

WEST PARK MUNICIPAL UTILITY DISTRICT
Minutes of Board of Directors Meeting
August 26, 2024

The Board of Directors ("Board") of West Park Municipal Utility District ("District") met on August 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, Assistant Secretary
Daniel Wolterman, Director

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

Also present were Wendy Maddox of B&A Municipal Tax Services ("B&A"); Michelle Giacona of H2O Innovation ("H2O"); Diane Michaux of Municipal Accounts & Consulting, L.P. ("MAC"); John Herzog of IDS Engineering Group ("IDS"); Michael Murr of Park Rangers; Danae Dehoyos of Touchstone District Services; Brian Krueger with Forvis Mazars; and Kara Richardson and Rebecca Donaldson 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 July 22, 2024. After discussion, Director Hudson made a motion to approve the minutes as revised. Director Garza seconded the motion, which carried unanimously.

The Board next considered the approval of an audit report for the fiscal year ending April 30, 2024. Mr. Krueger reviewed the attached draft audit report and management letter prepared by Forvis Mazars. After discussion, Director Hudson made a motion to approve the audit report, subject to MRPC's review and approval, to authorize the President to execute the Annual Filing Affidavit on behalf of the Board and District, and to authorize the filing of the audit report and Annual Filing Affidavit with the appropriate governmental authorities. Director Garza seconded the motion, which carried unanimously.

The Board considered the status of Greenhouse Road and Saums Road sidewalk project. Ms. Richardson stated that she had no updates on the matter.

The Board considered the status of West Park Preserve. Mr. Murr presented the attached report and stated that Park Rangers edged and mowed the grass adjacent to the sidewalk on Saums Road, and he will add this task as a monthly standard maintenance item to the District's contract next month. He noted that the additional edging and mowing will be an additional cost of

approximately \$1,500 per month. Mr. Murr stated that he will present the official quote at the Board's next meeting.

Mr. Murr next reported that there is broken playground equipment to be replaced and that he has reported it to the manufacturer. He also stated that a camera hub post is leaning at the park and he has called it in to be repaired.

Mr. Murr stated that the parking lot lights have been repaired.

The Board next considered authorizing Masterson Advisors LLC to begin preparation of a Preliminary Official Statement ("POS") in connection with the District's proposed Series 2024 Bonds. After discussion, Director Hudson made a motion to authorize Masterson Advisors LLC to prepare the POS in connection with the proposed Series 2024 Bonds. Director Garza seconded the motion, which carried unanimously.

Ms. Maddox next distributed the attached tax collection report. She noted that B&A collected 98.80% of the 2023 taxes as of July 31, 2024. She stated that 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 carried unanimously.

Ms. Maddox next presented and distributed the attached delinquent tax report dated August 6, 2024, prepared by Ted A. Cox, P.C.

The Board next considered the attached report on the District's water, sanitary sewer, and storm sewer systems for the month of June. Ms. Giacona reported that the District accounted for 93.76% of the water pumped during the month, and the District operated its facilities in compliance with their respective permits, with the exception of one (1) effluent violation at the District's Wastewater Treatment Plant.

Ms. Giacona presented the attached proposal from K3BMI for the mobile dewatering of bio-solids using a mobile belt press at the Wastewater Treatment Plant ("WWTP"). She noted that the cost is \$0.0575 per gallon. Ms. Giacona stated that a plug would need to be installed at the WWTP for the belt press operator to connect the belt press to the WWTP's power. She also stated that the proposal would save the District on hauling costs since the liquid would not have to be hauled off.

Ms. Giacona next presented the attached quote from Elite Pumps & Mechanical Services, LLC to repair pump #4 at the District's WWTP for a cost of \$15,537. Director Hudson noted that the cost to replace the pump which is quoted at \$19,098 isn't much more than the quoted cost to repair, to which the Board agreed. After discussion, Director Garza made a motion to authorize Director Hudson to act on the Board and District's behalf to approve a quote for the replacement of the pump at a cost not to exceed \$24,999.99. Director Hudson seconded the motion, which carried unanimously.

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 IDS issued the Notice to Proceed for the Generator Replacement Project on August 12 and that he is reviewing submittals as the contractor is working to order equipment. He stated that the contractor will relocate and reconnect the existing generator for temporary service to begin the site work for the new generator. Mr. Herzog noted that the contract duration is 240 days, but the lead time to receive the generators is approximately nine (9) months to one (1) year.

The Board deferred the acceptance of site, easement and/or facility conveyances for facilities constructed or to be constructed by the District as none were presented to the Board for acceptance.

The Board deferred requests for and approval of the issuance of utility commitments as none were presented to the Board for consideration.

The Board considered the status of the utility relocation requests from Harris County. Mr. Herzog advised that Precinct 4 is working on several projects in the District including, Greenhouse at Park Row, Greenhouse at I-10, and Fry Road north of Park Row. Mr. Herzog said that work is underway for the Greenhouse at Park Row and Greenhouse at I-10.

The Board deferred the status of development in the District as. Mr. Herzog noted that he had nothing new to report.

The Board next considered the status of the Bond Application Report relative to the District's proposed Series 2024 Bonds. Mr. Herzog advised that the District is waiting on approval of same from the TCEQ.

The Board discussed pending Enforcement Action and Proposed Agreed Order with the TCEQ. Mr. Herzog reported that the District submitted a request to the TCEQ for a waiver of the \$6,350 fine and has requested to offset same with a Supplemental Environmental Project ("SEP"). Mr. Herzog reported that the District has submitted a request that the work done addressing the ACR variance request be considered as an SEP.

Mr. Herzog stated that Harris County MUD No. 345 sent a letter asking for the District to delay the implementation of its surface water conversion project until the later of October 31, 2025 or two months prior to the planned delivery date of surface water to the District as communicated by the West Harris County Regional Water Authority ("WHCRWA"). Mr. Herzog explained that the request serves to maintain the shared interconnect as a viable option while MUD 345 constructs a new well. After discussion, the Board agreed to delay the implementation of the project as requested, pending Mr. Herzog's confirmation with the WHCRWA that same was acceptable.

The Board considered the status of the WHCRWA surface water conversion. Mr. Herzog reported that 60% of the design plans should be ready to submit before the end of the year and that the submittal deadline was extended by a few months.

The Board next considered the attached report from Storm Water Solutions. Mr. Herzog reported that the storm grate has not come in yet.

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 carried unanimously.

Ms. Dehoyos presented the attached report from Touchstone District Services. She reported that she will upload an article to the District's website regarding how residents can save money on their water bill. She also stated that she will post a notice advising residents not to flush wipes. Ms. Richardson noted that it would be beneficial to add information detailing that the pavilion at West Park Preserve operates on a first-come, first-serve basis.

The Board next considered the adoption of an Order Declaring Candidates Elected. Ms. Richardson advised that in accordance with the Election Code, the District may cancel the election after 5:00 p.m. on August 23, 2024, if each candidate whose name appears on the ballot and/or has registered as a write-in candidate is unopposed in such election. Ms. Richardson presented a Certification of Unopposed Candidates declaring the candidates unopposed along with the attached Order Declaring Candidates Elected. After discussion, the Board unanimously concurred to adopt the attached Order declaring Directors Hudson, Garza and Patrick re-elected for an additional term expiring in November of 2028, and to authorize the President to execute and the Secretary to attest same on behalf of the Board and the District.

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


Secretary

Attachments

1. Report from Forvis Mazars
2. Park Rangers Report
3. Tax Assessor/Collector Reports
4. Operator Report
5. Engineer Report
6. Storm Water Solutions Report
7. Bookkeeper Report
8. Touchstone Report
9. Order Declaring Candidates Elected

Forvis Mazars Internal Control Communication

West Park Municipal Utility District

Communication Regarding Internal Control Related Matters Identified in an Audit

Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of West Park Municipal Utility District (the District) as of and for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control).

This consideration served as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinions on the financial statements.

However, this consideration was **not** for the purpose of expressing an opinion on the effectiveness of the District's internal control.

Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Categorizing Deficiencies by Severity

Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.



Significant Deficiency

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatements of the District's financial statements will not be prevented or detected and corrected on a timely basis.



The Board's Management Role & Responsibility for Controls

The District's management consists of an elected Board of Directors (Directors). Day-to-day operations are performed by private entities (Consultants) under contract with the District. The Directors supervise the performance of the Consultants; however, although Consultants can be part of the District's system of internal control, the Consultants are not members of management. Per auditing standards, management is responsible for design and implementation of the District's system of internal controls.

Identified Deficiencies

We identified certain deficiencies in internal control that we consider to be material weaknesses.

Material Weaknesses

- Per auditing standards, one of the primary controls within the system of internal controls is related to the preparation of the financial statements. Management of the District is responsible for either preparing the financial statements or having the knowledge to determine whether the financial statements have been properly prepared and are free from potential misstatement. The absence of this expertise within management, or a Consultant of the District hired to perform this service, is considered by auditing standards to be a material weakness in internal control over financial reporting.
- During the course of performing an audit, it is not unusual for the auditor to prepare various journal entries to correct and present the financial statements on the government-wide basis of accounting. The inability of management, or a Consultant of the District hired to perform this service, to detect these necessary adjustments is considered by auditing standards to be a material weakness in internal control over financial reporting.
- Finally, management, or a Consultant of the District, does not prepare the capital asset and depreciation register or post adjustments related to the presentation of the capital assets in the government-wide financial statements. As management is not preparing or reviewing and does not have the expertise to prevent, detect, and correct related significant potential misstatements, this is considered by auditing standards to be a material weakness in internal control over financial reporting.

The material weaknesses noted above, if not corrected, could result in a material misstatement or omission of a required disclosure in the financial statements.

Management's Response

The District's Directors are appointed or elected from the general population and do not necessarily have governmental accounting expertise. The Directors engage Consultants who possess industry knowledge and expertise to provide financial services, as well as legal and professional engineering services. The Directors do not believe the addition of an employee or a Consultant to perform the annual financial reporting process is necessary, nor would it be cost effective.

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

Distribution Restriction

This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:

- The Board of Directors
- Texas Commission on Environmental Quality

Forvis Mazars Report to the Board of Directors

West Park Municipal Utility District

Results of the 2024 Financial Statement Audit, Including Required Communications

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended April 30, 2024• Conducted in accordance with our contract dated April 22, 2024
Our Responsibilities	<p>Forvis Mazars is responsible for forming and expressing opinions about whether the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>
Extent of Our Communication	<p>In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.</p>
Independence	<p>The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.</p>
Your Responsibilities	<p>Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.</p>
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none">• The Board of Directors

Qualitative Aspects of Significant Accounting Policies & Practices

The following matters are detailed in the following pages and included in our assessment:

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements. We call your attention to the following topics:

- The fund financial statements are reported using the current financial resources focus and the modified accrual basis of accounting
- The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting

Unusual Policies or Methods

- No matters are reportable

Alternative Accounting Treatments

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Amounts due to developer

Financial Statement Disclosures

- No matters are reportable

Our Judgment About the Quality of the District's Accounting Principles

- No matters are reportable

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- Accrued revenues
- Due from West Harris County Regional Water Authority
- Capital assets and depreciation expense
- Deferred amount on debt refundings
- Long-term liabilities



Uncorrected Misstatements

- No uncorrected misstatements

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter
- Communication Regarding Internal Control Related Matters Identified in an Audit

**West Park Municipal Utility
District
Harris County, Texas**

**Independent Auditor's Report and
Financial Statements**

April 30, 2024

West Park Municipal Utility District
Contents
April 30, 2024

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Independent Auditor's Report

Board of Directors
West Park Municipal Utility District
Harris County, Texas

Opinions

We have audited the financial statements of the governmental activities and each major fund of West Park Municipal Utility District (the District), as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of April 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance

and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedules required by the Texas Commission on Environmental Quality listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the

responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Houston, Texas
_____, 2024

DRAFT 3/21/24

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements. This report also contains supplementary information required by the Governmental Accounting Standards Board and by the District's state oversight agency, the Texas Commission on Environmental Quality (the Commission).

In accordance with required reporting standards, the District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single governmental program, such as the provision of water, sanitary sewer and drainage services. Other activities, such as the provision of recreation facilities and solid waste collection, are minor activities and are not budgeted or accounted for as separate programs. The financial statements of special-purpose governments combine two types of financial statements into one statement. These two types of financial statements are the government-wide financial statements and the fund financial statements. The fund financial statements are presented on the left side of the statements, a column for adjustments is to the right of the fund financial statements and the government-wide financial statements are presented to the right side of the adjustments column. The following sections describe the measurement focus of the two types of statements and the significant differences in the information they provide.

Government-wide Financial Statements

The focus of government-wide financial statements is on the overall financial position and activities of the District. The District's government-wide financial statements include the statement of net position and statement of activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the statement of net position is to attempt to report all of the assets, liabilities, and deferred inflows and outflows of resources of the District. The District reports all of its assets when it acquires or begins to maintain the assets and reports all of its liabilities when they are incurred.

The difference between the District's assets, liabilities, and deferred inflows and outflows of resources is labeled as net position and this difference is similar to the total stockholders' equity presented by a commercial enterprise.

The purpose of the statement of activities is to present the revenues and expenses of the District. Again, the items presented on the statement of activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the District. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported even when they may not be collected for several months or years after the end of the accounting period and expenses are recorded even though they may not have used cash during the current year.

Although the statement of activities looks different from a commercial enterprise's statement of income, the financial statement is different only in format, not substance. Whereas the bottom line in a commercial enterprise is its net income, the District reports an amount described as change in net position, essentially the same thing.

Fund Financial Statements

Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the District rather than the District as a whole. Except for the general fund, a specific fund is established to satisfy managerial control over resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations.

**West Park Municipal Utility District
Management's Discussion and Analysis (Continued)
April 30, 2024**

Governmental Funds

Governmental-fund financial statements consist of a balance sheet and a statement of revenues, expenditures and changes in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted into cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a very short period of time, but do not include capital assets such as land and water, sewer and drainage systems. Fund liabilities include amounts that are to be paid within a very short period after the end of the fiscal year. The difference between a fund's assets, liabilities, and deferred inflows and outflows of resources is labeled the fund balance and generally indicates the amount that can be used to finance the next fiscal year's activities. Likewise, the operating statement for governmental funds reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the fiscal year.

Because the focus of the government-wide and fund financial statements is different, there are significant differences between the totals presented in these financial statements. For this reason, there is an analysis in the notes to financial statements that describes the adjustments to fund balances to arrive at net position presented in the governmental activities column on the statement of net position. Also, there is an analysis in the notes to financial statements that reconciles the total change in fund balances for all governmental funds to the change in net position, as reported in the governmental activities column in the statement of activities.

Notes to Financial Statements

The notes to financial statements provide additional information that is essential to a full understanding of the data found in the government-wide and fund financial statements.

Financial Analysis of the District as a Whole

The District's overall financial position and activities for the past two years are summarized as follows, based on the information included in the government-wide financial statements.

Summary of Net Position

	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 7,781,958	\$ 7,294,524
Capital assets	25,598,176	26,212,375
Total assets	<u>33,380,134</u>	<u>33,506,899</u>
Deferred outflows of resources	<u>799,119</u>	<u>864,714</u>
Total assets and deferred outflows of resources	<u>\$ 34,179,253</u>	<u>\$ 34,371,613</u>
Long-term liabilities	\$ 20,195,826	\$ 21,407,658
Other liabilities	463,844	701,554
Total liabilities	<u>20,659,670</u>	<u>22,109,212</u>

**West Park Municipal Utility District
Management's Discussion and Analysis (Continued)
April 30, 2024**

Summary of Net Position (Continued)

Net position:		
Net investment in capital assets	\$ 6,179,768	\$ 5,514,546
Restricted	2,628,319	2,723,094
Unrestricted	<u>4,711,496</u>	<u>4,024,761</u>
Total net position	<u>\$ 13,519,583</u>	<u>\$ 12,262,401</u>

The total net position of the District increased by \$1,257,182, or about 10%. The majority of the increase in net position is related to tax revenues intended to pay principal on the District's bonded indebtedness, which is shown as long-term liabilities in the government-wide financial statements. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Summary of Changes in Net Position

	<u>2024</u>	<u>2023</u>
Revenues:		
Property taxes	\$ 2,895,438	\$ 2,594,524
Sales tax rebates	697,633	697,837
Charges for services	1,509,294	1,449,576
Other revenues	<u>578,059</u>	<u>575,550</u>
Total revenues	<u>5,680,424</u>	<u>5,317,487</u>
Expenses:		
Services	2,985,293	2,288,886
Depreciation	747,448	623,613
Debt service	<u>690,501</u>	<u>688,628</u>
Total expenses	<u>4,423,242</u>	<u>3,601,127</u>
Change in net position	1,257,182	1,716,360
Net position, beginning of year	<u>12,262,401</u>	<u>10,546,041</u>
Net position, end of year	<u>\$ 13,519,583</u>	<u>\$ 12,262,401</u>

Financial Analysis of the District's Funds

The District's combined fund balances as of the end of the fiscal year ended April 30, 2024, were \$6,123,503, an increase of \$937,375 from the prior year.

The general fund's fund balance increased by \$940,691 because property taxes, sales tax rebates and service revenues and investment income were greater than service operations and capital outlay expenditures. In addition, tap connection and inspection fees revenues exceeded the related tap connection expenditures.

The debt service fund's fund balance decreased by \$3,316 because bond principal and interest requirements were greater than property tax revenues.

West Park Municipal Utility District
Management's Discussion and Analysis (Continued)
April 30, 2024

General Fund Budgetary Highlights

There were several differences between the final budgetary amounts and actual amounts. The major differences between budget and actual were due to tap connection and inspection fee revenues and expenditures, regional water fee expenditures and repairs and maintenance expenditures being greater than anticipated and capital outlay expenditures being less than anticipated. In addition, insurance proceeds were not included in the budget. The fund balance as of April 30, 2024, was expected to be \$3,733,186 and the actual end-of-year fund balance was \$3,529,877.

Capital Assets and Related Debt

Capital Assets

Capital assets held by the District at the end of the current and previous fiscal years are summarized below:

Capital Assets (Net of Accumulated Depreciation)

	<u>2024</u>	<u>2023</u>
Land and improvements	\$ 10,845,474	\$ 10,845,474
Construction in progress	51,953	3,057,529
Water facilities	4,084,242	4,381,818
Wastewater facilities	7,634,623	7,927,554
Recreational facilities	2,981,884	-
	<u>\$ 25,598,176</u>	<u>\$ 26,212,375</u>

During the current year, additions to capital assets were as follows:

Construction in progress related to the wastewater treatment plant generator	\$ 51,953
Park and trail improvements	81,296
	<u>\$ 133,249</u>

The developer within the District has constructed water facilities on behalf of the District under the terms of a contract with the District. The District has agreed to purchase these facilities, plus interest, from the proceeds of future bond issues, subject to the approval of the Commission. At April 30, 2024, a liability for developer-constructed capital assets of \$79,860 was recorded in the government-wide financial statements.

Debt

The changes in the debt position of the District during the fiscal year ended April 30, 2024, are summarized as follows:

Long-term debt payable, beginning of year	\$ 21,407,658
Decreases in long-term debt	<u>(1,211,832)</u>
	<u>\$ 20,195,826</u>

**West Park Municipal Utility District
Management's Discussion and Analysis (Continued)
April 30, 2024**

At April 30, 2024, the District had \$45,520,000 of unlimited tax bonds authorized, but unissued, for the purposes of acquiring, constructing and improving the water, sanitary sewer and drainage systems within the District, and \$9,900,000 of unlimited tax bonds authorized, but unissued, for the purposes of acquiring, constructing and improving recreational facilities within the District.

The District's bonds carry an underlying rating of "A-" from Standard & Poor's (S&P). The Series 2016A refunding bonds carry a rating of "AA" from S&P by virtue of bond insurance issued by Build America Mutual Assurance Company. The Series 2016 and Series 2022 refunding bonds carry a rating of "AA" from S&P by virtue of bond insurance issued by Assured Guaranty, Inc.

Other Relevant Factors

Relationship to the City of Houston

Under existing Texas law, since the District lies wholly within the extraterritorial jurisdiction of the City of Houston (the City), the District must conform to the City ordinance consenting to the creation of the District. In addition, the District may be annexed by the City without the District's consent, except as follows.

Strategic Partnership Agreement

The District entered into a Strategic Partnership Agreement (SPA) with the City effective December 2, 2002, and as amended January 18, 2008. Pursuant to the terms of the SPA, the City annexed the District for limited purposes. The SPA provides for the levy of City sales tax on qualifying retail sales in the District. The District will continue to provide water, sewer and drainage services to all properties within its boundaries until full annexation.

**West Park Municipal Utility District
Statement of Net Position and Governmental Funds Balance Sheet
April 30, 2024**

	General Fund	Debt Service Fund	Total	Adjustments	Statement of Net Position
Assets					
Cash	\$ 187,740	\$ 599,991	\$ 787,731	\$ -	\$ 787,731
Certificates of deposit	940,000	705,000	1,645,000	-	1,645,000
Short-term investments	2,538,398	1,312,020	3,850,418	-	3,850,418
Receivables:					
Property taxes	18,136	34,693	52,829	-	52,829
Service accounts	117,148	-	117,148	-	117,148
Sales tax rebates	115,864	-	115,864	51,950	167,814
Accrued interest	25,858	27,774	53,632	-	53,632
Interfund receivable	51,129	-	51,129	(51,129)	-
Due from others	17,554	-	17,554	-	17,554
Due from West Harris County Regional Water Authority	-	-	-	1,089,832	1,089,832
Capital assets (net of accumulated depreciation):					
Land	-	-	-	10,845,474	10,845,474
Construction in progress	-	-	-	51,953	51,953
Infrastructure	-	-	-	14,700,749	14,700,749
Total assets	4,011,827	2,679,478	6,691,305	26,688,829	33,380,134
Deferred Outflows of Resources					
Deferred amount on debt refundings	-	-	-	799,119	799,119
Total assets and deferred outflows of resources	\$ 4,011,827	\$ 2,679,478	\$ 6,691,305	\$ 27,487,948	\$ 34,179,253

West Park Municipal Utility District
Statement of Net Position and Governmental Funds Balance Sheet (Continued)
April 30, 2024

	General Fund	Debt Service Fund	Total	Adjustments	Statement of Net Position
Liabilities					
Accounts payable	\$ 132,318	\$ 30	\$ 132,348	\$ -	\$ 132,348
Customer deposits	330,290	-	330,290	-	330,290
Due to others	1,206	-	1,206	-	1,206
Interfund payable	-	51,129	51,129	(51,129)	-
Long-term liabilities:					
Due within one year	-	-	-	1,240,000	1,240,000
Due after one year	-	-	-	18,955,826	18,955,826
Total liabilities	463,814	51,159	514,973	20,144,697	20,659,670
Deferred Inflows of Resources					
Deferred property tax revenues	18,136	34,693	52,829	(52,829)	0
Fund Balances/Net Position					
Fund balances:					
Restricted, debt service on unlimited tax bonds	-	2,593,626	2,593,626	(2,593,626)	-
Unassigned	3,529,877	-	3,529,877	(3,529,877)	-
Total fund balances	3,529,877	2,593,626	6,123,503	(6,123,503)	-
Total liabilities, deferred inflows of resources and fund balances	\$ 4,011,827	\$ 2,679,478	\$ 6,691,305		
Net position:					
Net investment in capital assets				6,179,768	6,179,768
Restricted for debt service				2,628,319	2,628,319
Unrestricted				4,711,496	4,711,496
Total net position				\$ 13,519,583	\$ 13,519,583

**West Park Municipal Utility District
Statement of Activities and Governmental Funds Revenues,
Expenditures and Changes in Fund Balances (Continued)
Year Ended April 30, 2024**

	General Fund	Debt Service Fund	Total	Adjustments	Statement of Activities
Revenues					
Property taxes	\$ 1,278,063	\$ 1,719,259	\$ 2,997,322	\$ (101,884)	\$ 2,895,438
Sales tax rebates	700,658	-	700,658	(3,025)	697,633
Water service	449,463	-	449,463	-	449,463
Sewer service	355,214	-	355,214	-	355,214
Regional water fee	704,617	-	704,617	-	704,617
Penalty and interest	15,535	54,226	69,761	(21,775)	47,986
Tap connection and inspection fees	219,212	-	219,212	-	219,212
Investment income	136,414	119,863	256,277	49,909	306,186
Other income	4,675	-	4,675	-	4,675
Total revenues	3,863,851	1,893,348	5,757,199	(76,775)	5,680,424
Expenditures/Expenses					
Service operations:					
Regional water fee	968,248	-	968,248	-	968,248
Professional fees	230,650	19,594	250,244	-	250,244
Contracted services	290,406	37,399	327,805	-	327,805
Utilities	148,306	-	148,306	-	148,306
Repairs and maintenance	968,035	-	968,035	46,218	1,014,253
Other expenditures	120,596	37,933	158,529	-	158,529
Tap connections	117,908	-	117,908	-	117,908
Capital outlay	206,442	-	206,442	(206,442)	-
Depreciation	-	-	-	747,448	747,448
Debt service:					
Principal retirement	-	1,210,000	1,210,000	(1,210,000)	-
Interest and fees	-	591,738	591,738	63,763	655,501
Debt issuance costs	35,000	-	35,000	-	35,000
Total expenditures/expenses	3,085,591	1,896,664	4,982,255	(559,013)	4,423,242
Excess (Deficiency) of Revenues Over Expenditures	778,260	(3,316)	774,944	482,238	
Other Financing Sources					
Return of capital	135,456	-	135,456	(135,456)	
Insurance proceeds	26,975	-	26,975	(26,975)	
Total other financing sources	162,431	-	162,431	(162,431)	
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	940,691	(3,316)	937,375	(937,375)	
Change in Net Position				1,257,182	1,257,182
Fund Balances/Net Position					
Beginning of year	2,589,186	2,596,942	5,186,128	-	12,262,401
End of year	\$ 3,529,877	\$ 2,593,626	\$ 6,123,503	\$ -	\$ 13,519,583

See Notes to Financial Statements

Note 1. Nature of Operations and Summary of Significant Accounting Policies

West Park Municipal Utility District (the District) was created by an order of the Texas Water Commission, now known as the Texas Commission on Environmental Quality (the Commission), effective October 31, 1978, in accordance with the Texas Water Code, Chapter 54. The District operates in accordance with Chapters 49 and 54 of the Texas Water Code and is subject to the continuing supervision of the Commission. The principal functions of the District are to finance, construct, own and operate waterworks, wastewater and drainage facilities and to provide such facilities and services to the customers of the District.

