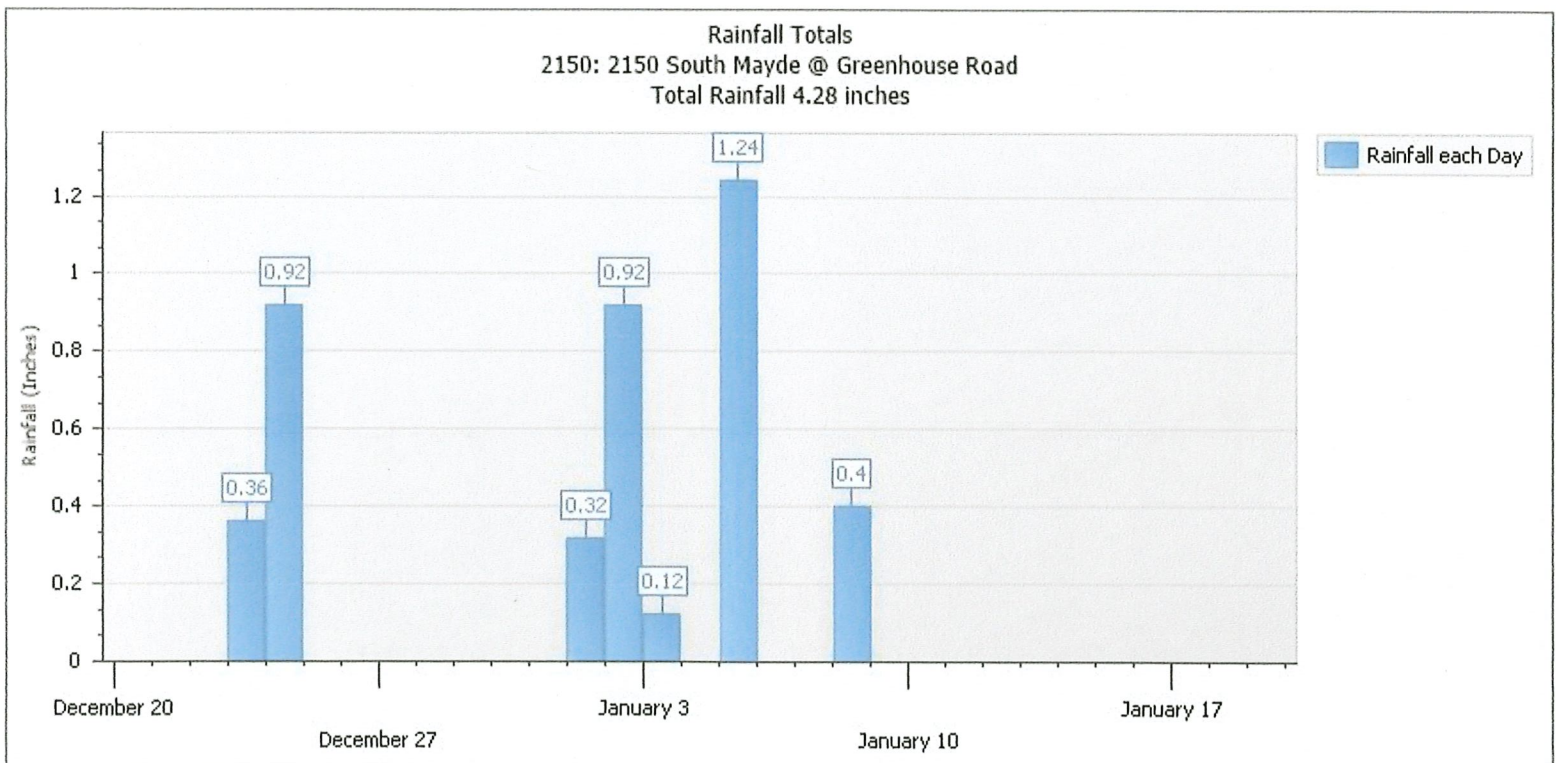
January 2024

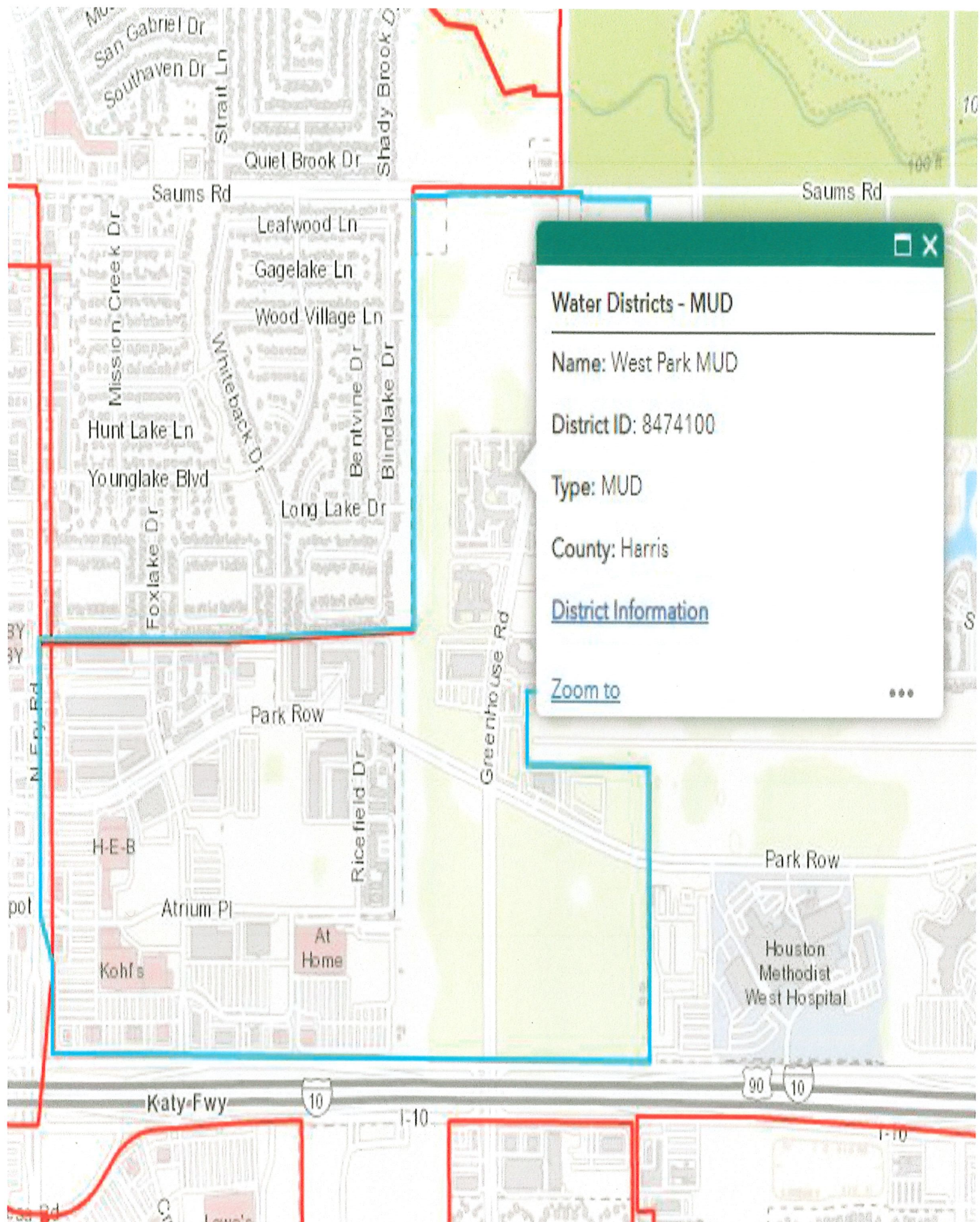


Sarah Valladares 281-910-9051 svalladares@swstx.com

1. Services:
 - a. West Park MUD Basins A-D
 - i. Monthly fine mowing and hand work performed
 - b. West Park MUD WWTP
 - i. Monthly fine mowing and hand work performed
 - c. West Park Preserve
 - i. Monthly inspection of inlets
2. Discussion
 - a. None
3. Proposed Action Items
 - a. None

