

WEST PARK MUNICIPAL UTILITY DISTRICT

Minutes of Board of Directors Meeting

February 26, 2024

The Board of Directors ("Board") of West Park Municipal Utility District ("District") met on February 26, 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
Michael Dignam, Director

and all of the members were present, 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"); Michael Murr of Park Rangers; Angie Hartwell of Touchstone District Services; Judith Mc Glaughlin of One Creek West, Inc.; and Kara Richardson and Lorri Lugin 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 January 22, 2024. After discussion, Director Hudson made a motion to approve the minutes as written. Director Garza seconded the motion, which carried unanimously.

The Board deferred consideration of appointment of director to fill vacancy position formerly held by Director Kirton.

The Board deferred acceptance of Qualification Statement, Oath of Office, and Affidavit of Director executed by new director.

The Board deferred election of Officers of Board of Directors.

The Board considered the status of the Greenhouse Road and Saums Road sidewalk project. Ms. Mc Glaughlin advised that Harris County started construction on the sidewalk project yesterday without giving notice or explaining the scope of the project. Mr. Murr reported that Harris County did not provide the District's engineer with plans prior to construction, and the contractor has cut and capped irrigation lines to the park without authorization. He noted that there are dirt piles everywhere on the District's park property which could impede drainage, and the sidewalks are not being constructed where initially indicated by the County. Ms. Richardson stated that Harris County needs to coordinate with the District's engineer with respect to any construction taking place on District property.

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 reported that the park is in good shape, and Park Rangers is in the process of adding play mulch to the playground. He presented photographs of spoonbill ducks that were frolicking in the wetlands area of the park. Mr. Murr noted that the concrete in the pavilion is absorbing stains from spills and that he recommends sealing the concrete with epoxy. He noted that he will bring a quote to the next meeting relative to same.

Ms. Mc Glaughlin exited the meeting.

The Board deferred consideration of the status of security patrol with the Harris County Constable. The Board requested that MRPC request an accounting of officers' hours worked. Ms. Richardson stated that she will draft a sample invoice for officers to use.

Ms. Maddox next distributed the attached tax collection report. She noted that B&A collected 94.48% of the 2023 taxes as of January 31, 2024. After review and discussion of the report presented, Director Hudson made a motion to approve the report and authorize payment on the disbursements identified in the report. Director Garza seconded the motion, which passed unanimously.

Ms. Maddox presented and distributed the delinquent tax report dated February 8, 2024, prepared by Ted A. Cox, P.C.

Ms. Richardson next outlined for the Board the various tax exemptions available for the District, including the exemptions provided for by Article VIII, Section 1-b of the Texas Constitution, and Sections 11.13 and 11.184 of the Property Tax Code. After discussion, Director Hudson made a motion to approve and adopt the attached Resolution Concerning Exemptions from Taxation. Director Garza seconded the motion, which carried unanimously.

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

The Board next considered the attached report on the District's water, sanitary sewer, and storm sewer systems for the month of January. Ms. Giacona reported that the District accounted for 96.78% 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.

Ms. Giacona advised that during an internal audit of the District's accounts, H2O discovered that it had inadvertently overbilled the District \$32,100 for a tap fee. She advised that she gave the District's bookkeeper a check from H2O in the same amount to cover the error.

Ms. Giacona reported that the District is on interconnect and being paid back water from Harris County Municipal Utility District No. 345.

The Board next considered the attached engineer's report.

The Board considered the status of construction contracts, including the approval of any change orders and/or acceptance of facilities for operation and maintenance purposes, including review of bids and award of construction contract for Generator Replacement Project. Mr. Herzog reported that the design work is complete, the electrical sheets were received and IDS plans to advertise for bids next week.

The Board considered acceptance of site, easement and/or facility conveyances for facilities constructed or to be constructed by the District. Mr. Herzog reported that the water meter easement with Park Row Katy Living (0.0092-acres) approved last month has once again changed hands to Palladium USA International.

The Board considered requests for and approval of the issuance of utility commitments. Mr. Herzog reported that he received a request for capacity within the 15-acre medical complex at 2222 Greenhouse Road.

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

The Board considered the status of development in the District. Mr. Herzog advised that Sunbelt is working to gather information to be included in the upcoming bond issue.

The Board considered the status of the Bond Application Report (“BAR”) relative to the District’s proposed Series 2024 Bonds. Mr. Herzog reported that the bond application will be ready to submit once he receives and reviews information from the developer.

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 reported that the TCEQ approved the alternative capacity request with certain conditions. He advised that the exceptions to the set back requirement for Water Well No. 3 will expire on September 21, 2024 and will need to be renewed. He noted that he will submit a letter to the TCEQ in response to the concentration time compliance study prior to the March 21, 2024, deadline.

The Board considered the status of the West Harris County Regional Water Authority surface water conversion. Mr. Herzog reported that he received plans and provided minor comments.

The Board deferred consideration of review and approval of Resolution Adopting Prevailing Wage Rate Scale for Construction Projects.

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

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 Hudson 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 Garza seconded the motion, which passed unanimously.

The Board next considered the renewal of the District's insurance coverage for the term expiring March 31, 2024. Ms. Richardson distributed the attached renewal proposals received from Waterworks Insurance Network ("WIN") relative to property, flood, general liability, law enforcement liability, pollution liability, pollution clean-up and remediation, excess liability, hired and non-owned automobile liability, equipment breakdown, directors and officers liability, crime employee and consultant, directors position bond, tax assessor/collector bond, and business travel accident scheduled to expire on March 31, 2025. She noted that WIN has provided MRPC with an executed Form 1295 relative to the proposals. After discussion, Director Hudson made a motion to approve the renewal proposal from WIN for the coverages set out above, and to authorize the President to execute same on behalf of the Board and District. Director Garza seconded the motion, which carried unanimously.

Ms. Hartwell presented the attached update from Touchstone District Services. The Board requested that Ms. Hartwell update the website to let customers know that Harris County is in charge of the sidewalk project and to include a phone number for residents to call if they have any questions.

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


Secretary

Attachments

1. Agenda
2. Park Rangers Report
3. Tax Assessor/Collector Reports
4. Tax Exempt Resolution
5. Operator Report
6. Engineer Report
7. Storm Water Solutions Report
8. Bookkeeper Report
9. 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.

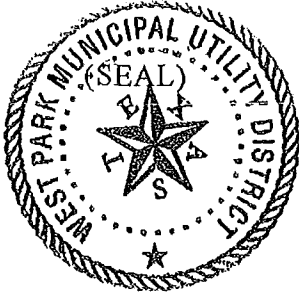
The meeting will be held on **Monday, February 26, 2024, at 12:30 p.m.**

The subject of the meeting will be as follows:

1. Comments from the public;
2. Review and approve the minutes of the January 22, 2024, Board of Directors meeting;
3. Appointment of director to fill vacancy in position formerly held by Director Kirton;
4. Consider acceptance of Qualification Statement, Oath of Office, and Affidavit of Director executed by new director;
5. Election of Officers of Board of Directors;
6. Consider status of Greenhouse Road and Saums Road sidewalk project;
7. Consider status of West Park Preserve, review maintenance report from Park Rangers relative to same, and authorize any necessary repairs;
8. Status of security patrol with Harris County Constable;
9. Review report from B&A Municipal Tax Services 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;
10. Consider granting exemptions from taxation for 2024, and the adoption of a Resolution in connection therewith;
11. Review sales tax audit from B&A Sales Tax Service;
12. Review report from H2O Innovation 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;
13. Review report from IDS Engineering Group and consider the following:
 - 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:
 - i. Review of bids and award of construction contract for Generator Replacement project;

- 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;
 - d) Requests for and approval of issuance of utility commitments;
 - e) Discuss utility relocation requests from Harris County;
 - f) Status of development in the District;
14. Consider status of Bond Application Report relative to the District's proposed Series 2024 Bonds;
 15. 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;
 16. 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;
 17. Review and approve Resolution Adopting Prevailing Wage Rate Scale for Construction Projects;
 18. Review report on facility maintenance by Storm Water Solutions,
 19. Review report from Municipal Accounts & Consulting, L.P. and take appropriate action related to financial and investment reports, including authorizing the payment of invoices presented;
 20. Review and approve proposal for renewal of the District's insurance coverage for term expiring March 31, 2024;
 21. Update from Touchstone District Services;
 22. Matters for possible placement on future agendas.

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.



MARKS RICHARDSON PC

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

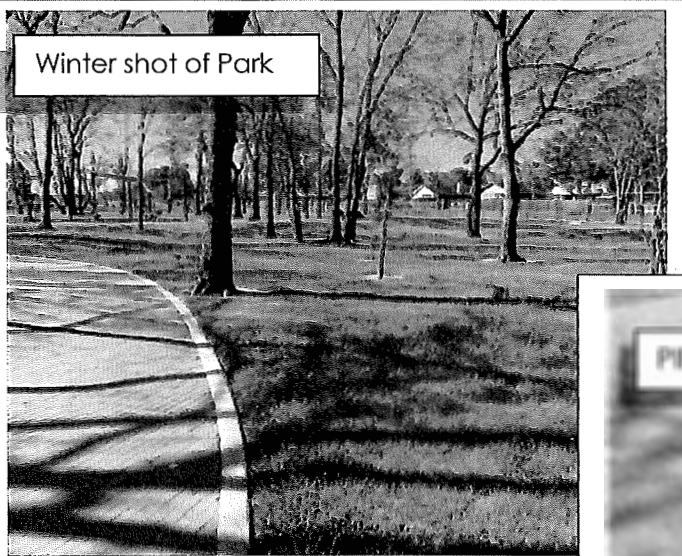
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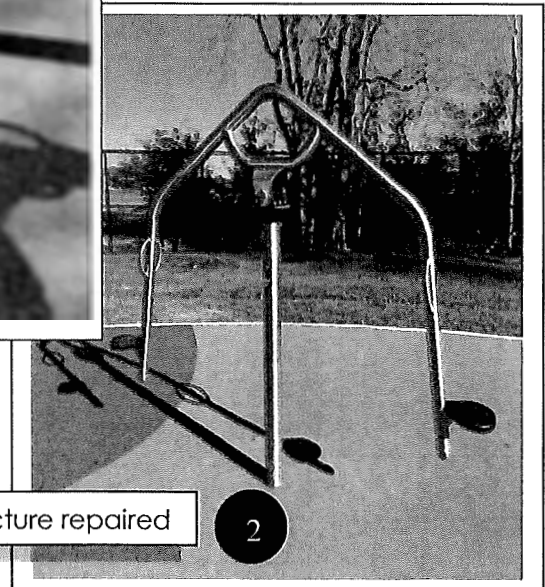
LANDSCAPE MAINTENANCE REPORT FOR WEST PARK MUD FEBRUARY 2024

WEST PARK PRESERVE

1. Park looks great and is well used! Front area that has died will be replanted this month.
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. The County is installing sidewalks in front of the park and detention basins. Not sure the outcome of the end game, other than we will see what is left upon completion.
5. Adding Play Mulch to playground.
6. Small concern over mature trees with large cavities. Will keep an eye on them.
7. One piece of exercise equipment is missing a part. We found it in the park and replaced it back on the machine.
8. We may want to look into a floor covering for the pavilion at a later date. The concrete is taking on stains that can't be washed out.



Play mulch needed

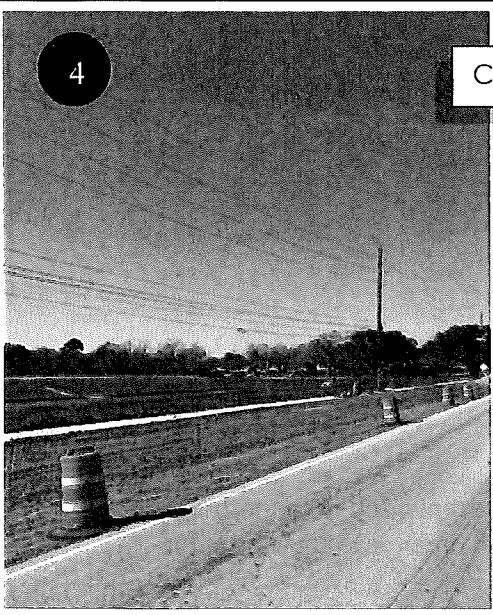


Play structure repaired



4

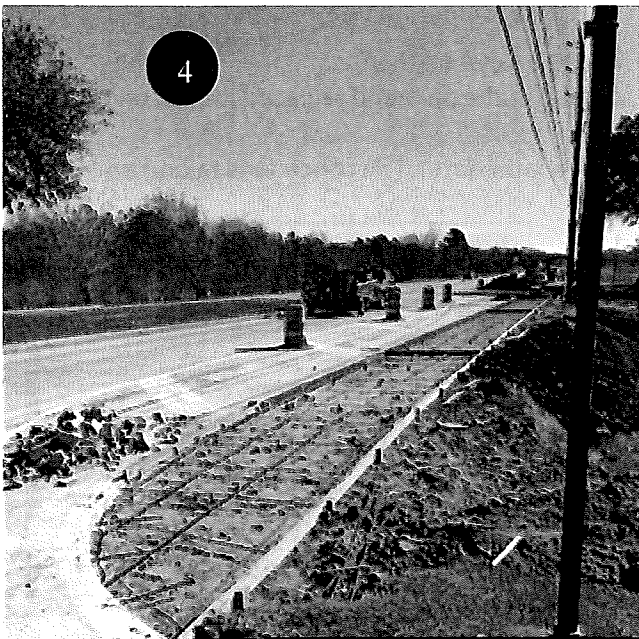
County sidewalk Project



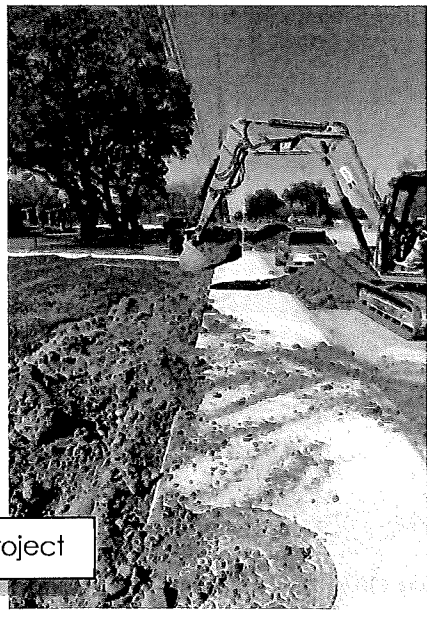
4



4



4



County sidewalk Project





Concrete flooring at pavilion

8



Wetlands



Exercise equipment



Wildlife in Wetlands



Trees to watch

6





MUNICIPAL TAX SERVICE, LLC

Honesty | Efficiency | Transparency | Accountability | Continuity

WEST PARK MUD

FOR THE MONTH ENDING

January 31, 2024



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 1/31/2024

RECEIVABLES SUMMARY

2023 Balance Forward Levy at 4/30/23 FYE	\$0.00	
CAD Changes / Uncollectible	\$3,079,853.91	3,079,853.91
Outstanding Balance forward Prior Years (2022-2012) at 4/30/23 FYE	\$154,713.78	
CAD Changes / Uncollectible	(\$101,502.88)	
		<u>53,210.90</u>
Total Levy to be collected		3,133,064.81
Collection prior months (all years)	(\$475,683.34)	
2023 Taxes Collected net NSF & KR Refunds during current month	(\$2,494,428.92)	
Taxes Collected for Prior Years net NSF & KR Refunds during current month	\$23,287.29	
		<u>(2,946,824.97)</u>
Total Outstanding Balance		<u>186,239.85</u>