The District is governed by a Board of Directors (the Board) consisting of five individuals who are residents or owners of property within the District and are elected by voters within the District. The Board sets the policies of the District. The accounting and reporting policies of the District conform to accounting principles generally accepted in the United States of America for state and local governments, as defined by the Governmental Accounting Standards Board. The following is a summary of the significant accounting and reporting policies of the District:

Reporting Entity

The accompanying government-wide financial statements present the financial statements of the District. There are no component units that are legally separate entities for which the District is considered to be financially accountable. Accountability is defined as the District's substantive appointment of the voting majority of the component unit's governing board. Furthermore, to be financially accountable, the District must be able to impose its will upon the component unit or there must be a possibility that the component unit may provide specific financial benefits to, or impose specific financial burdens on, the District.

Government-wide and Fund Financial Statements

In accordance with required reporting standards, the District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single governmental program, such as the provision of water, wastewater, drainage and other related services. The financial statements of special-purpose governments combine two types of financial statements into one statement. These two types of financial statements are the government-wide financial statements and the fund financial statements. The fund financial statements are presented with a column for adjustments to convert to the government-wide financial statements.

The government-wide financial statements report information on all of the activities of the District. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities generally are financed through taxes, charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District.

The fund financial statements provide information about the District's governmental funds. Separate statements for each governmental fund are presented. The emphasis of fund financial statements is directed to specific activities of the District.

The District presents the following major governmental funds:

General Fund – The general fund is the primary operating fund of the District which accounts for all financial resources not accounted for in another fund. Revenues are derived primarily from property taxes, charges for services and interest income.

West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024

Debt Service Fund – The debt service fund is used to account for financial resources that are restricted, committed or assigned to expenditures for principal and interest related costs, as well as the financial resources being accumulated for future debt service.

Fund Balances – Governmental Funds

The fund balances for the District's governmental funds can be displayed in up to five components:

Nonspendable – Amounts that are not in a spendable form or are required to be maintained intact.

Restricted – Amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

Committed – Amounts that can be used only for the specific purposes determined by resolution of the Board. Commitments may be changed or lifted only by issuance of a resolution by the District's Board.

Assigned – Amounts intended to be used by the District for specific purposes as determined by management. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned – The residual classification for the general fund and includes all amounts not contained in the other classifications.

The District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District applies committed amounts first, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows.

Nonexchange transactions, in which the District receives (or gives) value without directly giving (or receiving) equal value in exchange, include property taxes and donations. Recognition standards are based on the characteristics and classes of nonexchange transactions. Revenues from property taxes are recognized in the period for which the taxes are levied. Intergovernmental revenues are recognized as revenues, net of estimated refunds and uncollectible amounts, in the accounting period when an enforceable legal claim to the assets arises and the use of resources is required or is first permitted. Donations are recognized as revenues, net of estimated uncollectible amounts, as soon as all eligibility requirements imposed by the provider have been met. Amounts received before all eligibility requirements have been met are reported as liabilities.

Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and liabilities are generally included on the balance sheet. The statement of governmental funds revenues, expenditures and changes in fund balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in spendable resources. General capital asset acquisitions are reported as expenditures and proceeds of long-term debt are reported as other financing sources. Under the modified accrual basis of

**West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024**

accounting, revenues are recognized when both measurable and available. The District considers revenues reported in the governmental funds to be available if they are collectible within 60 days after year-end. Principal revenue sources considered susceptible to accrual include taxes, charges for services and investment income. Other revenues are considered to be measurable and available only when cash is received by the District. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized as expenditures when payment is due.

Deferred Outflows and Inflows of Resources

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period and a deferred inflow of resources is an acquisition of net position that is applicable to a future reporting period.

Interfund Transactions

Transfers from one fund to another fund are reported as interfund receivables and payables if there is intent to repay the amount and if there is the ability to repay the advance on a timely basis. Transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Pension Costs

The District does not participate in a pension plan and, therefore, has no pension costs.

Use of Estimates

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

Investments and Investment Income

Investments in certificates of deposit, U.S. Government and agency securities, and certain pooled funds, which have a remaining maturity of one year or less at the date of purchase, are recorded at amortized cost. All other investments are carried at fair value. Fair value is determined using quoted market values.

Investment income includes dividends and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is credited to the fund in which the investment is recorded.

Property Taxes

An appraisal district annually prepares appraisal records listing all property within the District and the appraised value of each parcel or item as of January 1. Additionally, on January 1, a tax lien attaches to property to secure the payment of all taxes, penalty and interest ultimately imposed for the year on the property. After the District receives its certified appraisal roll from the appraisal district, the rate of taxation is set by the Board of the District based upon the aggregate appraisal value. Taxes are due and payable October 1 or when billed, whichever is later, and become delinquent after January 31 of the following year.

In the governmental funds, property taxes are initially recorded as receivables and deferred inflows of resources at the time the tax levy is billed. Revenues recognized during the fiscal year ended April 30, 2024, include collections during the current period or within 60 days of year-end related to the 2023 and prior years' tax levies.

**West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024**

In the government-wide statement of net position, property taxes are considered earned in the budget year for which they are levied. For the District's fiscal year ended April 30, 2024, the 2023 tax levy is considered earned during the current fiscal year. In addition to property taxes levied, any delinquent taxes are recorded net of amounts considered uncollectible.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an individual cost of \$5,000 or more and an estimated useful life of two years or more. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Water production and distribution facilities	10-45
Wastewater collection and treatment facilities	10-45
Recreational facilities	20

Deferred Amount on Debt Refundings

In the government-wide financial statements, the difference between the reacquisition price and the net carrying amount of the old debt in a debt refunding is deferred and amortized to interest expense using the effective interest rate method over the remaining life of the old debt or the life of the new debt, whichever is shorter. Such amounts are classified as deferred outflows or inflows of resources.

Debt Issuance Costs

Debt issuance costs, other than prepaid insurance, do not meet the definition of an asset or deferred outflows of resources since the costs are not applicable to a future period and, therefore, are recognized as an expense/expenditure in the period incurred.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Premiums and discounts on bonds are recognized as a component of long-term liabilities and amortized over the life of the related debt using the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize premiums and discounts on bonds during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024

Net Position/Fund Balances

Fund balances and net position are reported as restricted when constraints placed on them are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

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

Reconciliation of Government-wide and Fund Financial Statements

Amounts reported for net position of governmental activities in the statement of net position and fund balances in the governmental funds balance sheet are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds.	\$ 25,598,176
Property tax revenue recognition and the related reduction of deferred inflows of resources are subject to availability of funds in the fund financial statements.	52,829
Deferred amount on debt refundings for governmental activities are not financial resources and are not reported in the funds.	799,119
Amounts due from the West Harris County Regional Water Authority (the Authority), and the City of Houston (the City) are not receivable in the current period and are not reported	1,141,782
Long-term debt obligations are not due and payable in the current period and are not reported in the funds.	<u>\$ (20,195,826)</u>
Adjustment to fund balances to arrive at net position.	<u>\$ 7,396,080</u>

Amounts reported for change in net position of governmental activities in the statement of activities are different from change in fund balances in the governmental funds statement of revenues, expenditures and changes in fund balances because:

Change in fund balances.	\$ 937,375
Governmental funds report capital outlays as expenditures. However, for government-wide financial statements, the cost of capitalized assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense and noncapitalized costs exceeded capital outlay expenditures in the current year.	(587,224)
Governmental funds report principal payments on debt as expenditures. For the statement of activities, these transactions do not have any effect on net position.	1,210,000
Revenues that have previously been reported in the statement of activities are reported as revenues in the funds.	(126,684)

West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024

Governmental funds report return of capital from the regional water authority for capital contributions as other financing sources. For the government-wide financial statements, the amounts are reported as a reduction of amounts due from others and an increase in investment income. \$ (85,547)

Governmental funds report insurance proceeds as other financing sources. For the government-wide financial statements, the amounts are reported as a reduction of repairs and maintenance expenditures. (26,975)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (63,763)

Change in net position of governmental activities. \$ 1,257,182

Note 2. Deposits, Investments and Investment Income

Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; a surety bond; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Texas; or certain collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States.

At April 30, 2024, none of the District's bank balances were exposed to custodial credit risk.

Investments

The District may legally invest in obligations of the United States or its agencies and instrumentalities, direct obligations of Texas or its agencies or instrumentalities, collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States, other obligations guaranteed as to principal and interest by the State of Texas or the United States or their agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States, obligations of states, agencies and counties and other political subdivisions with an investment rating not less than "A," insured or collateralized certificates of deposit, and certain bankers' acceptances, repurchase agreements, mutual funds, commercial paper, guaranteed investment contracts and investment pools.

The District's investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in Texas CLASS, an external investment pool that is not registered with the Securities and Exchange Commission. A Board of Trustees, elected by the participants, has oversight of Texas CLASS. The District's investments may be redeemed at any time. Texas CLASS attempts to minimize its exposure to market and credit risk through the use of various strategies and credit monitoring techniques and limits its investments in any issuer to the top two ratings issued by nationally recognized statistical rating organizations. The District's investments in Texas CLASS are reported at net asset value.

**West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024**

At April 30, 2024, the District had the following investments and maturities.

Type	Fair Value	Maturities in Years			
		Less Than 1	1-5	6-10	More Than 10
Texas CLASS	<u>\$ 3,850,418</u>	<u>\$ 3,850,418</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the District's investment policy does not allow investments in certain mortgage-backed securities, collateralized mortgage obligations with a final maturity date in excess of 10 years and interest rate indexed collateralized mortgage obligations. The external investment pool is presented as an investment with a maturity of less than one year because it is redeemable in full immediately.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At April 30, 2024, the District's investments in Texas CLASS were rated "AAAm" by Standard & Poor's.

Summary of Carrying Values

The carrying values of deposits and investments shown above are included in the balance sheet at April 30, 2024, as follows:

Carrying value:	
Deposits	\$ 2,432,731
Investments	<u>3,850,418</u>
Total	<u>\$ 6,283,149</u>

Included in the following statement of net position captions:

Cash	\$ 787,731
Certificates of deposit	1,645,000
Short-term investments	<u>3,850,418</u>
Total	<u>\$ 6,283,149</u>

Investment Income

Investment income of \$306,186, for the year ended April 30, 2024, consisted of \$256,277 of interest income from cash and investments and \$49,909 of interest from the capital contributions due from the Authority.

Fair Value Measurements

The District has the following recurring fair value measurements as of April 30, 2024:

- Pooled investments of \$3,850,418 are valued at fair value per share of the pool's underlying portfolio.

West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024

Note 3. Capital Assets

A summary of changes in capital assets for the year ended April 30, 2024, is presented below:

Governmental Activities	Balances, Beginning of Year	Additions	Reclassifi- cations	Balances, End of Year
Capital assets, non-depreciable:				
Land and improvements	\$ 10,845,474	\$ -	\$ -	\$ 10,845,474
Construction in progress	3,057,529	51,953	(3,057,529)	51,953
Total capital assets, non-depreciable	<u>13,903,003</u>	<u>51,953</u>	<u>(3,057,529)</u>	<u>10,897,427</u>
Capital assets, depreciable:				
Water production and distribution facilities	8,424,788	-	-	8,424,788
Wastewater collection and treatment facilities	9,995,284	-	-	9,995,284
Recreational facilities	-	81,296	3,057,529	3,138,825
Total capital assets, depreciable	<u>18,420,072</u>	<u>81,296</u>	<u>3,057,529</u>	<u>21,558,897</u>
Less accumulated depreciation:				
Water production and distribution facilities	(4,042,970)	(297,576)	-	(4,340,546)
Wastewater collection and treatment facilities	(2,067,730)	(292,931)	-	(2,360,661)
Recreational facilities	-	(156,941)	-	(156,941)
Total accumulated depreciation	<u>(6,110,700)</u>	<u>(747,448)</u>	<u>-</u>	<u>(6,858,148)</u>
Total governmental activities, net	<u>\$ 26,212,375</u>	<u>\$ (614,199)</u>	<u>\$ -</u>	<u>\$ 25,598,176</u>

Note 4. Long-term Liabilities

Changes in long-term liabilities for the year ended April 30, 2024, were as follows.

Governmental Activities	Balances, Beginning of Year	Decreases	Balances, End of Year	Amounts Due in One Year
Bonds payable:				
General obligation bonds	\$ 21,530,000	\$ 1,210,000	\$ 20,320,000	\$ 1,240,000
Less discounts on bonds	398,754	20,707	378,047	-
Add premium on bonds	196,552	22,539	174,013	-
	<u>21,327,798</u>	<u>1,211,832</u>	<u>20,115,966</u>	<u>1,240,000</u>
Due to developer	79,860	-	79,860	-
Total governmental activities long-term long-term liabilities	<u>\$ 21,407,658</u>	<u>\$ 1,211,832</u>	<u>\$ 20,195,826</u>	<u>\$ 1,240,000</u>

**West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024**

General Obligation Bonds

	<u>Series 2016</u>	<u>Refunding Series 2016A</u>
Amounts outstanding, April 30, 2024	\$9,765,000	\$7,320,000
Interest rates	2.00% to 3.00%	2.00% to 3.00%
Maturity dates, serially beginning/ending	May 1, 2025/2039	May 1, 2025/2037
Interest payment dates	May 1/ November 1	May 1/ November 1
Callable dates*	May 1, 2023	May 1, 2024
		<u>Refunding Series 2022</u>
Amount outstanding, April 30, 2024		\$3,235,000
Interest rates		2.00% to 4.00%
Maturity dates, serially beginning/ending		May 1, 2025/2031
Interest payment dates		May 1/ November 1
Callable date*		May 1, 2027

*Or any date thereafter; callable at par plus accrued interest to the date of redemption.

Annual Debt Service Requirements

The District has been paying the amount due May 1 within the fiscal year preceding this due date, and the following schedule has been prepared assuming that this practice will be followed in future years. The schedule shows the annual debt service requirements to pay principal and interest on general obligation bonds outstanding at April 30, 2024:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,240,000	\$ 555,137	\$ 1,795,137
2026	1,275,000	522,038	1,797,038
2027	1,310,000	487,838	1,797,838
2028	1,340,000	452,037	1,792,037
2029	1,370,000	418,400	1,788,400
2030-2034	7,485,000	1,581,662	9,066,662
2035-2039	6,300,000	484,950	6,784,950
Total	<u>\$ 20,320,000</u>	<u>\$ 4,502,062</u>	<u>\$ 24,822,062</u>

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

**West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024**

Bonds voted	\$ 83,570,000
Bonds sold	38,050,000
Refunding bonds voted	25,450,000
Refunding bond authorization used	6,790,000
Park bonds voted	9,900,000
Park bonds sold	-

Due to Developer

The developer within the District has constructed water facilities on behalf of the District under the terms of a contract with the District. The District has agreed to purchase these facilities, plus interest, from the proceeds of future bond issues subject to the approval of the Commission. At April 30, 2024, a liability for developer-constructed capital assets of \$79,860 was recorded in the government-wide financial statements.

Note 5. Significant Bond Order and Commission Requirements

The Bond Orders require that the District levy and collect an ad valorem debt service tax sufficient to pay interest and principal on bonds when due. During the year ended April 30, 2024, the District levied an ad valorem debt service tax at the rate of \$0.2150 per \$100 of assessed valuation, which resulted in a tax levy of \$1,720,912 on the taxable valuation of \$800,423,940 for the 2023 tax year. The interest and principal requirements to be paid from the tax revenues and available resources are \$1,782,313, of which \$1,504,744 has been paid and \$277,569 is due November 1, 2024.

Note 6. Maintenance Taxes

At an election held April 4, 1981, voters authorized a maintenance tax not to exceed \$0.50 per \$100 of assessed valuation on all property within the District subject to taxation. During the year ended April 30, 2024, the District levied an ad valorem maintenance tax at the rate of \$0.1600 per \$100 of assessed valuation, which resulted in a tax levy of \$1,280,678 on the taxable valuation of \$800,423,940 for the 2023 tax year. The maintenance tax is being used by the general fund to pay for operating expenditures of the District.

Note 7. Strategic Partnership Agreement

The District entered into a Strategic Partnership Agreement (SPA) with the City effective December 2, 2002, and as amended January 18, 2008. Pursuant to the terms of the SPA, the City annexed the District for limited purposes. The SPA provides for the levy of City sales tax on qualifying retail sales in the District. The District will continue to provide water, sewer and drainage services to all properties within its boundaries until full annexation. During the current year, the District recorded revenue of \$697,633 pursuant to the terms of the SPA.

Note 8. Regional Water Authority

The District is within the boundaries of the Authority, which was created by the Texas Legislature to provide a regional entity to acquire surface water and build the necessary facilities to convert from groundwater to surface water in order to meet conversion requirements mandated by the Harris-Galveston Subsidence District, which regulates groundwater withdrawal. As of April 30, 2024, the Authority was billing the District \$3.95 per 1,000 gallons of water pumped from its wells. This amount is subject to future increases.

West Park Municipal Utility District
Notes to Financial Statements
April 30, 2024

Note 9. Surface Water Conversion

In 2005, 2007, 2008, 2010 and 2016, the District made capital contributions to the Authority of \$468,524, \$302,022, \$392,628, \$476,530 and \$398,421, respectively. The District will receive repayment of the amounts advanced through credits for District pumpage fees and water payments as they become due each year. In addition, any amounts owed to the District that remain after the credits will be paid to the District. These repayments accrue interest at 4.7264, 4.6406, 4.6112, 4.5725 and 3.6492 percent, respectively, per year and will be repaid with principal and interest from 2024 through 2040. At April 30, 2024, the repayments outstanding were as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 135,456
2026	135,456
2027	135,456
2028	135,456
2029	135,456
Thereafter	<u>751,914</u>
	1,429,194
Less amount representing interest	<u>(339,362)</u>
Remaining principal	<u><u>\$ 1,089,832</u></u>

Note 10. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts in the past three fiscal years.

Required Supplementary Information

**West Park Municipal Utility District
 Budgetary Comparison Schedule – General Fund
 Year Ended April 30, 2024**

	Original Budget	Final Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property taxes	\$ 875,000	\$ 1,250,000	\$ 1,278,063	\$ 28,063
Sales tax rebates	715,000	715,000	700,658	(14,342)
Water service	457,900	457,900	449,463	(8,437)
Sewer service	364,300	364,300	355,214	(9,086)
Regional water fee	663,200	663,200	704,617	41,417
Penalty and interest	14,000	14,000	15,535	1,535
Tap connection and inspection fees	50,000	100,700	219,212	118,512
Investment income	140,300	140,300	136,414	(3,886)
Other	4,950	4,950	4,675	(275)
Total revenues	3,284,650	3,710,350	3,863,851	153,501
Expenditures				
Service operations:				
Regional water fee	798,656	798,656	968,248	(169,592)
Professional fees	180,300	180,300	230,650	(50,350)
Contracted services	229,580	245,240	290,406	(45,166)
Utilities	133,000	135,500	148,306	(12,806)
Repairs and maintenance	814,500	847,060	968,035	(120,975)
Other expenditures	99,900	105,050	120,596	(15,546)
Tap connections	20,000	40,000	117,908	(77,908)
Capital outlay	785,000	350,000	206,442	143,558
Debt service, debt issuance costs	-	-	35,000	(35,000)
Total expenditures	3,060,936	2,701,806	3,085,591	(383,785)
Excess of Revenues Over Expenditures	223,714	1,008,544	778,260	(230,284)
Other Financing Sources				
Return of capital	135,456	135,456	135,456	-
Insurance proceeds	-	-	26,975	26,975
Total other financing sources	135,456	135,456	162,431	26,975
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	359,170	1,144,000	940,691	(203,309)
Fund Balance, Beginning of Year	2,589,186	2,589,186	2,589,186	-
Fund Balance, End of Year	\$ 2,948,356	\$ 3,733,186	\$ 3,529,877	\$ (203,309)

Budgets and Budgetary Accounting

An annual operating budget is prepared for the general fund by the District's consultants. The budget reflects resources expected to be received during the year and expenditures expected to be incurred. The Board of Directors is required to adopt the budget prior to the start of its fiscal year. The budget is not a spending limitation (a legally restricted appropriation). The original budget of the general fund was amended during fiscal 2024.

The District prepares its annual operating budget on a basis consistent with accounting principles generally accepted in the United States of America. The Budgetary Comparison Schedule - General Fund presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

APR 30 2024

Supplementary Information

**West Park Municipal Utility District
Other Schedules Included Within This Report
April 30, 2024**

(Schedules included are checked or explanatory notes provided for omitted schedules.)