Rainfall Data





Water Districts - MUD

Name: West Park MUD

District ID: 8474100

Type: MUD

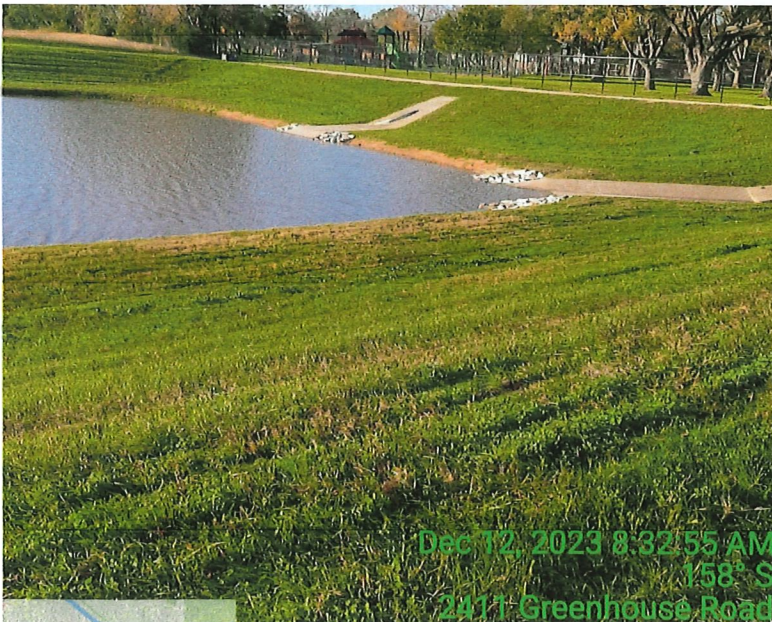
County: Harris

[District Information](#)

[Zoom to](#) ⋮

West Park MUD Overall Map

Basins A, B, C & D



Basins A, B, C & D



Basins A, B, C & D



Basins A, B, C & D



WWTP



6 dic 2023 2:41:13 p. m.
19321 Park Row Dr
Houston
Harris County
Texas



6 dic 2023 2:41:17 p. m.
19321 Park Row Dr
Houston
Harris County
Texas



6 dic 2023 2:41:28 p. m.
19321 Park Row Dr
Houston
Harris County
Texas



6 dic 2023 2:41:32 p. m.
19321 Park Row Dr
Houston
Harris County
Texas



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CONTACT US

281-587-5950 

www.swstx.com 



LANDSCAPE MAINTENANCE REPORT FOR WEST PARK MUD JANUARY 2024

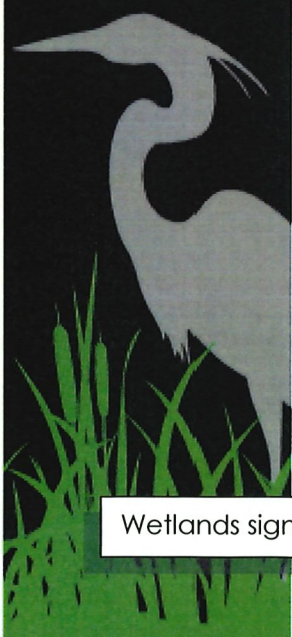
WEST PARK PRESERVE

1. Park looks very good and is well used! Front area that has died will be replanted in Spring.
2. We had a problem with one of the play structures and it has been repaired under warranty.
3. No vandalism or other issues.
4. Incident on site last month, and one complaint from Congressman's office on the security lights.
5. Pavilion Signs have been partially posted. Awaiting frames for the larger signs.
6. Wetlands signs are also in the queue.
7. Will bring in small load of play mulch to supplement swing area.

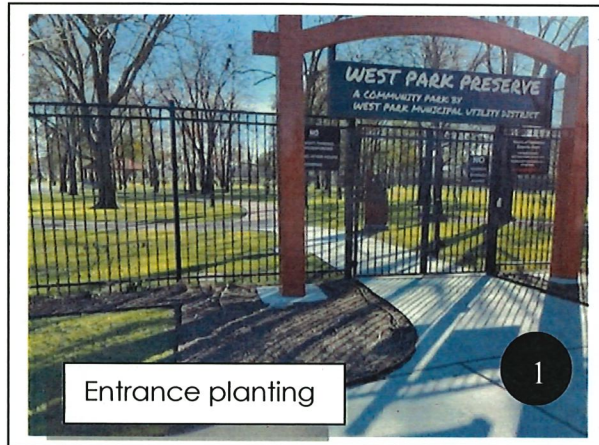
**THIS IS A WETLANDS AREA.
PLEASE STAY OUT.**

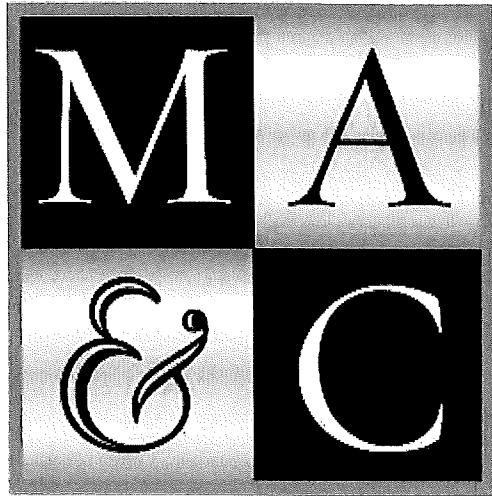
A wetland is an area of land that is either covered by water or saturated with water. The water is often groundwater, seeping up from an aquifer or spring. A wetland's water can also come from rainfall, a nearby river or a lake.

Wetlands provide several benefits to people and nature, making our lives safer and sicker. These natural treasures capture sediments like soil and debris during a flood. Wetlands break down pollutants, while also providing nursery and spawning grounds for fish and habitat for wildlife.



6





**MUNICIPAL ACCOUNTS
& CONSULTING, L.P.**

Bookkeeper's Report | January 22, 2024

**West Park Municipal
Utility District**



WEBSITE

www.municipalaccounts.com



ADDRESS

1281 Brittmoore Road
Houston, Texas 77043



CONTACT

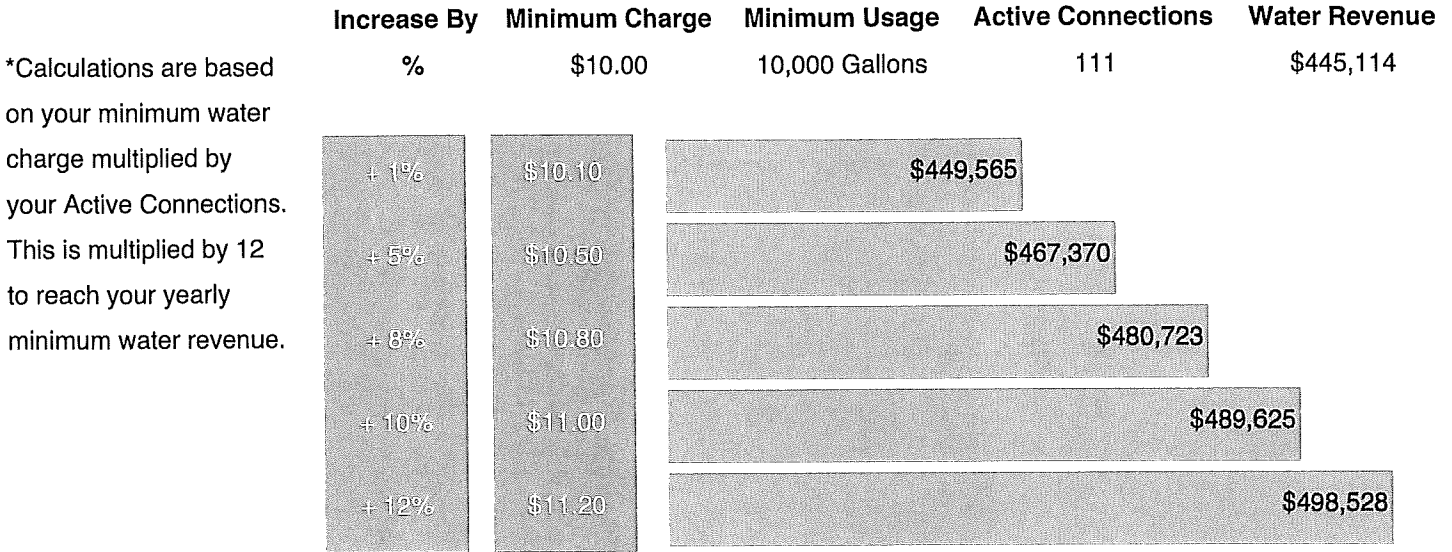
Phone: 713.623.4539
Fax: 713.629.6859

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Spotlight On Your Base Water Rate

Special Purpose Districts have the responsibility to set minimum water rates that will generate income to cover the costs of water production and delivery for their residents. In addition, these revenues can also be used to build surplus funds to cover unexpected expenses and Capital Projects. The dashboard below illustrates what a 1% - 12% increase in the base rate could potentially generate in general operating revenue.