TAX ACCOUNT

Beginning Balance – Tax Account

498,138.33

Income

Taxes Collected current Year	\$2,494,538.10
Taxes Collected Prior Year	\$4,146.44
10% Rendition Penalty	\$404.04
Penalties & Interest	\$519.26
Collection Fee Paid	\$0.00
Overpayments	\$0.22
NSF or Reversals , Bank Charges	(\$109.18)
Other Fees & Court Costs, Etc	\$0.00
	<u>\$2,499,498.88</u>

2,997,637.21

Expenses

CK# WIRE West Park MUD - Debt Service Fund	\$1,650,000.00
CK# WIRE West Park MUD - Operating Fund	\$1,056,415.31
CK# 1875 Ted A. Cox - Delinquent Atty Collection Fee - 1/2024 - expenses only	\$19.41
CK# 1876 HCAD - Penalty and Interest - 4th Qtr 2023	\$243.48
CK# 1877 HCAD - Rendition Penalties Collected 1/1/23-12/31/23	\$116.90
CK# 1878 Arthur J. Gallagher - TAC Bond Renewal	\$100.00
CK# 1879 Kiss Development Company LLC - Correction Roll 16, 28 (TY 2022, 2021)	\$1,368.35
CK# 1880 Khohl'S Store #527 - Corection Roll 17 TY 2022	\$1,175.45
CK# 1881 Madeline M Rice Trust - Correction Roll 17 TY 2022	\$477.83
CK# 1882 Park West Acqisition LP - Correction Roll 16 TY 2022	\$24,114.69
CK# 1883 Printer Error	\$0.00
CK# 1884 Terra at Park Row - Correction Roll TY 2023	\$18,448.40
CK# 1885 Dollar Tree #07554 - Correctin Roll TY 2022 (Re-Issue Check)	\$32.87
CK# 1886 B & A Municipal Tax Service LLC - Inv. 897-351	\$1,153.45
CK# 1887 B & A Municipal Tax Service LLC - Inv. 897-352	\$840.10
CK# 1888 Sadic Mevludin - Correction Roll 17 TY 2023	\$324.21
	<u>\$2,754,830.45</u>

Ending Balance –Tax Account

242,806.76



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 1/31/2024

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	\$79,239.66	\$0.00	\$2,909,915.78	\$169,938.13	94.48%
2022	\$2,640,980.14	(\$28,882.86)	\$0.00	\$2,607,056.97	\$5,040.31	99.81%
2021	\$2,197,154.84	(\$13,044.46)	\$0.00	\$2,181,268.71	\$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	\$152.17	(\$873.42)	\$1,938,647.06	\$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%
					\$186,239.85	

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	39,716,668	18,536,147	821,294,343	5	5
2022	695,773,341	0	34,500,668	33,714,729	696,559,280	17	17
2021	585,528,951	0	32,999,442	36,098,951	582,429,442	29	29
2020	533,070,777	0	33,852,112	36,444,531	530,478,358	41	41
2019	433,493,735	0	36,092,668	34,951,216	434,635,187	53	53
2018	391,448,413	0	38,728,115	31,164,787	399,011,741	64	64
2017	364,659,692	0	36,898,146	31,238,790	370,319,048	66	66
2016	321,007,344	0	43,515,063	30,116,368	334,406,039	85	85
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 1/31/2024

PROFIT & LOSS

	CURRENT MONTH 1/01/2024 - 1/31/2024	FISCAL YEAR 05/01/23 - 1/31/2024
BEGINNING BALANCE	954,570.85	603,795.13
INCOME		
10% Rendition Penalty	404.04	2,009.71
Collection Fee	0.00	17,372.59
Dealer Inventory Tax Collected	0.00	(60.47)
Earned Interest	0.00	0.00
Overpayments	0.22	897.61
Penalty & Interest	519.26	22,663.91
Taxes Collected	2,498,575.36	3,060,680.31
Total Income	2,499,498.88	3,103,563.66
EXPENSES		
Audit/Records	0.00	175.00
Court Affidavits	15.00	45.00
Bank Charges	0.00	409.08
Bond Premium	0.00	0.00
CAD Fees	0.00	16,147.68
Certificate of Value	175.00	175.00
Certified Tax Statements	0.00	0.00
Copies	120.20	900.40
Correction Roll Refunds	0.00	104,221.13
Continuing Disclosure	0.00	0.00
Delinquent Tax Attorney Expense	28.99	509.91
Delinquent Tax Attorney Fee	0.00	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	0.00	845.90
Map	0.00	13.00
Mailing & Handling	65.78	873.48
Meeting Travel & Mileage	90.98	1,081.59
Overpayment Refund	867.36	867.36
Payment to Incurr. Jur	0.00	0.00
Public Hearing	0.00	650.00
Rendition Refunds	0.00	0.00
Records Management	6.89	77.27
Rendition Refunds	0.00	0.00
5% Rendition Penalty to CAD	0.00	0.00
Roll Update & Processing	0.00	525.00
Supplies	0.00	138.99
Tax Assessor Collector Fee – AB	1,153.45	10,229.85
Transfer to Operating Fund	163,908.87	164,040.65
Transfer to Debt Service	290,000.00	390,000.00
	456,432.52	709,721.58
ENDING BALANCE	2,997,637.21	2,997,637.21



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 1/31/2024

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	\$2,494,538.10	94.48%		\$2,168,758.31	92.00%	2.48%
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
\$2,494,538.10	\$3,994.27	\$0.00	\$0.00	\$0.00	\$0.00
2017					
\$0.00					



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD
FOR THE PERIOD ENDING 01/29/2024

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: \$3,052,493.01

TYPE OF PLEDGED INVESTMENT: 01BTTF
FMAC

IN COMPLIANCE W/ DISTRICT INVESTMENT POLICY: YES

STATE OF TEXAS §

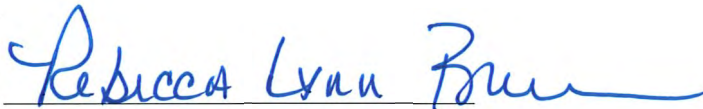
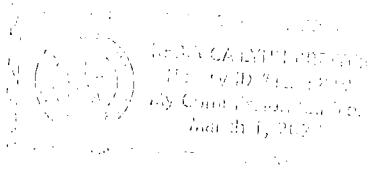
COUNTY OF HARRIS §

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 February 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

\$1,650,000.00

TRANSFER FUNDS TO:

WEST PARK MUD - DEBT SERVICE

WIRE

DATE: 2/2024



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD
FOR THE PERIOD ENDING 1/31/2024

MAINTENANCE & OPERATING

TAX YEAR	M & O RATE	PERCENTAGE	COLLECTIONS	PENALTIES & INTEREST	LESS CORRECTION ROLLS	LESS REVERSALS	TRANSFER
2023	0.160000	42.67%	\$2,494,538.10	\$0.00	\$0.00	(\$109.18)	\$1,064,372.82
2022	0.130000	34.67%	\$3,994.27	\$0.00	(\$26,167.27)	\$0.00	-\$7,687.38
2021	0.080000	21.33%	\$0.00	\$0.00	(\$1,266.46)	\$0.00	-\$270.14
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	DEBT ONLY FOR 2020 AND PRIOR			\$0.00
2016	0.000000	0.00%	\$0.00				\$0.00
2015	0.000000	0.00%	\$0.00				\$0.00
2014	0.000000	0.00%	\$0.00				\$0.00
2013	0.000000	0.00%	\$0.00				\$0.00
To clear Variance from last month						0.00	\$0.00
							\$1,056,415.31

DATE: 2/2024

PAID CHECK # W1128

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

January 22, 2024

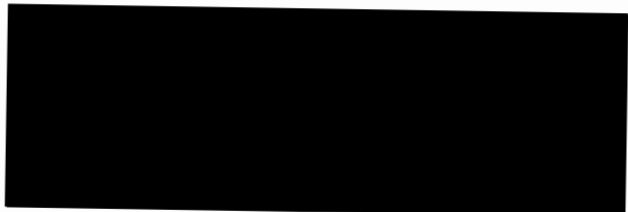
B&A Municipal Tax Service, LLC
13333 Northwest Freeway, Suite 250
Houston, Texas 77040

RE: Westpark Municipal Utility District – Tax Suits/Collections

Expenses/Fees:

Postage/Copy/Deed/Constable/Online Database Search Fees (January 2024)	\$19.41
TOTAL DUE THIS INVOICE	\$19.41

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





HARRIS CENTRAL APPRAISAL DISTRICT
 BUDGET AND FINANCE DIVISION
 ACCOUNTS RECEIVABLE
 PO BOX 920975
 HOUSTON, TX 77292-0975
 PHONE 713-808-7659
 FAX 713-957-7410

INVOICE

Invoice Number: PSI24000014
 Invoice Date: 1/8/2024

WEST PARK MUD
 H BROCK HUDSON PRESIDENT
 B & A MUNICIPAL TAX SVC
 13333 NORTHWEST FWY STE 505
 Houston, TX 77040

WEST PARK MUD
 H BROCK HUDSON PRESIDENT
 B & A MUNICIPAL TAX SVC
 13333 NORTHWEST FWY STE 505
 Houston, TX 77040

Customer ID 897

Due Date 1/8/2024
 Terms DUE UPON RECEIPT

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
PENALTY AND INTEREST -4TH QTR 2023		1	1	243.48	243.48

Subtotal: 243.48
 Invoice Discount: 0.00
 Tax: 0.00

Total: 243.48

PENALTY AND INTEREST APPLY IF
 NOT PAID BY DUE DATE.

* SEC 6.06(e), TEXAS PROPERTY TAX CODE

MAIL TO:

HARRIS CENTRAL APPRAISAL DISTRICT
 BUDGET AND FINANCE DIVISION
 ACCOUNTS RECEIVABLE
 PO BOX 920975
 HOUSTON, TX 77292-0975





MUNICIPAL TAX SERVICE, LLC

FEBRUARY 1, 2024

HARRIS CENTRAL APPRAISAL DISTRICT
BUDGET & FINANCE DIVISION
P O BOX 920975
HOUSTON, TX 77292-0975

JUR # : 520
DISTRICT: WEST PARK MUNICIPAL UTILITY DISTRICT
C/O B & A MUNICIPAL TAX SERVICE
13333 NORTHWEST FREEWAY SUITE 505
HOUSTON, TX 77040

RENDITION PENALTIES COLLECTED 1/1/2023 THROUGH 12/31/23 \$ 2,338.06

CALCULATE 5 % - DUE TO CENTRAL APPRAISAL DISTRICT = DUE \$ 116.90



Arthur J. Gallagher Risk Management Services, LLC
 Houston, TX 77027
 Phone: (713)623-2330

SALJE1

Invoice #	4989986	1 of 1
ACCOUNT NUMBER	DATE	
WESTPAR-06	1/19/2024	
BALANCE DUE ON	AMOUNT DUE	
3/31/2024	\$100.00	

West Park MUD
 c/o Marks Richardson PC;
 3700 Buffalo Speedway Ste 830
 Houston, TX 77098



Insurance | Risk Management | Consulting

Tax & Utility Bond PolicyNumber: 601010073 Company: Ohio Casualty Insurance Company Effective: 3/31/2024 to 3/31/2025

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
33166307	3/31/2024	3/31/2024	RENB	TAC Bond \$10k - (Avik Bonnerjee)	\$100.00
Total Invoice Balance:					\$100.00



Please return this portion with your payment. Include your invoice number on your remittance to expedite processing.

