

**CNP UTILITY DISTRICT**  
**Minutes of Board of Directors Meeting**  
**February 19, 2026**

The Board of Directors (“Board”) of CNP Utility District (“District”) met at 3700 Buffalo Speedway, Suite 830, Houston, Texas, on February 19, 2026, in accordance with the duly posted notice of meeting, and the roll was called of the duly constituted officers and members of said Board, as follows:

Renee Granberry, President  
Keith Brown, Vice President  
Ed Hudson, Secretary  
Kirk O’Neal, Asst. Secretary  
Gregory Koch, Asst. Secretary

and all said members were present, thus constituting a quorum.

Also present were Lee Crenshaw of Municipal District Services, LLC (“MDS”); Wendy Maddox and Brittany Keeswood of Assessments of the Southwest, Inc.; Kyle Cortez of Municipal Accounts and Consulting, L.P. (“MA&C”); Sarah Richard of A&S Engineers, Inc. (“A&S”); Cheyenne Evans of Champions Hydro-Lawn, Inc. (“Champions”); Brian Krueger of Forvis Mazars, LLP (“Forvis”); Sgt. Atkinson of Harris County Sherriff’s Office (“HCSO”); and Kara Richardson and Rebecca Donaldson of Marks Richardson PC.

The President called the meeting to order and declared it open for such business as might regularly come before it.

As the first order of business, the Board considered the status of the contract patrol services from the HCSO. Sgt. Atkinson reviewed the contract patrol security stats for the month of January. He stated that five (5) women were rescued in a human trafficking operation conducted in the area. Sgt. Atkinson also reported that a homeless operation was cancelled due to the winter storm.

Sgt. Atkinson exited the meeting.

The Board next considered the status of security patrol of the parks. Ms. Richardson noted that the Constable reported that all has been quiet in the parks during the month, except for a small grass fire at the east park which was put out quickly by the fire department.

The Board next deferred questions and comments from the public after noting no one from the public was present.

The Board next considered approval of the minutes of the Board of Directors meeting held on January 15, 2026. After discussion, Director Hudson moved to approve the minutes of the Board of Directors meeting held on January 15, 2026, as written. Director O’Neal seconded the motion, which passed unanimously.

The Board next considered a discussion with DR Horton (“DR”) representatives regarding the proposed single-family development to be constructed by DR at 1801 Cypress Station Dr. Ms. Sandell and Ms. Groschke introduced themselves to the Board and presented images of the proposed single-family development projected to consist of thirty-seven (37) homes.

Mr. Krueger next presented and reviewed with the Board the attached draft of the District's audit report prepared for the fiscal year ended October 31, 2025, Forvis' management letter, and Forvis' communication letter. After review and discussion of the audit, management letter, and communication letter presented, Director Hudson moved to approve the audit report for the fiscal year ended October 31, 2025, subject to review by MRPC, to authorize the President to execute the Annual Filing Affidavit on behalf of the Board and District, and to file the audit report and Annual Filing Affidavit with the appropriate governmental authorities, including the TCEQ. Director O'Neal seconded the motion, which unanimously carried.

The Board next considered the Assignment, Assumption of and Amendment to Agreement for Tax Assessor/Collector Services ("Assignment") among B&A Municipal Tax Service, LLC ("B&A"), Assessments of the Southwest, Inc. ("ASW") and the District. Ms. Richardson discussed the assignment and assumption of B&A's tax assessor/collector agreement with the District to ASW, effective February 1, 2026. After discussion, Director Brown moved to approve the Assignment as set out above. Director O'Neal seconded the motion, which passed unanimously.

Ms. Maddox next presented the attached report relating to the status of collection of taxes for the month of January. She reported that 80.00% of the District's 2025 taxes have been collected through January 31, 2026. After review and discussion of the reports presented, Director Hudson moved to approve the report and to authorize payment on the Tax Account of check nos. 2378 through 2382, inclusive, as identified in the report. Director Koch seconded the motion, which passed unanimously.

Ms. Maddox next discussed the status of the District's delinquent tax accounts.

Ms. Richardson next outlined for the Board the various tax exemptions available for the District, including the exemptions provided for by Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Tax Code. After discussion, Director O'Neal moved to 1) grant an exemption of \$15,000 of the appraised value of residence homesteads for persons under a disability or sixty-five years of age or older from ad valorem taxes levied by the District during the calendar year 2026, and 2) grant a 20% residential homestead exemption for the year 2026, and approve and adopt the attached Resolution relative to same. Director Brown seconded the motion, which passed unanimously.