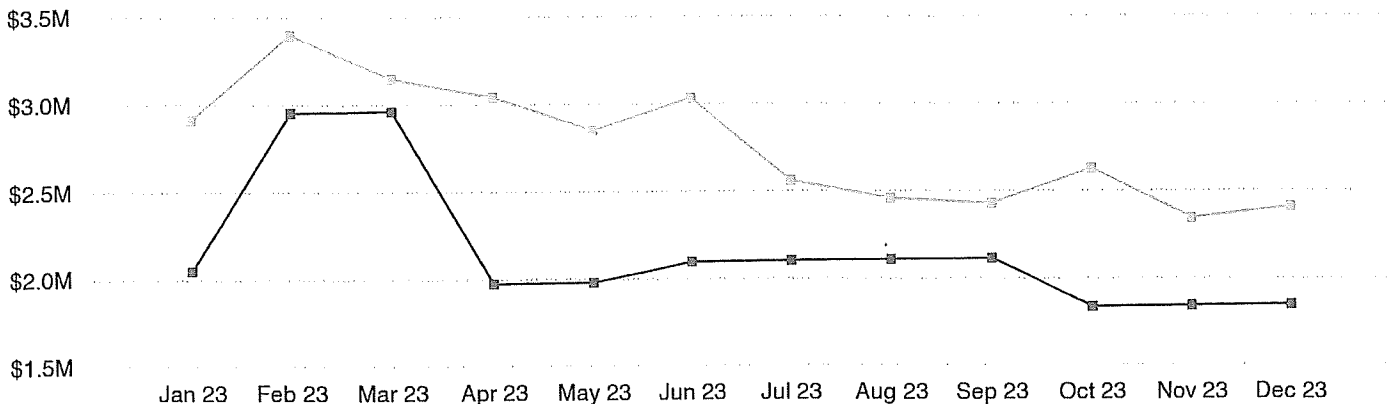


Account Balance | As of 01/22/2024

■ General Operating ■ Debt Service
 \$2,282,553 \$1,844,320

Total For All Accounts: \$4,126,873

Account Balance By Month | January 2023 - December 2023



Monthly Financial Summary - General Operating Fund

West Park MUD - GOF



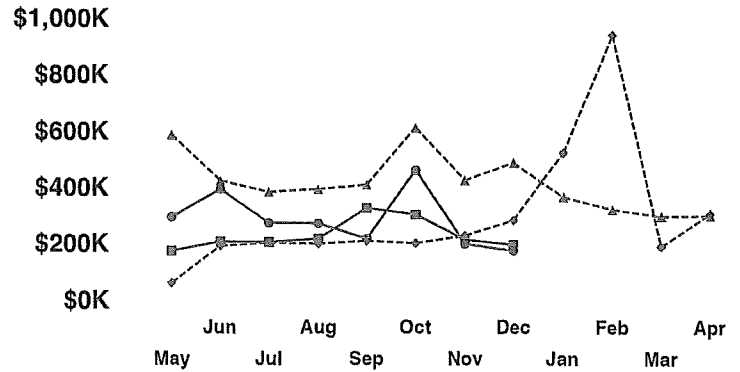
Account Balance Summary

Balance as of 12/19/2023	\$2,268,644
Receipts	411,044
Disbursements	(397,135)
Balance as of 01/22/2024	\$2,282,553

Overall Revenues & Expenditures

By Month (Year to Date)

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



December 2023

Revenues

Actual	Budget	Over/(Under)
\$201,650	\$200,822	\$828

Expenditures

Actual	Budget	Over/(Under)
\$180,456	\$177,937	\$2,519

May 2023 - December 2023 (Year to Date)

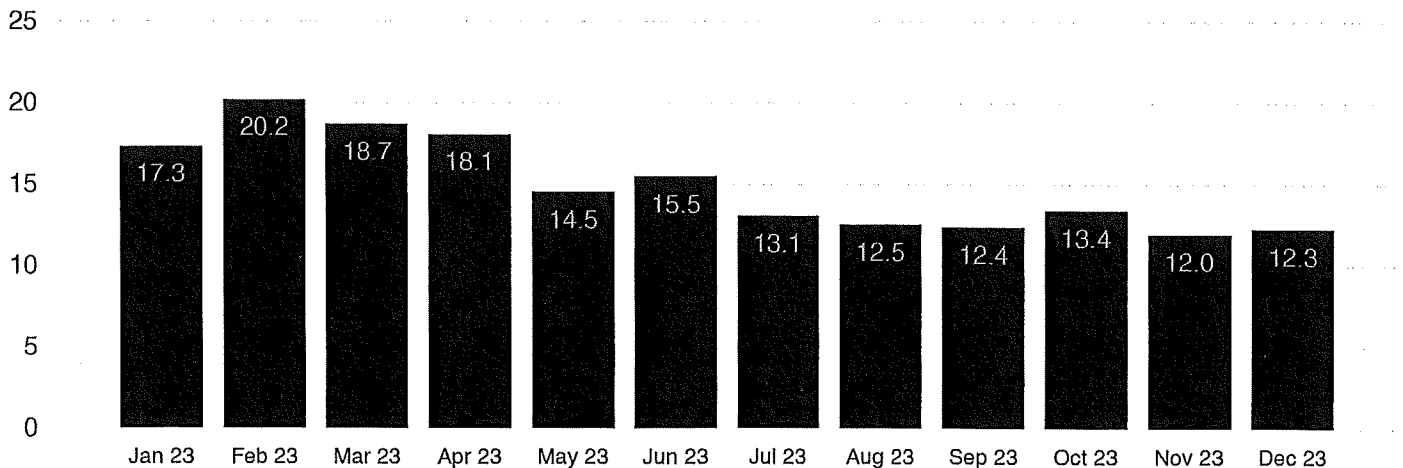
Revenues

Actual	Budget	Over/(Under)
\$1,888,017	\$1,743,277	\$144,739

Expenditures

Actual	Budget	Over/(Under)
\$2,327,146	\$1,544,862	\$782,285

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Checking Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 12/19/2023				\$64,534.49
Receipts				
	Transfer From Central Bank Operator Account		160,412.44	
	City of Houston Sales Tax Rebate		55,198.42	
Total Receipts				\$215,610.86
Disbursements				
6486	Cavallo Energy Texas, LLC	Utility Expense	(11,915.09)	
6487	West Harris County Regional Water Auth	Pumpage Fees	(56,687.55)	
6491	Natalie Garza	VOID: Fees of Office 11/27/2023	0.00	
6520	West Harris County Regional Water Auth	Pumpage Fees	(47,835.60)	
6523	Kevin Kirton	VOID: Fees of Office 12/18/2023	0.00	
6552	Natalie Garza	Replaces Check 6491	(204.10)	
6553	Howard Brock Hudson ✓ 01/17	Fees of Office 1/22/2024	(204.10)	
6554	Kevin Kirton ✓ 01/17	Fees of Office 1/22/2024	(204.10)	
6555	Michael F. Dignam	Fees of Office 1/22/2024	(204.10)	
6556	Natalie Garza	Fees of Office 1/22/2024	(204.10)	
6557	William Bryant Patrick	Fees of Office 1/22/2024	(204.10)	
6558	United States Treasury	Quarterly Payroll Taxes	(574.86)	
6559	AHS Residential LLC	Customer Refund	(431.37)	
6560	Amrit Singh	Security Patrol (2 Months)	(1,200.00)	
6561	Brynisha Owens-Gage	Security Patrol	(650.00)	
6562	David Alaniz	Security Patrol (2 Months)	(1,700.00)	
6563	Devin Win	Security Patrol (2 Months)	(1,500.00)	
6564	Luis S. Lopez	Security Patrol (2 Months)	(800.00)	
6565	Marcus Suarez	Security Patrol	(200.00)	
6566	Matthew Xavier Barboza	Security Patrol	(200.00)	
6567	Mitchell Hutter	Security Patrol (2 Months)	(560.00)	
6568	Navdeep Nijjar	Security Patrol (2 Months)	(2,200.00)	
6569	Rawlstan Andre Decoteau	Security Patrol	(200.00)	
6570	Shane Wyrick	Security Patrol (2 Months)	(2,500.00)	
6571	Simon Ramirez	Security Patrol (2 Months)	(1,210.00)	
6572	Steve R. Cruz	Security Patrol	(200.00)	
6573	B & A Municipal Tax Service, LLC	SB2 & HB 1154 Compliance Updates	(375.00)	
6574	IDS Engineering Group, Inc	Engineering Fees	(9,102.58)	
6575	Lloyd Gosselink Rochelle & Townsend, P.C.	Legal Fees - Enforcement Action	(1,760.00)	
6576	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(4,790.29)	
6577	SentriForce	Security Cameras (2 Months)	(4,690.00)	
6578	Storm Water Solutions, LLC	Mowing Expense	(1,200.00)	
6579	Touchstone District Services, LLC	Website Hosting	(494.50)	
6580	Texas Commission on Environmental Quality	2023 Annual Revenue & Regulatory	(3,857.45)	
6581	Park Rangers, LLC	Park Consultation & Maintenance	(6,286.43)	
6582	H2O Innovation	Maintenance & Operations	(72,327.11)	