SALJE1

West Park MUD
 c/o Marks Richardson PC;
 3700 Buffalo Speedway Ste 830
 Houston, TX 77098

Invoice #	4989986
ACCOUNT NUMBER	DATE
WESTPAR-06	1/19/2024
BALANCE DUE ON	AMOUNT DUE
3/31/2024	\$100.00
AMOUNT PAID	

Please send your remittance to:

Arthur J. Gallagher Risk Management Services, LLC
 P.O. Box 39735
 Chicago, IL 60694-9700



Insurance | Risk Management | Consulting

PAY ONLINE AT: WWW.AJG.COM/EZPAY

2022 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	2/16/2024	2/1/2024	271

Account No	133-397-001-0001
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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 July 01, 2023 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
KISS DEVELOPMENT COMPANY LLC 2222 GREENHOUSE RD STE 600 HOUSTON, TX 77084-7289
RETURN SERVICE REQUESTED

Appraised Values		Property Information		Comparisons of the last six (6) tax years						
Improvement	38,880	RES A BLK 1	GREENHOUSE MEDICAL CAMPUS	Year	Appraised	Taxable	Rate	Taxes	% Change	
Land Value	1,656,120	Acreage: 4.75240		F1	2022	1,695,000	1,695,000	0.375000	6,356.25	-13.08%
		Service Address		2021	1,950,000	1,950,000	0.375000	7,312.50	25.04%	
		2222 GREENHOUSE RD		2020	1,799,440	1,799,440	0.325000	5,848.18	-45.47%	
100% Assessed Value	1,695,000	77084		2019	2,714,944	2,714,944	0.395000	10,724.03	34.23%	
				2018	1,902,144	1,902,144	0.420000	7,989.00	-67.18%	
				2017	5,292,000	5,292,000	0.460000	24,343.20	-20.11%	
				% Change between 2022 and 2017						
					-67.97%	-67.97%	-18.48%	-73.89%		

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		1,695,000	0.375000 per \$100	6,356.25

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.	Current Taxes Due	6,356.25

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/31/2023	6,458.14	KISS DEVELOPMENT COMPANY LLC	6,458.14	0.00	0.00	0.00	0.00	6,458.14
01/05/2024	0.00	KISS DEVELOPMENT COMPANY LLC	-101.89	0.00	0.00	0.00	0.00	0.00
Correction Roll								
# <u>110</u>								
		101.89 +						
		1,256.46 +						
		1,368.35 *						
2022 Paid in Full							Total Paid	6,458.14

2.1.24

2021 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	2/16/2024	2/1/2024	184

Account No	133-397-001-0001
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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 July 01, 2022 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
KISS DEVELOPMENT COMPANY LLC 2222 GREENHOUSE RD STE 600 HOUSTON, TX 77084-7289
RETURN SERVICE REQUESTED

Appraised Values		Property Information	Comparisons of the last six (6) tax years					
Improvement	197,880	RES A BLK 1 GREENHOUSE MEDICAL CAMPUS Acreage: 5.02790 F1 Service Address 2222 GREENHOUSE RD 77084	Year	Appraised	Taxable	Rate	Taxes	% Change
Land Value	1,752,120		2021	1,950,000	1,950,000	0.375000	7,312.50	25.04%
			2020	1,799,440	1,799,440	0.325000	5,848.18	-45.47%
			2019	2,714,944	2,714,944	0.395000	10,724.03	34.23%
			2018	1,902,144	1,902,144	0.420000	7,989.00	-67.18%
		2017	5,292,000	5,292,000	0.460000	24,343.20	-20.11%	
		2016	5,253,654	5,253,654	0.580000	30,471.19	-10.77%	
			% Change between 2021 and 2016					
			-62.88%	-62.88%	-35.34%	-76.00%		
100% Assessed Value	1,950,000							

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		1,950,000	0.375000 per \$100	7,312.50

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.	Current Taxes Due	7,312.50

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/31/2022	8,578.96	KISS DEVELOPMENT COMPANY LLC	8,578.96	0.00	0.00	0.00	0.00	8,578.96
01/05/2024	0.00	KISS DEVELOPMENT COMPANY LLC	-1,266.46	0.00	0.00	0.00	0.00	0.00

Correction Roll
 # 28

2-1-24

2021 Paid in Full						Total Paid	8,578.96
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2022 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	2/16/2024	3/1/2024	47
Account No		0919429	

TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER February 29, 2024. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.

Taxes that remain delinquent on April 01, 2023 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

KOHL'S STORE #527
 KOHLS ILLINOIS INC
 ATTN: TAX DEPT
 P O BOX 3208
 MILWAUKEE, WI 53201-3208

****RETURN SERVICE REQUESTED****

Appraised Values		Property Information				
Personal Property	1,791,027	Business Personal Property CMP F&F INV M&E MISC ASSETS SUP				
		L1				
		Service Address				
		01200 FRY RD 77084				
100% Assessed Value	1,791,027					
Taxing Unit		Less Exemptions	Taxable Value	Tax Rate	Tax Levy	
WESTPARK MUD			1,791,027	0.375000 per \$100	6,716.35	
					Current Taxes Due	6,716.35

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
03/23/2023	8,651.78	KOHL'S STORE #527	7,339.37	0.00	710.26	0.00	0.00	8,049.63
04/12/2023	552.43	KOHL'S STORE #527	552.43	0.00	0.00	0.00	0.00	552.43
01/23/2024	0.00	KOHL'S STORE #527	-1,175.45	0.00	0.00	0.00	0.00	0.00
Correction Roll								
# 17								
< 1,175.45								
[REDACTED]								
2022 Paid in Full							Total Paid	8,602.06
								2.1.24

2022 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	2/16/2024	3/1/2024	239

Account No	115-393-000-0030
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TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER February 29, 2024. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.

Taxes that remain delinquent on July 01, 2023 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
MADELINE M RICE TRUST ETAL 6850 SW GABLE PKWY PORTLAND, OR 97225-2614 **RETURN SERVICE REQUESTED**

Appraised Values		Property Information		Comparisons of the last six (6) tax years					
Improvement	713,681	RES A2	WESTGATE BUSINESS PARK SEC 1	Year	Appraised	Taxable	Rate	Taxes	% Change
Land Value	450,000	Acreage: 0.68870		2022	1,163,681	1,163,681	0.375000	4,363.80	0.13%
				2021	1,162,215	1,162,215	0.375000	4,358.31	7.63%
				2020	1,246,005	1,246,005	0.325000	4,049.52	-17.72%
				2019	1,246,005	1,246,005	0.395000	4,921.72	-2.95%
				2018	1,207,487	1,207,487	0.420000	5,071.45	74.87%
				2017	630,469	630,469	0.460000	2,900.16	-21.47%
100% Assessed Value	1,163,681	Service Address		% Change between 2022 and 2017					
		1740 FRY RD		84.57%	84.57%	-18.48%	50.47%		
		77084							

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		1,163,681	0.375000 per \$100	4,363.80

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.	Current Taxes Due	4,363.80

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/09/2023	4,841.63	MADELINE M RICE TRUST ETAL	4,841.63	0.00	0.00	0.00	0.00	4,841.63
01/23/2024	0.00	MADELINE M RICE TRUST ETAL	-477.83	0.00	0.00	0.00	0.00	0.00
Correction Roll # 17 <477.83>								
2022 Paid in Full							Total Paid	4,841.63

2.1.24

2022 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	2/16/2024	2/1/2024	295

Account No	135-813-001-0001
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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 July 01, 2023 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
PARK WEST ACQUISITION LP 1801-3300 BLOOR ST WEST TORONTO ONTARIO MX8 2X2 CANADA
RETURN SERVICE REQUESTED

Appraised Values		Property Information	Comparisons of the last six (6) tax years					
Improvement	45,316,360	RES A BLK 1 GREENHOUSE ALLIANCE Acreage: 11.90000 B1 Service Address 2219 GREENHOUSE RD 370 77084	Year	Appraised	Taxable	Rate	Taxes	% Change
Land Value	5,183,640		2022	50,500,000	50,500,000	0.375000	189,375.00	9.54%
			2021	46,100,000	46,100,000	0.375000	172,875.00	21.17%
			2020	43,900,000	43,900,000	0.325000	142,675.00	-9.92%
			2019	40,100,000	40,100,000	0.395000	158,395.00	-4.77%
			2018	39,603,400	39,603,400	0.420000	166,334.28	-7.28%
			2017	39,000,000	39,000,000	0.460000	179,400.00	-18.10%
			% Change between 2022 and 2017					
			29.49%	29.49%	-18.48%	5.56%		
100% Assessed Value	50,500,000							
Taxing Unit		Less Exemptions	Taxable Value	Tax Rate		Tax Levy		
WESTPARK MUD			50,500,000	0.375000 per \$100		189,375.00		
IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.						Current Taxes Due	189,375.00	

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/31/2023	213,489.69	PARK WEST ACQUISITION LP	213,489.69	0.00	0.00	0.00	0.00	213,489.69
01/05/2024	0.00	PARK WEST ACQUISITION LP	-24,114.69	0.00	0.00	0.00	0.00	0.00
Correction Roll # <u>16</u> <24,114.69>								2.1.24
2022 Paid in Full						Total Paid	213,489.69	

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	2/16/2024	2/1/2024	227

Account No	115-393-000-0002
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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 July 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	
TERRA AT PARK ROW APARTMENTS LLC 5728 LYNDON B JOHNSON FWY STE 400 DALLAS, TX 75240-6357 **RETURN SERVICE REQUESTED**	

Appraised Values		Property Information		Comparisons of the last six (6) tax years						
Improvement Land Value	30,510,154 3,909,420	RES B1 WESTGATE BUSINESS PARK SEC 1 Acreage: 8.97480 Service Address 19606 PARK ROW DR 280 77084	B1	Year	Appraised	Taxable	Rate	Taxes	% Change	
	2023			34,419,574	34,419,574	0.375000	129,073.40	29.89%		
				2022	26,500,000	26,500,000	0.375000	99,375.00	17.78%	
				2021	22,500,000	22,500,000	0.375000	84,375.00	18.01%	
				2020	22,000,000	22,000,000	0.325000	71,500.00	-4.71%	
				2019	18,995,000	18,995,000	0.395000	75,030.25	2.08%	
				2018	17,500,000	17,500,000	0.420000	73,500.00	-6.01%	
				% Change between 2023 and 2018						
				96.68%		96.68%		-10.71%		75.61%
100% Assessed Value	34,419,574									

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		34,419,574	0.375000 per \$100	129,073.40

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.	Current Taxes Due	129,073.40

*Out ck to:
 Terra at Park Row
 5728 Lyndon B Fwy Suite 400
 Dallas, TX 75240-6357*

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
12/28/2023	129,073.40	CORELOGIC COMMERCIAL REAL ESTATE SERVICES	129,073.40	0.00	0.00	0.00	0.00	129,073.40
		<i>" pending kr " <18,448.407</i>						
2023 Paid in Full							Total Paid	129,073.40

8.1.24

Designation of Tax Refund

GENERAL INFORMATION: Pursuant to Tax Code Section 42.43(i), this form is for use by a property owner who prevails in an appeal of an appraisal review board determination to district court to use to designate to whom and/or where a property tax refund is to be sent.

FILING INSTRUCTIONS: This entire form must be completed and submitted to the local tax office to process the refund. A separate form must be completed for each appeal and submitted to the local tax office. Do not file this document with the Texas Comptroller of Public Accounts.

SECTION 1: Taxing Unit Information

WEST PARK MUD	Old Value 34,419,574	Old tax	129,073.40
Collecting (Taxing Unit) Office Name			
	New Value 29,500,000	new tax	110,625.00
Mailing Address, City, State, ZIP Code		refund	18,448.40

SECTION 2: Property Owner Information

TERRA AT PARK ROW

Property Owner *CK to*

5728 LBJ FWY SUITE 400 DALLAS TX 75240-6357

Property Owner Address, City, State, ZIP Code

Property Description: (Provide legal description or other information from appraisal records sufficient to identify the property or attach a copy of the tax receipt.)

RES B1
 WESTGATE BUSINESS PARK SEC 1
 Property Address: 19606 PARK ROW DR # 280
 HOUSTON TX 77084

2023-60511
 Final Judgment Cause Number (Please provide entire number.)

SECTION 3: Assignment of Right to a Refund

I am the property owner or a duly authorized representative of the property owner entitled to a refund of ad valorem taxes arising from an appeal under Tax Code Chapter 42. By executing this Designation of Tax Refund, the property owner assigns all rights and interest for the tax refund to be delivered to the designated individual or firm.

I, GREG DALTON, hereby designate the refund on the above named property be sent to the following:

Please check appropriate box (check only one box)


- Property owner – if using different address than above information, please provide in the space below:
- Business office of attorney of record in the appeal located at the following mailing address:
- Another individual and address as designated in the following information:

AS SHOWN ABOVE

Name

Mailing Address, City, State, ZIP Code

SECTION 4: Signature and Date

sign here 
 Property Owner or Duly Authorized Representative

2.8.24
 Date

CAUSE NO. 2023-60511

Pgs-3

TERRA AT PARK ROW APARTMENTS LLC	§	IN THE DISTRICT COURT OF
	§	
v.	§	HARRIS COUNTY, TEXAS
	§	
HARRIS COUNTY APPRAISAL DISTRICT	§	190th JUDICIAL DISTRICT

EPO
6

AGREED FINAL JUDGMENT

On this day came on to be considered the Agreed Motion of TERRA AT PARK ROW APARTMENTS LLC, Plaintiff[s], and Harris Central Appraisal District f/k/a Harris County Appraisal District, Defendant, for Entry of an Agreed Final Judgment in this cause. The parties appeared by and through their attorneys of record and announced to the Court that they had compromised and settled the issues of law and fact in dispute therein. The Court proceeded to hear the evidence and arguments of counsel supporting the Agreed Motion for Entry of Agreed Final Judgment, and finds that such Agreed Motion should be granted and the Agreed Final Judgment should be entered.

It is, therefore, ORDERED, ADJUDGED, AND DECREED that for 2023 ad valorem tax purposes, the values of Plaintiff's[s'] property which is the subject of this suit shall be as follows:

TAX YEAR	HCAD Property Account No.(s)	Appraised Value
2023	115-393-000-0002	\$29,500,000

It is further ORDERED that the Chief Appraiser of Defendant Harris Central Appraisal District f/k/a Harris County Appraisal District shall perform the post-appeal administrative procedures provided in Section 42.41 of the Texas Tax Code.

It is further ORDERED that the undersigned parties shall, within a reasonable period of time following execution of this Agreement, do or cause their attorneys to do whatever is reasonably necessary to effect this Agreement. Not later than the forty-fifth (45th) day after the date this judgment is entered, Harris Central Appraisal District f/k/a Harris County Appraisal District shall correct the appraisal roll and advise the appropriate tax assessor-collector to (1) change the tax roll and other appropriate records

2022 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	2/16/2024	2/1/2023	334

Account No	2301866
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TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER January 31, 2023. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.