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

The Board next considered a report on the District's water, sanitary sewer and storm sewer systems. Mr. Crenshaw presented the attached operation and maintenance report for the month of December 2025. He reported that 98.7% of the District's water that had been pumped by the District or supplied to the District by the NHCRWA had been billed during the month of December. Mr. Crenshaw further noted that all bacteriological samples were negative and that there were no permit excursions at the District's wastewater treatment plant during the month of January.

Mr. Crenshaw next reported that there are seventeen (17) accounts on the delinquent list as of February 9, 2026, and one (1) delinquent account to be sent to collections. He further noted that no appeal requests were received.

The Board next considered the status of the North Harris County Regional Water Authority (“NHCRWA”). Ms. Richard stated that A&S is waiting on a design report from the NHCRWA engineer outlining the scope of the surface water project.

The Board next considered the engineers’ report, including the status of the design work relative to the Commercial Meter Replacement (“CMR”). Ms. Richard stated that A&S is preparing the easement documents, and the design work for the CMR is ongoing.

The Board next considered the status of the design work relative to the Phase II Wastewater Treatment Plant Rehabilitation (“WWTP Rehab”). Ms. Richard stated that the design work for the WWTP Rehab is ongoing.

The Board next considered the status of the contract with W.W. Payton Corporation relative to the replacement of the Motor Control Center (“MCC”) at Water Plant No. 1. Ms. Richard stated that the new MCC building is under construction and presented the color selection for the mortar on the building.

The Board next deferred the acceptance of site and/or easement conveyances for facilities constructed or to be constructed for the District.

Ms. Richard next reported on the status of the storm water quality permits. She stated that the Lents Park East and the Lents Park West permit renewals are in place and that the expiration date is October 17, 2026. She stated the North 45 Commerce Park permit renewal is in place and that the expiration date is October 20, 2026. She also stated that the ICC permit renewal is in place and that the expiration date is June 16, 2026.

Ms. Richard next presented and reviewed the attached draft feasibility study for the proposed single-family development on 7.48-acres by DR to be located at 1801 Cypress Station Dr. Ms. Richard stated that District has adequate water and sanitary sewer capacity available to serve the requested thirty-seven (37) equivalent single-family connections. After discussion, Director Granberry made a motion to approve the feasibility study, as set out above. Director Brown seconded the motion, which passed unanimously.

The Board next deferred the request for the issuance of utility commitments.

Ms. Richard next reported on the sidewalk project being performed by the County. She stated that MDS relocated four (4) fire hydrants to accommodate the installation of the proposed sidewalk and that construction should commence soon.

The Board next considered the approval of an Order Establishing Rules and Regulations for Sanitary and Pollution Control of the Areas in Proximity to Public Water Supply Wells (Water Plant No. 2 and Water Plant No. 3) (“Order”). After discussion, Director Brown moved to approve the Order and authorize the President to execute same on behalf of the Board and the District. Director Granberry seconded the motion, which passed unanimously.

The Board next considered the report for the month of January from Champions regarding park maintenance and management. Ms. Evans then presented the attached pictures of the Cypress Trace Ditch and Cypress Station Reserve “G.”

Ms. Evans next discussed the status of the Interstate Commerce Center West detention pond and the Urban Southwest detention pond and noted that both ponds are in good condition.

Ms. Evans next discussed the status of the Lents Family East and West Parks the (“Parks”). She stated that Champions has completed the maintenance of the Parks in accordance with the contract. She stated that she reached out to the vendor that supplies the bench and table slat replacements and recommends the District purchase a bulk order containing fifty (50) slats. Director O’Neal suggested that Champions order one hundred (100) slats to have for future replacements. The Board concurred.

Ms. Evans next reported on the status of the soccer fields. She stated that Champions will begin the soccer field restoration in March.

Ms. Evans next reported that the restroom doors at the Parks are rusted and need to be replaced. She presented proposal #36183 in the amount of \$14,260.11 and proposal #36447 in the amount of \$14,260.11 to replace the rusted doors at both Parks. After discussion, Director O’Neal moved to approve the proposals. Director Brown seconded the motion, which passed unanimously.