Cash Flow Report - Checking Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Disbursements				
6583	Marks Richardson PC	Legal Fees	0.00	
6584	Cavallo Energy Texas, LLC	Utility Expense	0.00	
6585	West Harris County Regional Water Auth	Pumpage Fees	0.00	
Bank Fees	Central Bank	Service Charge	(45.00)	
Total Disbursements				(\$236,717.43)
Balance as of 01/22/2024				\$43,427.92

Cash Flow Report - Operator Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 12/19/2023				\$15,754.75
Receipts				
	Accounts Receivable		179,685.95	
Total Receipts				\$179,685.95
Disbursements				
Bank Fees	Central Bank	Service Charge	(5.00)	
Sweep	Central Bank	Transfer To Central Bank Checking	(160,412.44)	
Total Disbursements				(\$160,417.44)
Balance as of 01/22/2024				\$35,023.26

Actual vs. Budget Comparison

West Park MUD - GOF



	December 2023			May 2023 - December 2023			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water- Customer Service Revenue	31,819	36,401	(4,582)	310,638	322,490	(11,852)	457,900
14102 WHCRWA - Pumpage Fee	56,031	53,816	2,215	501,741	464,245	37,496	663,200
14104 Pumpage Credits	11,288	11,288	0	90,304	90,304	0	135,456
14106 TCEQ - Water	164	175	(11)	1,374	1,400	(26)	2,100
Total Water Revenue	99,302	101,680	(2,378)	904,057	878,439	25,618	1,258,656
Wastewater Revenue							
14201 Wastewater-Customer Service Rev	24,679	29,883	(5,205)	230,128	239,067	(8,939)	358,600
14203 Grease Trap Inspection Fees	575	475	100	4,500	3,800	700	5,700
14206 TCEQ - Wastewater	164	175	(11)	1,374	1,400	(26)	2,100
Total Wastewater Revenue	25,418	30,533	(5,116)	236,001	244,267	(8,265)	366,400
Property Tax Revenue							
14301 Maintenance Tax Collections	0	0	0	132	0	132	1,250,000
Total Property Tax Revenue	0	0	0	132	0	132	1,250,000
Sales Tax Revenue							
14401 City Tax Rebate	61,113	55,688	5,425	448,821	416,505	32,316	715,000
Total Sales Tax Revenue	61,113	55,688	5,425	448,821	416,505	32,316	715,000
Tap Connection Revenue							
14501 Tap Connections	0	0	0	170,387	100,700	69,687	100,700
Total Tap Connection Revenue	0	0	0	170,387	100,700	69,687	100,700
Administrative Revenue							
14702 Penalties & Interest	0	1,167	(1,167)	11,887	9,333	2,553	14,000
Total Administrative Revenue	0	1,167	(1,167)	11,887	9,333	2,553	14,000
Interest Revenue							
14801 Interest Earned on Checking	0	150	(150)	0	1,200	(1,200)	1,800
14802 Interest Earned on Temp. Invest	15,747	11,542	4,205	89,203	92,333	(3,130)	138,500
Total Interest Revenue	15,747	11,692	4,055	89,203	93,533	(4,330)	140,300
Other Revenue							
15801 Miscellaneous Income	70	63	8	554	500	54	750
15802 Insurance Claim	0	0	0	26,975	0	26,975	0
Total Other Revenue	70	63	8	27,529	500	27,029	750
Total Revenues	201,650	200,822	828	1,888,017	1,743,277	144,739	3,845,806

Actual vs. Budget Comparison

West Park MUD - GOF



	December 2023			May 2023 - December 2023			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Water Service							
16102 Operations - Water	1,250	750	500	8,000	6,000	2,000	9,000
16105 Maintenance & Repairs - Water	4,407	12,383	(7,976)	109,049	99,067	9,982	148,600
16107 Chemicals - Water	3,538	3,883	(346)	47,985	31,067	16,918	46,600
16108 Lab Fees - Water	1,138	1,225	(87)	9,149	9,800	(651)	14,700
16109 Mowing - Water	0	3,000	(3,000)	19,119	24,000	(4,881)	36,000
16110 Utilities - Water	8,176	8,042	134	74,687	64,333	10,353	96,500
16114 Telephone Expense - Water	73	83	(10)	559	667	(108)	1,000
16116 Permit Expense - Water	0	0	0	7,505	7,600	(95)	7,600
16118 WHCRWA Pumpage Fee	59,124	59,206	(82)	896,701	525,635	371,066	798,656
16119 Service Account Collection	10	8	2	40	67	(27)	100
Total Water Service	77,715	88,581	(10,866)	1,172,793	768,235	404,558	1,158,756
Wastewater Service							
16202 Operations - Wastewater	1,250	750	500	8,000	6,000	2,000	9,000
16205 Maint & Repairs - Wastewater	20,955	21,250	(295)	182,869	170,000	12,869	255,000
16207 Chemicals - Wastewater	3,067	7,483	(4,416)	55,207	59,867	(4,660)	89,800
16208 Lab Fees - Wastewater	2,614	3,100	(486)	24,872	24,800	72	37,200
16209 Mowing - Wastewater	250	708	(458)	4,958	5,667	(708)	8,500
16210 Utilities - Wastewater	4,643	3,042	1,602	34,869	24,333	10,535	36,500
16212 Sludge Removal	29,683	7,442	22,241	92,540	59,533	33,007	89,300
16214 Telephone Expense - Wastewater	620	42	578	844	333	511	500
Total Wastewater Service	63,083	43,817	19,266	404,159	350,533	53,626	525,800
Garbage Service							
16301 Garbage Expense	1,907	1,650	257	11,291	13,200	(1,909)	19,800
Total Garbage Service	1,907	1,650	257	11,291	13,200	(1,909)	19,800
Storm Water Quality							
16404 Mowing - Basins A-D	850	2,252	(1,402)	45,159	18,013	27,146	27,020
Total Storm Water Quality	850	2,252	(1,402)	45,159	18,013	27,146	27,020
Tap Connection							
16501 Tap Connection Expense	0	0	0	100,783	40,000	60,783	40,000
16502 Inspection Expense	1,100	558	542	6,405	4,467	1,938	6,700
Total Tap Connection	1,100	558	542	107,188	44,467	62,721	46,700
Parks & Recreation Service							
16601 Parks Maintenance	6,286	6,667	(380)	68,804	53,333	15,471	80,000
16603 Mowing - Park Site	0	195	(195)	0	1,560	(1,560)	2,340
16605 Mowing - I-10 Frontage Road	0	1,000	(1,000)	5,984	8,000	(2,016)	12,000
16608 Utilities - Park	40	208	(168)	351	1,667	(1,315)	2,500