- [X] Notes Required by the Water District Accounting Manual
See "Notes to Financial Statements," Pages 12-22
- [X] Schedule of Services and Rates
- [X] Schedule of General Fund Expenditures
- [X] Schedule of Temporary Investments
- [X] Analysis of Taxes Levied and Receivable
- [X] Schedule of Long-term Debt Service Requirements by Years
- [X] Changes in Long-term Bonded Debt
- [X] Comparative Schedule of Revenues and Expenditures – General Fund and Debt Service Fund –
Five Years
- [X] Board Members, Key Personnel and Consultants

DRAFT

**West Park Municipal Utility District
 Schedule of Services and Rates
 Year Ended April 30, 2024**

1. Services provided by the District:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Retail Water | <input type="checkbox"/> Wholesale Water | <input checked="" type="checkbox"/> Drainage |
| <input checked="" type="checkbox"/> Retail Wastewater | <input type="checkbox"/> Wholesale Wastewater | <input type="checkbox"/> Irrigation |
| <input checked="" type="checkbox"/> Parks/Recreation | <input type="checkbox"/> Fire Protection | <input type="checkbox"/> Security |
| <input checked="" type="checkbox"/> Solid Waste/Garbage | <input type="checkbox"/> Flood Control | <input type="checkbox"/> Roads |
| <input type="checkbox"/> Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect) | | |
| <input type="checkbox"/> Other _____ | | |

2. Retail service providers

a. Retail rates for a 5/8" meter (or equivalent):

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate Per 1,000 Gallons Over Minimum</u>	<u>Usage Levels</u>
Water:	\$ 10.00	10,000	N	\$ 1.00	10,001 to 15,000
				\$ 1.50	15,001 to 20,000
				\$ 2.00	20,001 to No Limit
Wastewater:	\$ 16.00	10,000	N	\$ 0.50	10,001 to No Limit
Regional water fee:	\$ 3.95	1	N	\$ 3.95	1,001 to No Limit
Does the District employ winter averaging for wastewater usage?					Yes ___ No <u>X</u>
Total charges per 10,000 gallons usage (including fees):				Water \$ 49.50	Wastewater \$ 16.00

b. Water and wastewater retail connections:

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC Factor</u>	<u>Active ESFC*</u>
Unmetered	-	-	x1.0	-
≤ 3/4"	5	5	x1.0	5
1"	16	16	x2.5	40
1 1/2"	14	14	x5.0	70
2"	52	52	x8.0	416
3"	4	4	x15.0	60
4"	2	2	x25.0	50
6"	9	9	x50.0	450
8"	12	12	x80.0	960
10"	1	1	x115.0	115
Total water	115	115		2,166
Total wastewater	75	75	x1.0	75

3. Total water consumption (in thousands) during the fiscal year:

Gallons pumped into the system:	285,039
Gallons billed to customers:	276,159
Water accountability ratio (gallons billed/gallons pumped):	96.88%

*"ESFC" means equivalent single-family connections

**West Park Municipal Utility District
 Schedule of General Fund Expenditures
 Year Ended April 30, 2024**

Personnel (including benefits)		\$	-
Professional Fees			
Auditing	\$ 23,900		
Legal	78,093		
Engineering	128,657		
Financial advisor	-		
	<u> </u>		230,650
Purchased Services for Resale			
Bulk water and wastewater service purchases			-
Regional Water Fee			968,248
Contracted Services			
Bookkeeping	59,384		
General manager	-		
Appraisal district	-		
Tax collector	8,000		
Security	168,267		
Other contracted services	35,911		
	<u> </u>		271,562
Utilities			148,306
Repairs and Maintenance			968,035
Administrative Expenditures			
Directors' fees	9,369		
Office supplies	6,219		
Insurance	51,133		
Other administrative expenditures	53,875		
	<u> </u>		120,596
Capital Outlay			
Capitalized assets	133,249		
Expenditures not capitalized	73,193		
	<u> </u>		206,442
Tap Connection Expenditures			117,908
Solid Waste Disposal			18,844
Fire Fighting			-
Parks and Recreation			-
Other Expenditures			<u>35,000</u>
Total expenditures			<u><u>\$ 3,085,591</u></u>

West Park Municipal Utility District
 Schedule of Temporary Investments
 April 30, 2024

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Face Amount</u>	<u>Accrued Interest Receivable</u>
General Fund				
Certificates of Deposit				
	5.50%	10/02/24	\$ 235,000	\$ 5,135
	5.00%	06/26/24	235,000	9,915
	5.50%	12/16/24	235,000	4,780
	5.54%	11/12/24	235,000	6,028
Texas CLASS	5.42%	Demand	<u>2,538,398</u>	<u>-</u>
			<u>3,478,398</u>	<u>25,858</u>
Debt Service Fund				
Certificates of Deposit				
	5.00%	06/26/24	235,000	9,915
	5.34%	06/24/24	235,000	10,693
	5.55%	10/18/24	235,000	7,166
Texas CLASS	5.42%	Demand	<u>1,312,020</u>	<u>-</u>
			<u>2,017,020</u>	<u>27,774</u>
Totals			<u>\$ 5,495,418</u>	<u>\$ 53,632</u>

**West Park Municipal Utility District
 Analysis of Taxes Levied and Receivable
 Year Ended April 30, 2024**

	<u>Maintenance Taxes</u>	<u>Debt Service Taxes</u>
Receivable, Beginning of Year	\$ 50,336	\$ 104,377
Additions and corrections to prior years' taxes	(34,815)	(71,337)
Adjusted receivable, beginning of year	<u>15,521</u>	<u>33,040</u>
2023 Original Tax Levy	1,280,262	1,720,352
Additions and corrections	416	560
Adjusted tax levy	<u>1,280,678</u>	<u>1,720,912</u>
Total to be accounted for	1,296,199	1,753,952
Tax collections:		
Current year	(1,264,306)	(1,698,912)
Prior years	(13,757)	(20,347)
Receivable, end of year	<u>\$ 18,136</u>	<u>\$ 34,693</u>
Receivable, by Years		
2023	\$ 16,372	\$ 22,000
2022	1,181	2,226
2021	583	2,148
2020	-	2,069
2019	-	2,698
2018	-	3,259
2017	-	259
2016	-	34
Receivable, end of year	<u>\$ 18,136</u>	<u>\$ 34,693</u>

**West Park Municipal Utility District
 Analysis of Taxes Levied and Receivable (Continued)
 Year Ended April 30, 2024**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Property Valuations				
Land	\$ 213,698,450	\$ 197,634,349	\$ 180,632,139	\$ 180,373,786
Improvements	564,771,174	524,122,328	430,031,370	385,002,766
Personal property	40,490,463	35,113,947	32,349,807	34,277,479
Exemptions	<u>(18,536,147)</u>	<u>(36,881,647)</u>	<u>(35,675,929)</u>	<u>(35,982,177)</u>
Total property valuations	<u>\$ 800,423,940</u>	<u>\$ 719,988,977</u>	<u>\$ 607,337,387</u>	<u>\$ 563,671,854</u>
Tax Rates per \$100 Valuation				
Debt service tax rates	\$ 0.2150	\$ 0.2450	\$ 0.2950	\$ 0.3250
Maintenance tax rates*	<u>0.1600</u>	<u>0.1300</u>	<u>0.0800</u>	<u>-</u>
Total tax rates per \$100 valuation	<u>\$ 0.3750</u>	<u>\$ 0.3750</u>	<u>\$ 0.3750</u>	<u>\$ 0.3250</u>
Tax Levy	<u>\$ 3,001,590</u>	<u>\$ 2,699,959</u>	<u>\$ 2,277,515</u>	<u>\$ 1,831,934</u>
Percent of Taxes Collected to Taxes Levied**	<u>99%</u>	<u>99%</u>	<u>99%</u>	<u>99%</u>

*Maximum tax rate approved by voters: \$0.50 on April 4, 1981

**Calculated as taxes collected for a tax year divided by taxes levied for that tax year.

West Park Municipal Utility District
 Schedule of Long-term Debt Service Requirements by Years
 April 30, 2024

Due During Fiscal Years Ending April 30	Series 2016		
	Principal Due May 1	Interest Due May 1, November 1	Total
2025	\$ 600,000	\$ 253,775	\$ 853,775
2026	610,000	241,775	851,775
2027	620,000	229,575	849,575
2028	630,000	217,175	847,175
2029	640,000	203,000	843,000
2030	650,000	188,600	838,600
2031	660,000	172,350	832,350
2032	630,000	155,850	785,850
2033	640,000	138,525	778,525
2034	650,000	120,925	770,925
2035	660,000	103,050	763,050
2036	670,000	83,250	753,250
2037	680,000	63,150	743,150
2038	700,000	42,750	742,750
2039	725,000	21,750	746,750
Totals	\$ 9,765,000	\$ 2,235,500	\$ 12,000,500

The District pays the amount due May 1 prior to that date. This schedule shows the amounts due within the fiscal years assuming this practice will continue in the future.

West Park Municipal Utility District
 Schedule of Long-term Debt Service Requirements by Years (Continued)
 April 30, 2024

Due During Fiscal Years Ending April 30	Refunding Series 2016A		
	Principal Due May 1	Interest Due May 1, November 1	Total
2025	\$ 225,000	\$ 206,012	\$ 431,012
2026	230,000	201,513	431,513
2027	240,000	196,913	436,913
2028	245,000	191,512	436,512
2029	250,000	186,000	436,000
2030	260,000	179,750	439,750
2031	265,000	173,250	438,250
2032	875,000	165,962	1,040,962
2033	905,000	141,900	1,046,900
2034	960,000	114,750	1,074,750
2035	965,000	85,950	1,050,950
2036	965,000	57,000	1,022,000
2037	935,000	28,050	963,050
Totals	\$ 7,320,000	\$ 1,928,562	\$ 9,248,562

The District pays the amount due May 1 prior to that date. This schedule shows the amounts due within the fiscal years assuming this practice will continue in the future.

West Park Municipal Utility District
 Schedule of Long-term Debt Service Requirements by Years (Continued)
 April 30, 2024

Due During Fiscal Years Ending April 30	Refunding Series 2022		
	Principal Due May 1	Interest Due May 1, November 1	Total
2025	\$ 415,000	\$ 95,350	\$ 510,350
2026	435,000	78,750	513,750
2027	450,000	61,350	511,350
2028	465,000	43,350	508,350
2029	480,000	29,400	509,400
2030	490,000	19,800	509,800
2031	500,000	10,000	510,000
Totals	<u>\$ 3,235,000</u>	<u>\$ 338,000</u>	<u>\$ 3,573,000</u>

The District pays the amount due May 1 prior to that date. This schedule shows the amounts due within the fiscal years assuming this practice will continue in the future.

West Park Municipal Utility District
 Schedule of Long-term Debt Service Requirements by Years (Continued)
 April 30, 2024

Due During Fiscal Years Ending April 30	Annual Requirements For All Series		
	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2025	\$ 1,240,000	\$ 555,137	\$ 1,795,137
2026	1,275,000	522,038	1,797,038
2027	1,310,000	487,838	1,797,838
2028	1,340,000	452,037	1,792,037
2029	1,370,000	418,400	1,788,400
2030	1,400,000	388,150	1,788,150
2031	1,425,000	355,600	1,780,600
2032	1,505,000	321,812	1,826,812
2033	1,545,000	280,425	1,825,425
2034	1,610,000	235,675	1,845,675
2035	1,625,000	189,000	1,814,000
2036	1,635,000	140,250	1,775,250
2037	1,615,000	91,200	1,706,200
2038	700,000	42,750	742,750
2039	725,000	21,750	746,750
Totals	<u>\$ 20,320,000</u>	<u>\$ 4,502,062</u>	<u>\$ 24,822,062</u>

**West Park Municipal Utility District
Changes in Long-term Bonded Debt
Year Ended April 30, 2024**

	Bond Issues			Totals
	Series 2016	Refunding Series 2016A	Refunding Series 2022	
Interest rates	2.00% to 3.00%	2.00% to 3.00%	2.00% to 4.00%	
Dates interest payable	May 1/ November 1	May 1/ November 1	May 1/ November 1	
Maturity dates	May 1, 2025/2039	May 1, 2025/2037	May 1, 2025/2031	
Bonds outstanding, beginning of current year	\$ 10,355,000	\$ 7,545,000	\$ 3,630,000	\$ 21,530,000
Retirements, principal	590,000	225,000	395,000	1,210,000
Bonds outstanding, end of current year	<u>\$ 9,765,000</u>	<u>\$ 7,320,000</u>	<u>\$ 3,235,000</u>	<u>\$ 20,320,000</u>
Interest paid during current year	<u>\$ 265,575</u>	<u>\$ 212,763</u>	<u>\$ 111,150</u>	<u>\$ 589,488</u>

Paying agent's name and address:

Series 2016 - The Bank of New York Mellon, N.A., Dallas Texas
 Series 2016A - The Bank of New York Mellon, N.A., Dallas Texas
 Series 2022 - The Bank of New York Mellon, N.A., Dallas Texas

Bond authority:

	Tax Bonds	Park Bonds	Refunding Bonds
Amount authorized by voters	\$ 83,570,000	\$ 9,900,000	\$ 25,450,000
Amount issued	\$ 38,050,000	\$ -	\$ 6,790,000
Remaining to be issued	\$ 45,520,000	\$ 9,900,000	\$ 18,660,000

Debt service fund cash and temporary investment balances as of April 30, 2024: \$ 2,617,011

Average annual debt service payment (principal and interest) for remaining term of all debt: \$ 1,654,804

**West Park Municipal Utility District
Comparative Schedule of Revenues and Expenditures – General Fund
Five Years Ended April 30,**

	Amounts				
	2024	2023	2022	2021	2020
General Fund					
Revenues					
Property taxes	\$ 1,278,063	\$ 872,512	\$ 481,826	\$ -	\$ -
Sales tax rebates	700,658	696,232	674,408	464,772	505,992
Water service	449,463	445,114	425,989	396,213	364,838
Sewer service	355,214	353,367	360,625	318,643	290,579
Bulk water sales	-	-	-	104,675	-
Regional water fee	704,617	651,095	518,659	442,322	356,844
Penalty and interest	15,535	13,900	7,711	6,577	2,310
Tap connection and inspection fees	219,212	313,749	-	-	349,223
Investment income	136,414	76,325	12,697	32,992	90,761
Other	4,675	10,723	4,342	3,916	11,282
Total revenues	<u>3,863,851</u>	<u>3,433,017</u>	<u>2,486,257</u>	<u>1,770,110</u>	<u>1,971,829</u>
Expenditures					
Service operations:					
Regional water fee	968,248	780,811	625,927	666,319	543,052
Professional fees	230,650	202,570	156,749	89,020	101,842
Contracted services	290,406	109,765	92,183	67,493	64,630
Utilities	148,306	132,018	121,508	109,942	108,085
Repairs and maintenance	968,035	755,646	780,586	838,196	603,122
Other expenditures	120,596	89,702	67,776	61,104	70,215
Tap connections	117,908	136,223	-	-	152,379
Capital outlay	206,442	2,737,926	316,314	223,528	879,586
Debt service, debt issuance costs	35,000	-	-	-	-
Total expenditures	<u>3,085,591</u>	<u>4,944,661</u>	<u>2,161,043</u>	<u>2,055,602</u>	<u>2,522,911</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>778,260</u>	<u>(1,511,644)</u>	<u>325,214</u>	<u>(285,492)</u>	<u>(551,082)</u>
Other Financing Sources (Uses)					
Interfund transfers out	-	(85,065)	-	-	-
Return of capital	135,456	135,456	135,456	135,456	135,456
Insurance proceeds	26,975	-	-	-	-
Total other financing sources	<u>162,431</u>	<u>50,391</u>	<u>135,456</u>	<u>135,456</u>	<u>135,456</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	940,691	(1,461,253)	460,670	(150,036)	(415,626)
Fund Balance, Beginning of Year	<u>2,589,186</u>	<u>4,050,439</u>	<u>3,589,769</u>	<u>3,739,805</u>	<u>4,155,431</u>
Fund Balance, End of Year	<u>\$ 3,529,877</u>	<u>\$ 2,589,186</u>	<u>\$ 4,050,439</u>	<u>\$ 3,589,769</u>	<u>\$ 3,739,805</u>
Total Active Retail Water Connections	<u>115</u>	<u>111</u>	<u>105</u>	<u>105</u>	<u>105</u>
Total Active Retail Wastewater Connections	<u>75</u>	<u>74</u>	<u>69</u>	<u>69</u>	<u>69</u>

Percent of Fund Total Revenues

<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
33.1 %	25.4 %	19.4 %	- %	- %
18.1	20.3	27.1	26.2	25.7
11.6	13.0	17.1	22.4	18.5
9.2	10.3	14.5	18.0	14.7
-	-	-	5.9	-
18.3	19.0	20.9	25.0	18.1
0.4	0.4	0.3	0.4	0.1
5.7	9.1	-	-	17.7
3.5	2.2	0.5	1.9	4.6
0.1	0.3	0.2	0.2	0.6
100.0	100.0	100.0	100.0	100.0
25.1	22.7	25.2	27.6	27.5
6.0	5.9	6.3	5.0	5.2
7.5	3.2	3.7	3.8	3.3
3.8	3.8	4.9	6.2	5.5
25.1	22.0	31.4	47.4	30.6
3.1	2.6	2.7	3.5	3.5
3.1	4.0	-	-	7.7
5.3	79.8	12.7	12.6	44.6
0.9	-	-	-	-
79.9	144.0	86.9	106.1	127.9
20.1 %	(44.0) %	13.1 %	(6.1) %	(27.9) %

**West Park Municipal Utility District
Comparative Schedule of Revenues and Expenditures – Debt Service Fund
Five Years Ended April 30,**

	Amounts				
	2024	2023	2022	2021	2020
Debt Service Fund					
Revenues					
Property taxes	\$ 1,719,259	\$ 1,596,034	\$ 1,695,614	\$ 1,796,789	\$ 1,683,547
Penalty and interest	54,226	18,326	23,137	5,702	28,233
Investment income	119,863	69,218	7,240	20,289	65,303
Total revenues	<u>1,893,348</u>	<u>1,683,578</u>	<u>1,725,991</u>	<u>1,822,780</u>	<u>1,777,083</u>
Expenditures					
Current:					
Professional fees	19,594	1,846	2,526	3,029	5,373
Contracted services	37,399	32,188	26,607	26,863	25,492
Other expenditures	37,933	6,148	4,239	31,292	5,709
Debt service:					
Principal retirement	1,210,000	1,190,000	1,165,000	1,150,000	1,130,000
Interest and fees	591,738	625,488	622,549	696,856	720,331
Debt issuance costs	-	1,282	156,886	-	-
Debt defeasance	-	-	29,500	-	-
Total expenditures	<u>1,896,664</u>	<u>1,856,952</u>	<u>2,007,307</u>	<u>1,908,040</u>	<u>1,886,905</u>
Deficiency of Revenues					
Deficiency of Revenues Over Expenditures	<u>(3,316)</u>	<u>(173,374)</u>	<u>(281,316)</u>	<u>(85,260)</u>	<u>(109,822)</u>
Other Financing Sources (Uses)					
General obligation bonds issued	-	-	4,015,000	-	-
Premium on debt issued	-	-	230,790	-	-
Payment to escrow agent	-	-	(4,083,188)	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>162,602</u>	<u>-</u>	<u>-</u>
Deficiency of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(3,316)</u>	<u>(173,374)</u>	<u>(118,714)</u>	<u>(85,260)</u>	<u>(109,822)</u>
Fund Balance, Beginning of Year	<u>2,596,942</u>	<u>2,770,316</u>	<u>2,889,030</u>	<u>2,974,290</u>	<u>3,084,112</u>
Fund Balance, End of Year	<u>\$ 2,593,626</u>	<u>\$ 2,596,942</u>	<u>\$ 2,770,316</u>	<u>\$ 2,889,030</u>	<u>\$ 2,974,290</u>

Percent of Fund Total Revenues

<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
90.8 %	94.8 %	98.2 %	98.6 %	94.7 %
2.9	1.1	1.4	0.3	1.6
<u>6.3</u>	<u>4.1</u>	<u>0.4</u>	<u>1.1</u>	<u>3.7</u>
<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
1.0	0.1	0.1	0.2	0.3
2.0	1.9	1.5	1.5	1.5
2.0	0.4	0.3	1.7	0.3
63.9	70.7	67.5	63.1	63.6
31.3	37.1	36.1	38.2	40.5
	0.1	9.1	-	-
	-	1.7	-	-
<u>100.2</u>	<u>110.3</u>	<u>116.3</u>	<u>104.7</u>	<u>106.2</u>
<u>(0.2) %</u>	<u>(10.3) %</u>	<u>(16.3) %</u>	<u>(4.7) %</u>	<u>(6.2) %</u>

**West Park Municipal Utility District
Board Members, Key Personnel and Consultants
Year Ended April 30, 2024**

Complete District mailing address:	West Park Municipal Utility District c/o Marks Richardson PC 3700 Buffalo Speedway, Suite 830 Houston, Texas 77098-3709
District business telephone number:	713.942.9922
Submission date of the most recent District Registration Form (TWC Sections 36.054 and 49.054):	October 25, 2023
Limit on fees of office that a director may receive during a fiscal year:	\$ 7,200

Board Members	Term of Office Elected & Expires	Fees*	Expense Reimbursements	Title at Year-end
H. Brock Hudson	Elected 11/20- 11/24	\$ 1,697	\$ -	President
Bryant Patrick	Elected 11/22- 11/26	2,139	-	Vice President
Natalie Garza	Elected 11/20- 11/24	2,360	-	Secretary
Michael Dignam	Appointed 10/23- 11/24	1,547	-	Assistant Secretary
Daniel Wolterman	Appointed 03/24- 11/26	442	-	Director
George Marshall	Elected 11/20- 10/23	1,034	-	Resigned
Kevin M. Kirton	Elected 11/22- 01/24	150	-	Resigned

*Fees are the amounts actually paid to a director during the District's fiscal year.

**West Park Municipal Utility District
Board Members, Key Personnel and Consultants (Continued)
Year Ended April 30, 2024**

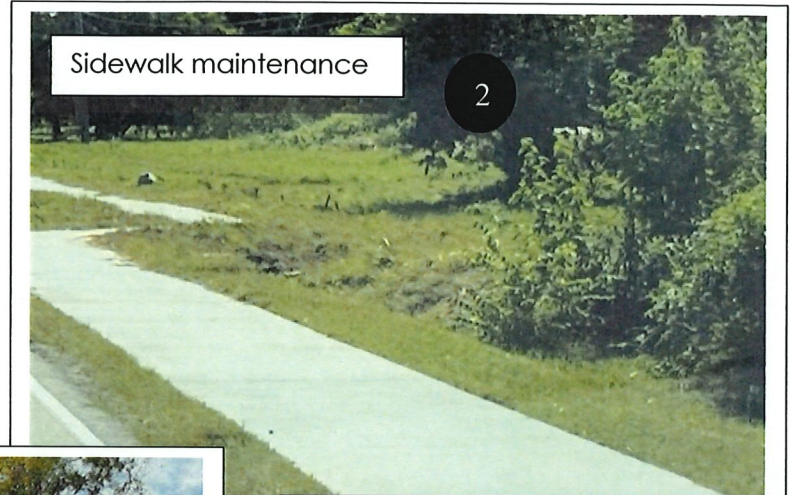
Consultants	Date Hired	Fees and Expense Reimbursements	Title
B&A Municipal Tax Services, LLC	08/21/11	\$ 30,207	Tax Assessor/ Collector
FORVIS, LLP	02/14/86	23,900	Auditor
H2O Innovation	03/19/82	1,094,867	Operator
Harris Central Appraisal District	Legislative Action	23,059	Appraiser
IDS Engineering Group	11/14/97	225,322	Engineer
Marks Richardson PC	04/11/03	71,645	Attorney
Masterson Advisors LLC	05/08/18	-	Financial Advisor
Municipal Accounts & Consulting, L.P.	10/15/80	63,447	Bookkeeper
Ted A. Cox, P.C.	03/08/96	19,594	Delinquent Tax Attorney
Investment Officers			
Mark M. Burton and Ghia Lewis	01/20/00	N/A	Bookkeepers



LANDSCAPE MAINTENANCE REPORT FOR WEST PARK MUD AUGUST 2024

WEST PARK PRESERVE

1. The same play equipment piece has broken down again. It has been reported to the Mfg.
2. The sidewalks on Saums are added to the maintenance and have been used frequently.
3. No vandalism or other issues.
4. Parking Lot lights have been repaired.
5. Camera hub post is leaning. This has been called in.





Honesty | Efficiency | Transparency | Accountability | Continuity

MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD

FOR THE MONTH ENDING

July 31, 2024



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 7/31/2024

RECEIVABLES SUMMARY

2023 Balance Forward Levy at 4/30/24 FYE	\$38,372.14	
CAD Changes / Uncollectible	(\$94,278.88)	(55,906.74)
Outstanding Balance forward Prior Years (2022-2012) at 4/30/24 FYE	\$14,456.94	
CAD Changes / Uncollectible	\$39.53	
		<hr/> 14,496.47
Total Levy to be collected		(41,410.27)
Collection prior months (all years)	\$91,386.02	
2023 Taxes Collected net NSF & KR Refunds during current month	(\$767.47)	
Taxes Collected for Prior Years net NSF & KR Refunds during current month	(\$318.66)	
		<hr/> 90,299.89
Total Outstanding Balance		48,889.63

TAX ACCOUNT

Beginning Balance – Tax Account

444,381.11

Income

Taxes Collected current Year	\$767.47
Taxes Collected Prior Year	\$318.66
10% Rendition Penalty	\$34.10
Penalties & Interest	\$275.34
Collection Fee Paid	\$269.82
Overpayments	\$0.00
NSF or Reversals, Bank Charges	\$0.00
Other Fees & Court Costs, Etc	\$0.00
	<hr/> \$1,665.39

446,046.50

Expenses

CK# 1934	West Park MUD - Operating Fund	\$364.56
CK# 1935	Ted A. Cox - Delq. Atty Collection Fee 7/2024	\$294.67
CK# 1936	B & A Municipal Tax Service LLC - Inv. 897-369	\$1,153.45
CK# 1937	B & A Municipal Tax Service LLC - Inv. 897-370	\$577.12
		<hr/> \$2,389.80

Ending Balance –Tax Account

443,656.70



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD – JUR 897

FOR THE PERIOD ENDING 7/31/2024

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	(\$93,303.24)	\$0.00	\$2,872,560.28	\$34,750.73	98.80%
2022	\$2,640,980.14	(\$33,532.65)	\$0.00	\$2,604,156.86	\$3,290.63	99.87%
2021	\$2,197,154.84	(\$13,028.63)	\$0.00	\$2,181,415.51	\$2,710.70	99.88%
2020	\$1,724,054.68	\$0.00	\$0.00	\$1,721,985.33	\$2,069.35	99.88%
2019	\$1,716,809.00	\$23.71	(\$77.96)	\$1,714,238.61	\$2,516.14	99.85%
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%
					\$48,889.63	

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	753,328,601	0	40,490,463	18,536,147	775,282,917	11	11
2022	694,573,917	0	34,460,647	33,715,229	695,319,335	23	23
2021	585,528,951	0	33,003,671	36,098,959	582,433,663	35	35
2020	533,070,777	0	33,852,112	36,444,531	530,478,358	47	47
2019	433,493,735	0	36,098,671	34,951,216	434,641,190	59	59
2018	391,448,413	0	38,728,115	31,164,787	399,011,741	67	67
2017	364,659,692	0	36,898,146	31,238,790	370,319,048	79	79
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



WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 7/31/2024

MUNICIPAL TAX SERVICE, LLC

PROFIT & LOSS

	CURRENT MONTH 5/01/2024 - 7/31/2024	FISCAL YEAR 05/01/23 - 7/31/2024
BEGINNING BALANCE	511,942.04	599,991.08
INCOME		
10% Rendition Penalty	34.10	182.96
Court Costs/Abstract & Filing Fees	0.00	0.00
Collection Fee	269.82	937.74
Dealer Inventory Tax Collected	0.00	0.00
Overpayments	0.00	0.00
Penalty & Interest	275.34	716.12
Taxes Collected	1,086.13	6,468.31
Total Income	1,665.39	8,305.13
EXPENSES		
Audit/Records	250.00	250.00
Court Affidavits	15.00	15.00
Bank Charges	0.00	38.82
Bond Premium	0.00	0.00
CAD Fees	0.00	6,430.00
Certificate of Value	0.00	0.00
Certified Tax Statements	0.00	0.00
Copies	162.80	366.00
Correction Roll Refunds	65,251.90	125,576.25
Continuing Disclosure	0.00	0.00
Delinquent Tax Attorney Expense	458.29	3,059.79
Delinquent Tax Attorney Fee	33.55	325.22
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	0.00
Map	0.00	0.00
Mailing & Handling	6.02	169.06
Meeting Travel & Mileage	91.35	339.05
Overpayment Refund	0.00	0.00
Payment to Incorr. Jur	0.00	0.00
Public Hearing	0.00	0.00
Rendition Refunds	0.00	0.00
Records Management	7.32	25.79
Rendition Refunds	0.00	0.00
5% Rendition Penalty to CAD	0.00	0.00
Roll Update & Processing	131.25	412.50
Supplies	0.00	0.00
Tax Assessor Collector Fee – AB	1,153.45	3,460.35
Transfer to Operating Fund	0.00	0.00
Transfer to Debt Service	0.00	21,721.88
	67,560.93	162,249.71
ENDING BALANCE	446,046.50	446,046.50



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD – JUR 897
FOR THE PERIOD ENDING 7/31/2024

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	\$90,802.96	97.41%		\$4,742.38	92.15%	5.26%
March	\$2,816.01	98.33%		\$46,515.83	94.61%	3.72%
April	\$11,829.68	98.72%		\$2,226.96	94.68%	4.04%
May	\$880.18	98.66%		\$62,640.39	97.00%	1.66%
June	\$4,463.08	98.78%		\$14,100.88	97.51%	1.27%
July	\$767.47	98.80%		\$976.61	97.53%	1.27%
August				\$56,480.73	99.63%	
September				\$632.31	99.65%	

MONTHLY COLLECTIONS

2023	2022	2021	2020	2019	2018
\$767.47	\$97.21	\$15.83	\$0.00	\$205.62	\$0.00
2017					
\$0.00					



MUNICIPAL TAX SERVICE,LLC

WEST PARK MUD

FOR THE PERIOD ENDING 07/24/2024

PLEGGED 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: \$547,159.56

TYPE OF PLEDGED INVESTMENT: 01BZII

IN COMPLIANCE W/ DISTRICT INVESTMENT POLICY: YES

STATE OF TEXAS §

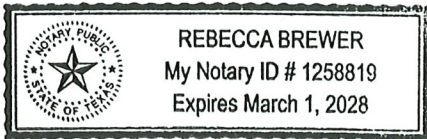
COUNTY OF HARRIS §

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 August 2024.