The Board next considered the financial and investment reports and invoices presented for payment. Mr. Cortez discussed the attached bookkeeping report, investment inventory report, and bills for payment. After review and discussion of the reports presented, Director O’Neal moved to approve the report and to authorize the payment of invoices and wire transfers on the Operating Fund, the Capital Projects Fund at Central Bank, and the Lockbox Account, as identified in the attached report. Director Granberry seconded the motion, which passed unanimously.

The Board next considered the renewal of the District’s insurance coverage for term expiring March 31, 2026. Ms. Richardson distributed the attached renewal proposals received from Waterworks Insurance Network (“W.I.N.”) for property, comprehensive boiler and machinery, general liability and hired car and non-ownership automobile liability, equipment breakdown, excess liability, pollution liability, directors and officers liability, cyber liability, public employee blanket crime, directors position bond, tax assessor/collector bond, worker’s compensation, and business travel coverage scheduled to expire on March 31, 2027. She stated that the renewal premium is \$122,940.00, which reflects an increase of \$6,111.00 from last year, due to an increase in property values and cyber liability rates. After discussion, Director O’Neal moved to approve the renewal proposal from W.I.N. for all coverages set out above, and to authorize the President to execute same on behalf of the Board and District. Director Brown seconded the motion, which passed unanimously.

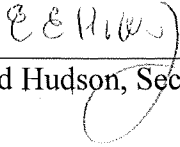
The Board next considered the approval of an Order Establishing Office and Meeting Place Located Outside the Boundaries of the District (“Order”) and authorizing the publication of notice of same. Ms. Richardson stated that MRPC is moving its offices to 3355 W. Alabama St., Suite 350, Houston, Texas 77098, effective March 1, 2026. After discussion, Director Granberry moved that the Order designating 3355 W. Alabama St., Suite 350, Houston, Texas, 77098 as an office and meeting place outside the District be adopted and that MRPC be authorized to publish notice of same. Director Brown seconded the motion, which passed unanimously.

The Board next considered a report related to the District’s website. Ms. Richardson presented and reviewed the attached communications report prepared by Touchstone District Services.

Ms. Evans next reported that she received a request from a soccer league wanting to utilize the District's soccer fields for regular practices and games. Ms. Richardson requested that Ms. Evans send her more information about the request.

The Board next considered matters for matters for possible placement on future agendas.

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

  
\_\_\_\_\_  
Ed Hudson, Secretary

## LIST OF ATTACHMENTS

February 19, 2026

1. Draft Audit Report, Management Letter and Communication Letter
2. Tax Assessor Collector Report – January 2026
3. Delinquent Tax Roll
4. Resolution Concerning Exemptions from Taxation
5. Operation and Maintenance Reports & related correspondence
6. Engineering Report and related correspondence
7. Champions Report & Proposals
8. Bookkeeper's Report
9. Touchstone Communications Report

# **CNP Utility District**

## **Harris County, Texas**

**Independent Auditor's Report, Financial Statements,  
and Supplementary Information**

October 31, 2025

Draft 02/12/2026

**CNP Utility District  
Contents  
October 31, 2025**

---

<b>Independent Auditor’s Report</b> .....	1
<b>Management’s Discussion and Analysis</b> .....	3
<b>Basic Financial Statements</b>	
Statement of Net Position and Governmental Funds Balance Sheet.....	8
Statement of Activities and Governmental Funds Revenues, Expenditures, and Changes in Fund Balances.....	10
Notes to Financial Statements .....	11
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule – General Fund .....	23
Notes to Required Supplementary Information.....	24
<b>Supplementary Information</b>	
Other Schedules Included Within This Report.....	25
Schedule of Services and Rates.....	26
Schedule of General Fund Expenditures.....	27
Schedule of Temporary Investments .....	28
Analysis of Taxes Levied and Receivable.....	29
Schedules of Long-Term Debt Service Requirements by Years .....	31
Changes in Long-Term Bonded Debt .....	37
Comparative Schedules of Revenues and Expenditures – General Fund and Debt Service Fund – Five Years .....	38
Board Members, Key Personnel, and Consultants .....	40

## Independent Auditor's Report

Board of Directors  
CNP Utility District  
Harris County, Texas

### **Opinions**

We have audited the financial statements of the governmental activities and each major fund of CNP Utility District (District), as of and for the year ended October 31, 2025, 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 October 31, 2025, 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 schedules, 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 GAAS, 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  
\_\_\_\_\_, 2026

### ***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 (Commission).

In accordance with required reporting standards, the District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities that 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.