Actual vs. Budget Comparison

West Park MUD - GOF



	December 2023			May 2023 - December 2023			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Total Parks & Recreation Service	6,327	8,070	(1,743)	75,139	64,560	10,579	96,840
Administrative Service							
16701 Administrative Fees	355	142	213	1,223	1,133	89	1,700
16703 Legal Fees	0	6,000	(6,000)	43,048	48,000	(4,952)	72,000
16704 Legal Fees - Enforcement Matter	0	417	(417)	9,908	3,333	6,574	5,000
16705 Auditing Fees	0	0	0	23,900	23,300	600	23,300
16706 Engineering Fees	5,607	6,667	(1,059)	113,028	53,333	59,695	80,000
16709 Election Expense	0	0	0	0	0	0	10,000
16710 Website Hosting	495	429	65	4,926	3,433	1,493	5,150
16712 Bookkeeping Fees	4,464	3,710	754	42,902	38,160	4,742	53,000
16713 Legal Notices & Other Publ.	0	0	0	982	0	982	0
16714 Printing & Office Supplies	373	483	(110)	3,563	3,867	(303)	5,800
16715 Filing Fees	0	42	(42)	296	333	(37)	500
16716 Delivery Expense	30	33	(3)	533	267	266	400
16717 Postage	168	183	(16)	1,183	1,467	(284)	2,200
16718 Insurance & Surety Bond	0	0	0	0	0	0	48,500
16723 Travel Expense	18	17	1	124	133	(9)	200
16725 B&A Sales Tax Audit	2,000	2,000	0	6,000	6,000	0	8,000
16729 Senate Bill 2 Compliance	375	375	0	3,000	3,000	0	4,500
16731 Arbitrage Expense	0	0	0	0	0	0	6,500
16732 Security Patrol	11,670	8,750	2,920	91,420	70,000	21,420	105,000
Total Administrative Service	25,555	29,248	(3,693)	346,034	255,760	90,274	431,750
Security Service							
16801 Security Expense	2,345	2,345	0	12,028	18,760	(6,732)	28,140
Total Security Service	2,345	2,345	0	12,028	18,760	(6,732)	28,140
Payroll Expense							
17101 Payroll Expenses	1,326	750	576	6,054	6,000	54	9,000
17102 Payroll Tax Expense	101	83	18	463	667	(204)	1,000
Total Payroll Expense	1,427	833	594	6,517	6,667	(150)	10,000
Other Expense							
17802 Miscellaneous Expense	147	583	(436)	15,568	4,667	10,901	7,000
Total Other Expense	147	583	(436)	15,568	4,667	10,901	7,000
Total Expenditures	180,456	177,937	2,519	2,195,876	1,544,862	651,014	2,351,806
Total Revenues (Expenditures)	21,194	22,885	(1,691)	(307,859)	198,416	(506,275)	1,494,000

Actual vs. Budget Comparison

West Park MUD - GOF



	December 2023			May 2023 - December 2023			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	49,975	0	49,975	0
17908 Capital Outlay -Park Facilities	0	0	0	81,296	0	81,296	0
17910 CO - Fence Project	0	0	0	0	0	0	350,000
Total Capital Outlay	0	0	0	131,271	0	131,271	350,000
Total Other Expenditures	0	0	0	131,271	0	131,271	350,000
Total Other Revenues (Expenditures)	0	0	0	(131,271)	0	(131,271)	(350,000)
Excess Revenues (Expenditures)	21,194	22,885	(1,691)	(439,130)	198,416	(637,545)	1,144,000

Balance Sheet as of 12/31/2023

West Park MUD - GOF



Assets	
Bank	
11101 Cash in Bank	\$168,010
11102 Operator	35,023
Total Bank	<u>\$203,034</u>
Investments	
11201 Time Deposits	\$2,204,102
Total Investments	<u>\$2,204,102</u>
Receivables	
11301 Accounts Receivable	\$110,181
11303 Maintenance Tax Receivable	50,336
11305 Accrued Interest	12,539
11306 Due from City of Houston	107,885
Total Receivables	<u>\$280,941</u>
Interfund Receivables	
11401 Due From Capital Projects	\$3,519
11403 Due From Tax Account	(6,478)
Total Interfund Receivables	<u>(\$2,959)</u>
Total Assets	<u><u>\$2,685,117</u></u>
Liabilities & Equity	
Liabilities	
Accounts Payable	
12101 Accounts Payable	\$153,859
12102 Payroll Liabilities	575
Total Accounts Payable	<u>\$154,434</u>
Deferrals	
12504 Deferred Inflows	\$50,336
Total Deferrals	<u>\$50,336</u>
Deposits	
12601 Customer Meter Deposits	\$324,205
12602 Deposits - Other	6,086
Total Deposits	<u>\$330,291</u>
Total Liabilities	<u><u>\$535,061</u></u>
Equity	
Unassigned Fund Balance	
13101 Unassigned Fund Balance	\$2,589,186
Total Unassigned Fund Balance	<u>\$2,589,186</u>
Net Income	(\$439,130)
Total Equity	<u><u>\$2,150,056</u></u>

Balance Sheet as of 12/31/2023

West Park MUD - GOF



Total Liabilities & Equity

\$2,685,117

District Debt Summary as of 01/22/2024

West Park MUD - DSF



		WATER, SEWER, DRAINAGE	PARK/ROAD/OTHER	REFUNDING
Total \$ Authorized		Authorized	Authorized	Authorized
\$93.47M		\$83.57M	\$9.90M	\$25.45M
Total \$ Issued		Issued	Issued	Issued
\$38.05M		\$38.05M	N/A	\$6.79M
Yrs to Mat	Rating	\$ Available To Issue	\$ Available To Issue	\$ Available To Issue
15	AA	\$45.52M	\$9.90M	\$18.66M

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

Outstanding Debt Breakdown

Series Issued	Original Bonds Issued	Maturity Date	Principal Outstanding
2022 - Refunding	\$4,015,000	2031	\$3,630,000
2016A - Refunding	\$8,615,000	2037	\$7,545,000
2016 - WS&D	\$14,280,000	2039	\$10,355,000
Total	\$26,910,000		\$21,530,000

District Debt Schedule

West Park MUD - DSF



Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - Refunding	\$395,000.00	\$55,575.00	\$450,575.00
Bank of New York	2016A - Refunding	\$225,000.00	\$106,381.25	\$331,381.25
Bank of New York	2016 - WS&D	\$590,000.00	\$132,787.50	\$722,787.50
Total Due 05/01/2024		\$1,210,000.00	\$294,743.75	\$1,504,743.75

Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - Refunding	\$0.00	\$47,675.00	\$47,675.00
Bank of New York	2016A - Refunding	\$0.00	\$103,006.25	\$103,006.25
Bank of New York	2016 - WS&D	\$0.00	\$126,887.50	\$126,887.50
Total Due 11/01/2024		\$0.00	\$277,568.75	\$277,568.75