Taxes that remain delinquent on April 01, 2023 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	
DOLLAR TREE #07554 DOLLAR TREE STORES INC 500 VOLVO PKWY CHESAPEAKE, VA 23320-1604 **RETURN SERVICE REQUESTED**	

Appraised Values		Property Information	
Personal Property	166,570	Business Personal Property CMP F&F INV LSH M&E MISC ASSETS SUP	L1
100% Assessed Value	166,570	Service Address	
		02424 GREENHOUSE RD 77084	

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		166,570	0.375000 per \$100	624.64

			Current Taxes Due	624.64

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/17/2023	657.51	DOLLAR TREE #07554	657.51	0.00	0.00	0.00	0.00	657.51
07/25/2023	0.00	DOLLAR TREE #07554	-32.87	0.00	0.00	0.00	0.00	0.00
08/01/2023	-32.87	CK 1825	0.00	0.00	0.00	0.00	0.00	-32.87
10/31/2023	32.87	VOID CK 1825 (old acct)	0.00	0.00	0.00	0.00	0.00	32.87
			<i>re-issue <32.87></i>					

2022 Paid in Full							Total Paid	657.51
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9.1.24



MUNICIPAL TAX SERVICE, LLC

Invoice

Date	Invoice #
2/1/2024	897-351

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 February 2024		1,134.55	1,134.55
2023 Additional Unit Count Invoiced 2024	21	0.90	18.90
			<i>2.1.24</i>
Thank you for your business.		Total	\$1,153.45



MUNICIPAL TAX SERVICE, LLC

Invoice

Date	Invoice #
2/1/2024	897-352

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

Description	Unit Count	Rate	Amount
Copies	390	0.20	78.00
Postage, Mailing, and Handling (11)		9.35	9.35
Roll Update & Processing (December 2023)	1.25	75.00	93.75
Statement Mailing & Handling (3308 Quarterly Notices - 4th Qtr Oct-Dec 2023)	0.25	75.00	18.75
Statement Mailing and Handling (DMR-Thru SR/KR4)		18.63	18.63
Statement Mailing & Handling (Agents thru SR/KR4)	0.25	75.00	18.75
Records Retention		6.89	6.89
Meeting Travel Time/Mileage/Time (December 2023)		155.98	155.98
Court Affidavits	1	15.00	15.00
Continuing Disclosures		425.00	425.00
Thank you for your business.		Total	\$840.10

2.1.24

2022 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	2/16/2024	3/1/2024	97

Account No	2114111
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TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER February 29, 2024. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.

Taxes that remain delinquent on April 01, 2023 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

MEVLUDIN SADIC
 20439 WESTFIELD ESTATES DR
 KATY, TX 77449-4702

****RETURN SERVICE REQUESTED****

Appraised Values		Property Information	
Personal Property	39,866	Vehicles VHCLS	
			L1
		Service Address	
		19321 PARK ROW 77084 77084	
100% Assessed Value	39,866		

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
WESTPARK MUD		39,866	0.375000 per \$100	149.50

	Current Taxes Due	149.50
	Late Rend. Penalty	14.95

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
09/13/2023	697.81	MEVLUDIN SADIC	444.24	44.42	92.85	116.30	0.00	697.81
01/23/2024	0.00	MEVLUDIN SADIC	-294.74	-29.47	0.00	0.00	0.00	0.00
<p>Correction Roll # <u>17</u> 4324.217</p>								
2022 Paid in Full							Total Paid	697.81

2.124

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
0746047				0746047				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Business Personal Property									
				CMP F&F M&E SUP									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	21.41	65.29	21.94	65.82	22.47	66.35	
2021	10/18/2021	2/1/2022		39.89	3.99	0.00	27.74	71.62	28.26	72.14	28.78	72.66	
Totals				79.78	7.98	0.00	49.15	136.91	50.20	137.96	51.25	139.01	

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
0772574				0772574				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Business Personal Property									
				F&F INV M&E									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	7.69	19.87	7.85	20.03	7.99	20.17	

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
0955333				0955333				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Business Personal Property									
				CMP F&F INV M&E									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	42.52	129.64	43.56	130.68	44.60	131.72	
				Lawsuit: 12/15/2022									
2021	10/18/2021	2/1/2022	L	75.84	7.58	0.00	52.72	136.14	53.73	137.15	54.72	138.14	
				Lawsuit: 12/15/2022									
2020	10/14/2020	2/2/2021	L	65.72	6.57	0.00	56.10	128.39	56.96	129.25	57.83	130.12	
				Lawsuit: 12/15/2022									
Totals				220.76	22.07	0.00	151.34	394.17	154.25	397.08	157.15	399.98	

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
0959495				0959495				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Leased Equipment									
				VHCLS									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	53.17	162.12	54.48	163.43	55.79	164.74	
				Payment Date: 2/16/2023, Payment Amt: 1,117.74									
				Escrow: 0.00, Taxes: 1,117.74, Penalties: 0.00									
				Del. P&I: 0.00, Atty Fees: 0.00, Other Fees: 0.00, Refund: 0.00									

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
1008495				1008495				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Business Personal Property									
				F&F MISC ASSETS									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	19.17	49.49	19.53	49.85	19.89	50.21	
2020	12/9/2020	2/2/2021		23.89	2.39	0.00	20.39	46.67	20.71	46.99	21.02	47.30	
Totals				51.45	5.15	0.00	39.56	96.16	40.24	96.84	40.91	97.51	

Account No/Name/Address				Cad No/Property Descr.				Over 65		Veteran		Installment Code	
2092875				2092875				Over 65		Veteran		Installment Code	
[REDACTED]				[REDACTED]				No		No		N	
				Business Personal Property									
				CMP F&F M&E MISC ASSETS									
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	6.05	13.85	6.14	13.94	6.24	14.04	

Account No/Name/Address	Cad No/Property Descr.		
2093711	2093711	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F M&E	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	24.42	63.06	24.89	63.53	25.34	63.98
2020	10/14/2020	2/2/2021		30.44	3.04	0.00	25.98	59.46	26.39	59.87	26.78	60.26
Totals				65.57	6.55	0.00	50.40	122.52	51.28	123.40	52.12	124.24

2112139	2112139	Over 65	No
	Business Personal Property	Veteran	No
	F&F M&E SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	37.83	97.70	38.55	98.42	39.27	99.14
2020	10/14/2020	2/2/2021		47.17	4.72	0.00	40.27	92.16	40.89	92.78	41.51	93.40
Totals				101.60	10.16	0.00	78.10	189.86	79.44	191.20	80.78	192.54

2208034	2208034	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	2224589	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	45.75	118.13	46.61	118.99	47.48	119.86

2225001	2225001	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	16.37	32.12	16.57	32.32	16.76	32.51

2228369	2228369	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F INV M&E	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	894.42	1,735.04	904.50	1,745.12	914.60	1,755.22

2237141	2237141	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F	Installment Code	N
	INSIDE HEB		

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	11.97	30.91	12.20	31.14	12.43	31.37

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

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	2.98	7.08	3.03	7.13	3.09	7.19

Account No/Name/Address	Cad No/Property Descr.		
2241222	2241366	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	146.57	312.38	148.57	314.38	150.56	316.37

Account No/Name/Address	Cad No/Property Descr.		
2244223	2244223	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	19.94	38.68	20.16	38.90	20.39	39.13
2017	10/11/2017	2/1/2018		20.58	2.06	0.00	27.35	49.99	27.62	50.26	27.89	50.53
2016	10/11/2016	2/1/2017		34.57	3.46	0.00	51.42	89.45	51.87	89.90	52.33	90.36
Totals				72.19	7.22	0.00	98.71	178.12	99.65	179.06	100.61	180.02

Account No/Name/Address	Cad No/Property Descr.		
2268915	2268915	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F INV M&E MISC ASSETS SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	41.40	126.25	42.42	127.27	43.44	128.29
2021	12/15/2021	2/1/2022		74.38	7.44	0.00	51.72	133.54	52.69	134.51	53.67	135.49
2020	10/14/2020	2/2/2021		64.46	6.45	0.00	55.03	125.94	55.88	126.79	56.73	127.64
Totals				215.98	21.60	0.00	148.15	385.73	150.99	388.57	153.84	391.42

Account No/Name/Address	Cad No/Property Descr.		
2278074	2278074	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F M&E SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	268.72	819.37	275.32	825.97	281.93	832.58
	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		

Account No/Name/Address	Cad No/Property Descr.		
2279923	2279923	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F M&E SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	6.99	21.32	7.16	21.49	7.34	21.67
2021	10/18/2021	2/1/2022		13.03	1.30	0.00	9.06	23.39	9.23	23.56	9.41	23.74
2020	10/14/2020	2/2/2021		11.29	1.13	0.00	9.64	22.06	9.79	22.21	9.94	22.36
2019	10/1/2019	2/1/2020		13.73	1.37	0.00	13.89	28.99	14.07	29.17	14.25	29.35
Totals				51.08	5.10	0.00	39.58	95.76	40.25	96.43	40.94	97.12

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

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	24.62	75.07	25.22	75.67	25.83	76.28

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2279930 [REDACTED]	2279930 Business Personal Property CMP F&F INV M&E SUP	Veteran	No
		Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	140.58	363.02	143.25	365.69	145.92	368.36
2020	10/14/2020	2/2/2021		175.26	17.53	0.00	149.61	342.40	151.92	344.71	154.24	347.03
2019	10/1/2019	2/1/2020		213.00	21.30	0.00	215.56	449.86	218.36	452.66	221.18	455.48
2018	10/11/2018	2/1/2019	L	222.04	22.20	0.00	259.87	504.11	262.81	507.05	265.74	509.98
		Lawsuit: 2/22/2019										
2017	2/27/2018	4/3/2018	L	238.16	23.82	0.00	310.18	572.16	313.32	575.30	316.47	578.45
		Lawsuit: 2/22/2019										
Totals				1,050.68	105.07	0.00	1,075.80	2,231.55	1,089.66	2,245.41	1,103.55	2,259.30

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2281672 [REDACTED]	2281672 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	1,073.48	3,273.23	1,099.88	3,299.63	1,126.28	3,326.03
2021	10/18/2021	2/1/2022		1,999.77	199.98	0.00	1,390.24	3,589.99	1,416.64	3,616.39	1,443.03	3,642.78
2020	10/27/2020	2/2/2021		1,733.13	173.31	0.00	1,479.40	3,385.84	1,502.28	3,408.72	1,525.15	3,431.59
2019	10/1/2019	2/1/2020		2,106.42	210.64	0.00	2,131.70	4,448.76	2,159.50	4,476.56	2,187.31	4,504.37
2018	12/19/2018	2/1/2019		2,239.74	223.97	0.00	2,621.39	5,085.10	2,650.95	5,114.66	2,680.52	5,144.23
Totals				10,078.83	1,007.88	0.00	8,696.21	19,782.92	8,829.25	19,915.96	8,962.29	20,049.00

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2285599 [REDACTED]	2285599 Multi-Locations INV PHARMACEUTICALS CONSIGNED INV	Veteran	No
		Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	11.69	35.66	11.98	35.95	12.27	36.24

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2301975 [REDACTED]	2301975 Leased Equipment VHCLS	Veteran	No
		Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	27.94	85.21	28.64	85.91	29.32	86.59

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2304021 [REDACTED]	2304021 Business Personal Property CMP F&F MISC ASSETS SUP	Veteran	No
		Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 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	51.32	156.50	52.60	157.78	53.86	159.04

Account No/Name/Address	Cad No/Property Descr.		
2313194	2313194	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		2.44	0.24	0.00	1.69	4.37	1.72	4.40	1.76	4.44
2020	10/14/2020	2/2/2021		2.11	0.21	0.00	1.80	4.12	1.83	4.15	1.86	4.18
2019	6/17/2020	8/1/2020		17.18	1.72	0.00	16.03	34.93	16.26	35.16	16.48	35.38
Totals				21.73	2.17	0.00	19.52	43.42	19.81	43.71	20.10	44.00

Account No/Name/Address	Cad No/Property Descr.		
2314908	2314908	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		7.69	0.77	0.00	5.35	13.81	5.45	13.91	5.54	14.00

Account No/Name/Address	Cad No/Property Descr.		
2323445	2323445	Over 65	No
	Leased Equipment	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2019	3/19/2020	5/1/2020		181.91	0.00	0.00	160.81	342.72	162.99	344.90	165.18	347.09

Account No/Name/Address	Cad No/Property Descr.		
2334489	2334489	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	10/18/2021	2/1/2022		4.11	0.41	0.00	2.86	7.38	2.91	7.43	2.97	7.49
2020	10/14/2020	2/2/2021		4.24	0.42	0.00	3.62	8.28	3.67	8.33	3.73	8.39
Totals				8.35	0.83	0.00	6.48	15.66	6.58	15.76	6.70	15.88

Account No/Name/Address	Cad No/Property Descr.		
2354243	2354243	Over 65	No
	Vehicles	Veteran	No
	VHCLS	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	2/22/2023	4/1/2023		113.66	11.37	0.00	58.02	183.05	59.52	184.55	61.02	186.05

Account No/Name/Address	Cad No/Property Descr.		
2356708	2356708	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F M&E SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	2/22/2023	4/1/2023		29.27	0.00	0.00	13.58	42.85	13.93	43.20	14.28	43.55

Account No/Name/Address	Cad No/Property Descr.		
2361452	2361452	Over 65	No
	Business Personal Property	Veteran	No
	CMP F&F M&E SUP	Installment Code	N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		17.06	1.71	0.00	9.15	27.92	9.38	28.15	9.61	28.38

Account No/Name/Address	Cad No/Property Descr.		
2362066 [REDACTED]	2362066 Business Personal Property CMP F&F INV M&E SUP	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							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	13.62	41.52	13.96	41.86	14.28	42.18