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

My Commission Expires March 1, 2028



MUNICIPAL TAX SERVICE, LLC

WEST PARK MUD
FOR THE PERIOD ENDING 7/31/2024

MAINTENANCE & OPERATING

TAX YEAR	M & O RATE	PERCENTAGE	COLLECTIONS	PENALTIES & INTEREST	LESS CORRECTION ROLLS	LESS REVERSALS	TRANSFER
2023	0.160000	42.67%	\$767.47	\$0.00	\$0.00	\$0.00	\$327.48
2022	0.130000	34.67%	\$97.21	\$0.00	\$0.00	\$0.00	\$33.70
2021	0.080000	21.33%	\$15.83	\$0.00	\$0.00	\$0.00	\$3.38
2020	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	0.000000	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DEBT ONLY FOR 2020 AND PRIOR

To clear Variance from last month

0.00

\$0.00
\$364.56

DATE: 8.1.24

PAID CHECK # 1934

B & A MUNICIPAL TAX SERVICE, LLC
13333 NORTHWEST FREEWAY, STE 503
HOUSTON, TX 77040

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

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

TED A. COX

July 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 (July 2024) \$24.85
TOTAL DUE THIS INVOICE \$24.85

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

7/24 Expenses 24.85*+
7/24 fees 269.82 +
002
294.67 *

PA CK 1935 8.1.24

MONTH OF JULY 2024

<u>DISTRICT</u>	<u>COPIES</u>	<u>POSTAGE</u>	<u>DEED FEES</u>	<u>LEXIS NEXIS RESEARCH FEES</u>	<u>OTHER EXPENSES</u>	<u>TOTAL</u>
Louetta Road						
McKinney MUD #1 MARCH-JULY	\$16.00	\$11.88		\$4.00		\$31.88
McKinney MUD #2						
Morton Road MUD	\$15.50	\$19.33		\$7.53		\$42.36
Northwest Freeway MUD	\$21.10	\$26.52		\$9.19		\$56.81
Plumcreek Mgt. District 1-A						
Reid Road MUD #2	\$15.00	\$30.30		\$8.40		\$53.70
Ricewood MUD	\$25.40	\$47.15		\$12.78		\$85.33
Shasla PUD						
Westlake MUD #1	\$22.99	\$30.56		\$10.06		\$63.61
West Park MUD	\$9.20	\$7.12		\$8.53		\$24.85

WEST PARK MUD
 Deposits Report
 For Dates 7/1/2024 thru 7/31/2024

Bank	Deposit Date	Deposit No	Ck/Cash	CC	WACH	Deposit Amount
WELLS FARGO BANK	7/15/2024	20240139	0	1	0	506.53
	7/15/2024	20240140	1	0	0	43.69
	7/18/2024	20240141	0	1	0	22.63
	7/22/2024	20240142	5	0	0	1.30
	7/24/2024	20240143	2	0	0	546.98
	7/26/2024	20240144	1	0	0	355.81
	7/30/2024	20240145	1	0	0	164.74
	7/31/2024	20240146	1	0	0	23.71
Total Deposits		8	11	2	0	1,665.39

GL Account Summary	2023	2022	2021	2019	Total Report
Taxes Paid	767.47	97.21	15.83	205.62	1,086.13
Penalties Paid	32.52		1.58		34.10
P&I Paid	129.27	26.25	5.22	114.60	275.34
Coll Fee Paid	185.83	24.69		59.30	269.82
	1,115.09	148.15	22.63	379.52	1,665.39

pd CK 1935 8.1.24

Invoice



MUNICIPAL TAX SERVICE, LLC

Date	Invoice #
8/1/2024	897-369

Bill To
West Park Municipal Utility District B&A Municipal Tax Service LLC 13333 Northwest Freeway Suite 620 Houston, TX 77040

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

pd CK 1936 8.1.24



MUNICIPAL TAX SERVICE, LLC

Invoice

Date	Invoice #
8/1/2024	897-370

Bill To
West Park Municipal Utility District B&A Municipal Tax Service LLC 13333 Northwest Freeway Suite 620 Houston, TX 77040

Description	Unit Count	Rate	Amount
Copies	351	0.20	70.20
District Supplies (DMR Mailing Envelopes, Return Envelopes and Perforated Statement, and Pressboard File Folders)		125.04	125.04
Postage, Mailing, and Handling (11)		9.46	9.46
Statement Mailing & Handling (April-June 2024 2nd Qtr 3308 Notices)	0.25	75.00	18.75
Records Retention		7.32	7.32
Preparation of Delq. Atty. Electronic Files		15.00	15.00
Meeting Travel Time/Mileage/Time (June 2024)		156.35	156.35
Certificate Of Value		175.00	175.00
Thank you for your business.		Total	\$577.12

pd CK 1937 8.1.24

Account No/Name/Address Cad No/Property Descr. Over 65 No
 0746047 0746047 Veteran No
 PIN OAK CLINIC Business Personal Property Installment Code N
 DR LYNN R GIBBS CMP F&F M&E SUP
 19255 PARK ROW STE 203
 HOUSTON, TX 77084-7310

19255 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		39.89	3.99	0.00	18.26	62.14	18.78	62.66	19.31	63.19
2022	10/28/2022	2/1/2023		39.89	3.99	0.00	24.57	68.45	25.10	68.98	25.62	69.50
2021	10/18/2021	2/1/2022		39.89	3.99	0.00	30.89	74.77	31.42	75.30	31.95	75.83
Totals				119.67	11.97	0.00	73.72	205.36	75.30	206.94	76.88	208.52

0772574 0772574 Over 65 No
 UR DELI INC Business Personal Property Veteran No
 1550 FOXLAKE DR STE 196 F&F INV M&E Installment Code N
 HOUSTON, TX 77084-4739

01550 FOXLAKE DR ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	8.58	20.76	8.72	20.90	8.87	21.05

0783334 0783334 Over 65 No
 HOUSTON COMM COLLEGE - KATY CAMPUS BOOKS Business Personal Property Veteran No
 BARNES & NOBLE COLLEGE BOOKSELLERS INC CMP F&F INV M&E SUP Installment Code N
 120 MOUNTAINVIEW BLVD
 BASKING RIDGE, NJ 07920-3454

01550 FOXLAKE DR ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		317.86	31.79	0.00	145.46	495.11	149.65	499.30	153.85	503.50

1008495 1008495 Over 65 No
 ALLEGRO WEST ACADEMY OF DANCE Business Personal Property Veteran No
 STEEL CATRIONA F&F MISC ASSETS Installment Code N
 19506 LAUREL PARK LN
 HOUSTON, TX 77094-3033

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	21.34	51.66	21.71	52.03	22.07	52.39
2020	12/9/2020	2/2/2021		23.89	2.39	0.00	22.28	48.56	22.60	48.88	22.92	49.20
Totals				51.45	5.15	0.00	43.62	100.22	44.31	100.91	44.99	101.59

115-393-000-0010 1153930000010 Acreage: 6.754100 Over 65 No
 HARTMAN REIT OPERATING RES E2 Veteran No
 PARTNERSHIP III LP WESTGATE BUSINESS PARK SEC 1 Installment Code N
 HARTMAN MANAGEMENT LP
 19407 PARK ROW DR
 HOUSTON, TX 77084-

19407 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	3/24/2024	2/1/2024		21,375.00	0.00	0.00	8,892.00	30,267.00	9,148.50	30,523.50	9,405.00	30,780.00

115-393-000-0055 1153930000055 Acreage: 0.024100 Over 65 No
 RES A8-A Veteran No
 WESTGATE BUSINESS PARK SEC 1 Installment Code N

2222 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		39.38	0.00	0.00	16.38	55.76	16.85	56.23	17.33	56.71

133-397-001-0003 1333970010003 Acreage: 0.341900 Over 65 No
 CLGS MSO INC RES A2 BLK 1 Veteran No
 2222 GREENHOUSE RD GREENHOUSE MEDICAL CAMPUS Installment Code N
 HOUSTON, TX 77084-7287

2222 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		5,223.06	0.00	0.00	2,172.79	7,395.85	2,235.47	7,458.53	2,298.14	7,521.20

Account No/Name/Address				Cad No/Property Descr.													
2000673 REDBOX AUTOMATED RETAIL LLC 15500 SE 30TH PL STE 105 BELLEVUE, WA 98007-6347				2000673 Leased Equipment INV M&E				Over 65 Veteran Installment Code		No No N							
IN HARRIS COUNTY																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2023	10/26/2023	2/1/2024		34.26	0.00	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
							14.26	48.52	14.66	48.92	15.07	49.33					
2013646 RDA PROMART ALL C'S ENTERPRISES, LLC 1718 FRY RD STE 305 HOUSTON, TX 77084-5841				2013646 Business Personal Property CMP F&F INV M&E				Over 65 Veteran Installment Code		No No N							
01718 FRY RD ; 77084 ; 77084																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2023	10/26/2023	2/1/2024		1,311.48	131.15	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
							600.13	2,042.76	617.45	2,060.08	634.76	2,077.39					
2039739 STANLEY CONVERGENT SECURITY SOLUTIONS ATTN TAX DEPT 8350 SUNLIGHT DRIVE FISHERS, IN 46037-6700				2039739 Multi-Locations M&E				Over 65 Veteran Installment Code		No No N							
ALARM SERVICE PROVIDERS HARRIS COUNTY																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2023	10/26/2023	2/1/2024		30.42	0.00	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
							12.66	43.08	13.02	43.44	13.38	43.80					
2092875 SYLVAN LEARNING CENTER MOTIVATED LEARNING CENTERS LLC 1718 FRY RD STE 335 HOUSTON, TX 77084-5849				2092875 Business Personal Property CMP F&F M&E MISC ASSETS				Over 65 Veteran Installment Code		No No N							
01718 FRY RD ; 77084																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2020	10/14/2020	2/2/2021		7.80	0.00	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
							6.61	14.41	6.71	14.61	6.80	14.80					
2112139 CAPSTONE CLASSICAL ACADEMY CAPSTONE CLASSICAL ACADEMY LLC 17117 WESTHEIMER RD HOUSTON, TX 77082-1268				2112139 Business Personal Property F&F M&E SUP				Over 65 Veteran Installment Code		No No N							
01507 RICEFIELD DR ; 77084																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2021	10/18/2021	2/1/2022		54.43	5.44	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
2020	10/14/2020	2/2/2021		47.17	4.72	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
				101.60	10.16	0.00	86.15	197.91	87.49	199.25	88.83	200.59					
Totals																	
2208034 MW PAPER & GRAPHICS SUPPLY INC DBA COTTO 1718 FRY RD STE 205 HOUSTON, TX 77084-5840				2208034 Vehicles VHCLS				Over 65 Veteran Installment Code		No No N							
01718 FRY RD ; 77084																	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024						
2015	10/13/2015	2/2/2016	L	114.37	11.44	0.00	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due					
							0.07	0.11	0.07	0.11	0.07	0.11					
				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									

Account No/Name/Address Cad No/Property Descr.
 2224589 2224589 Over 65 No
 OILSOURCE Vehicles Veteran No
 OILSOURCE INC VHCLS Installment Code N
 18507 GARDENS END LN
 HOUSTON, TX 77084-0015

19407 PARK ROW ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	50.96	123.34	51.82	124.20	52.70	125.08

2225001 2225001 Over 65 No
 BCTEC Vehicles Veteran No
 BCTEC CORPORATION VHCLS Installment Code N
 6201 SNEED COVE APT 135
 AUSTIN, TX 78744-4200

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	17.51	33.26	17.71	33.46	17.89	33.64

2228369 2228369 Over 65 No
 ECO PHARMACY OF KATY WEST LLC Business Personal Property Veteran No
 2277 PLAZA DR STE 290 CMP F&F INV M&E Installment Code N
 SUGAR LAND, TX 77479-6609

19255 PARK ROW ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	954.94	1,795.56	965.03	1,805.65	975.12	1,815.74

2234621 2234621 Over 65 No
 TRICON RESIDENTIAL Business Personal Property Veteran No
 TRICON AMERICAN HOMES LLC CMP F&F M&E SUP Installment Code N
 15771 REO HILL AVE
 TUSTIN, CA 92780-7303

19424 PARK ROW ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		17.55	1.76	0.00	8.04	27.35	8.27	27.58	8.49	27.80

2237141 2237141 Over 65 No
 PRONTO HOLDCO INC Business Personal Property Veteran No
 PRONTO GENERAL AGENCY LTD CMP F&F Installment Code N
 805 MEDIA LUNA ST
 BROWNSVILLE, TX 78520-4056

01550 FRY RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	13.33	32.27	13.56	32.50	13.78	32.72

2241366 2241366 Over 65 No
 NOW SPECIALTIES, INC Vehicles Veteran No
 19407 PARK ROW STE 150 VHCLS Installment Code N
 HOUSTON, TX 77084-7212

19407 PARK ROW ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	158.51	324.32	160.51	326.32	162.50	328.31

[Redacted] 2244223 Over 65 No
 [Redacted] Vehicles Veteran No
 [Redacted] Installment Code N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	21.29	40.03	21.51	40.25	21.74	40.48
2017	10/11/2017	2/1/2018		20.58	2.06	0.00	28.98	51.62	29.25	51.89	29.52	52.16
2016	10/11/2016	2/1/2017		34.57	3.46	0.00	54.15	92.18	54.61	92.64	55.07	93.10
Totals				72.19	7.22	0.00	104.42	183.83	105.37	184.78	106.33	185.74

Account No/Name/Address Cad No/Property Descr.
 2244544 2244544 Over 65 No
 RDA PROMART Vehicles Veteran No
 ALL C ENTERPRISES LLC VHCLS Installment Code N
 1718 FRY RD STE 305
 HOUSTON, TX 77084-5841

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		189.05	18.90	0.00	86.51	294.46	89.00	296.95	91.50	299.45

2268915 2268915 Over 65 No
 QUICK WEIGHT LOSS CENTERS Business Personal Property Veteran No
 QUICK WEIGHT LOSS CENTERS LLC CMP F&F INV M&E MISC ASSETS SUP Installment Code N
 1883 W STATE ROAD 84 STE 106
 FORT LAUDERDALE, FL 33315-2232

19730 KATY FWY ; 77094

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		80.84	8.08	0.00	37.00	125.92	38.05	126.97	39.12	128.04
2022	10/28/2022	2/1/2023		77.14	7.71	0.00	47.52	132.37	48.53	133.38	49.55	134.40
2021	12/15/2021	2/1/2022		74.38	7.44	0.00	57.60	139.42	58.58	140.40	59.56	141.38
2020	10/14/2020	2/2/2021		64.46	6.45	0.00	60.13	131.04	60.98	131.89	61.83	132.74
Totals				296.82	29.68	0.00	202.25	528.75	206.14	532.64	210.06	536.56

2279923 2279923 Over 65 No
 A C EXPORT ENVIOS A VENEZUELA Business Personal Property Veteran No
 A C EXPORT LLC CMP F&F M&E SUP Installment Code N
 8351 NW 68 ST
 MIAMI, FL 33166-2662

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/3/2023	2/1/2024		13.03	1.30	0.00	5.96	20.29	6.13	20.46	6.31	20.64
2022	10/28/2022	2/1/2023		13.03	1.30	0.00	8.03	22.36	8.19	22.52	8.37	22.70
2021	10/18/2021	2/1/2022		13.03	1.30	0.00	10.09	24.42	10.26	24.59	10.44	24.77
2020	10/14/2020	2/2/2021		11.29	1.13	0.00	10.54	22.96	10.68	23.10	10.84	23.26
2019	10/1/2019	2/1/2020		13.73	1.37	0.00	14.98	30.08	15.16	30.26	15.34	30.44
Totals				64.11	6.40	0.00	49.60	120.11	50.42	120.93	51.30	121.81

2279927 2279927 Over 65 No
 FAST LANE TRADE & SUPPLIES INC Light Manufacturing Veteran No
 1718 FRY RD STE 250 CMP F&F INV M&E Installment Code N
 HOUSTON, TX 77084-5848

01718 FRY RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		46.01	4.60	0.00	21.05	71.66	21.67	72.28	22.27	72.88
2022	10/28/2022	2/1/2023		45.86	4.59	0.00	28.26	78.71	28.86	79.31	29.46	79.91
Totals				91.87	9.19	0.00	49.31	150.37	50.53	151.59	51.73	152.79

2279930 2279930 Over 65 No
 JADE MACKENZIE APPAREL Business Personal Property Veteran No
 LISA BLENMON CMP F&F INV M&E SUP Installment Code N
 1718 FRY RD STE 315
 HOUSTON, TX 77084-5841

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	156.59	379.03	159.27	381.71	161.93	384.37
2020	10/14/2020	2/2/2021		175.26	17.53	0.00	163.49	356.28	165.79	358.58	168.11	360.90
2019	10/1/2019	2/1/2020		213.00	21.30	0.00	232.43	466.73	235.24	469.54	238.04	472.34
2018	10/11/2018	2/1/2019	L	222.04	22.20	0.00	277.46	521.70	280.39	524.63	283.32	527.56
2017	2/27/2018	4/3/2018	L	238.16	23.82	0.00	329.04	591.02	332.19	594.17	335.33	597.31
Totals				1,050.68	105.07	0.00	1,159.01	2,314.76	1,172.88	2,328.63	1,186.73	2,342.48

2281672 2281672 Over 65 No
 PINK RIBBON WOMEN'S CENTER Business Personal Property Veteran No
 11221 KATY FWY STE 201 CMP F&F M&E SUP Installment Code N
 HOUSTON, TX 77079-2105

02222 GREENHOUSE RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		1,999.77	199.98	0.00	915.10	3,114.85	941.49	3,141.24	967.89	3,167.64
2022	10/28/2022	2/1/2023		1,999.77	199.98	0.00	1,231.85	3,431.60	1,258.25	3,458.00	1,284.65	3,484.40
2021	10/18/2021	2/1/2022		1,999.77	199.98	0.00	1,548.63	3,748.38	1,575.02	3,774.77	1,601.42	3,801.17
2020	10/27/2020	2/2/2021		1,733.13	173.31	0.00	1,616.66	3,523.10	1,639.54	3,545.98	1,662.42	3,568.86

Account No/Name/Address			Cad No/Property Descr.								
2019	10/1/2019	2/1/2020	2,106.42	210.64	0.00	2,298.52	4,615.58	2,326.33	4,643.39	2,354.13	4,671.19
2018	12/19/2018	2/1/2019	2,239.74	223.97	0.00	2,798.77	5,262.48	2,828.34	5,292.05	2,857.91	5,321.62
Totals			12,078.60	1,207.86	0.00	10,409.53	23,695.99	10,568.97	23,855.43	10,728.42	24,014.88

2295532
TIP TOP TUX LLC
500 FLOYD BLVD
SIOUX CITY, IA 51101-2122

2295532
Business Personal Property
CMP F&F INV M&E MISC ASSETS

Over 65
Veteran
Installment Code

No
No
N

19614 KATY FWY ; 77094 ; 77094

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		46.42	0.00	0.00	19.32	65.74	19.87	66.29	20.42	66.84

2301975
MUSA AUTO FINANCE
14131 MIDWAY RD #900
ADDISON, TX 75001-3855

2301975
Leased Equipment
VHCLS

Over 65
Veteran
Installment Code

No
No
N

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	4/25/2024	6/1/2024		38.09	3.81	0.00	15.42	57.32	15.92	57.82	16.42	58.32
2022	10/28/2022	2/1/2023		52.06	5.21	0.00	32.07	89.34	32.75	90.02	33.45	90.72
Totals				90.15	9.02	0.00	47.49	146.66	48.67	147.84	49.87	149.04

2303884
MINUTEMAN PRESS
DC DIGITAL LLC
1718 FRY RD STE 220
HOUSTON, TX 77084-5840

2303884
Light Manufacturing
CMP F&F INV M&E SUP

Over 65
Veteran
Installment Code

No
No
N

01718 FRY RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		42.20	4.22	0.00	19.32	65.74	19.87	66.29	20.42	66.84

2304477
J & K BEAUTY SUPPLY LLC
19407 PARK ROW STE 195
HOUSTON, TX 77084-4601

2304477
Business Personal Property
CMP F&F INV M&E

Over 65
Veteran
Installment Code

No
No
N

19407 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		461.87	46.19	0.00	211.35	719.41	217.45	725.51	223.54	731.60

[REDACTED]

2313194
Vehicles
VHCLS

Over 65
Veteran
Installment Code

No
No
N

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	1.89	4.57	1.92	4.60	1.95	4.63
2020	10/14/2020	2/2/2021		2.11	0.21	0.00	1.96	4.28	2.00	4.32	2.02	4.34
2019	6/17/2020	8/1/2020		17.18	1.72	0.00	17.39	36.29	17.62	36.52	17.84	36.74
Totals				21.73	2.17	0.00	21.24	45.14	21.54	45.44	21.81	45.71

2314908
JR CARGO EXPRESS LLC
JUNIOR VALDES VALDES
19303 GAGELAKE LN
HOUSTON, TX 77084-4816

2314908
Vehicles
VHCLS

Over 65
Veteran
Installment Code

No
No
N

19606 PARK ROW DR ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	5.95	14.41	6.06	14.52	6.16	14.62

2334489
MOLA'S TRANSPORT
DIANA M MARULANDA GONZALEZ
19606 PARK ROW APT 815
HOUSTON, TX 77084-6014

2334489
Vehicles
VHCLS

Over 65
Veteran
Installment Code

No
No
N

19606 PARK ROW DR ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	3.18	7.70	3.23	7.75	3.29	7.81
2020	10/14/2020	2/2/2021		4.24	0.42	0.00	3.96	8.62	4.00	8.66	4.06	8.72
Totals				8.35	0.83	0.00	7.14	16.32	7.23	16.41	7.35	16.53

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2351465	ONTECH SMART SERVICES LLC PO BOX 6623 ENGLEWOOD, CO 80155-6623	2351465	Business Personal Property INV	Veteran	No

01718 FRY RD ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/15/2023	2/1/2024		18.59	0.00	0.00	7.74	26.33	7.95	26.54	8.18	26.77

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2354243	LDH EXPRESS LLC LISBANIS DIAZ 20403 FM 529 RD STE 240-121 CYPRESS, TX 77433-5378	2354243	Vehicles VHCLS	Veteran	No