Investment Profile as of 01/22/2024

West Park MUD

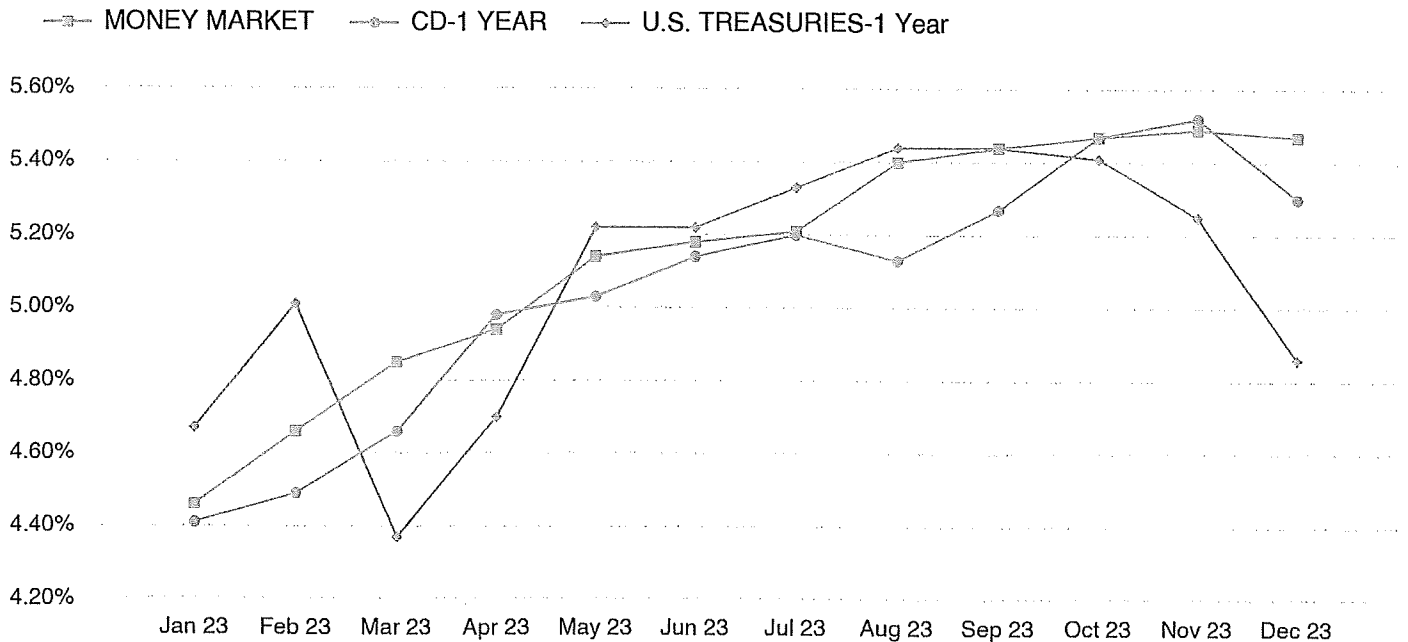


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
Funds Available to Invest \$2,282,553	Funds Available to Invest N/A	Funds Available to Invest \$1,844,320	Funds Available to Invest N/A
Funds Invested \$2,204,102	Funds Invested N/A	Funds Invested \$1,844,320	Funds Invested N/A
Percent Invested 97%	Percent Invested N/A	Percent Invested 100%	Percent Invested N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	5.44%	180 Days	5.44%	180 Days	5.19%
		270 Days	5.42%	270 Days	5.19%
		1 Yr	5.28%	1 Yr	4.68%
		13 Mo	5.15%	13 Mo	N/A
		18 Mo	4.02%	18 Mo	4.68%
		2 Yr	1.99%	2 Yr	4.20%

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

Investment Rates Over Time (By Month) | January 2023 - December 2023



Account Balance as of 01/22/2024

West Park MUD - Investment Detail



FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
FRONTIER BANK (XXXX2085)	06/27/2023	06/26/2024	5.00%	235,000.00	
CADENCE BANK (XXXX3119)	12/07/2023	10/02/2024	5.50%	235,000.00	
VERITEX COMMUNITY BANK (XXXX0254)	11/13/2023	11/12/2024	5.54%	235,000.00	
THIRD COAST BANK, SSB (XXXX8371)	12/17/2023	12/16/2024	5.50%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0001)	10/01/2008		5.54%	1,264,101.88	
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX6877)			0.00%	43,427.92	Checking Account
CENTRAL BANK - CHECKING (XXXX5248)			0.00%	35,023.26	Operator
Totals for General Operating Fund				\$2,282,553.06	

FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
VERITEX COMM. BANK - DEBT (XXXX4191)	06/24/2023	06/24/2024	5.34%	235,000.00	
FRONTIER BANK - DEBT (XXXX1858)	06/27/2023	06/26/2024	5.00%	235,000.00	
WALLIS BANK-DEBT (XXXX1626)	10/16/2023	10/18/2024	5.65%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0002)	10/01/2008		5.54%	1,139,319.51	
Totals for Debt Service Fund				\$1,844,319.51	
Grand Total for West Park MUD :				\$4,126,872.57	

Cash Flow Forecast

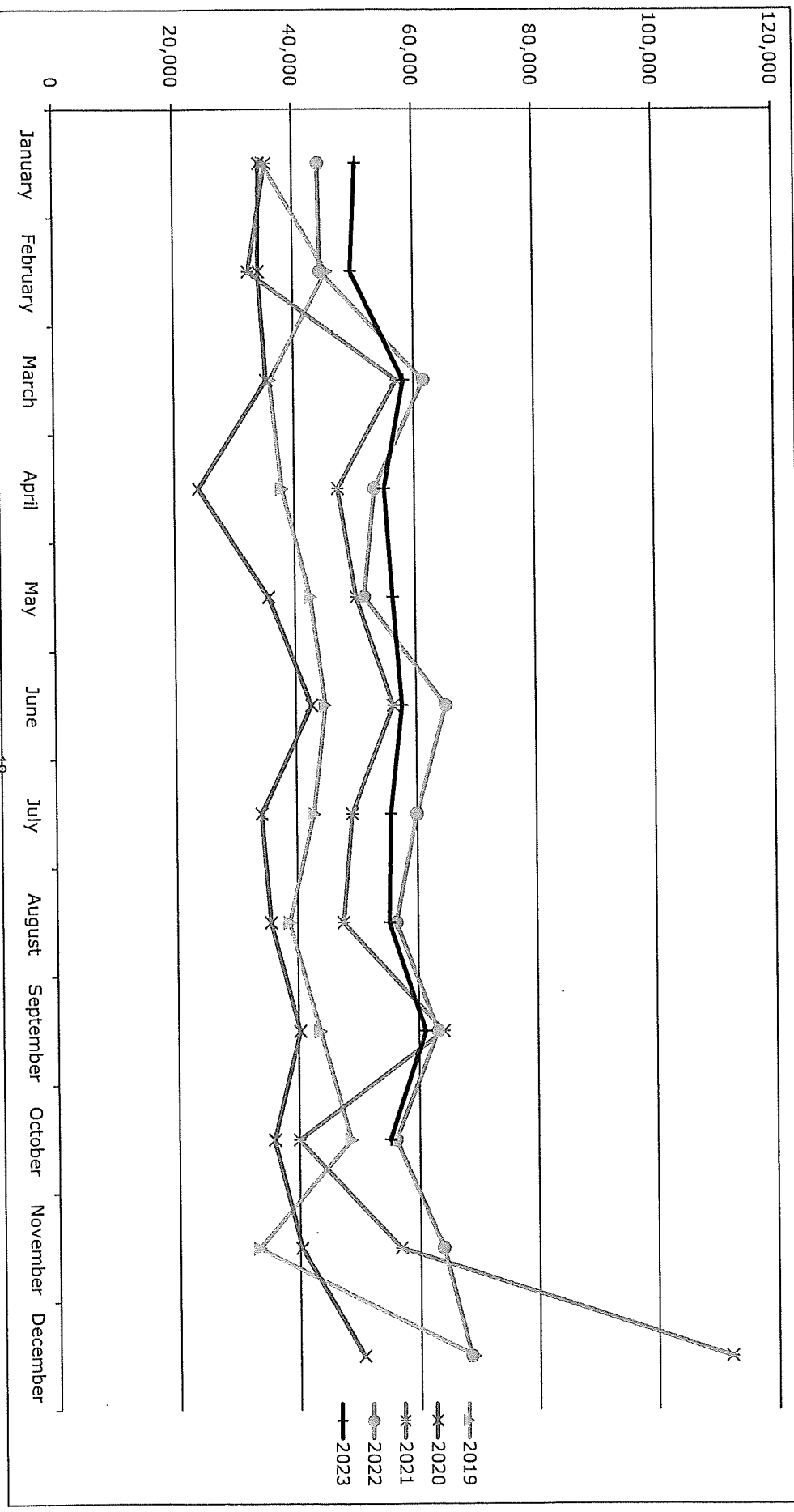
West Park MUD

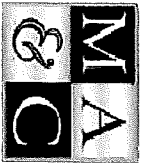
	4/24	4/25	4/26	4/27	4/28
Assessed Value	\$822,147,698	\$822,147,698	\$822,147,698	\$822,147,698	\$822,147,698
Maintenance Tax Rate	\$0.160	\$0.160	\$0.160	\$0.160	\$0.160
Maintenance Tax	\$1,302,282	\$1,302,282	\$1,302,282	\$1,302,282	\$1,302,282
Change in City of Houston Rebate		1.00%	1.00%	1.00%	1.00%
% Change in Water Rate		5.00%	5.00%	5.00%	5.00%
% Change in Wastewater Rate		5.00%	5.00%	5.00%	5.00%
% Change in WHCRWA		10.00%	10.00%	10.00%	10.00%
% Change in Expenses		5.00%	5.00%	5.00%	5.00%
Beginning Cash Balance 4/30/23	\$3,042,256	\$3,927,039	\$5,397,148	\$6,255,496	\$7,725,717
Revenues					
Maintenance Tax	\$1,250,000	\$1,302,282	\$1,302,282	\$1,302,282	\$1,302,282
City of Houston Rebate	715,000	722,150	729,372	736,665	744,032
Water Revenue	457,900	480,795	504,835	530,076	556,580
Wastewater Revenue	358,600	376,530	395,357	415,124	435,881
WHCRWA Revenue	663,200	729,520	802,472	882,719	970,991
Other	401,106	421,161	442,219	464,330	487,547
Total Revenues	\$3,845,806	\$4,032,438	\$4,176,536	\$4,331,198	\$4,497,313
Expenses					
WHCRWA	\$798,656	\$878,522	\$966,374	\$1,063,011	\$1,169,312
Other Expenses	1,553,150	1,630,808	1,712,348	1,797,965	1,887,864
Total Expenses	\$2,351,806	\$2,509,329	\$2,678,722	\$2,860,976	\$3,057,176
Net Surplus	\$1,494,000	\$1,523,109	\$1,497,814	\$1,470,221	\$1,440,137
Capital Outlay					
Capital Outlay - Fence Project	\$350,000	\$0	\$0	\$0	\$0
Water Plant 1	104,717	0	0	0	576,917
Water Plant 2	0	0	623,117	0	116,917
WWTP 1	154,500	0	16,350	0	0
Interconnects	0	53,000	0	0	0
Total Capital Outlay	\$609,217	\$53,000	\$639,467	\$0	\$693,834
Construction Surplus	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$3,927,039	\$5,397,148	\$6,255,496	\$7,725,717	\$8,472,020
Operating Reserve % of Exp					
Percentage	167%	215%	234%	270%	277%
Number of Months	20	26	28	32	33
Bond Authority					
Remaining Bond Capacity - \$45,520,000					
Remaining Bond Capacity (Recreational) - \$9,900,000					