Account No/Name/Address	Cad No/Property Descr.		
2362250 [REDACTED]	2362250 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		723.61	72.36	0.00	388.43	1,184.40	397.98	1,193.95	407.53	1,203.50

Account No/Name/Address	Cad No/Property Descr.		
2362326 [REDACTED]	2362326 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		102.94	10.29	0.00	55.26	168.49	56.62	169.85	57.97	171.20

Account No/Name/Address	Cad No/Property Descr.		
2362445 [REDACTED]	2362445 Business Personal Property CMP F&F INV M&E SUP	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023	L	169.60	16.96	0.00	91.04	277.60	93.28	279.84	95.52	282.08
Lawsuit: 7/28/2023												

Account No/Name/Address	Cad No/Property Descr.		
2373392 [REDACTED]	2373392 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/28/2022	2/1/2023		81.56	0.00	0.00	39.80	121.36	40.78	122.34	41.76	123.32

Account No/Name/Address	Cad No/Property Descr.		
2376129 [REDACTED]	2376129 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	1/25/2023	3/1/2023		97.21	0.00	0.00	46.27	143.48	47.44	144.65	48.60	145.81

Account No/Name/Address	Cad No/Property Descr.		
2388426 [REDACTED]	2388426 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2024		Due Feb, 2024		Due Mar, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	6/21/2023	8/1/2023		157.75	15.78	0.00	72.19	245.72	74.27	247.80	76.36	249.89

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	1,939,555.05	34.57	3.46	36.51	14.91	0.00	89.45	1	100.00%	
2017	1,703,467.59	258.74	25.88	233.84	103.69	0.00	622.15	2	99.98%	
2018	1,675,849.18	3,258.77	324.29	2,579.48	1,232.51	0.00	7,395.05	5	99.81%	
2019	1,716,809.00	2,698.05	235.03	1,748.29	936.27	0.00	5,617.64	6	99.84%	
2020	1,724,054.69	2,169.61	215.77	1,144.81	706.06	0.00	4,236.25	12	99.87%	
2021	2,184,110.38	2,841.67	282.27	1,096.99	787.07	0.00	5,008.00	18	99.87%	
2022	2,612,097.28	5,040.31	412.26	1,233.75	1,230.99	0.00	7,917.31	24	99.81%	
2023	3,079,853.91	169,938.13	1,245.71	0.00	0.00	0.00	171,183.84	95	94.48%	
		186,239.85	2,744.71	8,073.71	5,011.52	0.00	202,069.79	164		

**WESTPARK MUNICIPAL UTILITY DISTRICT
DELINQUENT TAX REPORT
February 8, 2024**

PERSONAL PROPERTY ACCOUNTS

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
	2375087	2022 - \$50.44	ACCOUNT PAID.
	2388426	2021 - \$120.99 2022 - \$157.75 2023 - \$467.53	This account recently went delinquent. A final demand letter has been sent. A lawsuit will be filed if the taxes remain unpaid.
	2362445	2022 - \$169.60 2023 - \$181.26	Lawsuit filed. Default judgment hearing held. Waiting on Judge to sign Judgment.
	0955333	2020 - \$65.72 2021 - \$75.84 2022 - \$79.20 2023 - \$83.70	Lawsuit filed. Judgment entered. A Writ of Execution has been forwarded to the constable.
	0959495	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.
	2362250	2022 - \$723.61 2023 - \$774.26	Property owner filed correction with HCAD.
	2241366	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.
	2268915	2020 - \$64.46 2021 - \$74.38 2022 - \$77.14 2023 - \$80.84	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.

PROPERTY OWNER	ACCOUNT NO.	BASE AMOUNT DUE	STATUS
	2362326	2022 - \$102.94 2023 - \$102.94	The 2023 taxes have now gone delinquent. Another demand letter has been sent.

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).

PROPERTY OWNER	ACCOUNT NO.	BASE AMOUNT DUE	STATUS
	0746047	2021 - \$39.89 2022 - \$39.89 2023 - \$39.89	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	0772574	2021 - \$11.07	No response to demand letters. Per HCAD, the business closed 09/21. The account is not active with HCAD after 2021.
	1008495	2020 - \$23.89 2021 - \$27.56	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2092875	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 2020.
	2093711	2020 - \$30.44 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.
	2112139	2020 - \$47.17 2021 - \$54.43	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.
	2224589	2021 - \$65.80	No response to demand letters. Per HCAD, the business is permanently closed. The account is not active with HCAD after 2021.
	2225001	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.
	2237141	2021 - \$18.94	The 2022 taxes were recently paid. Another demand letter has been sent.
	2238829	2020 - \$4.10	No response to demand letters. This account not billed after 2020.

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
	2244223	2016 - \$34.57 2017 - \$20.58 2018 - \$17.04	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.
	2279923	2019 - \$13.73 2020 - \$11.29 2021 - \$13.03 2022 - \$13.03 2023 - \$13.03	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2279927	2022 - \$45.86 2023 - \$46.01	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2285599	2022 - \$23.97	No response to demand letters. The account has been zeroed out for the 2023 tax year. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2301975	2022 - \$52.06	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2304021	2022 - \$95.62	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2313194	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.
	2314908	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.
	2334489	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.
	2354243	2022 - \$113.66	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2356708	2022 - \$29.27 2023 - \$65.60	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2361452	2022 - \$17.06 2023 - \$17.06	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
	2362066	2022 - \$25.36 2023 - \$26.24	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2373392	2022 - \$81.56 2023 - \$68.44	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
	2376129	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.

PROPERTY OWNER	ACCOUNT NO.	BASE AMOUNT DUE	STATUS
	2281672	2018 - \$2,239.74 2019 - \$2,106.42 2020 - \$963.61 2021 - \$1,999.77 2022 - \$1,999.77 2023 - \$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.
	2279930	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.
	2228369	2018 - \$764.20	Court judgment entered. Company no longer in business. Abstract of Judgment filed with the County Clerk's office.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

WHEREAS, the laws of the State of Texas provide, under certain circumstances, for the exemption of a portion of the value of residence homesteads, and of certain taxable property of qualified charitable organizations from ad valorem taxation; and

WHEREAS, the Board of Directors of WEST PARK MUNICIPAL UTILITY DISTRICT (the "District") has considered the various exemptions which may be granted. Now, Therefore,

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

Section 1: For the tax year 2024, the Board of Directors has considered and has decided not to exempt from ad valorem taxation by the District any portion of the appraised value of residence homesteads of individuals who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or are sixty-five (65) years of age or older, as authorized by, and in accordance with the provisions of, Article 8, Section 1-b (b), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended.

Section 2: For the tax year 2024, the Board of Directors has considered and has decided not to adopt a general residential homestead exemption as authorized by Article 8, Section 1-b(e), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended.

Section 3: This Resolution constitutes official action by the Board of Directors of the District concerning the foregoing tax exemptions.

PASSED AND APPROVED this the 26th day of February 2024.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

(SEAL)



Service Center
 27335 West Hardy Rd.
 Suite 101
 Spring, Texas 77373



Corporate (281) 353-9809
 Customer Service (281) 353-9756
 Fax (281) 353-6105

DATE
 2/26/2024

**MONTHLY OPERATIONS REPORT
 WEST PARK MUNICIPAL UTILITY DISTRICT**

METER COUNT	
S.T.P.	2
Vacant	0
Commercial	62
Nursing Home	1
Irrigation	40
Park(Irrigation)	1
Apts/Units(2636)	9
Total	115

BILLED CONSUMPTION		
12/19/23	to	1/19/24
STP		0
Apartments		8,989,000
Commercial		2,985,000
Irrigation		1,477,000
Park (Irrigation) No Bill		62,000
Total		13,513,000

Flushing, Main Line Break & Leaks: 97,000
 Total Consumption: 13,610,000
 Plant Pumpage: 14,063,000
 Billed Percentage of Pumped Water: 96.78%

	#2	#3
Calculated Well GPM	962	1,295
Design Well GPM	1,000	1,000
Well Pumpage	4,054,000	10,009,000

Areas for the Month of	DECEMBER	Month of	JANUARY
Cut-Off Notices Mailed	12/28/23	Meter Read Date	01/19/24
Number of Notices Mailed	28	Billing Date	01/26/24
Cut-Off Date	01/18/24	Mailing Date	01/29/24
Number of Actual Cut-Offs	0	Due Date	02/20/24

Utility District Operation and Management
 P.O. Box 1209 • Spring, Texas 77383

WEST PARK MUNICIPAL UTILITY DISTRICT

DATE
2/26/2024

MONTHLY OPERATIONS SUMMARY

WATER SYSTEM

January-24

Total Water Pumped for Calendar Month of : January-24 **13,801,000** Gallons

Distribution System Chlorine Residual Reporting:

Average	<u>1.51</u>	mg/l.
Maximum	<u>1.92</u>	mg/l.
Minimum	<u>1.05</u>	mg/l.

TEXAS DEPARTMENT OF HEALTH I. D. NO. 1011930

Bacteriological Analysis : **10**

Samples Taken On : **01/23/24**

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

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY WASTEWATER TREATMENT PLANT

December-23

TPDES Permit # WQ0012346001
TX0086185

Expires: 5/10/2027

Effluent Quality Data: Reported for: December-23

	<u>Previous Month</u>	<u>Reported</u>	<u>Permitted</u>	<u>Excursion</u>
BOD 5 Average	2.15 mg/l	2.24 mg/l	7.00 mg/l	NO
BOD 5 Maximum	2.48 mg/l	2.86 mg/l	22.00 mg/l	NO
BOD 5 lbs/day	5.09 mg/l	5.16 mg/l	29.00 lbs/day	NO
TSS Average	6.62 mg/l	2.62 mg/l	15.00 mg/l	NO
TSS Maximum	10.40 mg/l	5.47 mg/l	40.00 mg/l	NO
TSS lbs/day	16.10 mg/l	6.11 mg/l	63.00 lbs/day	NO
NH3-N Average	0.05 mg/l	0.05 mg/l	2.00 mg/l	NO
NH3-N Maximum	0.05 mg/l	0.05 mg/l	10.00 mg/l	NO
NH3-N lbs/day	0.12 mg/l	0.11 mg/l	8.30 lbs/day	NO
E Coli Avg.	1.82 mpn	1.58 mpn	63 mpn	NO
E Coli Maximum	11.00 mpn	6.30 mpn	200 mpn	NO
DO Minimum	8.45 mpn	9.03 mpn	6.00 mg/l	NO
pH Minimum	7.87 mpn	7.38 mpn	6.00 s.u.	NO
pH Maximum	8.11 mpn	8.27 mpn	9.00 s.u.	NO
CL2 Res Min	1.61 mg/l	1.70 mg/l	1.00 mg/l	NO
CL2 Res Max	3.84 mg/l	3.90 mg/l	4.00 mg/l	NO
Flow Average	0.334 mg/l	0.336 mg/l	0.500 mgd	NO
Flow Maximum	0.499 mg/l	0.562 mg/l	N/A	N/A
Total Treated	10,416,000			
Effluent Quality Compliant with Discharge Permit ?				YES

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY BILLING & COLLECTION REPORT

DATE
2/26/2024

January-24

	<i>Apartments</i>	<i>All Others</i>	<i>Total</i>			
Balance Forward	\$ 79,429.19	\$ 36,099.12	\$ 115,528.31			
As of 12/27/23						
Collection Period:	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%; border-bottom: 1px solid black;">12/27/23</th> <th style="width: 33%; border-bottom: 1px solid black;">TO</th> <th style="width: 33%; border-bottom: 1px solid black;">1/26/24</th> </tr> </thead> </table>			12/27/23	TO	1/26/24
12/27/23	TO	1/26/24				
Deposit	\$ -	\$ -	\$ -			
Water	\$ 16,048.37	\$ 6,479.41	\$ 22,527.78			
Sewer	\$ 15,050.00	\$ (950.16)	\$ 14,099.84			
New Acct/App/Transfer Fee	\$ -	\$ -	\$ 35.00			
Connect	\$ -	\$ -	\$ -			
Penalty	\$ 1,039.87	\$ 1,567.31	\$ 2,607.18			
TCEQ	\$ 186.60	\$ 66.83	\$ 253.43			
Grease Trap	\$ -	\$ 947.80	\$ 947.80			
RWA Fee	\$ 21,693.39	\$ 23,600.91	\$ 45,294.30			
Undistributed Overpayments	\$ -	\$ 6,688.66	\$ 6,688.66			
TOTAL	\$ 54,018.23	\$ 38,435.76	\$ 92,453.99			

Current Adjustments:			
TOTAL	\$ -	\$ 44,596.35	\$ 44,596.35

January '24

	12/19/23	TO	1/19/24
Current Billing for			
Deposit	\$ -	\$ -	\$ -
Water	\$ 26,360.00	\$ 8,193.30	\$ 34,553.30
Sewer	\$ 26,360.00	\$ 2,726.50	\$ 29,086.50
Connect	\$ -	\$ -	\$ -
Penalty	\$ -	\$ -	\$ -
TCEQ	\$ 263.60	\$ 54.53	\$ 318.13
Grease Trap	\$ -	\$ 575.00	\$ 575.00
RWA	\$ 35,356.45	\$ 17,775.00	\$ 53,131.45
TOTAL	\$ 88,340.05	\$ 29,324.33	\$ 117,664.38
TOTAL RECEIVABLE	\$ 113,751.01	\$ 71,584.04	\$ 185,335.05

Collection Report Through
NOTES: Deposits on file for the district

01/26/24
\$324,204.80

Consumption: 13,513,000
Paperless: 8



West Park Municipal Utility District

Board of Directors Meeting
February 26, 2024

Wastewater Treatment

10/26/23 – Sewer Plant – Furnished subcontractor to install new grating at influent. Tested and returned to service.

12/22/23 – Sewer Plant – Furnished operator to assist subcontractor with top cleaning and vacuuming (2,000) gallons of floating debris and grease from the lift station wet well and disposing of debris.