**CNP Utility District  
Management's Discussion and Analysis  
Year Ended October 31, 2025**

**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>2025</u>	<u>2024</u>
Current and other assets	\$ 29,830,866	\$ 33,432,019
Capital assets	24,648,253	25,062,861
Total assets	<u>54,479,119</u>	<u>58,494,880</u>
Deferred outflows of resources	274,560	297,535
Total assets and deferred outflows of resources	<u>\$ 54,753,679</u>	<u>\$ 58,792,415</u>
Long-term liabilities	\$ 41,098,569	\$ 42,209,471
Other liabilities	967,353	2,031,053
Total liabilities	<u>42,065,922</u>	<u>44,240,524</u>
Deferred inflows of resources	-	<u>2,786,799</u>

**CNP Utility District  
Management's Discussion and Analysis  
Year Ended October 31, 2025**

**Summary of Net Position (Continued)**

	<u>2025</u>	<u>2024</u>
Net position		
Net investment in capital assets	\$ (3,207,609)	\$ (3,559,879)
Restricted	5,867,900	5,120,076
Unrestricted	10,027,466	10,204,895
Total net position	<u>\$ 12,687,757</u>	<u>\$ 11,765,092</u>

The total net position of the District increased by \$922,665, or about 8%. 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>2025</u>	<u>2024</u>
Revenues		
Property taxes	\$ 2,614,929	\$ 2,624,953
City of Houston rebates	700,390	723,529
Charges for services	3,791,456	3,561,409
Other revenues	1,555,378	1,330,852
Total revenues	<u>8,662,153</u>	<u>8,240,743</u>
Expenses		
Services	4,660,608	5,469,351
Depreciation	1,091,924	775,768
Parks and recreation	566,147	530,468
Debt service	1,420,809	1,736,269
Total expenses	<u>7,739,488</u>	<u>8,511,856</u>
Change in net position	922,665	(271,113)
Net position, beginning of year	<u>11,765,092</u>	<u>12,036,205</u>
Net position, end of year	<u>\$ 12,687,757</u>	<u>\$ 11,765,092</u>

***Financial Analysis of the District's Funds***

The District's combined fund balances as of the end of the fiscal year ended October 31, 2025 were \$23,783,213, an increase of \$529,449 from the prior year.

The general fund's fund balance increased by \$287,653 because service revenues, sales tax rebate revenues, investment income, and return of capital on amounts due from others exceeded service operation, parks and recreation, and capital outlay expenditures.

**CNP Utility District  
 Management's Discussion and Analysis  
 Year Ended October 31, 2025**

The debt service fund's fund balance increased by \$181,681 because property tax revenues and investment income exceeded bond principal and interest requirements and contracted services expenditures.

The capital projects fund's fund balance increased by \$60,115 because investment income exceeded capital outlay expenditures.

**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 surface water conversion revenues, water service revenues and purchased services expenditures, regional water fee expenditures and repairs and maintenance expenditures being less than anticipated, and parks and recreation expenditures and capital outlay expenditures being greater than expected. In addition, insurance proceeds received were not included in the budget. The fund balance as of October 31, 2025 was expected to be \$5,063,889, and the actual end-of-year fund balance was \$5,351,238.

**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>2025</u>	<u>2024</u>
Land and improvements	\$ 3,423,197	\$ 3,423,197
Construction in progress	334,729	8,212,319
Water facilities	6,560,717	6,744,775
Wastewater facilities	13,201,830	5,398,361
Parks and recreation	<u>1,127,780</u>	<u>1,284,209</u>
Total capital assets	<u>\$ 24,648,253</u>	<u>\$ 25,062,861</u>

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

Construction in progress related to wastewater treatment plant rehabilitation, Phase 2, and water plant No. 1 motor control center replacement	\$ 261,191
SCADA system replacement	178,420
Wastewater treatment plant rehabilitation, Phase 1	<u>237,705</u>
Total additions to capital assets	<u>\$ 677,316</u>

**Debt**

The changes in the debt position of the District during the fiscal year ended October 31, 2025 are summarized as follows:

Long-term debt payable, beginning of year	\$ 42,209,471
Decreases in long-term debt	<u>(1,110,902)</u>
Long-term debt payable, end of year	<u>\$ 41,098,569</u>

**CNP Utility District  
Management's Discussion and Analysis  
Year Ended October 31, 2025**

---

At October 31, 2025, the District had \$27,500,000 of unlimited tax bonds authorized, but unissued, for the purpose of acquiring, constructing, and improving the water, sanitary sewer, and drainage systems within the District. In addition, the District had \$6,020,000 of park and recreation facility bonds authorized, but unissued.