Sales Tax Revenue History

West Park MUD

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2019	35,144	45,668	36,050	37,987	42,596	44,929	42,890	38,728	43,700	48,701	33,343	68,902	518,636
2020	34,463	34,272	35,483	24,015	35,671	42,644	34,213	35,638	40,297	35,944	40,351	50,711	443,702
2021	35,573	32,562	57,153	47,252	50,199	56,234	49,240	47,641	64,124	40,053	56,303	112,301	649,237
2022	44,323	44,563	61,572	53,370	51,560	64,858	59,953	56,457	63,166	56,160	63,885	68,451	688,318
2023	50,488	49,596	58,289	54,975	56,257	57,649	55,669	55,275	61,113	55,198			
Total	\$263,542	\$266,202	\$327,345	\$278,320	\$304,989	\$341,862	\$311,253	\$305,068	\$357,188	\$322,942	\$276,807	\$407,484	\$3,208,493





MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

West Park Municipal
Utility District
Quarterly Investment Inventory Report
Period Ending October 31, 2023

BOARD OF DIRECTORS
West Park Municipal
Utility District

Attached is the Quarterly Investment Inventory Report for the
Period ending October 31, 2023.

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

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

Mark M. Burton
(Investment Officer)

Ghia Lewis
(Investment Officer)

COMPLIANCE TRAINING

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

INVESTMENT OFFICERS

Mark M. Burton

CURRENT TRAINING

- November 5, 2013 (Texpool Academy 10 Hours)
- November 27, 2015 (Texpool Academy 10 Hours)
- December 26, 2017 (Texpool Academy 10 Hours)
- January 9, 2020 (Texpool Academy 12 Hours)
- December 31, 2021 (Texpool Academy 10 Hours)
- November 7, 2013 (Texpool Academy 10 Hours)
- November 5, 2015 (Texpool Academy 10 Hours)
- November 6, 2017 (Texpool Academy 10 Hours)
- November 5, 2019 (Texpool Academy 10 Hours)
- December 28, 2021 (Texpool Academy 10 Hours)

Ghia Lewis

West Park Municipal Utility District
Summary of Money Market Funds
 08/01/2023 - 10/31/2023

Fund: Operating		Financial Institution: TEXAS CLASS		Account Number: XXXXX0001		Date Opened: 10/01/2008	Current Interest Rate: 5.58%
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance	
08/01/2023		1,819,478.00					
08/11/2023	Transfer To Checking			(300,000.00)	7,532.07		
08/31/2023					6,944.30		
09/30/2023							
10/02/2023	Transfer To Checking		140,000.00	(25,000.00)			
10/25/2023	Transfer From Checking						
10/31/2023					7,288.35		
Totals for Account XXXXX0001:		\$1,819,478.00	\$140,000.00	(\$325,000.00)	\$21,764.72	\$1,656,242.72	
Totals for Operating Fund:		\$1,819,478.00	\$140,000.00	(\$325,000.00)	\$21,764.72	\$1,656,242.72	

Methods Used For Reporting Market Value

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

West Park Municipal Utility District
Summary of Money Market Funds
 08/01/2023 - 10/31/2023

Fund: Debt Service		Financial Institution: TEXAS CLASS		Account Number: XXXX0002		Date Opened: 10/01/2008		Current Interest Rate: 5.58%	
Date	Description	Begin Balance	Cash Added	Cash Withdrawn	Int. Earned	End Balance			
08/01/2023		1,392,001.14							
08/31/2023					6,487.30				
09/26/2023	PAF BONY SERIES 2016A REF			(750.00)					
09/30/2023					6,359.29				
10/18/2023	SIMMONS CD XXXX0073 INTEREST		8,510.89						
10/18/2023	WT FROM SIMMONS XXXX0073			5,000.00					
10/31/2023	BOND PAYMENT BONY			(294,743.75)					
10/31/2023					6,622.96				
Totals for Account XXXX0002:		\$1,392,001.14	\$13,510.89	(\$295,493.75)	\$19,469.55	\$1,129,487.83			
Totals for Debt Service Fund:		\$1,392,001.14	\$13,510.89	(\$295,493.75)	\$19,469.55	\$1,129,487.83			

Methods Used For Reporting Market Values

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

West Park Municipal Utility District
Summary of Certificates of Deposit with Money Market
 08/01/2023 - 10/31/2023

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest
Fund: Operating															
Certificates of Deposit															
FRONTIER BANK	XXXXX2085	06/27/23	06/26/24	235,000.00	0.00	0.00	0.00	0.00	235,000.00	5.00%	1,126.71	0.00	0.00	0.00	4,056.16
THIRD COAST BANK, SSB	XXXXX8371	01/03/23	12/17/23	240,000.00	0.00	0.00	0.00	0.00	240,000.00	4.00%	5,523.28	0.00	0.00	0.00	7,916.71
VERTIX COMMUNITY BANK	XXXXX0254	11/13/22	11/12/23	240,000.00	0.00	0.00	0.00	0.00	240,000.00	3.99%	6,847.49	0.00	0.00	0.00	9,234.93
\$5K CLOSED TO TXCLASS XXXXX0001															
Totals for Operating Fund:				715,000.00	0.00	0.00	0.00	0.00	715,000.00	N/A	13,497.48	0.00	0.00	0.00	\$21,207.80

Beginning Balance:	\$715,000.00	Interest Earned:	\$0.00
Plus Principal From Cash:	\$0.00	Less Beg Accrued Interest:	\$13,497.48
Less Principal Withdrawn:	\$0.00	Plus End Accrued Interest:	\$21,207.80
Plus Interest Reinvested:	\$0.00	Fixed Interest Earned:	\$7,710.32
Fixed Balance:	\$715,000.00	MM Interest Earned:	\$21,764.72
MM Balance:	\$1,656,242.72	Total Interest Earned:	\$29,475.04
Total Balance:	\$2,371,242.72		

Methods Used For Reporting Market Values

Certificates of Deposits: Fair Value Plus Accrued Interest

Securities/ Direct Government Obligations: Market Value Quoted by the Seller of the Security and Confirmed in Writing

Public Fund Investment Pool/ADL Accounts: Balance = Book Value = Current Market

West Park Municipal Utility District
Summary of Certificates of Deposit with Money Market
 08/01/2023 - 10/31/2023