Sanitary Sewer System

Normal Operations

Water Plant No. 1 & No. 2

12/14/23 – Water Plant #1 – Furnished subcontractor to perform annual electrical survey. Walked site, cleaned contacts, checked voltage, amps, and temps. Megged motor.

12/14/23 – Water Plant #2 – Furnished subcontractor to perform annual electrical survey. Walked site, cleaned contacts, checked voltage, amps, and temps. Megged motor.

1/10/24 – Water Plant #2 – Furnished subcontractor to replace starter contacts on Booster pumps #2 & #3. Tested and returned to service.

Water Distribution System

12/6/23 – Greenhouse Rd – Installed (1) 2” Domestic water tap and (1) 1” irrigation tap.



February 26, 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:

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

6. Sidewalk Project

Harris County has mobilized on a sidewalk construction project along Saums and Greenhouse. This project is part of a "Gap project" and not the "Places 4 People" application of which the District is a participant. We met with the precinct, contractor, and engineer after stating several concerns with drainage, connectivity, and preservation of existing utilities.

13.a) Design, Bid, and Award

Nothing to report at this time.

13.a)i. Wastewater Treatment Plant Generator Replacement

Design work is complete, and we received the electrical sheets. We plan to advertise for bids next week and will present the bids at the March meeting.

13.b) Construction Contracts, Operation, and Maintenance

Nothing to report at this time.

13.c) Easement and Facility conveyances

The water meter easement to Park Row Katy Living (0.0092 acres) was approved last month but requested a revision to reflect the new owner of Palladium USA International.

13.d) Utility Commitments

We received a request for capacity within the 15-acre medical complex at 2222 Greenhouse Road (former Kiss Development Site).

13.e) 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.

13.f) Development Matters

Sunbelt is working to gather information to be included in the upcoming bond issue.

14. Bond Application No. 9

We will be ready to submit the bond application once we have received and reviewed information from the developer.

15. TCEQ Matters

a) Elevated Storage Variance (ESV)

We received approval from the TCEQ for the Alternative Capacity Request (ACR).

b) Exceptions for Water Well No. 3

Our new exception will expire on September 21, 2024.

We will submit a letter to the TCEQ in response to the Concentration Time (CT) compliance study (proof of implementation) prior to the deadline on March 21, 2024.

c) Enforcement Action

Nothing to report at this time.

16. WHCRWA Surface Water Conversion

We received 30% plans, and provided minor comments.

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.

Other District items:

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 – we inspected the basins and are submitting the renewal application this week

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\F5\Projects\0600\068300100 West Park MUD Gen Consult\ESR\2024\2024-01-22 WPMUD Eng Rpt.docx





West Park MUD

Storm Water Management Program

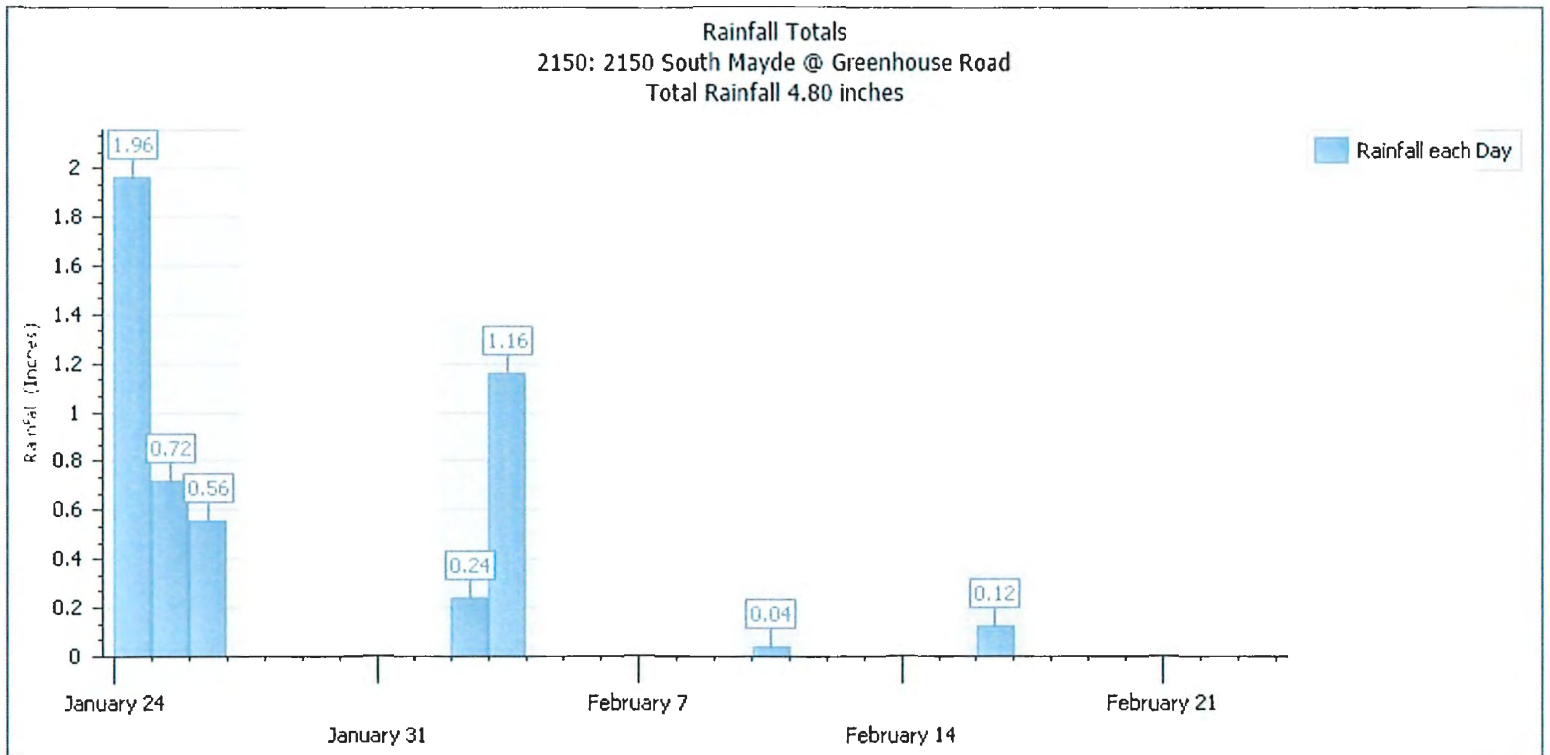
February 2024

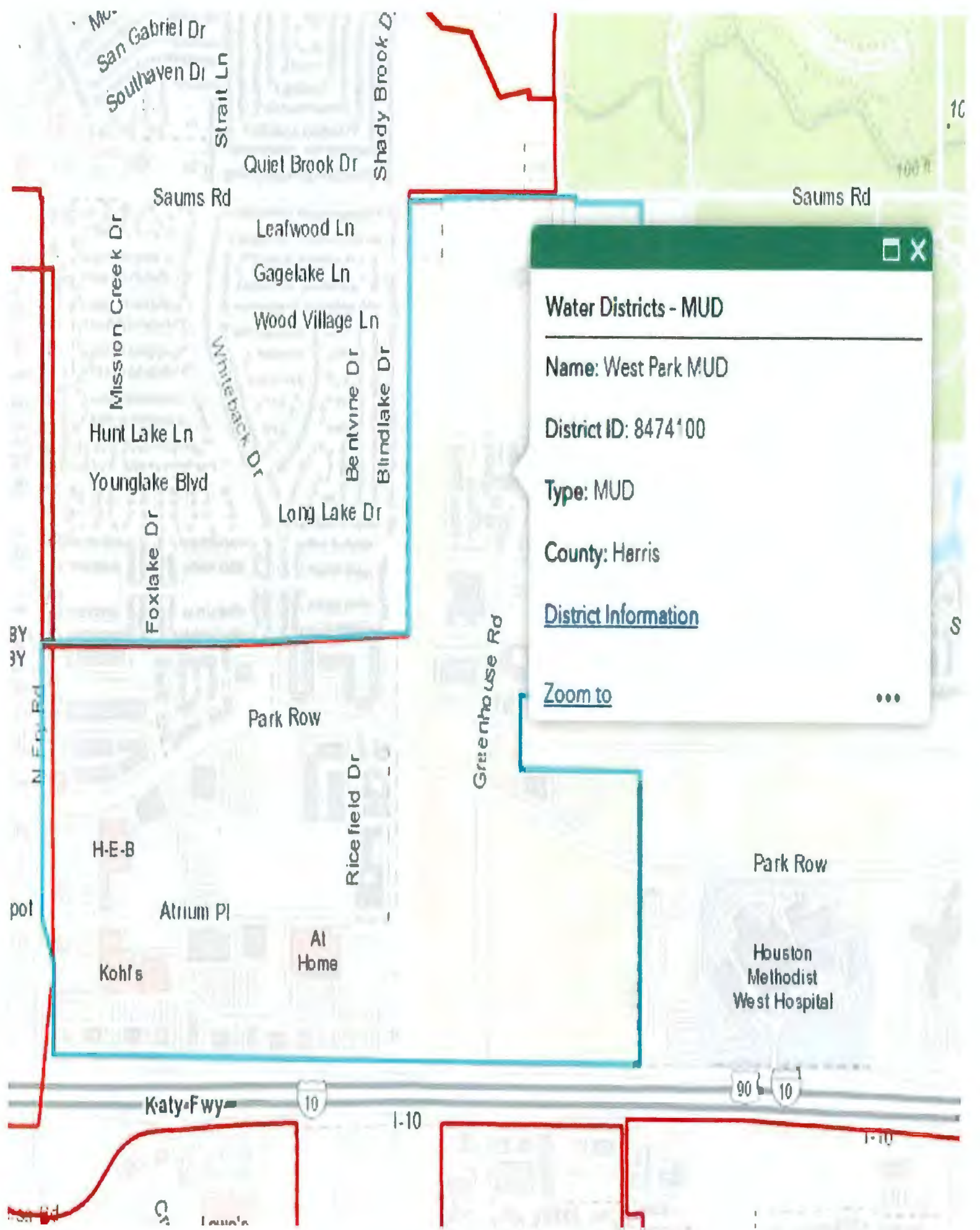


Sarah Valladares 281-910-9051 svalladares@swstx.com

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



WWTP





EROSION ALERT



If left unchecked, erosion and damage to stormwater conveyance systems tend to worsen over time. What might start as a minor issue, like a small crack or erosion spot, can quickly escalate into more significant problems requiring extensive repairs or system replacement. Addressing issues promptly can save substantial costs in the long run.

Get in Touch!

281-587-5950
info@swstx.com
www.swstx.com
16110 Hollister St., Houston Texas 77066



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

Bookkeeper's Report | February 26, 2024

West Park Municipal Utility District



WEBSITE

www.municipalaccounts.com



ADDRESS

1281 Britton Road
Houston, Texas 77043



CONTACT

Phone: 713.629.4539
Fax: 713.629.6859

West Park Municipal Utility District

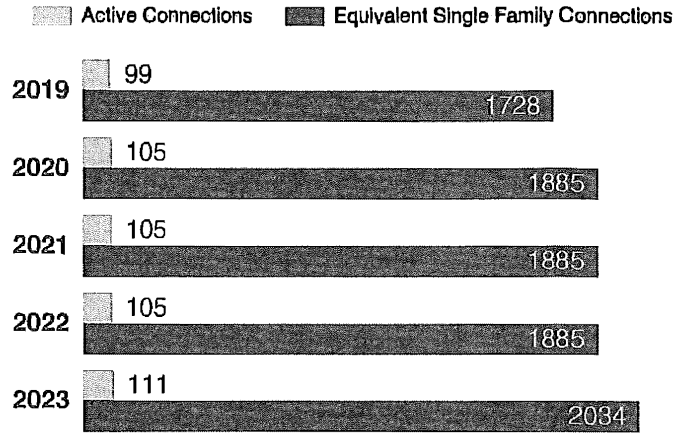
BOOKKEEPER'S REPORT | 02/26/2024



Spotlight On Connection Counts In Your District

There are two methods of calculating connections in a Special Purpose District, Equivalent Single Family Connections (ESFC) & Active Connections. ESFC's are the number of connections in the District, adjusted upward for larger meters that provide service for irrigation, commercial and multi-family users. Your engineer uses this number for planning and designing the overall capacity of the District facilities and to determine the maximum number of connections the District can provide. Your active connections are the actual number of connections being used in your District. Tracking these over time enables your Consultants to keep an eye on the growth trend of the District in order to begin plant expansions in a timely manner to be ready for growth.