The District's bonds carry an underlying rating of "A1" from Moody's Investors Service (Moody's). The Series 2016 refunding and Series 2021 bonds carry a "AA" rating from Standard & Poor's (S&P) by virtue of bond insurance issued by Assured Guaranty Municipal Corp. The Series 2021 bonds also carry an "A1" rating from Moody's by virtue of bond insurance issued by Assured Guaranty, Inc. The Series 2015 refunding, Series 2018 and Series 2024 bonds carry a "AA" rating from S&P by virtue of bond insurance issued by Build America Mutual Assurance Co.

***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 (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 for full purposes without the District's consent, except as set forth below.

***Strategic Partnership Agreement***

The District entered into a Strategic Partnership Agreement (SPA) with the City effective July 17, 2003. Pursuant to the terms of the SPA, the City annexed a portion of the District for limited purposes. The SPA provides for the levy of City sales tax (currently \$0.01) on qualifying retail sales in the District and payment to the District of 50% of the sales tax revenue collected by the City from sales tax collected from entities located within the amended area of the boundaries of the District. The District will continue to provide water, sewer, and drainage services to all properties within its boundaries. The City has also agreed not to annex the District for full purposes without consent of the District during the 30-year term of the SPA.

Draft 02/11/2025

**CNP Utility District  
Statement of Net Position and Governmental Funds Balance Sheet  
October 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments	Statement of Net Position
<b>Assets</b>						
Cash	\$ 601,334	\$ 187,554	\$ 465	\$ 789,353	\$ -	\$ 789,353
Certificates of deposit	1,885,000	705,000	-	2,590,000	-	2,590,000
Short-term investments	2,684,328	2,921,963	14,663,668	20,269,959	-	20,269,959
Receivables						
Property taxes	-	110,324	-	110,324	-	110,324
Service accounts	654,019	-	-	654,019	-	654,019
Sales tax rebates	118,246	-	-	118,246	55,599	173,845
Accrued interest	30,464	8,489	-	38,953	-	38,953
Due from others	10,020	-	-	10,020	5,027,948	5,037,968
Prepaid expenditures	166,445	-	-	166,445	-	166,445
Capital assets (net of accumulated depreciation)						
Land and improvements	-	-	-	-	3,423,197	3,423,197
Construction in progress	-	-	-	-	334,729	334,729
Infrastructure	-	-	-	-	19,762,547	19,762,547
Parks and recreation	-	-	-	-	1,127,780	1,127,780
<b>Total Assets</b>	<b>6,149,856</b>	<b>3,933,330</b>	<b>14,664,133</b>	<b>24,747,319</b>	<b>29,731,800</b>	<b>54,479,119</b>
<b>Deferred Outflows of Resources</b>						
Deferred amount on debt refundings	-	-	-	-	274,560	274,560
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 6,149,856</b>	<b>\$ 3,933,330</b>	<b>\$ 14,664,133</b>	<b>\$ 24,747,319</b>	<b>\$ 30,006,360</b>	<b>\$ 54,753,679</b>

CNP Utility District  
Statement of Net Position and Governmental Funds Balance Sheet  
October 31, 2025

(Continued)