02040 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 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	67.02	192.05	68.52	193.55	70.02	195.05

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2355867	BLUE TEX POOLS BLUE TEX POOL CLEANING LLC 3211 GREENHOUSE RD STE 114 HOUSTON, TX 77084-4409	2355867	Business Personal Property CMP F&F M&E SUP	Veteran	No

03211 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/3/2023	2/1/2024		20.57	2.06	0.00	9.41	32.04	9.69	32.32	9.96	32.59

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2356708	FAST PREMIER TRANSPORT LLC 811 TOWN AND COUNTRY BLVD STE 137 HOUSTON, TX 77024-3984	2356708	Business Personal Property CMP F&F M&E SUP	Veteran	No

02500 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/15/2023	2/1/2024		65.60	0.00	0.00	27.29	92.89	28.07	93.67	28.86	94.46
2022	2/22/2023	4/1/2023		29.27	0.00	0.00	15.69	44.96	16.04	45.31	16.39	45.66
Totals				94.87	0.00	0.00	42.98	137.85	44.11	138.98	45.25	140.12

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2361452	OPAL LOTUS TATTOO STUDIO OPAL LOTUS LLC 22318 SMOKEY HILL DR KATY, TX 77450-3324	2361452	Business Personal Property CMP F&F M&E SUP	Veteran	No

01718 FRY RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		17.06	1.71	0.00	7.81	26.58	8.04	26.81	8.25	27.02
2022	10/28/2022	2/1/2023		17.06	1.71	0.00	10.51	29.28	10.74	29.51	10.97	29.74
Totals				34.12	3.42	0.00	18.32	55.86	18.78	56.32	19.22	56.76

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2362298	WESTERN GOVERNORS UNIVERSITY 4001 S 700 E #300 SALT LAKE CITY, UT 84107-2514	2362298	Business Personal Property CMP F&F M&E SUP	Veteran	No

02051 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	3/24/2024	5/1/2024		2,223.33	222.33	0.00	929.35	3,375.01	958.70	3,404.36	988.04	3,433.70

Account No/Name/Address		Cad No/Property Descr.		Over 65	No
2362326	CARDIAC RHYTHM SPECIALISTS, PA C/O AMIR AZEEM, MD, MS 19002 PARK ROW DR STE 103 HOUSTON, TX 77084	2362326	Business Personal Property CMP F&F M&E SUP	Veteran	No

19002 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		102.94	10.29	0.00	47.10	160.33	48.46	161.69	49.83	163.06
2022	10/28/2022	2/1/2023		102.94	10.29	0.00	63.41	176.64	64.77	178.00	66.12	179.35
Totals				205.88	20.58	0.00	110.51	336.97	113.23	339.69	115.95	342.41

Account No/Name/Address	Cad No/Property Descr.		
2362445 MEDRX SPECIALTY PHARMACY MEDRX SPECIALTY PHARMACY, LLC PO BOX 2188 CYPRESS, TX 77410-2188	2362445 Business Personal Property CMP F&F INV M&E SUP	Over 65 Veteran Installment Code	No No N

19255 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/15/2023	2/1/2024		181.26	18.13	0.00	82.95	282.34	85.33	284.72	87.73	287.12
2022	10/28/2022	2/1/2023	L	169.60	16.96	0.00	104.48	291.04	106.71	293.27	108.95	295.51
Lawsuit: 7/28/2023												
Totals				350.86	35.09	0.00	187.43	573.38	192.04	577.99	196.68	582.63

2373392 LN EXPRESS LLC JAVIER ALEJA LA NUEZ HERNANDEZ 2219 GREENHOUSE RD APT 2340 HOUSTON, TX 77084-7320	2373392 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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02219 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		68.44	6.84	0.00	31.32	106.60	32.22	107.50	33.13	108.41
2022	10/28/2022	2/1/2023		81.56	0.00	0.00	45.68	127.24	46.65	128.21	47.63	129.19
Totals				150.00	6.84	0.00	77.00	233.84	78.87	235.71	80.76	237.60

[REDACTED]	2373530 Vehicles	Over 65 Veteran Installment Code	No No N
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Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		68.44	6.84	0.00	31.32	106.60	32.22	107.50	33.13	108.41

2388426 RND TECHNOLOGY CORP 1718 FRY RD STE 200 HOUSTON, TX 77084-5840	2388426 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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01718 FRY RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		467.53	46.75	0.00	213.94	728.22	220.11	734.39	226.29	740.57
2022	6/21/2023	8/1/2023		157.75	15.78	0.00	84.69	258.22	86.76	260.29	88.85	262.38
2021	6/20/2023	2/1/2024		120.99	12.10	0.00	93.70	226.79	95.29	228.38	96.89	229.98
Totals				746.27	74.63	0.00	392.33	1,213.23	402.16	1,223.06	412.03	1,232.93

[REDACTED]	2391223 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	6/21/2023	2/1/2024		391.04	39.10	0.00	240.88	671.02	246.04	676.18	251.20	681.34
2021	6/20/2023	2/1/2024		68.38	6.84	0.00	52.95	128.17	53.85	129.07	54.76	129.98
Totals				459.42	45.94	0.00	293.83	799.19	299.89	805.25	305.96	811.32

2394422 JAK NAILS PEDICURE HONG AI NGUYEN 1922 GREENHOUSE RD 600 HOUSTON, TX 77084-8049	2394422 Business Personal Property F&F INV M&E	Over 65 Veteran Installment Code	No No N
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01922 GREENHOUSE RD ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		80.01	8.00	0.00	36.61	124.62	37.67	125.68	38.72	126.73

[REDACTED]	2399210 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
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Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/26/2023	2/1/2024		114.19	11.42	0.00	52.25	177.86	53.77	179.38	55.27	180.88

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2401122	2401122	Over 65	No
PILLARSTONE CAPITAL OPERATING PARTNERSHI	Business Personal Property	Veteran	No
19407 PARK ROW DR	CMP F&F M&E SUP	Installment Code	N
STE 140			
HOUSTON, TX 77084			

19407 PARK ROW DR ; 77084 ; 77084

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jul, 2024		Due Aug, 2024		Due Sep, 2024	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/3/2023	2/1/2024		16.59	1.66	0.00	7.59	25.84	7.81	26.06	8.03	26.28

<u>Account No/Name/Address</u>		<u>Cad No/Property Descr.</u>								
<u>Jurisdiction Totals</u>										
<u>Year</u>	<u>Tax Levy</u>	<u>Base Taxes Due</u>	<u>Penalties Due</u>	<u>Del. P&I Due</u>	<u>Atty Fee Due</u>	<u>Escrow Amt</u>	<u>Total Due</u>	<u>Count</u>	<u>% Collected</u>	
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	0.05	0.02	0.00	0.11	1	100.00%	
2016	1,939,555.05	34.57	3.46	38.79	15.36	0.00	92.18	1	100.00%	
2017	1,703,467.59	258.74	25.88	250.92	107.10	0.00	642.64	2	99.98%	
2018	1,675,849.18	3,258.77	324.29	2,794.47	1,275.50	0.00	7,653.03	5	99.81%	
2019	1,716,832.71	2,516.14	235.03	1,809.67	912.16	0.00	5,473.00	5	99.85%	
2020	1,724,054.69	2,069.35	206.16	1,228.78	700.85	0.00	4,205.14	9	99.88%	
2021	2,184,126.21	2,710.70	269.18	1,251.55	846.28	0.00	5,077.71	15	99.88%	
2022	2,607,447.49	3,290.63	317.99	1,069.10	935.56	0.00	5,613.28	14	99.87%	
2023	2,907,311.04	34,750.73	791.80	6,322.64	8,373.05	0.00	50,238.22	31	98.80%	
		48,889.63	2,173.83	14,765.97	13,165.88	0.00	78,995.31	83		

**WESTPARK MUNICIPAL UTILITY DISTRICT
DELINQUENT TAX REPORT
August 6, 2024**

REAL PROPERTY ACCOUNTS

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
Hartman Reit Operating Partnership	[REDACTED]	2023 - \$21,375.00	Initial demand letter sent.
[REDACTED]	[REDACTED]	2023 - \$39.38	Initial demand letter sent.
CLGS MSO Inc.	[REDACTED]	2023 - \$5,223.06	Initial demand letter sent.

PERSONAL PROPERTY ACCOUNTS

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
Huntington Technology	[REDACTED]	2023 - \$30.86	ACCOUNT PAID.
Vessel Enterprises LLC	[REDACTED]	2023 - \$294.12	ACCOUNT PAID.
Vessel Enterprises	[REDACTED]	2022 - \$97.21	ACCOUNT PAID.
Western Governors University	[REDACTED]	2023 - \$2,223.33	This account recently went delinquent. A demand letter has been sent.
[REDACTED]	[REDACTED]	2021 - \$68.38 2022 - \$391.04	Lawsuit filed.
Houston Community College	[REDACTED]	2023 - \$317.86	No response to demand letters. A lawsuit will be filed.
RDA Promart	[REDACTED]	2023 - \$1,311.48 2023 - \$189.05	No response to demand letters. A lawsuit will be filed.

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
J & K Beauty Supply LLC		2023 - \$461.87	No response to demand letters. A lawsuit will be filed.
Apara Autism Center-Katy		2023 - \$114.49	ACCOUNT PAID.
Cinco Health Care		2023 - \$116.34	ACCOUNT PAID.
Vivamacity LLC		2023 - \$325.20	ACCOUNT PAID.
RND Technology Corp.		2021 - \$120.99 2022 - \$157.75 2023 - \$467.53	This account recently went delinquent. No response to demand letters. A lawsuit will be filed.
Medrx Specialty Pharmacy		2022 - \$169.60 2023 - \$181.26	Lawsuit filed. Default judgment hearing held. Waiting on Judge to sign Judgment.
		2023 - \$134.55	HCAD correction filed.
Now Specialties, Inc.		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. HCAD has deleted the account for 2020.
Quick Weight Loss Centers		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.
Cardiac Rhythm Specialists		2022 - \$102.94 2023 - \$102.94	The 2023 taxes recently went delinquent and another demand letter was sent (no response). A lawsuit will be filed.

PERSONAL PROPERTY ACCOUNTS UNDER \$250.00

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

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
UR Deli, Inc.		2021 - \$11.07	No response to demand letters. Per HCAD, the business closed 09/21. The account is not active with HCAD after 2021. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Allegro West Academy		2020 - \$23.89 2021 - \$27.56	No response to demand letters. Per HCAD, the business is no longer at the property address. The account has been deleted for the 2022 tax year. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Sylvan Learning Center		2020 - \$7.80	No response to demand letters. Per HCAD, the business is no longer at the property address. The account has been deleted for the 2021 tax year. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Arturo Gonzalez, M.D.		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. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Capstone Classical Academy		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. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Oil Source Inc.		2021 - \$65.80	No response to demand letters. Per HCAD, the business is permanently closed. The account is not active with HCAD after 2021. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
BCTec		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.
Vonage Business Inc.		2020 - \$4.10	No response to demand letters. This account not billed after 2020.
		2016 - \$34.57 2017 - \$20.58	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

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
		2018 - \$17.04	after 2018. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Valeant Pharmaceuticals		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.
Musa Auto Finance		2022 - \$52.06	No response to demand letters. Account not billed after 2022 tax year. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Aqua Life of Houston		2022 - \$95.62	No response to demand letters. Per HCAD, this business closed in 2021. HCAD has deleted the account for 2023. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
		2019 - \$17.18 2020 - \$2.11 2021 - \$2.44	No response to demand letters. Per HCAD, this is a vehicle account and HCAD has now removed the vehicle from this account. The account is not active with HCAD after 2021. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
JR Cargo Express LLC		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. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Mola's Transport		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. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
LDH Express		2022 - \$113.66	No response to demand letters. Account not billed after 2022. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed.
Fast Premier Transport		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 (amounts due under \$250.00).
Opal Lotus Tattoo Studio		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 (amounts due under \$250.00).
Pin Oak Clinic		2021 - \$39.89 2022 - \$39.89	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
		2023 - \$39.89	
Pronto General Agency		2021 - \$18.94	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
A C Export LLC		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 (amounts due under \$250.00).
Fast Lane Trade & Supplies		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 (amounts due under \$250.00).
LN Express LLC		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 (amounts due under \$250.00).
		2023 - \$68.44	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Redbox Automated Retail		2023 - \$34.26	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Stanley Convergent Security		2023 - \$30.42	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Tricon Residential		2023 - \$17.55	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Tip Top Tux LLC		2023 - \$46.42	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Minuteman Press		2023 - \$42.20	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Ontech Smart Services LLC		2023 - \$18.59	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Blue Tex Pools		2023 - \$20.57	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Jak Nails Pedicure		2023 - \$80.01	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
		2023 - \$114.19	No response to demand letters. Will continue collection efforts, but will postpone

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
			filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).
Pillarstone Capital		2023 - \$16.59	No response to demand letters. Will continue collection efforts, but will postpone filing a lawsuit at this time unless otherwise instructed (amounts due under \$250.00).

PERSONAL PROPERTY JUDGMENTS

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

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

<u>PROPERTY OWNER</u>	<u>ACCOUNT NO.</u>	<u>BASE AMOUNT DUE</u>	<u>STATUS</u>
Pink Ribbon Women's Center		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.
Jade McKenzie Apparel		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.
Eco Pharmacy of Katy		2018 - \$764.20	Court judgment entered. Company no longer in business. Abstract of Judgment filed with the County Clerk's office.

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
 8/26/2024

**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		
6/16/24	to	7/16/24
STP		0
Apartments		9,250,000
Commercial		2,708,000
Irrigation		3,957,000
Park (Irrigation) No Bill		164,000
Total		16,079,000

HCMUD #345 Payback

6,965,000	1/30-2/17
11,353,000	2/17-3/18
14,319,000	3/18-4/16
14,598,000	4/17-5/16
14,090,000	5/17-6/15
12,739,000	6/16-7/17
	7/18-8/16

I/C from HCMUD #345 6/16/2024 -7/16/2024: 12,739,000
 Flushing, Main Line Break & Leaks: 380,000
 Total Consumption: 16,459,000
 Plant Pumpage: 4,815,000
 Billed Percentage of Pumped Water: 93.76%

<u>Total owed</u>	<u>Paid to Date</u>
100,373,000	74,064,000
Balance:	26,309,000

	<u>#2</u>	<u>#3</u>
Calculated Well GPM	946	1,241
Design Well GPM	1,000	1,000
Well Pumpage	4,549,000	266,000

<u>Arrears for the Month of</u>	<u>JUNE</u>	<u>Month of</u>	<u>JULY</u>
Cut-Off Notices Mailed	06/20/24	Meter Read Date	07/16/24
Number of Notices Mailed	20	Billing Date	07/23/24
Cut-Off Date	07/18/24	Mailing Date	07/25/24
Number of Actual Cut-Offs	0	Due Date	08/19/24

WEST PARK MUNICIPAL UTILITY DISTRICT

DATE
8/26/2024

MONTHLY OPERATIONS SUMMARY

WATER SYSTEM

July-24

Total Water Pumped for Calendar Month of : July-24 **6,314,000** Gallons

Distribution System Chlorine Residual Reporting:

Average	<u>1.60</u>	mg/l.
Maximum	<u>1.99</u>	mg/l.
Minimum	<u>1.22</u>	mg/l.

TEXAS DEPARTMENT OF HEALTH I. D. NO. 1011930

Bacteriological Analysis : **10** Samples Taken On : **07/22/24**

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

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY WASTEWATER TREATMENT PLANT

June-24

TPDES Permit # WQ0012346001
TX0086185

Expires: 5/10/2027

Effluent Quality Data: Reported for: June-24

	<u>Previous Month</u>	<u>Reported</u>	<u>Permitted</u>	<u>Excursion</u>
BOD 5 Average	2.76 mg/l	3.15 mg/l	7.00 mg/l	NO
BOD 5 Maximum	3.86 mg/l	4.60 mg/l	22.00 mg/l	NO
BOD 5 lbs/day	8.53 mg/l	6.95 mg/l	29.00 lbs/day	NO
TSS Average	2.96 mg/l	2.28 mg/l	15.00 mg/l	NO
TSS Maximum	4.00 mg/l	3.58 mg/l	40.00 mg/l	NO
TSS lbs/day	9.22 mg/l	4.83 mg/l	63.00 lbs/day	NO
NH3-N Average	0.08 mg/l	0.18 mg/l	2.00 mg/l	NO
NH3-N Maximum	0.12 mg/l	0.57 mg/l	10.00 mg/l	NO
NH3-N lbs/day	0.24 mg/l	0.40 mg/l	8.30 lbs/day	NO
E Coli Avg.	1.41 mpn	47.52 mpn	63 mpn	NO
E Coli Maximum	2.00 mpn	2420.00 mpn	200 mpn	YES
DO Minimum	7.75 mpn	7.27 mpn	6.00 mg/l	NO
pH Minimum	7.02 mpn	7.05 mpn	6.00 s.u.	NO
pH Maximum	7.68 mpn	7.85 mpn	9.00 s.u.	NO
CL2 Res Min	1.33 mg/l	1.06 mg/l	1.00 mg/l	NO
CL2 Res Max	3.93 mg/l	3.91 mg/l	4.00 mg/l	NO
Flow Average	0.344 mg/l	0.321 mg/l	0.500 mgd	NO
Flow Maximum	0.510 mg/l	0.427 mg/l	N/A	N/A
Total Treated	9,630,000			
Effluent Quality Compliant with Discharge Permit ?			NO	

WEST PARK MUNICIPAL UTILITY DISTRICT

MONTHLY OPERATIONS SUMMARY BILLING & COLLECTION REPORT July-24

DATE
8/26/2024

	<u>Apartments</u>	<u>All Others</u>	<u>Total</u>
Balance Forward	\$ 90,718.30	\$ 658,918.18	\$ 749,636.48
As of 06/21/24			
Collection Period:		6/21/24 TO 7/25/24	
Deposit	\$ -	\$ -	\$ -
Water	\$ 27,185.36	\$ 11,898.46	\$ 39,083.82
Sewer	\$ 29,030.00	\$ 3,269.09	\$ 32,299.09
New Acct/App/Transfer Fee	\$ -	\$ -	\$ -
Connect	\$ -	\$ -	\$ -
Penalty	\$ 1,761.67	\$ 928.53	\$ 2,690.20
Tap Fees	\$ -	\$ -	\$ -
TCEQ	\$ 262.30	\$ 70.52	\$ 332.82
Grease Trap	\$ -	\$ 625.00	\$ 625.00
RWA Fee	\$ 38,504.60	\$ 23,738.99	\$ 62,243.59
Undistributed Overpayments	\$ -	\$ 132.42	\$ 132.42
TOTAL	\$ 96,743.93	\$ 40,663.01	\$ 137,406.94

Current Adjustments:			
TOTAL	\$ -	\$ (583,774.81)	\$ (583,774.81)

	July '24		
	6/16/24	TO	7/16/24
Current Billing for			
Deposit	\$ -	\$ -	\$ -
Water	\$ 26,360.00	\$ 12,052.15	\$ 38,412.15
Sewer	\$ 26,360.00	\$ 2,553.00	\$ 28,913.00
Connect	\$ -	\$ -	\$ -
Penalty	\$ -	\$ -	\$ -
TCEQ	\$ 263.60	\$ 72.80	\$ 336.40
Grease Trap	\$ -	\$ 600.00	\$ 600.00
RWA	\$ 35,909.45	\$ 26,954.80	\$ 62,864.25
TOTAL	\$ 88,893.05	\$ 42,232.75	\$ 131,125.80
TOTAL RECEIVABLE	\$ 82,867.42	\$ 76,713.11	\$ 159,580.53

Collection Report Through 07/25/24
 NOTES: Deposits on file for the district \$331,704.80

Consumption: 16,079,000
 Paperless: 23



West Park Municipal Utility District

Board of Directors Meeting
August 26, 2024

Wastewater Treatment

6/5/24 – Sewer Plant Onsite Lift Station – Furnished operator to assist subcontractor with bottom cleaning of onsite lift station wet well. Removed and disposed of (6,500) gallons of debris.

6/26/24 – Furnished operator to assist subcontractor to clean out chlorine contact chamber. Removed (6,500) gallons of debris.

6/27/23 – Sewer Plant – Furnished operator to assist subcontractor to remove and dispose of (286,000) gallons of digested sludge.

6/28/24 – Sewer Plant – Furnished subcontractor to repair CL2 bleach feeder. Found VIM pump bracket broke off the wall, causing the pump to spin around and damage the tubing. Replaced bracket and tubing. Tested and returned to service.

7/15/24 – Sewer Plant Onsite Lift Station – Furnished operator to assist subcontractor with bottom cleaning of the onsite lift station wet well. Removed and disposed of (5,000) gallons of debris.

8/1/24 – Furnished technician to purchase and replace #1 non-potable pump. PSI # 30.5. Calibrated EDA and replaced gauge at the discharge side. Tested and returned to service.

Sanitary Sewer System

Normal Operations

Water Plant No. 1 & No. 2

7/22/24 – Water Plant #2 – Furnished subcontractor to perform repairs to booster pump #2 Tested and returned to service.

Water Distribution System

7/2/24 – Fry Rd – Furnished labor, equipment and materials to repair service line damaged by contractor – Back Bill – DVL Enterprise.

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Certified Mail Fee
\$ 4.40

Extra Services & Fees (check box, add fee as appropriate)

Return Receipt (hardcopy) \$ 3.65

Return Receipt (electronic) \$ _____

Certified Mail Restricted Delivery \$ _____

Adult Signature Required \$ _____

Adult Signature Restricted Delivery \$ _____

Postage
\$ 0.64

Total Postage and Fees
\$ 6.69

West Park
E. coli Exceedance

Postmark
Here

Sent To
Water Compliance Monitoring Team (MC24) Enforcement Division

Street and Apt. No., or PO Box No.
P.O. BOX 13087

City, State, ZIP+4®
AUSTIN, TX 78711-3087

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7022 2410 0000 1641 0198

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
TX Compliance Monitoring Team
(MC24) Enforcement Division
P.O. BOX 13087
AUSTIN, TX 78711-3087



9590 9402 8185 3030 9457 72

2. Article Number (Transfer from service label)

7022 2410 0000 1641 0198

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent
X Addressee

B. Received by (Printed Name) C. Date of Delivery

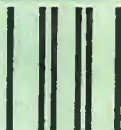
D. Is delivery address different from that on the mailpiece? Yes
If YES, enter delivery address below: No

TX Comptroller
JUL 08 2024

3. Service Type
- Adult Signature
 - Adult Signature Restricted Delivery
 - Certified Mail®
 - Certified Mail Restricted Delivery
 - Collect on Delivery
 - Collect on Delivery Restricted Delivery
 - Priority Mail Express®
 - Registered Mail™
 - Registered Mail Restricted Delivery
 - Signature Confirmation™
 - Signature Confirmation Restricted Delivery

Domestic Return Receipt

USPS TRACKING#



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

9590 9402 8185 3030 9457 72

United States
Postal Service

• Sender: Please print your name, address, and ZIP+4® in this box •
West Park Ecoli Exceedance
H2O Innovation
P.O. BOX 1209
Spring, TX 77383



Water Quality Noncompliance Notification

See back of Form for Guidance for Completion

Unauthorized Discharge

Reportable Effluent Violation

Other

General Information

Entity Name: WEST PARK MUD

Telephone No (#####): 281-353-9809

Permittee

TCEQ Region: R12

County: HARRIS

*Permit Number: WQ0012346001

Subscriber

Noncompliance Summary

Description and Cause of Noncompliance (include location, discharge route, and estimated volume of unauthorized discharge):

We received notification from the laboratory that the Ecoli Level in the effluent on 06/27/2024 was >2420 MPN/100mL. This is over 40% the daily maximum permitted limit, cause for elevated levels were due to a mechanical malfunction with the chlorine injection pump. Contractor was called to make repairs, issue has been resolved.

Duration:

Start Date: 06/27/24

End Date: 06/27/2024

Or Date Expected to be Corrected:

Time:

Time:

Potential Danger to Human Health and Safety or the Environment:

None expected.

Actions Taken

Monitoring Data: Data should be attached or submitted to TCEQ when available.

Field Measurements

Laboratory Samples

Fish Kill (If yes, estimated number killed):

Yes No

Yes No

Yes No

Actions Taken to Mitigate Adverse Effects:

Contractor was called to clean inlet and outlet lines for the chlorine feed lines.

Actions Taken to Correct the Problem and Prevent Recurrence:

Contractor was called to clean inlet and outlet lines for the chlorine feed lines.

Verification Information

Information Reported By (Name/Title): Natalia Espitia Compliance Mn

Date Reported: 07/03/2024

Signature:

Natalia Espitia

Note: If this form is being used for a 5-day written report, a copy of the form should be sent to the TCEQ Region Office, and the original to: TCEQ, Compliance Monitoring Team (MC224), Enforcement Division, P.O. Box 13087, Austin, TX 78711-3087.

* If the noncompliance is an unauthorized discharge from a wastewater collection system, use the permit number of the treatment plant to which the collection system is tied. If you are uncertain of this permit number, you may call the TCEQ Regional Office for assistance.