Meter Size	Active Connections	ESFC Factor	Active ESFC
< 3/4"	4	x1.0	4
1"	16	x2.5	40
1 1/2"	14	x5.0	70
2"	50	x8.0	400
3"	4	x15.0	60
4"	2	x25.0	50
6"	9	x50.0	450
8"	12	x80.0	960
10"	0	x115.0	0
Total Water	111		2,034

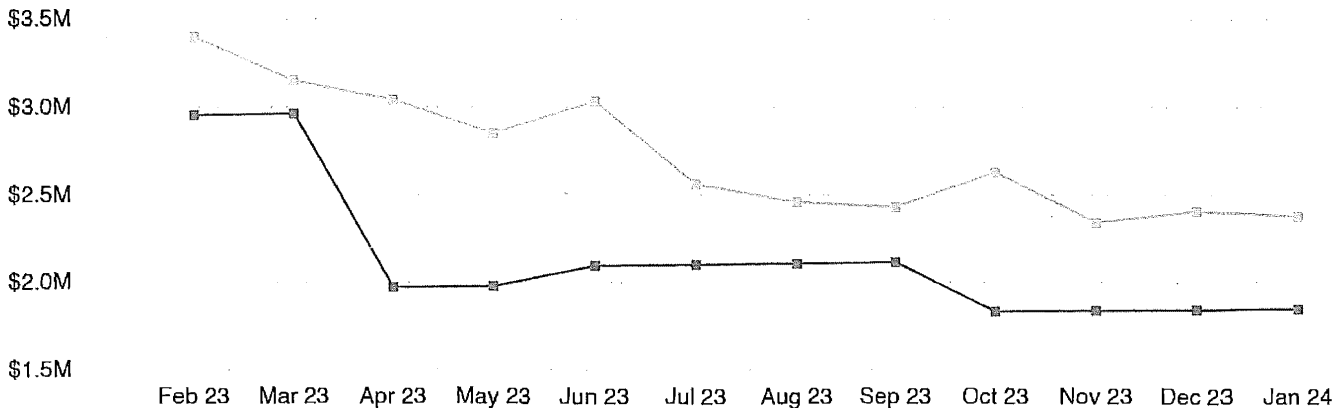


Account Balance | As of 02/26/2024

General Operating	Debt Service
\$2,393,425	\$2,139,678

Total For All Accounts: \$4,533,104

Account Balance By Month | February 2023 - January 2024



Monthly Financial Summary - General Operating Fund

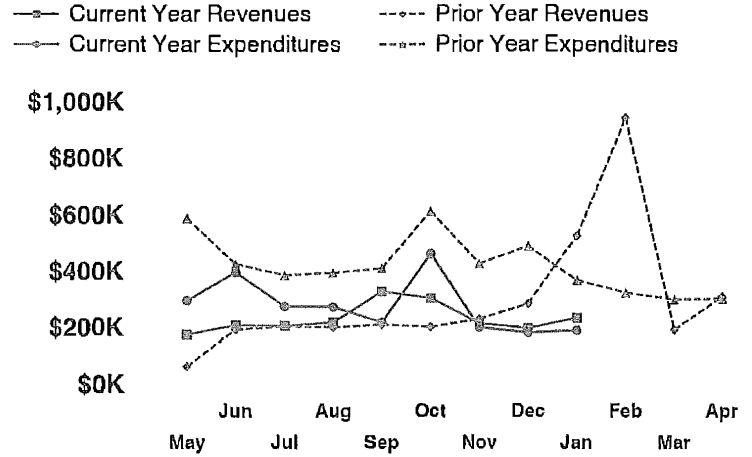
West Park MUD - GOF



Account Balance Summary

Balance as of 01/23/2024	\$2,282,961
Receipts	471,189
Disbursements	(360,725)
Balance as of 02/26/2024	\$2,393,425

Overall Revenues & Expenditures By Month (Year to Date)



January 2024

Revenues

Actual	Budget	Over/(Under)
\$237,864	\$349,363	(\$111,500)

Expenditures

Actual	Budget	Over/(Under)
\$193,633	\$170,891	\$22,743

May 2023 - January 2024 (Year to Date)

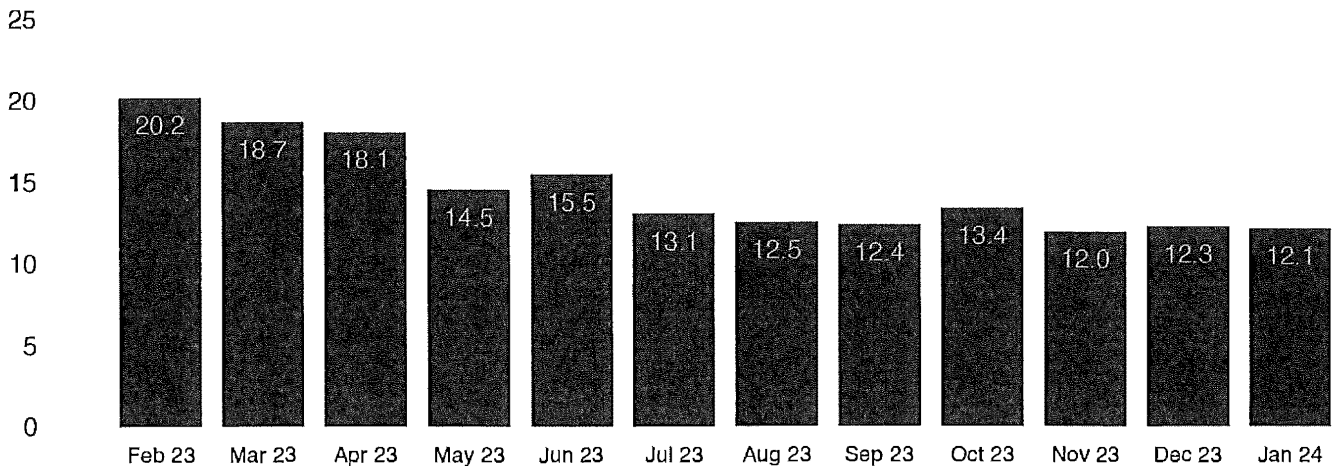
Revenues

Actual	Budget	Over/(Under)
\$2,125,880	\$2,092,640	\$33,240

Expenditures

Actual	Budget	Over/(Under)
\$2,525,785	\$1,715,753	\$810,033

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Checking Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 01/23/2024				\$43,836.12
Receipts				
	Transfer From Central Bank Operator Account		124,479.16	
	City of Houston Sales Tax Rebate		60,636.38	
	Transfer From Money Market		20,000.00	
Total Receipts				\$205,115.54
Disbursements				
6521	Cavallo Energy Texas, LLC	Utility Expense	(10,611.56)	
6550	West Harris County Regional Water Auth	Pumpage Fees	(43,131.15)	
6553	Howard Brock Hudson	VOID: Fees of Office 1/22/2024	0.00	
6554	Kevin Kirton	VOID: Fees of Office 1/22/2024	0.00	
6583	Marks Richardson PC	Legal Fees	(4,553.66)	
6586	Howard Brock Hudson	Fees of Office 2/26/2024	(204.10)	
6587	Michael F. Dignam	Fees of Office 2/26/2024	(204.09)	
6588	Natalie Garza	Fees of Office 2/26/2024	(204.09)	
6589	William Bryant Patrick	Fees of Office 2/26/2024	(204.09)	
6590	Amrit Singh	Security Patrol (2 Months)	(2,400.00)	
6591	Brynisha Owens-Gage	Security Patrol (2 Months)	(1,600.00)	
6592	David Alaniz	Security Patrol (2 Months)	(1,600.00)	
6593	Devin Win	Security Patrol (2 Months)	(2,100.00)	
6594	Luis S. Lopez	Security Patrol (2 Months)	(1,200.00)	
6595	Marcus Suarez	Security Patrol (2 Months)	(1,000.00)	
6596	Mitchell Hutter	Security Patrol (2 Months)	(840.00)	
6597	Navdeep Nijjar	Security Patrol (2 Months)	(2,200.00)	
6598	Shane Wyrick	Security Patrol (2 Months)	(3,700.00)	
6599	Simon Ramirez	Security Patrol (2 Months)	(1,440.00)	
6600	Park Rangers, LLC	Park Consultation & Maintenance	(8,877.25)	
6601	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(4,706.07)	
6602	IDS Engineering Group, Inc	Engineering Fees	(27,411.45)	
6603	Lloyd Gosselink Rochelle & Townsend, P.C.	Legal Fees - Enforcement Action	(451.50)	
6604	B & A Municipal Tax Service, LLC	SB2 & HB 1154 Compliance Updates	(375.00)	
6605	SentriForce	Security Cameras	(2,345.00)	
6606	Storm Water Solutions, LLC	Mowing Expense	(1,625.00)	
6607	Touchstone District Services, LLC	Website Hosting	(496.45)	
6608	H2O Innovation	Maintenance & Operations	(90,991.30)	
6609	Marks Richardson PC	Legal Fees	0.00	
6610	Champion Energy Services	Utility Expense	0.00	
6611	West Harris County Regional Water Auth	Pumpage Fees	0.00	
Bank Fees	Central Bank	Service Charge	(5.00)	
Total Disbursements				(\$214,476.76)
Balance as of 02/26/2024				\$34,474.90

Cash Flow Report - Operator Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 01/23/2024				\$35,023.26
Receipts				
	Accounts Receivable		92,453.99	
	Accounts Receivable		3,765.80	
Total Receipts				\$96,219.79
Disbursements				
Bank Fees	Central Bank	Service Charge	(25.00)	
Rtn Items	Central Bank	Returned Items (2)	(1,743.89)	
Sweep	Central Bank	Transfer To Central Bank Checking	(124,479.16)	
Total Disbursements				(\$126,248.05)
Balance as of 02/26/2024				\$4,995.00

Actual vs. Budget Comparison

West Park MUD - GOF



	January 2024			May 2023 - January 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water- Customer Service Revenue	34,235	31,607	2,628	344,873	354,097	(9,224)	457,900
14102 WHCRWA - Pumpage Fee	52,456	46,664	5,792	554,197	510,909	43,288	663,200
14104 Pumpage Credits	11,288	11,288	0	101,592	101,592	0	135,456
14106 TCEQ - Water	158	175	(17)	1,532	1,575	(43)	2,100
Total Water Revenue	98,137	89,734	8,403	1,002,194	968,173	34,021	1,258,656
Wastewater Revenue							
14201 Wastewater-Customer Service Rev	29,025	29,883	(858)	259,153	268,950	(9,797)	358,600
14203 Grease Trap Inspection Fees	575	475	100	5,075	4,275	800	5,700
14206 TCEQ - Wastewater	158	175	(17)	1,532	1,575	(43)	2,100
Total Wastewater Revenue	29,758	30,533	(775)	265,760	274,800	(9,040)	366,400
Property Tax Revenue							
14301 Maintenance Tax Collections	0	166,664	(166,664)	132	166,664	(166,532)	1,250,000
Total Property Tax Revenue	0	166,664	(166,664)	132	166,664	(166,532)	1,250,000
Sales Tax Revenue							
14401 City Tax Rebate	55,198	49,511	5,687	504,020	466,016	38,004	715,000
Total Sales Tax Revenue	55,198	49,511	5,687	504,020	466,016	38,004	715,000
Tap Connection Revenue							
14501 Tap Connections	48,825	0	48,825	219,212	100,700	118,512	100,700
Total Tap Connection Revenue	48,825	0	48,825	219,212	100,700	118,512	100,700
Administrative Revenue							
14702 Penalties & Interest	0	1,167	(1,167)	11,887	10,500	1,387	14,000
Total Administrative Revenue	0	1,167	(1,167)	11,887	10,500	1,387	14,000
Interest Revenue							
14801 Interest Earned on Checking	0	150	(150)	0	1,350	(1,350)	1,800
14802 Interest Earned on Temp. Invest	5,945	11,542	(5,597)	95,148	103,875	(8,727)	138,500
Total Interest Revenue	5,945	11,692	(5,747)	95,148	105,225	(10,077)	140,300
Other Revenue							
15801 Miscellaneous Income	0	63	(63)	554	563	(8)	750
15802 Insurance Claim	0	0	0	26,975	0	26,975	0
Total Other Revenue	0	63	(63)	27,529	563	26,966	750
Total Revenues	237,864	349,363	(111,500)	2,125,880	2,092,640	33,240	3,845,806

Actual vs. Budget Comparison

West Park MUD - GOF



	January 2024			May 2023 - January 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Water Service							
16102 Operations - Water	1,250	750	500	9,250	6,750	2,500	9,000
16105 Maintenance & Repairs - Water	10,518	12,383	(1,865)	119,567	111,450	8,117	148,600
16107 Chemicals - Water	1,603	3,883	(2,280)	49,588	34,950	14,638	46,600
16108 Lab Fees - Water	1,382	1,225	157	10,531	11,025	(494)	14,700
16109 Mowing - Water	2,731	3,000	(269)	21,851	27,000	(5,149)	36,000
16110 Utilities - Water	7,700	8,042	(341)	82,387	72,375	10,012	96,500
16114 Telephone Expense - Water	74	83	(10)	632	750	(118)	1,000
16116 Permit Expense - Water	0	0	0	7,505	7,600	(95)	7,600
16118 WHCRWA Pumpage Fee	54,419	54,160	259	951,121	579,795	371,326	798,656
16119 Service Account Collection	30	8	22	70	75	(5)	100
Total Water Service	79,708	83,535	(3,827)	1,252,501	851,770	400,731	1,158,756
Wastewater Service							
16202 Operations - Wastewater	1,250	750	500	9,250	6,750	2,500	9,000
16205 Maint & Repairs - Wastewater	9,706	21,250	(11,544)	192,574	191,250	1,324	255,000
16207 Chemicals - Wastewater	6,877	7,483	(607)	62,084	67,350	(5,266)	89,800
16208 Lab Fees - Wastewater	2,499	3,100	(601)	27,371	27,900	(529)	37,200
16209 Mowing - Wastewater	673	708	(36)	5,631	6,375	(744)	8,500
16210 Utilities - Wastewater	4,174	3,042	1,132	39,043	27,375	11,668	36,500
16212 Sludge Removal	0	7,442	(7,442)	92,540	66,975	25,565	89,300
16214 Telephone Expense - Wastewater	37	42	(5)	881	375	506	500
Total Wastewater Service	25,215	43,817	(18,602)	429,374	394,350	35,024	525,800
Garbage Service							
16301 Garbage Expense	1,877	1,650	227	13,167	14,850	(1,683)	19,800
Total Garbage Service	1,877	1,650	227	13,167	14,850	(1,683)	19,800
Storm Water Quality							
16404 Mowing - Basins A-D	1,150	2,252	(1,102)	46,309	20,265	26,044	27,020
Total Storm Water Quality	1,150	2,252	(1,102)	46,309	20,265	26,044	27,020
Tap Connection							
16501 Tap Connection Expense	49,225	0	49,225	150,008	40,000	110,008	40,000
16502 Inspection Expense	0	558	(558)	6,405	5,025	1,380	6,700
Total Tap Connection	49,225	558	48,667	156,413	45,025	111,388	46,700
Parks & Recreation Service							
16601 Parks Maintenance	8,877	6,667	2,211	77,682	60,000	17,682	80,000
16603 Mowing - Park Site	225	195	30	225	1,755	(1,530)	2,340
16605 Mowing - I-10 Frontage Road	855	1,000	(145)	6,839	9,000	(2,161)	12,000
16608 Utilities - Park	41	208	(168)	392	1,875	(1,483)	2,500