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments	Statement of Net Position
<b>Liabilities</b>						
Accounts payable	\$ 247,350	\$ 567	\$ 54,597	\$ 302,514	\$ -	\$ 302,514
Accrued interest payable	-	-	-	-	113,571	113,571
Customer deposits	551,268	-	-	551,268	-	551,268
Long-term liabilities						
Due within one year	-	-	-	-	1,150,000	1,150,000
Due after one year	-	-	-	-	39,948,569	39,948,569
<b>Total Liabilities</b>	<b>798,618</b>	<b>567</b>	<b>54,597</b>	<b>853,782</b>	<b>41,212,140</b>	<b>42,065,922</b>
<b>Deferred Inflows of Resources</b>						
Deferred property tax revenues	-	110,324	-	110,324	(110,324)	-
<b>Fund Balances/Net Position</b>						
Fund balances						
Nonspendable, prepaid expenditures	166,445	-	-	166,445	(166,445)	-
Restricted						
Unlimited tax bonds	-	3,822,439	-	3,822,439	(3,822,439)	-
Water, sewer, and drainage	-	-	14,609,536	14,609,536	(14,609,536)	-
Unassigned	5,184,793	-	-	5,184,793	(5,184,793)	-
<b>Total fund balances</b>	<b>5,351,238</b>	<b>3,822,439</b>	<b>14,609,536</b>	<b>23,783,213</b>	<b>(23,783,213)</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,149,856</b>	<b>\$ 3,933,330</b>	<b>\$ 14,664,133</b>	<b>\$ 24,747,319</b>		
<b>Net position</b>						
Net investment in capital assets					(3,207,609)	(3,207,609)
Restricted for debt service					3,819,192	3,819,192
Restricted for capital projects					2,048,708	2,048,708
Unrestricted					10,027,466	10,027,466
<b>Total net position</b>					<b>\$ 12,687,757</b>	<b>\$ 12,687,757</b>

**CNP Utility District  
Statement of Activities and Governmental Funds Revenues,  
Expenditures, and Changes in Fund Balances  
Year Ended October 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments	Statement of Activities
<b>Revenues</b>						
Property taxes	\$ -	\$ 2,614,679	\$ -	\$ 2,614,679	\$ 250	\$ 2,614,929
Sales tax rebates	707,321	-	-	707,321	(6,931)	700,390
Water service	811,760	-	-	811,760	-	811,760
Sewer service	735,915	-	-	735,915	-	735,915
Surface water conversion	1,368,462	-	-	1,368,462	-	1,368,462
Security service	875,319	-	-	875,319	-	875,319
Penalty and interest	92,249	41,885	-	134,134	-	134,134
Tap connection and inspection fees	285	-	-	285	-	285
Investment income	207,083	179,495	667,260	1,053,838	278,386	1,332,224
Other income	-	68	-	68	88,667	88,735
<b>Total Revenues</b>	<b>4,798,394</b>	<b>2,836,127</b>	<b>667,260</b>	<b>8,301,781</b>	<b>360,372</b>	<b>8,662,153</b>
<b>Expenditures/Expenses</b>						
Service operations						
Purchased services	725,488	-	-	725,488	-	725,488
Regional water fee	471,138	-	-	471,138	-	471,138
Professional fees	204,018	20,917	-	224,935	-	224,935
Contracted services	1,408,759	58,200	-	1,466,959	775	1,467,734
Utilities	306,937	-	-	306,937	-	306,937
Repairs and maintenance	935,095	-	-	935,095	230,721	1,165,816
Other expenditures	284,216	14,235	109	298,560	-	298,560
Capital outlay	303,962	-	604,850	908,812	(908,812)	-
Parks and recreation	566,147	-	-	566,147	-	566,147
Depreciation	-	-	-	-	1,091,924	1,091,924
Debt service						
Principal retirement	-	1,130,000	-	1,130,000	(1,130,000)	-
Interest and fees	-	1,431,094	-	1,431,094	(12,471)	1,418,623
Debt issuance costs	-	-	2,186	2,186	-	2,186
<b>Total Expenditures/Expenses</b>	<b>5,205,760</b>	<b>2,654,446</b>	<b>607,145</b>	<b>8,467,351</b>	<b>(727,863)</b>	<b>7,739,488</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(407,366)</b>	<b>181,681</b>	<b>60,115</b>	<b>(165,570)</b>	<b>1,088,235</b>	
<b>Other Financing Sources</b>						
Insurance proceeds	88,667	-	-	88,667	(88,667)	-
Return of capital	606,352	-	-	606,352	(606,352)	-
<b>Total Other Financing Sources</b>	<b>695,019</b>	<b>-</b>	<b>-</b>	<b>695,019</b>	<b>(695,019)</b>	
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>287,653</b>	<b>181,681</b>	<b>60,115</b>	<b>529,449</b>	<b>(529,449)</b>	
<b>Change in Net Position</b>					<b>922,665</b>	<b>922,665</b>
<b>Fund Balances/Net Position</b>						
Beginning of year	5,063,585	3,640,758	14,549,421	23,253,764	-	11,765,092
End of year	\$ 5,351,238	\$ 3,822,439	\$ 14,609,536	\$ 23,783,213	\$ -	\$ 12,687,757

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

CNP Utility District (District) was created by Acts of the 61st Legislature of the State of Texas, Regular Session, 1969, in accordance with the Texas Water Code, Chapter 54. The Board of Directors (Board) held its first meeting on February 24, 1970. The District operates in accordance with Chapters 49 and 54 of the Texas Water Code and is subject to the continuing supervision of the Texas Commission on Environmental Quality (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 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 that 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.