WQ0012346001

130 S. Trade Center Parkway, Conroe TX 77385
Tel: (936) 321-6060
Email: lab@nwdls.com
www.NWDLS.com
TCEQ TX-C24-00185

Exceedance Report

Reported: 06/28/2024

H2O Innovation_Spring
P.O. Box 2718
Spring, TX 77383

Project: West Park MUD - Non Potable - Move Outfall
Project Number: 33
Project Manager: Natalia Espitia

Lab ID: 24F4916
Sampled: 06/27/2024 7:05:00AM
Sampled By: Eddie Blackshear

Received: 06/27/2024 2:35:45PM
Received By: Kaitlyn Cossman

The analytes listed in this report exceed one or more of the set flag levels
Preliminary Data, Subject to Change

Sample Name: **Outfall 001**
Lab Nbr (Matrix): 24F4916-01 (Aqueous)

Analyte	Result Qual	Reporting Limit	Units	Flag Low	Flag Level 1	Flag Level 2	Flag Level 3	Flag Level 4	Flag Level 5
Microbiology Escherichia coli (E. coli)	>2420		MPN/100 mL		63				

WEST PARK MUD - WQ0012346001

Natalia Espitia <natalia.espitia@h2oinnovation.com>

Wed 7/3/2024 2:46 PM

To:r12wq@tceq.texas.gov <r12wq@tceq.texas.gov>

Cc:Cs Compliance <cs.compliance@h2oinnovation.com>;Howard Wilhite <howard.wilhite@h2oinnovation.com>;Michelle Giacona <michelle.giacona@h2oinnovation.com>;Compliance <Compliance@h2oinnovation.com>

📎 1 attachments (491 KB)

WEST PARK ECOLI EXCEEDANCE DRAFT - SIGNED 2024 06 28.pdf;

Good Afternoon,

Please see the Ecoli exceedance report attached for West Park MUD permit #WQ0012346001. The chlorine induction pump had a mechanical failure, causing a low to no residual. The reported daily average was >2420 MPN/100mL, which exceeds the permit level. The chlorine injector was repaired, allowing disinfectant to flow through the chlorine contact chamber.

This will serve as my written notice, original reporting will be sent to the TCEQ, Compliance Monitoring Office. Please let me know if additional information is needed at this time.

Thank You,

Natalia Espitia

Compliance & Client Support Manager



T: +1 281-353-9809, ext 132

E: Natalia.Espitia@h2oinnovation.com | www.h2oinnovation.com
27335 West Hardy Rd, Suite 101 Spring, Texas, 77373

Addressee	Start Time	Time	Prints	Result	Note
tceq	07-03 16:02	00:00:05	000/001	No Ans	

Note: TMI:Timer TX, PDI:Polling, ORG:Original Size Setting, FNE:Frame Escape TX, TEL: FAX #For TEL, NG: Other Error, Cont: Continue, Do Ans: No Answer, EMD:Forward, PATE-FA: Backspace Original TX, CASH:Manual TX, CS:Clock, FDI:Faxcode, RTX:TX, RV:Reply, MFC:Confidential, SP:Special Original, IPDR:IP Address Fax, I-FA:Internet Fax IP-FA:IP-FA(SIP)

Result: OK: Communication OK, S-OK: Stop Communication, PW-OFF: Power Switch OFF, TEL: FAX #For TEL, NG: Other Error, Cont: Continue, Do Ans: No Answer, Refuse: Receipt Refused, Busy: Busy, H-Full:Memory Full, LOR:Receiving length Over, RDN:Response Error, PRINT:Compulsory Memory Document Print, DEL:Compulsory Memory Document Delete, SEND:Compulsory Memory Document Send.

Water Quality Noncompliance Notification

See back of Form for Guidance for Completion

Unauthorized Discharge Reportable Effluent Violation Other

General Information

Entity Name: **WEST PARK MUD** Telephone No (#####): **281-353-9809**

Permittee TCEQ Region: **R12** County: **HARRIS** *Permit Number: **WQ0012346001**

Subscriber

Noncompliance Summary

Description and Cause of Noncompliance (Include location, discharge route, and estimated volume of unauthorized discharge):

We received notification from the laboratory that the Ecoli Level in the effluent on 06/27/2024 was >2420 MPN/100mL. This is over 40% the daily maximum permitted limit, cause for elevated levels were due to a mechanical malfunction with the chlorine injection pump. Contractor was called to make repairs, issue has been resolved.

Duration:

Start Date: **06/27/24** End Date: **06/27/2024** Or Date Expected to be Corrected:

Time: Time:

Potential Danger to Human Health and Safety or the Environment:

None expected.

Actions Taken

Monitoring Data: Data should be attached or submitted to TCEQ when available.

Field Measurements Laboratory Samples Fish Kill (if yes, estimated number killed):

Yes No Yes No Yes No

Actions Taken to Mitigate Adverse Effects:

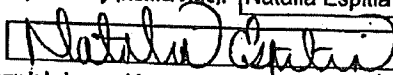
Contractor was called to clean inlet and outlet lines for the chlorine feed lines.

Actions Taken to Correct the Problem and Prevent Recurrence:

Contractor was called to clean inlet and outlet lines for the chlorine feed lines.

Verification Information

Information Reported By (Name/Title): **Natalia Espitia Compliance Mn** Date Reported: **07/03/2024**

Signature: 

Note: If this form is being used for a 5-day written report, a copy of the form should be sent to the TCEQ Region Office, and the original to: TCEQ, Compliance Monitoring Team (MC224), Enforcement Division, P.O. Box 13087, Austin, TX 78711-3087.

* If the noncompliance is an unauthorized discharge from a wastewater collection system, use the permit number of the treatment plant to which the collection system is tied. If you are uncertain of this permit number, you may call the TCEQ Regional Office for assistance.
TCEQ - 00501 (Rev. 04-27-12)



PUMPS & MECHANICAL SERVICES, LLC

281-506-7390 Office
 281-506-7491 Fax
 6102 Centralcrest St.
 Houston, TX 77092
 TECL 35212

Quote

	Quote #
7/31/2024	6015

Name / Address
H2O INNOVATION INC. Attn: Accts. Payable 2200 Sciaaca Rd. Spring, Tx. 77373

Ship To
Westpark STP 19306 Katy Freeway Ryan 832-392-7940 Jeremy Kay 281-734-1310

P.O. No.	Rep	FOB	Project
	JC		WESTPARK STP

Description	Qty	Rate	Total
Elite Pumps & Mechanical Services, LLC is proud to quote the following: PICK UP PUMP #4 AT H2O OFFICE FOR REPAIR ESTIMATE			0.00
Disassemble, clean & inspect pump, repair and assemble per manufacturer's specifications. (See the attached inspection sheet)	1	14,262.00	14,262.00
Service call to install pump. Run and Test.	1	1,275.00	1,275.00
*** New pump cost \$19,098.00. Lead time-New pump 4-6 weeks. Parts 3-4 weeks*** ***Freight is listed @ \$500.00***			
Respectfully: Juan Colejio			

Quote Good for 30 Days To accept this quotation sign & return or provide PO#	Subtotal	\$15,537.00
Regulated by the Texas Department of Licensing and Regulation P.O. Box 12157 Austin, TX 78711 Phone Number 1-800-803-9202, (512) 463-6599	Sales Tax (8.25%)	\$0.00
	Total	\$15,537.00



9458 FM 362
Brookshire, Texas 77423

(281) 375-5778 Phone
(281) 375-6145 Fax

August 1, 2024

Michelle Giacona
H2O Innovation
W. Hardy Rd, Suite 101
Spring, TX 77373

Dear Michelle:

K3BMI is pleased to submit a proposal for mobile dewatering of bio-solids at the West Park MUD wastewater treatment plant for the rate of **\$0.0575 per gallon** for material meeting class "B" requirements. **K3BMI** will supply all equipment, labor, materials, transportation and disposal costs associated with providing dewatering services for the District. Dewatered bio-solids will be transported and disposed of at **K3BMI's** approved TCEQ sites for land application.

K3BMI is currently charging a fuel surcharge for fifty percent of the invoiced amount for dewatered bio-solids and it is based off the US Energy Information Administration (ultra low sulfur diesel) each Monday. https://www.eia.gov/dnav/pet/pri_gnd_dcus_r30w.htm.

On behalf of the company, I look forward to serving you and guarantee that you will receive quality customer care. Please feel free to contact me if I can be of any further assistance. I can be reached via cell phone at (281) 610-8589 or email at jordant@k3bmi.com

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jordan Thomas', with a long horizontal flourish extending to the right.

Jordan Thomas
K3BMI

K3 Fuel Surcharge

Level Price(per gallon)	discount for price increase	charge	Fuel burn 10 gal/hr	diff/hr/25 miles No fuel rate	Biosolids 150 hour rate
\$2.00		0.00%	\$ 2.50	\$ 2.20	0.0%
\$2.26	0.25	1.10%	\$ 2.50	\$ 4.40	4.0%
\$2.51	0.5	2.20%	\$ 5.00	\$ 6.59	5.5%
\$2.76	0.75	3.30%	\$ 7.50	\$ 8.79	7.0%
\$3.01	1	4.40%	\$ 10.00	\$ 10.99	8.5%
\$3.26	1.25	5.49%	\$ 12.50	\$ 13.19	10.0%
\$3.51	1.5	6.59%	\$ 15.00	\$ 15.38	11.5%
\$3.76	1.75	7.69%	\$ 17.50	\$ 17.58	13.0%
\$4.01	2	8.79%	\$ 20.00	\$ 19.78	14.5%
\$4.26	2.25	9.89%	\$ 22.50	\$ 21.98	16.0%
\$4.51	2.5	10.99%	\$ 25.00	\$ 24.18	17.5%
\$4.76	2.75	12.09%	\$ 27.50	\$ 26.37	19.0%
\$5.01	3	13.19%	\$ 30.00	\$ 28.57	20.5%
\$5.26	3.25	14.29%	\$ 32.50	\$ 30.77	22.0%
\$5.51	3.5	15.38%	\$ 35.00	\$ 32.97	23.5%
\$5.76	3.75	16.48%	\$ 37.50	\$ 35.16	25.0%
\$6.01	4	17.58%	\$ 40.00	\$ 37.36	26.5%
\$6.26	4.25	18.68%	\$ 42.50	\$ 39.56	28.0%
\$6.51	4.5	19.78%	\$ 45.00	\$ 41.76	29.5%
\$6.76	4.75	20.88%	\$ 47.50	\$ 43.96	31.0%
\$7.01	5	21.98%	\$ 50.00	\$ 46.15	32.5%
\$7.26	5.25	23.08%	\$ 52.50	\$ 48.35	34.0%
\$7.51	5.5	24.18%	\$ 55.00	\$ 50.55	35.5%
\$7.76	5.75	25.27%	\$ 57.50	\$ 52.75	37.0%
\$8.01	6	26.37%	\$ 60.00	\$ 54.95	38.5%
\$8.26	6.25	27.47%	\$ 62.50	\$ 57.14	40.0%
\$8.51	6.5	28.57%	\$ 65.00	\$ 59.34	41.5%
\$8.76	6.75	29.67%	\$ 67.50	\$ 61.54	43.0%
\$9.01	7	30.77%	\$ 70.00	\$ 63.74	44.5%
\$9.26	7.25	31.87%	\$ 72.50	\$ 65.93	46.0%
\$9.51	7.5	32.97%	\$ 75.00	\$ 68.13	47.5%
\$9.76	7.75	34.07%	\$ 77.50	\$ 70.33	49.0%

Michelle Giacona

From: Jordan Thomas <jordant@k3bmi.com>
Sent: Thursday, August 1, 2024 10:16 AM
To: Michelle Giacona
Cc: tylerf@k3bmi.com
Subject: West Park MUD Dewatering Proposal
Attachments: West Park MUD Dewatering Proposal.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

You don't often get email from jordant@k3bmi.com. [Learn why this is important](#)

CAUTION: This email originated from outside of our organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Michelle,

Please find the attached dewatering proposal for West Park MUD. I also included our fuel surcharge chart that shows where our fuel surcharge will be depending on fuel price. Currently Diesel fuel prices in our region are \$3.468 per gallon which puts the fuel surcharge at 10.00%. As a discount for mobile dewatering, we only charge half of the fuel surcharge which is now 5%. We offer this fuel surcharge discount due to the reduced truck traffic associated with mobile dewatering. We require a 200,000-gallon minimum per job to cover mobilization and demobilization costs.

Based on the current per gallon rate for liquid hauling at \$0.08 per/gal and the current fuel surcharge of 10% it would cost the district \$17,600 for a sludge haul of 200,000 gallons.

For the proposed dewatering/belt press rate of \$0.0575 and the 50% discounted fuel surcharge of 5% the cost would be \$12,075 to dewater and remove 200,000 gallons of sludge.

We require a plug receptacle be installed by the District to provide a safe means for our press operator to connect power to the belt press.

The receptacle specifics are:

480 volt
100 AMP
Appleton brand

NTS has done these installations in the past and they are familiar with what is needed. I will meet them to show where the receptacle should be installed. The place that I identified as a good location for the receptacle should not require any trenching so the cost should be around \$1500 - \$2000 for installation, if my memory serves correctly.

K3BMI will also supply you with the District's DMR at the time they are due.

Please let me know if you have any questions.

Sincerely,

Jordan Thomas

Belt Press Supervisor

Cell: (281) 610-8589

www.k3bmi.com

jordant@k3bmi.com



August 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:

10.a) Design, Bid, and Award

Nothing to report at this time.

10.b)i. Wastewater Treatment Plant (WWTP) Generator Replacement

A notice to proceed was issued on August 12. The contractor is working to order equipment, and we are reviewing submittals. They will relocate the existing generator for temporary service, so they can begin site work for the new generator. This is a 240-day contract, but the generators have a 9-month to 1 year lead time.

10.c) Easement and Facility conveyances

Nothing to report at this time.

10.d) Utility Commitments

Nothing to report at this time

10.e) Harris County Utility Relocation Requests

Precinct 4 is working on several projects within West Park MUD.

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

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.

10.f) Development Matters

David Weekley is looking to develop a townhome type development on the former AHS/Resia tract. No updates this month.

We applied to Harris County's Places 4 People on June 7, which includes sidewalks along Greenhouse and Park Row which are 30% designed as part of the District's trail master plan. They confirmed the submission was received but have not returned further comments.

11. TCEQ Matters

a) Enforcement Action

We requested TCEQ waive the \$6,350 penalty as the District spent these dollars addressing the violation with the ACR variance request. No further updates.

12. WHCRWA Surface Water Conversion

WHCRWA has delayed the project's 60% design submittal, as they focus on other projects in the area. We are still expecting a submittal around the end of the year.

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: March 2025

Basins C&D – We submitted the renewal request to Harris County. Next action date: June 2025

Preserve – We submitted the renewal request to Harris County. Next action date: June 2025

Tank Inspections

WP 1 – Annual external inspection to be held this week. Internal Inspection will be held in 2027.

WP 2 – Annual external inspection to be held this week. Internal Inspection will be held in 2027.

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\2024-08-26 WPMUD Eng Rpt.docx



West Park MUD

Storm Water Management Program

August 2024



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

16110 Hollister Street Houston, Texas 77066 (281) 587-5950 www.swstx.com

1. Services:

a. West Park MUD Basins A-D

- i. Monthly fine mowing and hand work performed
- ii. Spring & Fall Overseed/Fertilization
- iii. Clean features

b. West Park MUD WWTP

- i. Monthly fine mowing and hand work performed

c. West Park Preserve

- i. Monthly inspection of inlets
- ii. Remove floatables

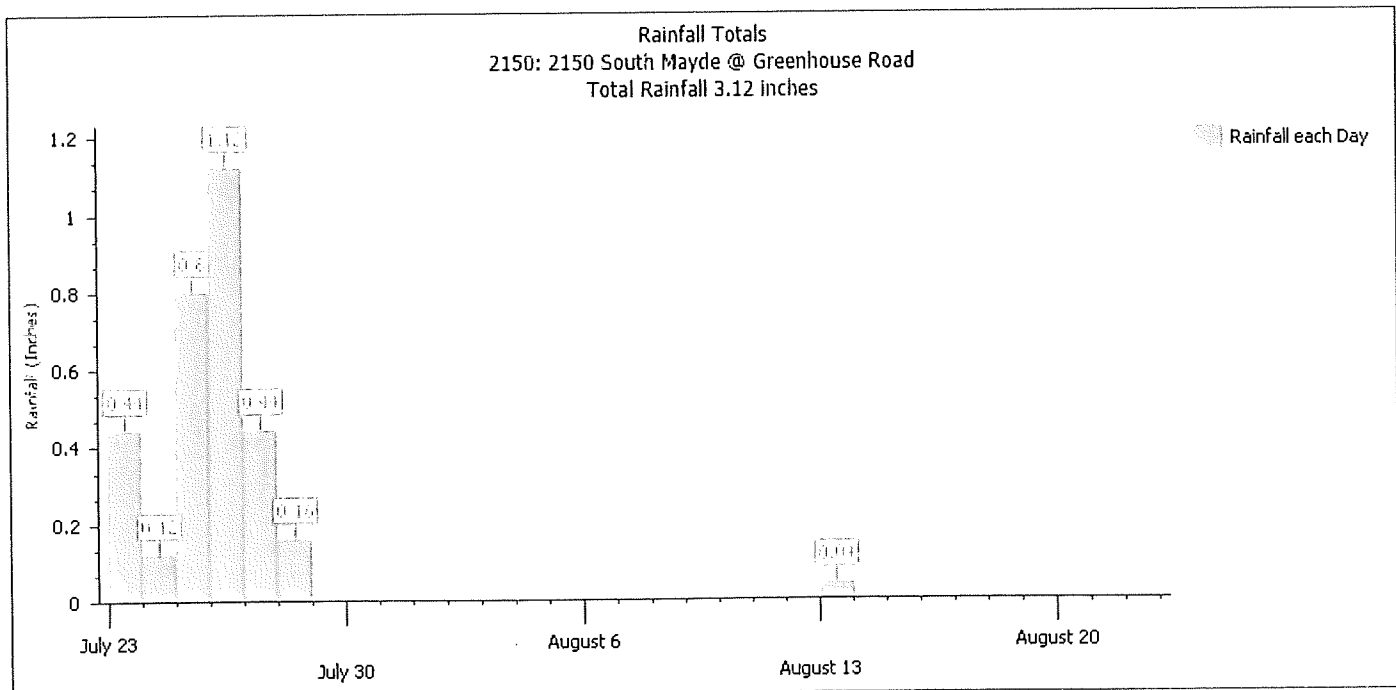
2. Discussion

- a. New grate inlet top for the inlet in the back of West Park Preserve has been ordered, will update once grate comes in.
- b. Trees/vegetation picked up from WWTP

3. Proposed Action Items

- a. None

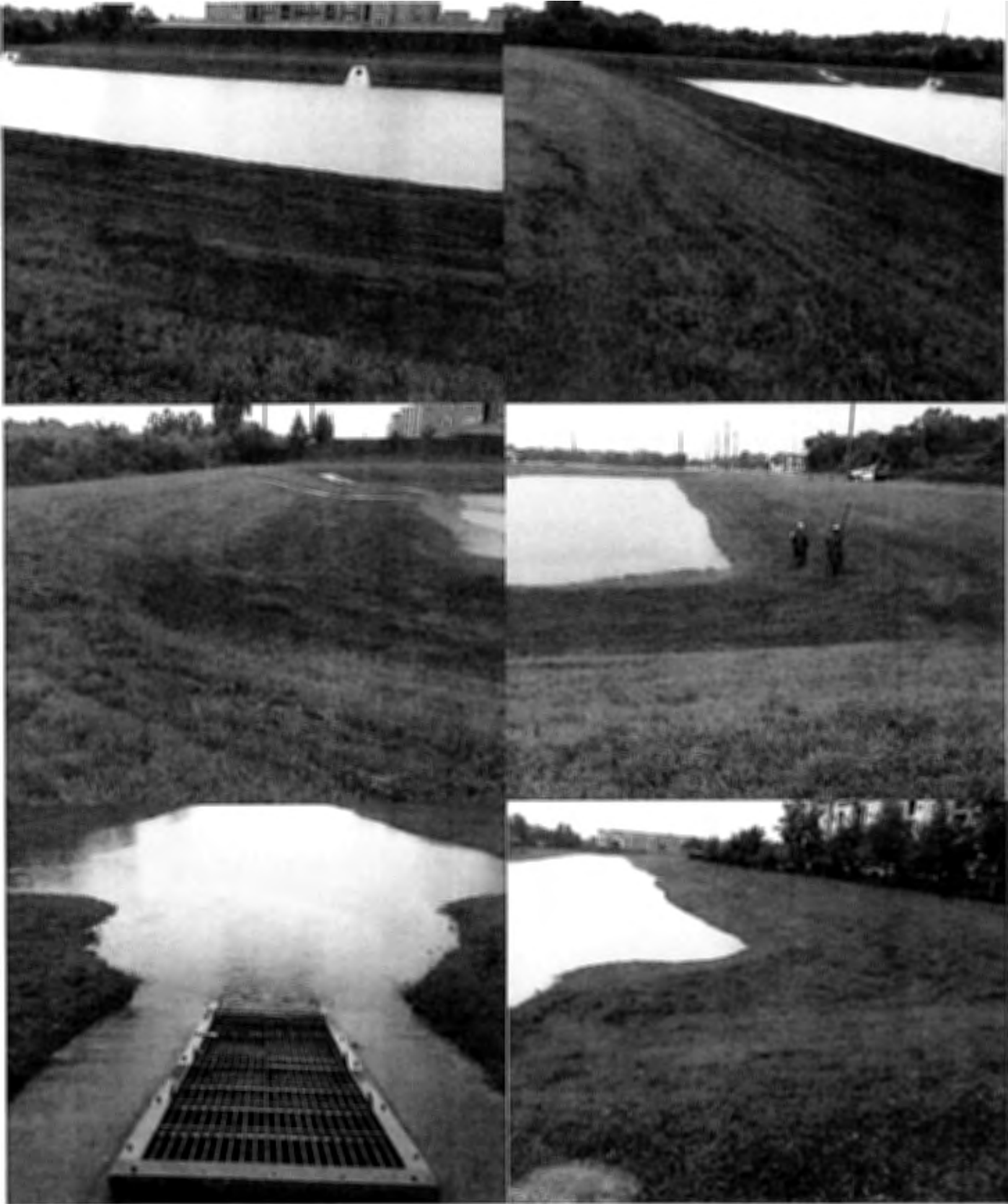
Rainfall Data



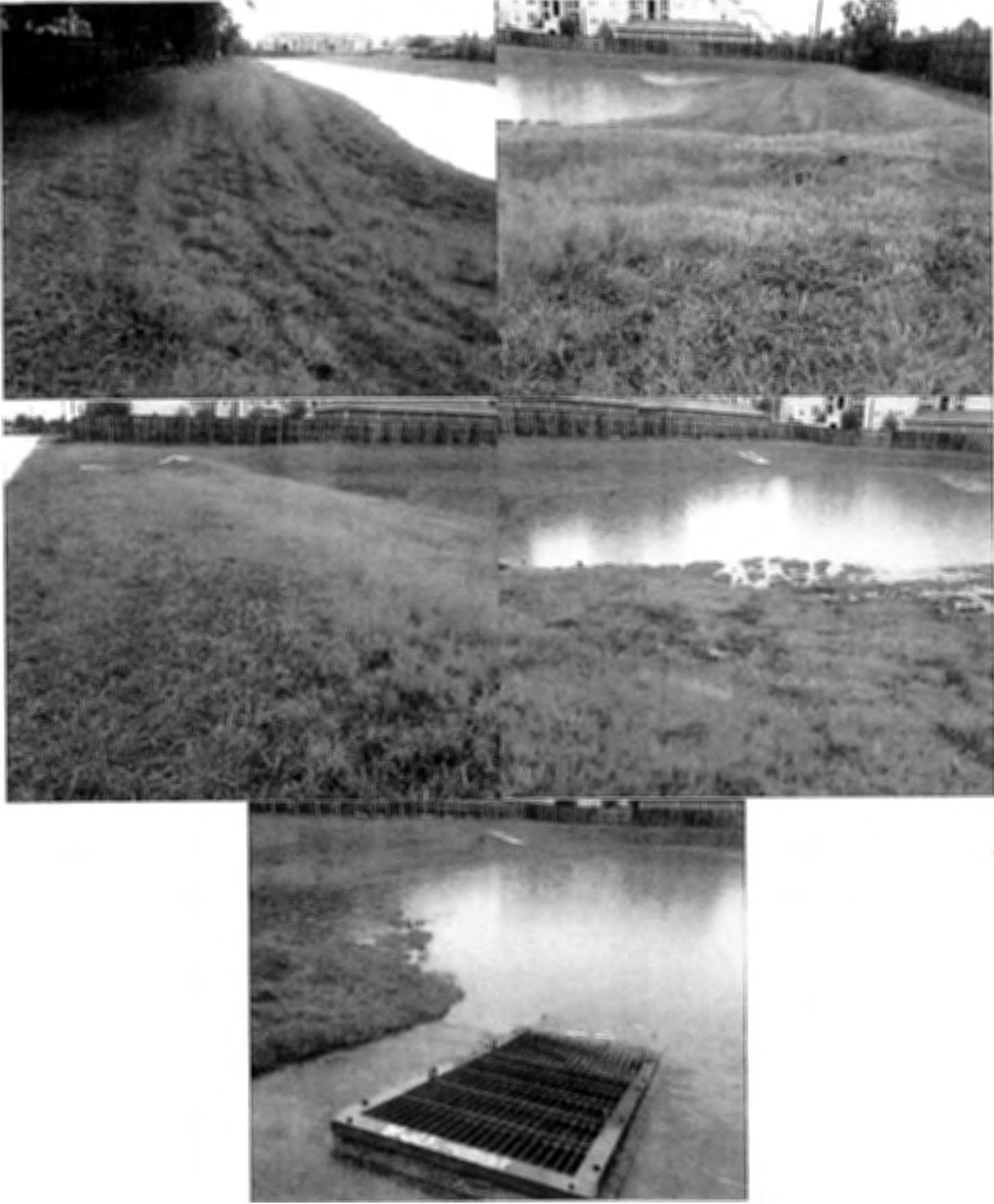
Basins A, B, C & D - Mowing



Basins A, B, C & D - Mowing



Basins A, B, C & D - Mowing



WWTP - Mowing



WWTP - Tree Removal



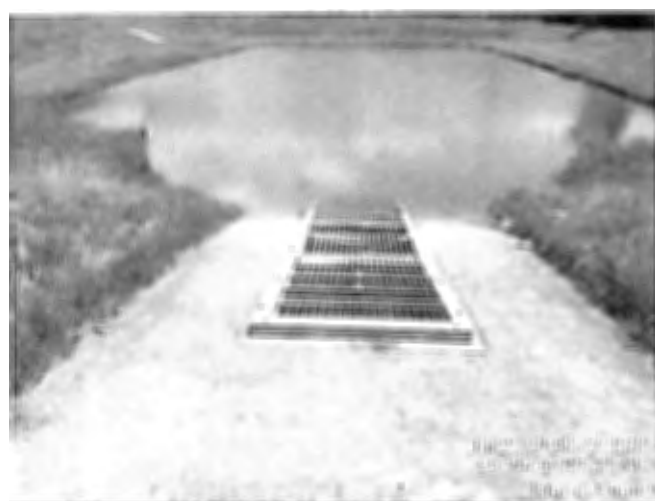
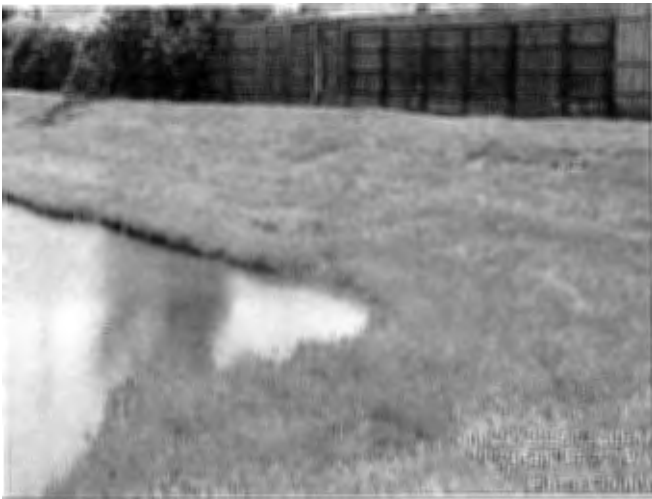
WWTP - Tree Removal