Financial Institution	Investment Number	Issue Date	Maturity Date	Beginning Balance	Principal From Cash	Principal From Investment	Principal Withdrawn	Principal Reinvested	Ending Balance	Interest Rate	Beg. Acc. Interest	Interest Earned	Interest Reinvested	Interest Withdrawn	Accrued Interest	
Fund: Debt Service																
Certificates of Deposit																
FRONTIER BANK - DEBT	XXXXX1858	06/27/23	06/26/24	235,000.00	0.00	0.00	0.00	0.00	235,000.00	5.00%	1,126.71	0.00	0.00	0.00	4,056.16	
SIMMONS BANK-DEBT	XXXXX0073	10/14/22	10/13/23	240,000.00	0.00	0.00	5,000.00	235,000.00	0.00	3.50%	6,696.98	8,510.89	0.00	8,510.89	0.00	
55K CLOSED TO TXCLASS XXXXX0002																
VERTTECH COMM. BANK - DEBT	XXXXX4191	06/24/23	06/24/24	235,000.00	0.00	0.00	0.00	0.00	235,000.00	5.34%	1,306.46	0.00	0.00	0.00	4,435.12	
WALLIS BANK-DEBT	XXXXX1626	10/16/23	10/18/24	0.00	0.00	235,000.00	0.00	0.00	235,000.00	5.65%	0.00	0.00	0.00	0.00	545.64	
Rolled over FROM CD XXXXX0073																
Totals for Debt Service Fund:				710,000.00	0.00	235,000.00	5,000.00	235,000.00	705,000.00	N/A	9,130.15	8,510.89	0.00	8,510.89	\$9,036.92	
Beginning Balance:				\$710,000.00					Interest Earned:	\$8,510.89						
Plus Principal From Cash:				\$0.00					Less Beg Accrued Interest:	\$9,130.15						
Less Principal Withdrawn:				\$5,000.00					Plus End Accrued Interest:	\$9,036.92						
Plus Interest Reinvested:				\$0.00					Fixed Interest Earned:	\$8,417.66						
Fixed Balance:				\$705,000.00					MM Interest Earned:	\$19,469.55						
MM Balance:				\$1,129,487.83					Total Interest Earned:	\$27,887.21						
Total Balance:				\$1,834,487.83												
Totals for District:				1,425,000.00	0.00	235,000.00	5,000.00	235,000.00	1,420,000.00	N/A	22,627.63	8,510.89	0.00	8,510.89	\$30,244.72	

Methods Used For Reporting Market Values

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

West Park Municipal Utility District
Detail of Pledged Securities
 08/01/2023 - 10/31/2023

Financial Institution: CENTRAL BANK - CHECKING

Security:	Par Value:	Maturity Date:	Pledged:	Released:	Amount Released:
Security: FHLB CUSIP: 3128MNVU4	199,000.00	01/01/2032	10/02/2023	Released:	
	Date				
	10/31/2023				
	Value				
	43,500.28				
Security: FHLB CUSIP: 882117W34	83,500.00	07/01/2025	09/22/2023	Released:	Amount Released:
	Par Value:				
	Date				
	09/30/2023				
	Value				
	79,952.25				
	10/31/2023				
	Value				
	80,043.68				
Security: Letter of Credit/FHLB-AH CUSIP: 100175291	155,000.00	09/11/2023	06/05/2023	Released:	Amount Released:
	Par Value:				
	Date				
	08/31/2023				
	Value				
	155,000.00				
Security: Letter of Credit/FHLB-AH CUSIP: 10018674	160,000.00	09/19/2023	06/20/2023	Released:	Amount Released:
	Par Value:				
	Date				
	08/31/2023				
	Value				
	160,000.00				
Security: Letter of Credit/FHLB-AH CUSIP: 10019295	195,000.00	11/29/2023	07/24/2023	Released:	Amount Released:
	Par Value:				
	Date				
	08/31/2023				
	Value				
	195,000.00				
	09/30/2023				
	Value				
	195,000.00				
	10/31/2023				
	Value				
	195,000.00				

Methods Used For Reporting Market Values

Certificates of Deposits:

Securities/Direct Government Obligations:

Public Fund Investment Pool/ADF Accounts:

Face Value Plus Accrued Interest

Market Value Quoted by the Seller of the Security and Confirmed in Writing

Balance = Book Value = Current Market

RESOLUTION ADOPTING LIST OF QUALIFIED BROKERS AUTHORIZED TO ENGAGE
IN INVESTMENT TRANSACTIONS WITH
WEST PARK MUNICIPAL UTILITY DISTRICT

WHEREAS, West Park Municipal Utility District, (the "District") is a body politic and corporate and a governmental agency of the State of Texas, operating under and governed by the provisions of Chapters 49 and 54 of the Texas Water Code, as amended, and Section 59 of Article XVI of the Texas Constitution; and

WHEREAS, Chapter 2256, Texas Government Code, as amended, requires that the Board of Directors of the District annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District; NOW, THEREFORE,

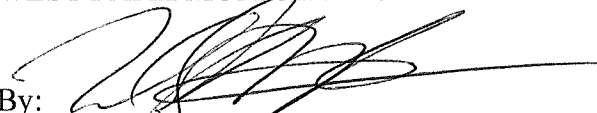
BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WEST PARK MUNICIPAL UTILITY DISTRICT THAT:

Section 1: The Board of Directors of the District hereby adopts the list of financial institutions, brokers and dealers attached hereto as Exhibit "A" as the list of qualified brokers that are authorized to engage in investment transactions with the District.

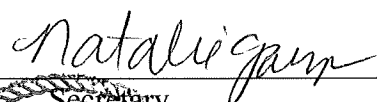
Section 2: The provisions of this Resolution shall be effective as of its date of approval by the Board of Directors and shall remain in effect until modified by action of the Board of Directors, and any resolution heretofore adopted by the Board of Directors adopting a list of qualified brokers that are authorized to engage in investment transactions with the District shall be and is hereby revoked as of the effective date of this Resolution.

PASSED AND APPROVED this 22nd day of January, 2024.

WEST PARK MUNICIPAL UTILITY DISTRICT

By: 
Vice President

ATTEST:

By: 
Secretary



2024

LIST OF AUTHORIZED BROKERS

ABC Bank	Moody National Bank
American Bank	New First National Bank
Austin Capital Bank	North Star Bank of Texas
BB & T	One West Bank
Bank of America N.A.	Origin Bank
Bank of New York- Mellon Bank of Texas N.A.	PNC Bank/The PNC Financial Services Group, Inc.
Bank of the Ozarks (Bank Ozk)	Plains Capital Bank
Brenham National Bank Cadence Bank	Plains State Bank
Capital Bank of Texas	PrimeBank of Texas
Capital Markets Group	Prosperity Bank
Capital One	R Bank
Central Bank	Regions Bank
Chasewood Bank	Simmons Bank
Citibank N.A.	SouthStar Bank
CIT Bank	Southwest Securities
Comerica Bank	State Bank of Texas
Comerica Securities Commercial	State Street Bank & Trust Co.
State Bank Community Trust	Stellar Bank
Bank Coastal Securities	Stifel Nicholas
East West Bank	Southwestern National Bank
First Bank of Texas	Sunflower Bank
First Citizens Bank	Susser Bank
First Financial Bank, N.A. First	Tex Star Investment Pool
Lockhart National Bank First	Texas Capital Bank N.A.
National Bank of Texas First	Texas Class
Texas Bank	Texas Citizens Bank
Frontier Bank of Texas	Texas Exchange Bank
Frost National Bank	Texas First Bank
Guaranty Bank & Trust Hancock	Texas Gulf Bank
Whitney Bank Herring Bank	Texas Regional Bank
Hometown Bank, N.A. Horizon Bank	The Independent Bankers Bank
Iberia Bank	The Mint National Bank
ICS	Texas Savings Bank
Independent Bank International	Texpool/Texpool Prime
Bank of Commerce Inter National Bank	The Right Bank for Texas
IntraFi Network Deposits	Third Coast Bank
JP Morgan Chase	Trustmark National Bank
Legacy Texas Bank	United Bank of El Paso Del Norte
Lone Star Bank	United Texas Bank
Lone Star Capital Bank	Unity National Bank
Lone Star Investment Pool	U. S. Bank
	Veritex Bank
	Wallis Bank
	Wells Fargo Bank, N.A.
	Wells Fargo Brokerage Services, LLC
	Wells Fargo Trust
	West Star Bank
	Woodforest National Bank



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West Park MUD Communications Meeting Report January 22nd, 2024

The following report details updates for any communication projects and tasks for West Park MUD that have occurred since the last board meeting.

Website Updates

No website updates were completed this cycle

News Posts

The following news post was posted:

- "January 22nd Public Meeting" notice
- "Cold Weather Advisory" article

Resident Inquiry

Residents can submit inquiries through the [Contact Us](#) page. Submissions are received by our team and answered directly or forwarded to the appropriate consultant for answering.

No resident inquiries this cycle

Website Statistics

Statistical Data: December 15th, 2023 – January 19th, 2024

Total Users – 75

Events – 464

Documents and Bill Payment pages continue to be the most utilized

Open Items

No open items at this time

Action Items

No action items at this time

Have any questions or need anything? Please contact your District Representative, Angie Hartwell, via email at a.hartwell@touchstonedistrictservices.com or by phone at 832-459-9500