Actual vs. Budget Comparison

West Park MUD - GOF



	January 2024			May 2023 - January 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Total Parks & Recreation Service	9,998	8,070	1,928	85,137	72,630	12,507	96,840
Administrative Service							
16701 Administrative Fees	258	142	116	1,480	1,275	205	1,700
16703 Legal Fees	0	6,000	(6,000)	47,156	54,000	(6,844)	72,000
16704 Legal Fees - Enforcement Matter	0	417	(417)	10,359	3,750	6,609	5,000
16705 Auditing Fees	0	0	0	23,900	23,300	600	23,300
16706 Engineering Fees	2,819	6,667	(3,847)	115,847	60,000	55,847	80,000
16709 Election Expense	0	0	0	0	0	0	10,000
16710 Website Hosting	496	429	67	5,423	3,862	1,560	5,150
16712 Bookkeeping Fees	4,437	3,710	727	47,339	41,870	5,469	53,000
16713 Legal Notices & Other Publ.	0	0	0	982	0	982	0
16714 Printing & Office Supplies	398	483	(85)	3,970	4,350	(380)	5,800
16715 Filing Fees	0	42	(42)	318	375	(57)	500
16716 Delivery Expense	30	33	(3)	563	300	262	400
16717 Postage	158	183	(25)	1,341	1,650	(309)	2,200
16718 Insurance & Surety Bond	0	0	0	0	0	0	48,500
16723 Travel Expense	17	17	0	141	150	(9)	200
16725 B&A Sales Tax Audit	0	0	0	6,000	6,000	0	8,000
16729 Senate Bill 2 Compliance	375	375	0	3,375	3,375	0	4,500
16731 Arbitrage Expense	0	0	0	0	0	0	6,500
16732 Security Patrol	14,320	8,750	5,570	105,740	78,750	26,990	105,000
Total Administrative Service	23,309	27,248	(3,939)	373,934	283,007	90,926	431,750
Security Service							
16801 Security Expense	2,345	2,345	0	14,373	21,105	(6,732)	28,140
Total Security Service	2,345	2,345	0	14,373	21,105	(6,732)	28,140
Payroll Expense							
17101 Payroll Expenses	663	750	(87)	6,717	6,750	(33)	9,000
17102 Payroll Tax Expense	51	83	(33)	514	750	(236)	1,000
Total Payroll Expense	714	833	(120)	7,231	7,500	(269)	10,000
Other Expense							
17802 Miscellaneous Expense	94	583	(490)	16,076	5,250	10,826	7,000
Total Other Expense	94	583	(490)	16,076	5,250	10,826	7,000
Total Expenditures	193,633	170,891	22,743	2,394,514	1,715,753	678,762	2,351,806
Total Revenues (Expenditures)	44,230	178,472	(134,242)	(268,634)	376,888	(645,522)	1,494,000

Actual vs. Budget Comparison

West Park MUD - GOF



	January 2024			May 2023 - January 2024			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)	44,230	178,472	(134,242)	(399,905)	376,888	(776,793)	1,144,000

Balance Sheet as of 01/31/2024

West Park MUD - GOF



Assets	
Bank	
11101 Cash in Bank	\$163,757
11102 Operator	4,995
Total Bank	<u>\$168,752</u>
Investments	
11201 Time Deposits	\$2,210,046
Total Investments	<u>\$2,210,046</u>
Receivables	
11301 Accounts Receivable	\$181,569
11303 Maintenance Tax Receivable	50,336
11305 Accrued Interest	12,539
11306 Due from City of Houston	107,885
Total Receivables	<u>\$352,329</u>
Interfund Receivables	
11401 Due From Capital Projects	\$30,611
11403 Due From Tax Account	(6,478)
Total Interfund Receivables	<u>\$24,133</u>
Total Assets	<u><u>\$2,755,260</u></u>
Liabilities & Equity	
Liabilities	
Accounts Payable	
12101 Accounts Payable	\$185,250
12102 Payroll Liabilities	101
Total Accounts Payable	<u>\$185,352</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>\$565,979</u>
Equity	
Unassigned Fund Balance	
13101 Unassigned Fund Balance	\$2,589,186
Total Unassigned Fund Balance	<u>\$2,589,186</u>
Net Income	<u>(\$399,905)</u>
Total Equity	<u>\$2,189,281</u>

Balance Sheet as of 01/31/2024

West Park MUD - GOF



Total Liabilities & Equity

\$2,755,260

District Debt Summary as of 02/26/2024

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

Investment Profile as of 02/26/2024

West Park MUD

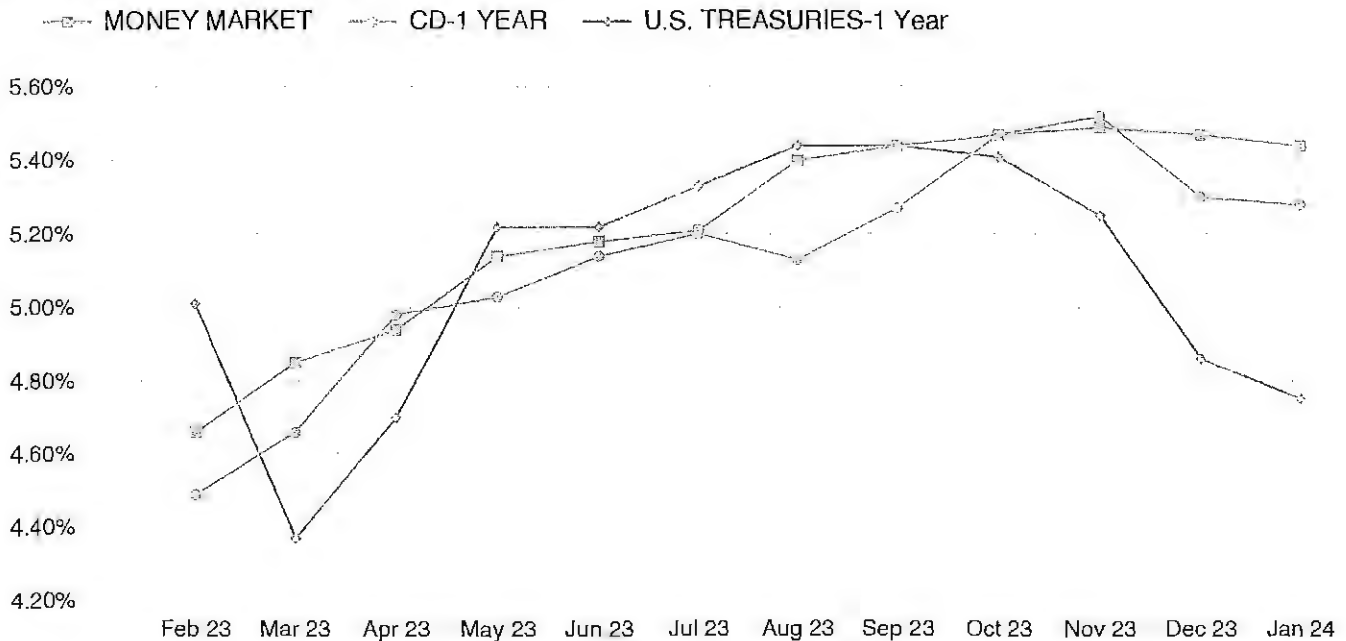


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
Funds Available to Invest \$2,393,425	Funds Available to Invest N/A	Funds Available to Invest \$2,139,678	Funds Available to Invest N/A
Funds Invested \$2,353,955	Funds Invested N/A	Funds Invested \$2,139,678	Funds Invested N/A
Percent Invested 98%	Percent Invested N/A	Percent Invested 100%	Percent Invested N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	5.41%	180 Days	5.44%	180 Days	5.31%
		270 Days	5.42%	270 Days	5.31%
		1 Yr	5.30%	1 Yr	4.93%
		13 Mo	5.17%	13 Mo	N/A
		18 Mo	4.02%	18 Mo	4.93%
		2 Yr	1.99%	2 Yr	4.58%

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

Investment Rates Over Time (By Month) | February 2023 - January 2024



Account Balance as of 02/26/2024

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		5.47%	1,413,955.34	
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX6877)			0.00%	34,474.90	Checking Account
CENTRAL BANK - CHECKING (XXXX5248)			0.00%	4,995.00	Operator
Totals for General Operating Fund				\$2,393,425.24	

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		5.47%	1,434,678.32	
Totals for Debt Service Fund				\$2,139,678.32	
Grand Total for West Park MUD :				\$4,533,103.56	

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

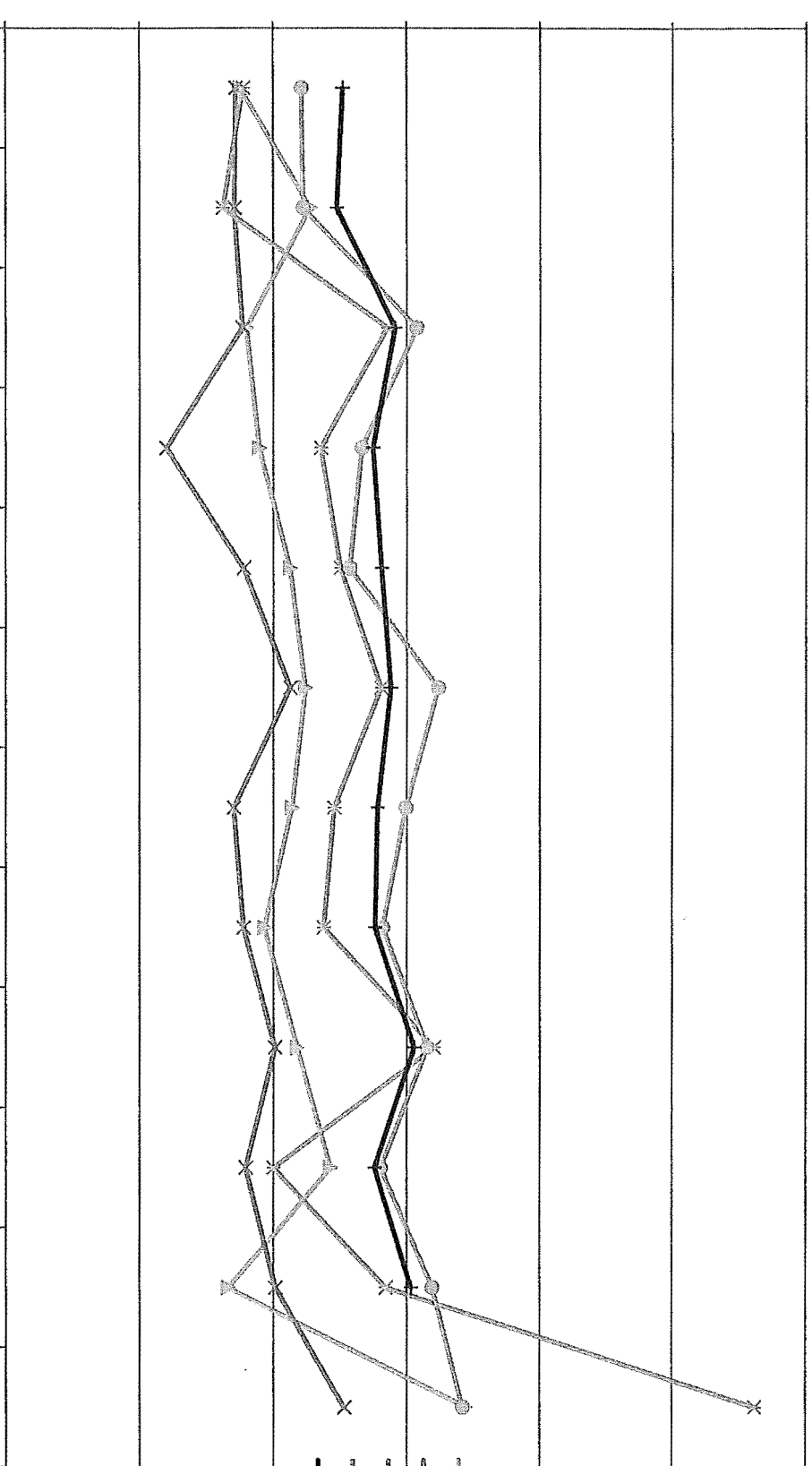
Remaining Bond Capacity - \$45,520,000

Remaining Bond Capacity (Recreational) - \$9,900,000

5 Tax Revenue History

RK MUD

January	February	March	April	May	June	July	August	September	October	November	December
35,144	45,668	36,050	37,987	42,596	44,929	42,890	38,728	43,700	48,701	33,343	68,902
34,463	34,272	35,483	24,015	35,671	42,644	34,213	35,638	40,297	35,944	40,351	50,711
35,573	32,562	57,153	47,252	50,199	56,234	49,240	47,641	64,124	40,053	56,903	112,301
44,323	44,563	61,572	53,370	51,560	64,858	59,953	56,457	63,166	56,160	63,885	68,451
50,488	49,596	58,289	54,975	56,257	57,649	55,669	55,275	61,113	55,198	60,636	
\$263,542	\$266,202	\$327,345	\$278,320	\$304,989	\$341,862	\$311,253	\$305,068	\$357,188	\$322,942	\$337,443	\$407,484



January February March April May June July August September October November December



8118 Fry Rd, Suite 703
Cypress, TX 77433
Telephone: 832-558-5714
www.touchstonedistrictservices.com

West Park MUD Communications Meeting Report February 26th, 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

- Board of Directors page was updated with Director Patrick's position to Vice President
- Board of Directors page was updated with Director Dignam's information

News Posts

The following news post was posted:

- "February 26th Public Meeting" notice

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: January 20th – February 22nd, 2024

- Total Users – 87
- Events – 580
- Bill Payment pages continues 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