Basins A, B, C & D - Inspection



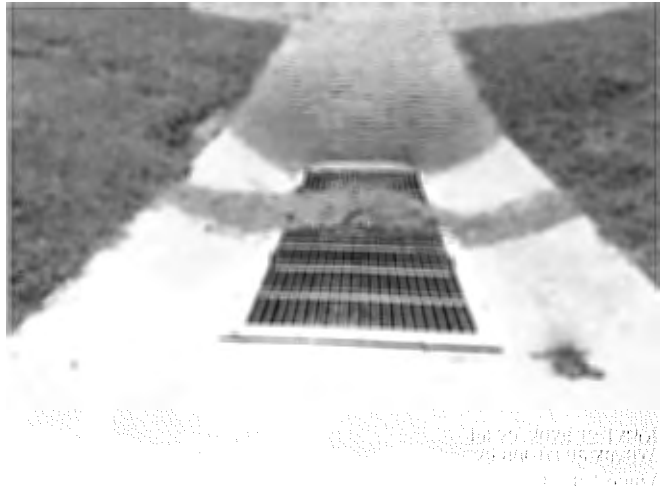
Basins A, B, C & D - Inspection



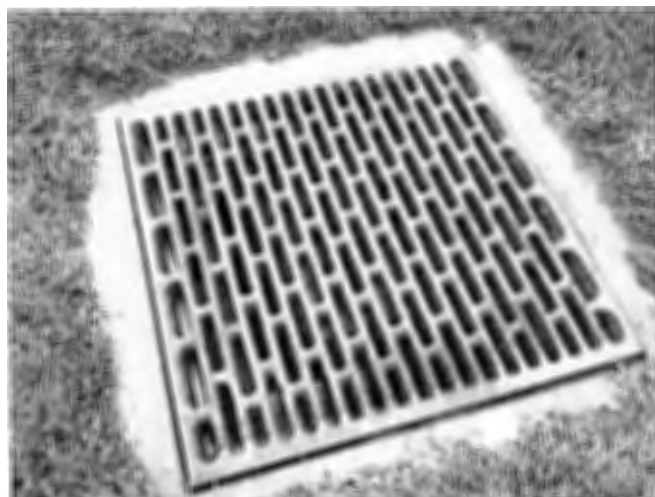
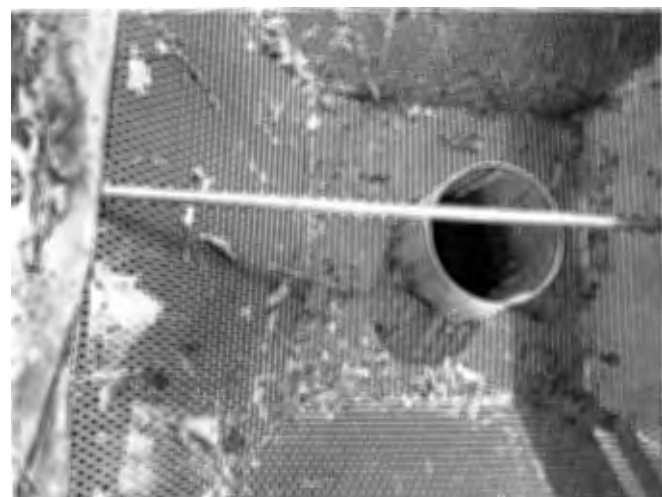
Basins A, B, C & D - Inspection



Basins A, B, C & D - Inspection



West Park Preserve Inlets - Inspection

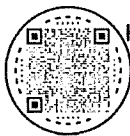
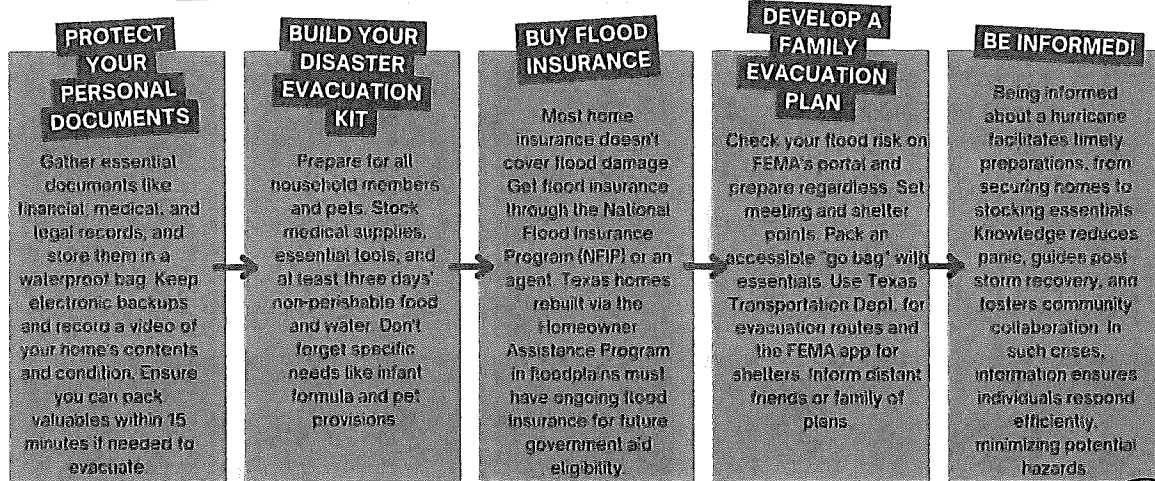




FIVE WAYS TO PREPARE FOR FLOODING

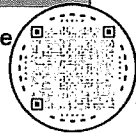
Hurricane Preparedness

The official Texas hurricane season runs from June 1 to November 30, mirroring the rest of the U.S. However, August through October are generally considered to be the peak months for hurricane season, and most storm activity has historically occurred during these months.



Hurricane Preparation Factsheet
Texas Department of Insurance

How to Prepare for a Hurricane
Federal Emergency Management Agency





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

Bookkeeper's Report | August 26, 2024

**West Park Municipal
Utility District**



WEBSITE

www.municipalaccounts.com



ADDRESS

1281 Brittmoore Road
Houston, Texas 77043



CONTACT

Phone: 713.623.4539
Fax: 713.629.6859

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West Park Municipal Utility District

BOOKKEEPER'S REPORT | 08/26/2024



Spotlight On Your Maintenance & Operations Tax Rate

Special Purpose Districts have the power to levy a Maintenance & Operations tax in order to support and fund the operations of the District. As Districts age and become established, the M&O tax is one of the main revenue streams you can utilize to cover the yearly expenses in the General Operating Fund. The dashboard below illustrates what a \$0.01 to \$0.05 increase could potentially generate in operating revenue.

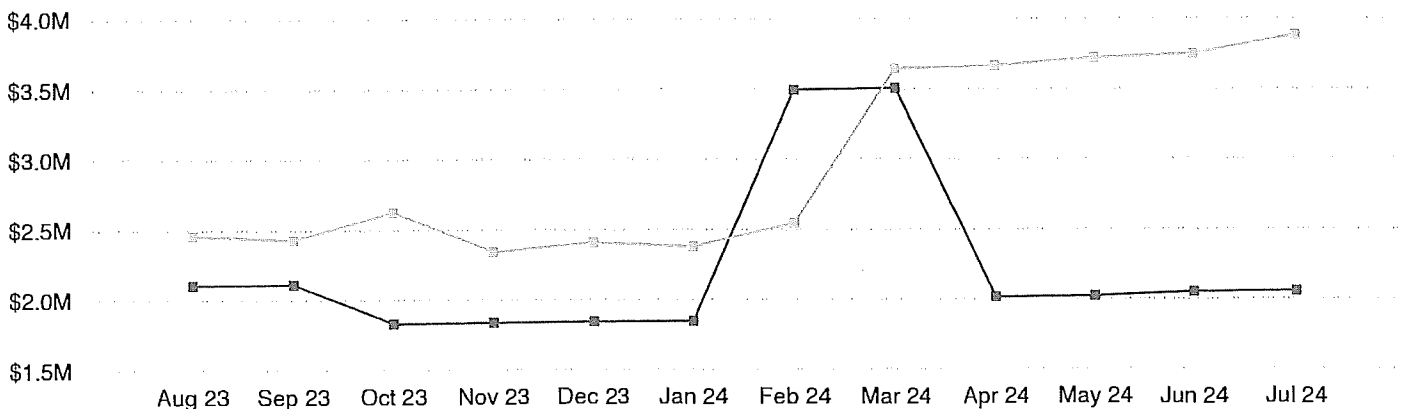
	Increase	M&O Rate	M&O Revenue	Taxable Value
*Calculations are based on your latest Taxable Value divided by 100 and multiplied by the M&O rate.	By	\$0.13	\$872,512	\$719,988,977
			\$1,007,985	
			\$1,079,983	
			\$1,151,982	
			\$1,223,981	
			\$1,295,980	

Account Balance | As of 08/26/2024

General Operating	Debt Service
\$3,704,209	\$2,058,893

Total For All Accounts: \$5,763,103

Account Balance By Month | August 2023 - July 2024



Monthly Financial Summary - General Operating Fund

West Park MUD - GOF

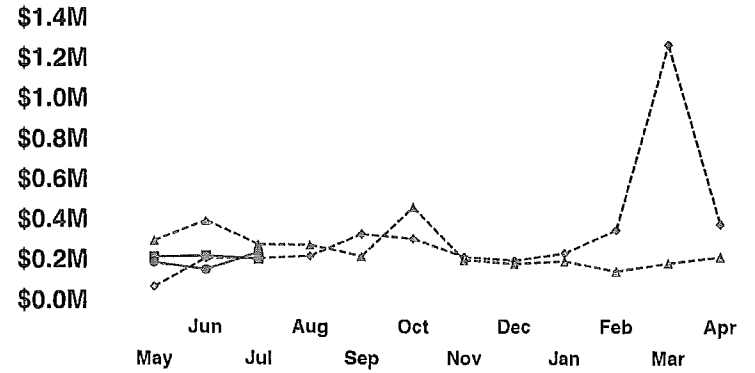


Account Balance Summary

Balance as of 07/23/2024	\$3,595,459
Receipts	706,927
Disbursements	(598,176)
Balance as of 08/26/2024	\$3,704,209

Overall Revenues & Expenditures By Month (Year to Date)

— Current Year Revenues - - - Prior Year Revenues
— Current Year Expenditures - - - Prior Year Expenditures



July 2024

Revenues

Actual	Budget	Over/(Under)
\$208,483	\$225,296	(\$16,813)

Expenditures

Actual	Budget	Over/(Under)
\$240,753	\$219,486	\$21,267

May 2024 - July 2024 (Year to Date)

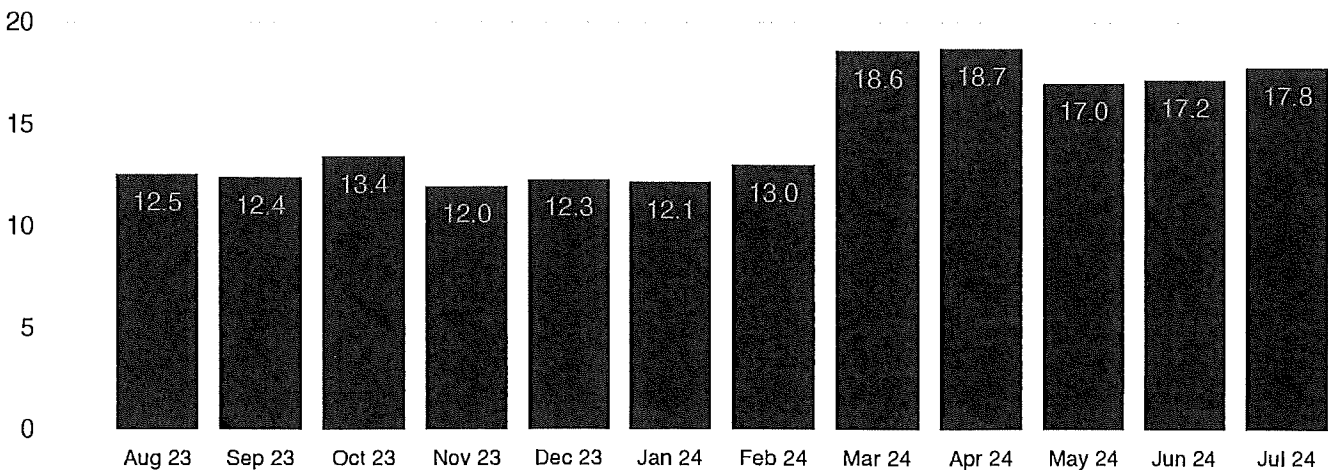
Revenues

Actual	Budget	Over/(Under)
\$652,152	\$675,758	(\$23,606)

Expenditures

Actual	Budget	Over/(Under)
\$588,559	\$664,778	(\$76,220)

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Checking Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/23/2024				\$28,301.52
Receipts				
	Texas Mutual - Policyholder Dividend		192.73	
	City of Houston Sales Tax Rebate		51,950.28	
	Transfer From Central Bank Operator Account		256,247.85	
	City of Houston Sales Tax Rebate		55,849.22	
Total Receipts				\$364,240.08
Disbursements				
6711	West Harris County Regional Water Auth	Pumpage Fees	(1,769.60)	
6713	Reliant	Utility Expense	(10,947.67)	
6735	Marks Richardson PC	Legal Fees	(4,893.45)	
6736	Reliant	Utility Expense	(9,024.78)	
6738	Amrit Singh	Security Patrol	(2,700.00)	
6739	Brynisha Owens-Gage	Security Patrol	(2,200.00)	
6740	David Alaniz	Security Patrol	(1,200.00)	
6741	Devin Win	Security Patrol	(2,200.00)	
6742	Luis S. Lopez	Security Patrol	(1,200.00)	
6743	Marcus Suarez	Security Patrol	(2,200.00)	
6744	Mitchell Hutter	Security Patrol	(840.00)	
6745	Navdeep Nijjar	Security Patrol	(1,400.00)	
6746	Shane Wyrick	Security Patrol	(3,200.00)	
6747	Simon Ramirez	Security Patrol	(1,040.00)	
6748	B & A Municipal Tax Service, LLC	SB2 & HB 1154 Compliance Updates	(375.00)	
6749	Forvis Mazars, LLP	Audit Fees	(22,700.00)	
6750	IDS Engineering Group, Inc	Engineering Fees	(8,810.33)	
6751	Lloyd Gosselink Rochelle & Townsend, P.C.	Legal Fees - Enforcement Action	(270.00)	
6752	Municipal Accounts & Consulting, LP	Bookkeeping Fees	(9,697.52)	
6753	Park Rangers, LLC	Park Consulation & Maintenance	(18,987.31)	
6754	SentriForce	Security Cameras	(2,345.00)	
6755	Storm Water Solutions, LLC	Mowing Expense	(1,810.00)	
6756	Touchstone District Services, LLC	Website Hosting	(200.00)	
6757	H2O Innovation	Maintenance & Operations	(138,941.40)	
6758	Marks Richardson PC	Legal Fees	0.00	
6759	Reliant	Utility Expense	0.00	
6760	West Harris County Regional Water Auth	Pumpage Fees	0.00	
Bank Fees	Central Bank	Service Charge	(5.00)	
HRP	Michael F. Dignam.	Fees of Office 7/22/2024	(204.10)	
HRP	Natalie Garza.	Fees of Office 7/22/2024	(204.10)	
HRP	Howard Brock Hudson.	Fees of Office 7/22/2024	(204.10)	
HRP	William Bryant Patrick.	Fees of Office 7/22/2024 & AWBD	(1,600.42)	
HRP	Daniel Wolterman.	Fees of Office 7/22/2024	(204.10)	
HRP Fee	HRP Payroll	HRP Payroll Processing Fee	(50.00)	

Cash Flow Report - Checking Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Disbursements				
HRP Tax	HRP Payroll	HRP Payroll Taxes	(439.54)	
JE	Central Bank	Check 6676 Bank Processing Correction	(60.00)	
Wire	Texas Class	Transfer to Money Market	(90,000.00)	
Total Disbursements				(\$341,923.42)
Balance as of 08/26/2024				\$50,618.18

Cash Flow Report - Operator Account

West Park MUD - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/23/2024				\$21,666.38
Receipts				
	Accounts Receivable		120,735.56	
	Accounts Receivable		119,792.91	
Total Receipts				\$240,528.47
Disbursements				
Bank Fees	Central Bank	Service Charge	(5.00)	
Sweep	Central Bank	Transfer To Central Bank Checking	(256,247.85)	
Total Disbursements				(\$256,252.85)
Balance as of 08/26/2024				\$5,942.00

Actual vs. Budget Comparison

West Park MUD - GOF



	July 2024			May 2024 - July 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water- Customer Service Revenue	38,412	40,516	(2,104)	109,698	112,862	(3,164)	461,900
14102 WHCRWA - Pumpage Fee	62,864	65,151	(2,287)	178,153	169,382	8,771	717,800
14104 Pumpage Credits	11,288	11,288	0	33,864	33,864	0	135,456
14106 TCEQ - Water	(319)	175	(494)	504	525	(21)	2,100
Total Water Revenue	112,245	117,130	(4,885)	322,219	316,633	5,586	1,317,256
Wastewater Revenue							
14201 Wastewater-Customer Service Rev	28,913	29,867	(954)	83,208	89,600	(6,392)	358,400
14203 Grease Trap Inspection Fees	600	600	0	1,800	1,800	0	7,200
14206 TCEQ - Wastewater	(319)	175	(494)	504	525	(21)	2,100
Total Wastewater Revenue	29,194	30,642	(1,448)	85,512	91,925	(6,413)	367,700
Property Tax Revenue							
14301 Maintenance Tax Collections	0	0	0	21,722	28,080	(6,358)	1,266,300
Total Property Tax Revenue	0	0	0	21,722	28,080	(6,358)	1,266,300
Sales Tax Revenue							
14401 City Tax Rebate	51,950	54,283	(2,333)	167,814	169,395	(1,581)	713,000
Total Sales Tax Revenue	51,950	54,283	(2,333)	167,814	169,395	(1,581)	713,000
Tap Connection Revenue							
14501 Tap Connections	0	8,392	(8,392)	0	25,175	(25,175)	100,700
Total Tap Connection Revenue	0	8,392	(8,392)	0	25,175	(25,175)	100,700
Administrative Revenue							
14702 Penalties & Interest	2,743	1,333	1,410	7,163	4,000	3,163	16,000
Total Administrative Revenue	2,743	1,333	1,410	7,163	4,000	3,163	16,000
Interest Revenue							
14801 Interest Earned on Checking	0	8	(8)	0	25	(25)	100
14802 Interest Earned on Temp. Invest	12,158	13,467	(1,309)	47,529	40,400	7,129	161,600
Total Interest Revenue	12,158	13,475	(1,317)	47,529	40,425	7,104	161,700
Other Revenue							
15801 Miscellaneous Income	193	42	151	193	125	68	500
Total Other Revenue	193	42	151	193	125	68	500
Total Revenues	208,483	225,296	(16,813)	652,152	675,758	(23,606)	3,943,156
Expenditures							
Water Service							
16102 Operations - Water	1,250	1,250	0	3,750	3,750	0	15,000

Actual vs. Budget Comparison

West Park MUD - GOF



	July 2024			May 2024 - July 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Water Service							
16105 Maintenance & Repairs - Water	30,000	15,308	14,692	68,067	45,925	22,142	183,700
16107 Chemicals - Water	0	5,308	(5,308)	1,164	15,925	(14,761)	63,700
16108 Lab Fees - Water	2,567	1,250	1,317	4,680	3,750	930	15,000
16109 Mowing - Water	5,583	2,500	3,083	11,165	7,500	3,665	30,000
16110 Utilities - Water	6,623	8,708	(2,085)	25,644	26,125	(481)	104,500
16114 Telephone Expense - Water	69	83	(14)	284	250	34	1,000
16116 Permit Expense - Water	0	0	0	0	0	0	7,500
16118 WHCRWA Pumpage Fee	26,003	76,439	(50,436)	35,202	203,246	(168,044)	853,256
16119 Service Account Collection	18	8	10	49	25	24	100
16124 Mowing - I-10 Frontage Road	1,770	792	978	3,539	2,375	1,164	9,500
Total Water Service	73,882	111,647	(37,765)	153,545	308,871	(155,326)	1,283,256
Wastewater Service							
16202 Operations - Wastewater	1,250	1,250	0	3,750	3,750	0	15,000
16205 Maint & Repairs - Wastewater	38,018	22,675	15,343	95,437	68,025	27,412	272,100
16207 Chemicals - Wastewater	14,433	6,983	7,449	30,965	20,950	10,015	83,800
16208 Lab Fees - Wastewater	2,431	2,800	(369)	10,663	8,400	2,263	33,600
16209 Mowing - Wastewater	1,155	650	505	2,561	1,950	611	7,800
16210 Utilities - Wastewater	2,365	3,875	(1,510)	7,025	11,625	(4,600)	46,500
16212 Sludge Removal	29,073	10,833	18,240	44,771	32,500	12,271	130,000
16214 Telephone Expense - Wastewater	34	88	(53)	142	263	(120)	1,050
Total Wastewater Service	88,760	49,154	39,606	195,312	147,463	47,850	589,850
Garbage Service							
16301 Garbage Expense	3,747	2,058	1,688	7,528	6,175	1,353	24,700
Total Garbage Service	3,747	2,058	1,688	7,528	6,175	1,353	24,700
Storm Water Quality							
16404 Mowing - Basins A-D	1,335	2,252	(917)	4,190	6,755	(2,565)	27,020
Total Storm Water Quality	1,335	2,252	(917)	4,190	6,755	(2,565)	27,020
Tap Connection							
16501 Tap Connection Expense	0	3,333	(3,333)	0	10,000	(10,000)	40,000
16502 Inspection Expense	1,150	917	233	4,600	2,750	1,850	11,000
Total Tap Connection	1,150	4,250	(3,100)	4,600	12,750	(8,150)	51,000
Parks & Recreation Service							
16601 Parks Maintenance	8,116	8,333	(217)	35,591	25,000	10,591	100,000
16603 Mowing - Park Site	225	225	0	675	675	0	2,700
16608 Utilities - Park	36	42	(5)	149	125	24	500
Total Parks & Recreation Service	8,377	8,600	(223)	36,415	25,800	10,615	103,200

Actual vs. Budget Comparison

West Park MUD - GOF



	July 2024			May 2024 - July 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Administrative Service							
16701 Administrative Fees	380	883	(503)	2,468	2,650	(183)	10,600
16703 Legal Fees	0	6,000	(6,000)	8,410	18,000	(9,590)	72,000
16704 Legal Fees - Enforcement Matter	0	417	(417)	6,659	1,250	5,409	5,000
16705 Auditing Fees	22,700	21,800	900	22,700	21,800	900	23,900
16706 Engineering Fees	5,150	6,667	(1,516)	13,988	20,000	(6,012)	80,000
16709 Election Expense	0	0	0	0	500	(500)	5,000
16710 Website Hosting	200	338	(138)	1,631	1,013	618	4,050
16712 Bookkeeping Fees	9,369	6,727	2,642	19,611	19,191	420	60,000
16713 Legal Notices & Other Publ.	0	83	(83)	0	250	(250)	1,000
16714 Printing & Office Supplies	456	542	(85)	1,685	1,625	60	6,500
16715 Filing Fees	0	33	(33)	41	100	(59)	400
16716 Delivery Expense	54	67	(12)	170	200	(30)	800
16717 Postage	185	158	26	592	475	117	1,900
16718 Insurance & Surety Bond	0	0	0	0	0	0	54,000
16719 AWBD Expense	422	0	422	1,657	0	1,657	0
16723 Travel Expense	380	17	363	398	50	348	200
16725 B&A Sales Tax Audit	0	0	0	2,000	2,000	0	8,000
16729 Senate Bill 2 Compliance	375	375	0	1,125	1,125	0	4,500
16731 Arbitrage Expense	0	0	0	0	0	0	6,500
16732 Security Patrol	13,420	12,250	1,170	39,660	36,750	2,910	147,000
Total Administrative Service	53,091	56,356	(3,265)	122,795	126,978	(4,183)	491,350
Security Service							
16801 Security Expense	2,345	2,345	0	7,035	7,035	0	28,140
Total Security Service	2,345	2,345	0	7,035	7,035	0	28,140
Payroll Expense							
17101 Director Fees	1,768	1,105	663	3,315	3,315	0	13,260
17102 Payroll Tax Expense	135	83	52	254	250	4	1,000
Total Payroll Expense	1,903	1,188	715	3,569	3,565	4	14,260
Other Expense							
17802 Miscellaneous Expense	149	708	(560)	6,325	2,125	4,200	8,500
Total Other Expense	149	708	(560)	6,325	2,125	4,200	8,500
Total Expenditures	234,740	238,559	(3,820)	541,315	647,517	(106,203)	2,621,276
Total Revenues (Expenditures)	(26,256)	(13,263)	(12,993)	110,838	28,241	82,597	1,321,880

Actual vs. Budget Comparison

West Park MUD - GOF



	July 2024			May 2024 - July 2024			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	5,790	5,790	0	42,125	42,125	0	75,000
17908 Capital Outlay-Park Facilities	223	0	223	5,119	0	5,119	0
17909 CO - Sidewalks Saums & Grnhs	0	0	0	0	0	0	350,000
Total Capital Outlay	<u>6,013</u>	<u>5,790</u>	<u>223</u>	<u>47,244</u>	<u>42,125</u>	<u>5,119</u>	<u>425,000</u>
Total Other Expenditures	<u>6,013</u>	<u>5,790</u>	<u>223</u>	<u>47,244</u>	<u>42,125</u>	<u>5,119</u>	<u>425,000</u>
Total Other Revenues (Expenditures)	<u>(6,013)</u>	<u>(5,790)</u>	<u>(223)</u>	<u>(47,244)</u>	<u>(42,125)</u>	<u>(5,119)</u>	<u>(425,000)</u>
Excess Revenues (Expenditures)	<u>(32,270)</u>	<u>(19,053)</u>	<u>(13,216)</u>	<u>63,593</u>	<u>(13,884)</u>	<u>77,478</u>	<u>896,880</u>

Balance Sheet as of 07/31/2024

West Park MUD - GOF



Assets	
Bank	
11101 Cash in Bank	\$317,880
11102 Operator	5,942
Total Bank	<u>\$323,822</u>
Investments	
11201 Time Deposits	\$3,557,649
Total Investments	<u>\$3,557,649</u>
Receivables	
11301 Accounts Receivable	\$39,788
11303 Maintenance Tax Receivable	18,136
11305 Accrued Interest	25,858
11306 Due from City of Houston	115,864
Total Receivables	<u>\$199,645</u>
Interfund Receivables	
11401 Due From Capital Projects	\$19,754
11403 Due From Tax Account	51,129
Total Interfund Receivables	<u>\$70,883</u>
Total Assets	<u><u>\$4,151,999</u></u>
Liabilities & Equity	
Liabilities	
Accounts Payable	
12101 Accounts Payable	\$201,397
Total Accounts Payable	<u>\$201,397</u>
Other Current Liabilities	
12202 Due to TCEQ	\$1,207
Total Other Current Liabilities	<u>\$1,207</u>
Deferrals	
12504 Deferred Inflows	\$18,136
Total Deferrals	<u>\$18,136</u>
Deposits	
12601 Customer Meter Deposits	\$331,705
12602 Deposits - Other	6,086
Total Deposits	<u>\$337,791</u>
Total Liabilities	<u>\$558,529</u>
Equity	
Unassigned Fund Balance	
13101 Unassigned Fund Balance	\$3,529,876
Total Unassigned Fund Balance	<u>\$3,529,876</u>

Balance Sheet as of 07/31/2024

West Park MUD - GOF



Liabilities & Equity

Equity	
Net Income	\$63,593
Total Equity	<u>\$3,593,470</u>
Total Liabilities & Equity	<u><u>\$4,151,999</u></u>

District Debt Summary as of 08/26/2024

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
14	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	\$3,235,000
2016A - Refunding	\$8,615,000	2037	\$7,320,000
2016 - WS&D	\$14,280,000	2039	\$9,765,000
Total	\$26,910,000		\$20,320,000

District Debt Schedule
West Park MUD - DSF



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

Paying Agent	Series	Principal	Interest	Total
Bank of New York	2022 - Refunding	\$415,000.00	\$47,675.00	\$462,675.00
Bank of New York	2016A - Refunding	\$225,000.00	\$103,006.25	\$328,006.25
Bank of New York	2016 - WS&D	\$600,000.00	\$126,887.50	\$726,887.50
Total Due 05/01/2025		\$1,240,000.00	\$277,568.75	\$1,517,568.75

Investment Profile as of 08/26/2024

West Park MUD

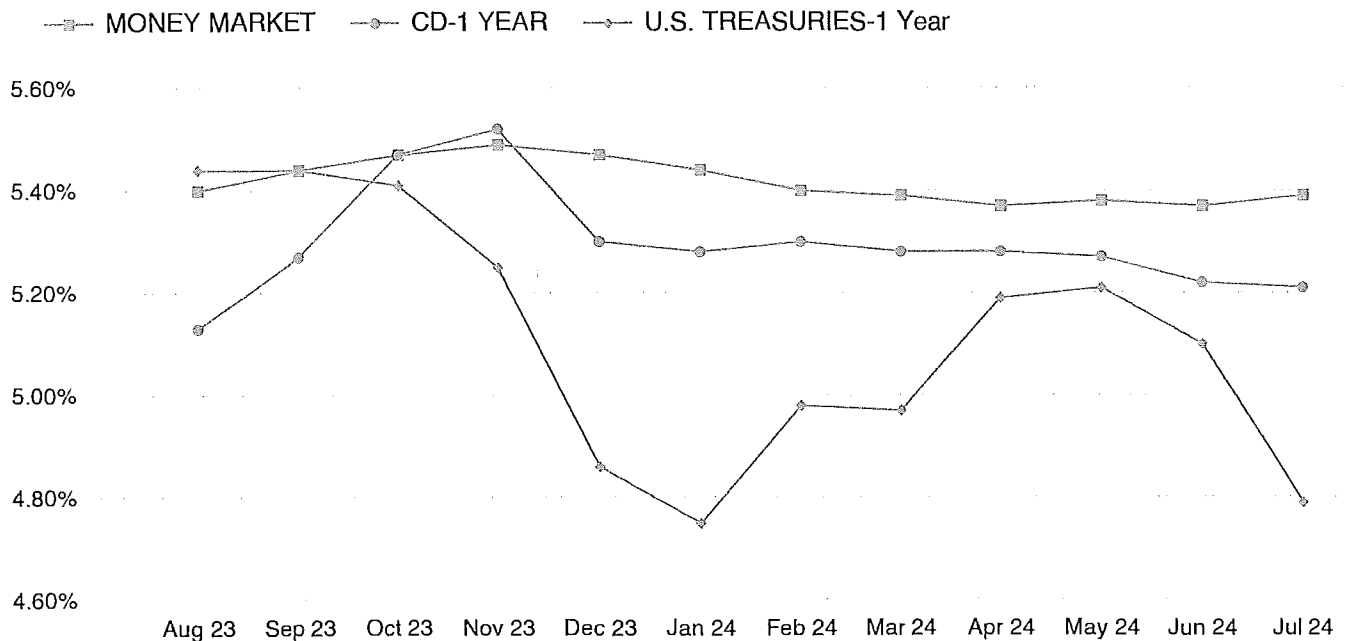


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
Funds Available to Invest \$3,704,209	Funds Available to Invest N/A	Funds Available to Invest \$2,058,893	Funds Available to Invest N/A
Funds Invested \$3,647,649	Funds Invested N/A	Funds Invested \$2,058,893	Funds Invested N/A
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	5.37%	180 Days	5.31%	180 Days	4.98%
		270 Days	5.18%	270 Days	4.98%
		1 Yr	5.18%	1 Yr	4.48%
		13 Mo	4.68%	13 Mo	N/A
		18 Mo	4.34%	18 Mo	4.48%
		2 Yr	1.92%	2 Yr	4.06%

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

Investment Rates Over Time (By Month) | August 2023 - July 2024



Account Balance as of 08/26/2024

West Park MUD - Investment Detail



FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
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	
FRONTIER BANK (XXXX2085)	06/26/2024	06/26/2025	5.25%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0001)	10/01/2008		5.43%	2,707,649.20	
Checking Account(s)					
CENTRAL BANK - CHECKING (XXXX6877)			0.00%	50,618.18	Checking Account
CENTRAL BANK - CHECKING (XXXX5248)			0.00%	5,942.00	Operator
Totals for General Operating Fund				\$3,704,209.38	

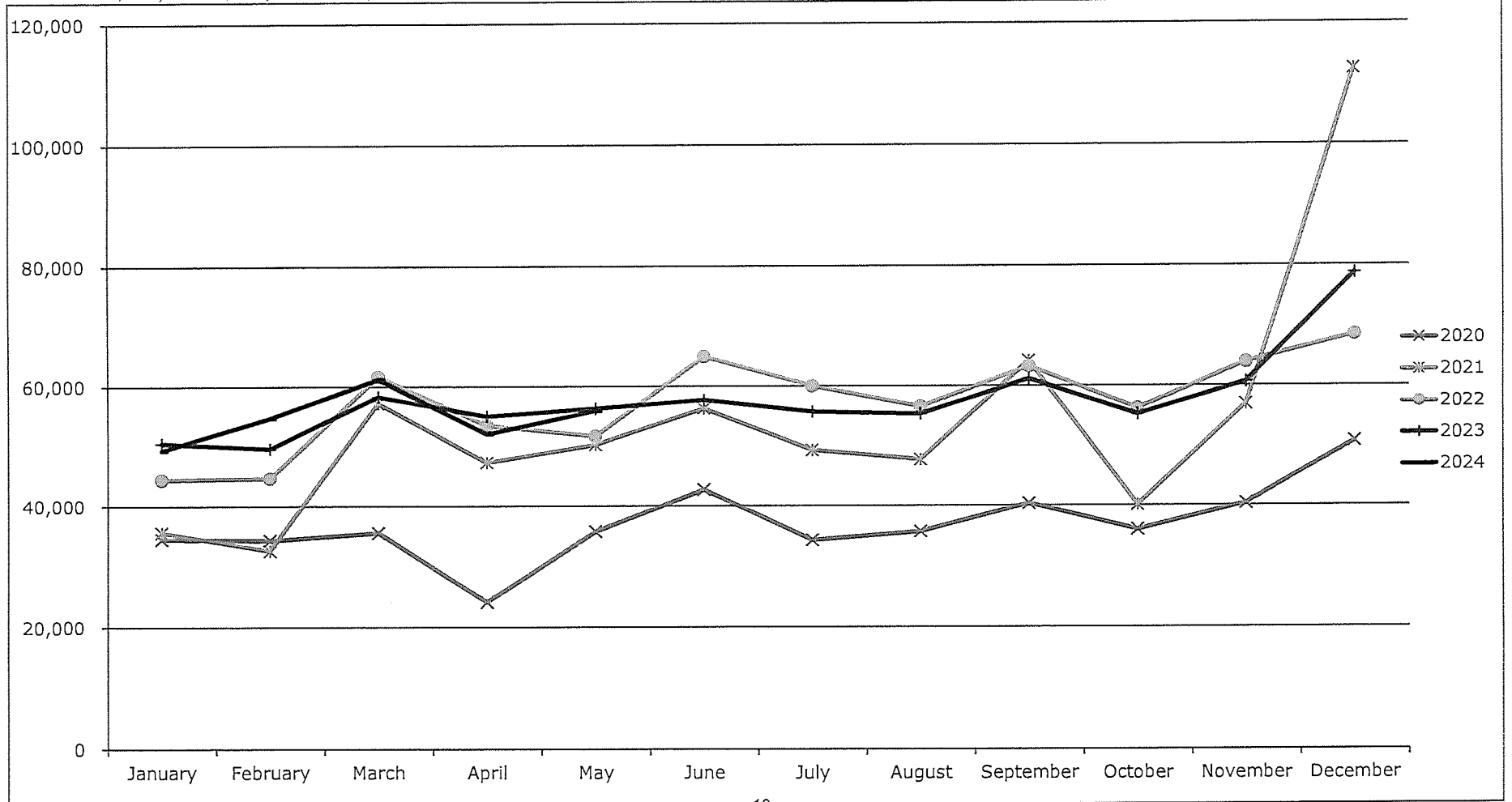
FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Certificates of Deposit					
WALLIS BANK-DEBT (XXXX1626)	10/16/2023	10/18/2024	5.65%	235,000.00	
VERITEX COMM. BANK - DEBT (XXXX4191)	06/24/2024	04/20/2025	5.23%	235,000.00	
FRONTIER BANK - DEBT (XXXX1858)	06/26/2024	06/26/2025	5.25%	235,000.00	
Money Market Funds					
TEXAS CLASS (XXXX0002)	10/01/2008		5.43%	1,353,893.34	
Totals for Debt Service Fund				\$2,058,893.34	
Grand Total for West Park MUD :				\$5,763,102.72	

Sales Tax Revenue History

West Park MUD

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2020	34,463	34,272	35,483	24,015	35,671	42,644	34,213	35,638	40,297	35,944	40,351	50,711	443,702
2021	35,573	32,562	57,153	47,252	50,199	56,234	49,240	47,641	64,124	40,053	56,903	112,301	649,237
2022	44,323	44,563	61,572	53,370	51,560	64,858	59,953	56,457	63,166	56,160	63,885	68,451	688,318
2023	50,488	49,596	58,289	54,975	56,257	57,649	55,669	55,275	61,113	55,198	60,636	78,734	693,878
2024	49,290	54,685	61,178	51,950	55,849								272,953
Total	\$214,136	\$215,678	\$273,675	\$231,562	\$249,537	\$221,384	\$199,075	\$195,011	\$228,700	\$187,356	\$221,775	\$310,197	\$2,748,087



Cash Flow Forecast

West Park MUD

	4/25	4/26	4/27	4/28	4/429
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	\$1,266,300	\$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 4/30/24	\$3,666,138	\$4,493,668	\$5,202,672	\$6,507,480	\$7,089,486
Revenues					
Maintenance Tax	\$1,266,300	\$1,302,282	\$1,302,282	\$1,302,282	\$1,302,282
City of Houston Rebate	713,000	720,130	727,331	734,605	741,951
Water Revenue	461,900	484,995	509,245	534,707	561,442
Wastewater Revenue	358,400	376,320	395,136	414,893	435,637
WHCRWA Revenue	853,256	938,582	1,032,440	1,135,684	1,249,252
Other	290,300	304,815	320,056	336,059	352,861
Total Revenues	\$3,943,156	\$4,127,124	\$4,286,490	\$4,458,229	\$4,643,426
Expenses					
WHCRWA	\$853,256	\$938,582	\$1,032,440	\$1,135,684	\$1,249,252
Other Expenses	1,768,020	1,856,421	1,949,242	2,046,704	2,149,039
Total Expenses	\$2,621,276	\$2,795,003	\$2,981,682	\$3,182,388	\$3,398,291
Net Surplus	\$1,321,880	\$1,332,121	\$1,304,808	\$1,275,841	\$1,245,134
Capital Outlay					
Capital Outlay	\$75,000	\$0	\$0	\$0	\$0
Water Plant 1	0	0	0	576,917	0
Water Plant 2	0	623,117	0	116,917	0
WWTP 1	16,350	0	0	0	0
Interconnects	53,000	0	0	0	0
SS Collection System (Westgate)	0	0	0	0	106,620
SS Collection System (Forresta)	0	0	0	0	11,570
Sidewalks (Saums & Greenhouse)	350,000	0	0	0	0
Total Capital Outlay	\$494,350	\$623,117	\$0	\$693,834	\$118,190
Construction Surplus	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$4,493,668	\$5,202,672	\$6,507,480	\$7,089,486	\$8,216,431
Operating Reserve % of Exp					
Percentage	171%	186%	218%	223%	242%
Number of Months	21	22	26	27	29
Bond Authority					
Remaining Bond Capacity - \$45,520,000					
Remaining Bond Capacity (Recreational) - \$9,900,000					

2025 AWBD Midwinter Conference

West Park MUD

Friday, January 24 - Saturday, January 25, 2025

JW Marriott, Austin, TX

Director	Registration			Prior Conference Expenses
Name	Attending	Online	Paid	Paid
Brock Hudson				N/A
Bryant Patrick				N/A
Natalie Garza				N/A
Mike Dignam				Yes
Daniel Wolterman				N/A

Note

Register on-line www.awbd-tx.org (For log in assistance, contact Taylor Cavnar: tcavnar@awbd-tx.org)

This page only confirms registration for the conference, not hotel registrations.

All hotel reservations are the sole responsibility of each attendee.

Your conference registration confirmation will contain a housing reservation request web link.

The link will require the registration number from your conference registration before you can reserve a room.

All requests for an advance of funds must be sent via email to the bookkeeper within 30 days of conference.

Registration Dates

Early Registration:	Begins	7/3/2024	\$390
Regular Registration:	Begins	7/25/2024	\$440
Late Registration	Begins	12/12/2024	\$540

Cancellation Policy

All cancellations must be made in writing.

A \$50.00 administrative fee is assessed for each conference registration cancelled on or before 12/11/24.

There will be no refunds after 12/11/24.

Housing Information

Hotel reservations are only available to attendees who are registered with AWBD-TX for the Conference.

If you have questions, please call Taylor Cavnar at (281) 350-7090.

West Park MUD

Monthly Communications Report

August 26, 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

The following updates were made since the last meeting:

- No website updates this cycle

NEWS POSTS

The following news post was posted since the last report:

- **July 22nd Board Meeting Notice**

WEBSITE STATISTICS

Analytics Period: July 22nd – August 22nd



- 37 new and unique visitors to the website, 43 total users
- 17 Users found the site organically through a search engine while 20 were directly linked to the website.
- 327 navigational events accounting for 86 engaged sessions (Events being things such as page scrolls, clicks, downloads, etc)
- Top Ten pages as seen below:

	Page title and screen class	Views
		86 100% of total
1	Bill Payment Information / West Park MUD	20
2	Board of Directors / West Park MUD	13
3	Documents / West Park MUD	13
4	Board Meetings / West Park MUD	12
5	Contact Us / West Park MUD	7
6	Welcome to West Park Municipal Utility District / West Park MUD	5
7	Candidate/Officeholder Campaign Finance Reports / West Park MUD	4
8	West Park Preserve / West Park MUD	4
9	Tax Information / West Park MUD	3
10	Election Information / West Park MUD	2

RESIDENT INQUIRIES

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.

SUGGESTED ARTICLES

- How To Save Money On Your Water Bill

ACTION ITEMS

- No action items at this time

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE
CANDIDATOS ÚNICOS
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

To: Presiding Officer of Governing Body
Al: *Presidente de la entidad gobernante*

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on NOVEMBER 5, 2024.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 5 de noviembre.

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) *Cargo(s)*

*Director
Director
Director*

Candidate(s) *Candidato(s)*

*H. Brock Hudson
Natalie Garza
Michael F. Digham, Jr.*

Rebecca M. Donaldson

Signature (*Firma*)

Rebecca Donaldson

Printed name (*Nombre en letra de molde*)

Election Agent

Title (*Puesto*)

8/26/2024

Date of signing (*Fecha de firma*)

(Seal) (*sello*)

See reverse side for instructions
(*Instrucciones en el reverso*)



CERTIFICATE FOR ORDER DECLARING CANDIDATES ELECTED

I, the undersigned secretary of the Board of Directors (the "Board") of West Park Municipal Utility District (the "District"), hereby certify as follows:

1. The Board, composed as follows:

H. Brock Hudson, President
W. Bryant Patrick, Vice President
Natalie Garza, Secretary
Michael F. Dignam, Jr., Asst. Secretary
Daniel Wolterman, Director

met in regular session, open to the public, on August 26, 2024, all of the members of the Board were present, thus constituting a quorum. Whereupon, among other business, the following was transacted at such meeting: A written

ORDER DECLARING CANDIDATES ELECTED

was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Order be adopted, and, after due discussion, such motion, carrying with it the adoption of such Order, prevailed and carried by the following vote:

AYES: 5

NOES: 0

2. A true, full, and correct copy of the aforesaid Order adopted at the meeting described in the above and foregoing paragraph is attached to the minutes of such meeting and has been duly recorded in the Board's minutes of such meeting; the above-described action was duly taken by the Board and recorded in the Board's minutes of such meeting pertaining to the adoption of such Order; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of such meeting, and that such Order would be introduced and considered for adoption at such meeting; and such meeting was open to the public, and public notice of the time, place, and purpose of such meeting was given, all as required by Chapter 551, Texas Government Code, as amended, and Section 49.063, Texas Water Code, as amended.

SIGNED AND SEALED this 26th day of August, 2024.

Natalie Gandy
Secretary, Board of Directors

(SEAL)



ORDER DECLARING CANDIDATES ELECTED

WHEREAS, the Board of Directors of West Park Municipal Utility District (the "District"), called a general election for the election of three (3) Directors for the District, and for no other purpose, with such election to be held on November 5, 2024; and

WHEREAS, pursuant to the authority of Subchapter C, Chapter 2, Texas Election Code, as amended, the Secretary of the Board of Directors of the District, as the authority responsible for preparation of the ballots for such election has duly and timely delivered to the Board of Directors of the District a certification to the effect that (1) only one (1) candidate's name is to be placed on the ballot for each position in such election, and (2) no candidate's name is to be placed on a list of write-in candidates for any of such positions under applicable law; and

WHEREAS, the Board of Directors of the District, acting pursuant to the authority of Section 2.053, Texas Election Code, as amended, deems it necessary and proper to declare each of such unopposed candidates to be elected as Directors of the District; Now, Therefore,

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

Section 1: H. Brock Hudson, Natalie Garza and Michael F. Dignam, Jr. are hereby declared to have been duly elected as Directors of the District, and each of such persons shall serve for a four-year term from and after November 5, 2024, and upon qualification and furnishing of the required form of oath and bond, until his successor is duly elected and appointed and qualified.

Section 2: The general election for Directors of the District previously called for November 5, 2024, shall not be held, and all orders, resolutions and proceedings are hereby repealed, revoked and rescinded.

Section 3: A certified copy of this Order shall be posted on November 5, 2024, at each polling place previously designated for such election.


Section 4: Each of such persons thus elected as Directors for the District shall be issued a certificate of election in the same manner as provided by law for a candidate elected at an election.

PASSED and ADOPTED this 26th day of August, 2024.



President, Board of Directors

ATTEST:



Secretary, Board of Directors