*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.

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

---

*Capital Projects Fund* – The capital projects fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays.

***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 are 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. 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. 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.

***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 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 and 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. Any collections on the current year tax levy are deferred and recognized in the subsequent fiscal year. Current year revenues recognized are those taxes collected during the fiscal year for prior years' tax levies, plus any collections received during fiscal 2024 on the 2024 levy.

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

---

In the government-wide statement of net position, property taxes are considered earned in the budget year for which they are levied. As of October 31, 2025, the District had not levied its 2025 taxes. The taxes, once levied, will be considered earned during the fiscal year ended October 31, 2026. 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 is not capitalized.

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

Water production and distribution facilities	10–45 years
Wastewater collection and treatment facilities	10–45 years
Buildings and improvements	40 years
Parks and recreation facilities	20–40 years

**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 bond 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.

**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.

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

When both restricted and unrestricted resources are available for use, it is generally 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 fund financial statements.	\$ 24,648,253
Property tax revenue recognition and the related reduction of deferred inflows of resources are subject to availability of funds in the fund financial statements.	110,324
Deferred amount on debt refundings for governmental activities is not considered financial resources and is not reported in the fund financial statements.	274,560
Amounts due from the regional water authority for capital contributions and from the City of Houston (City) for sales tax rebates are not receivable in the current period and are not reported in the fund financial statements.	5,083,547
Accrued interest on long-term liabilities is not payable with current financial resources and is not reported in the fund financial statements.	(113,571)
Long-term debt obligations are not due and payable in the current period and are not reported in the fund financial statements.	<u>(41,098,569)</u>
Adjustment to fund balances to arrive at net position.	<u>\$ (11,095,456)</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.	\$ 529,449
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 period.	(414,608)
Governmental funds report principal payments on debt as expenditures. For the statement of activities, these transactions do not have any effect on net position.	1,130,000

**CNP Utility District**  
**Notes to Financial Statements**  
**October 31, 2025**

Revenues collected in the current year, which have previously been reported in the statement of activities, are reported as revenues for the funds. \$ (6,681)

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. (327,966)

Some expenses previously reported in the statement of activities are reported as expenditures in the governmental funds. 12,471

Change in net position of governmental activities. \$ 922,665

**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 October 31, 2025, 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.

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

At October 31, 2025, the District had the following investments and maturities:

Type	Fair Value	Maturities in Years			
		Less Than 1	1-5	6-10	More Than 1
Texas CLASS	\$ 20,269,959	\$ 20,269,959	\$ -	\$ -	\$ -

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 October 31, 2025, 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 previously are included in the balance sheet at October 31, 2025 as follows:

Carrying value	
Deposits	\$ 3,379,353
Investments	20,269,959
Total	<u>\$ 23,649,312</u>

Included in the following statement of net position captions:

Cash	\$ 789,353
Certificates of deposit	2,590,000
Short-term investments	20,269,959
Total	<u>\$ 23,649,312</u>

**Investment Income**

Investment income of \$1,332,224 for the year ended October 31, 2025 consisted of \$1,053,838 of interest income on deposits and investments and \$278,386 of interest on capital contributions with North Harris County Regional Water Authority (Authority).

**Fair Value Measurements**

The District has the following recurring fair value measurements as of October 31, 2025:

- Pooled investments of \$20,269,959 are valued at fair value per share of the pool's underlying portfolio.

**CNP Utility District**  
**Notes to Financial Statements**  
**October 31, 2025**

**Note 3. Capital Assets**

A summary of changes in capital assets for the year ended October 31, 2025 is presented as follows:

<u>Governmental Activities</u>	<u>Balances, Beginning of Year</u>	<u>Additions</u>	<u>Reclassifi- cations</u>	<u>Balances, End of Year</u>
Capital assets, non-depreciable				
Land and improvements	\$ 3,423,197	\$ -	\$ -	\$ 3,423,197
Construction in progress	8,212,319	261,191	(8,138,781)	334,729
<b>Total capital assets, non-depreciable</b>	<b>11,635,516</b>	<b>261,191</b>	<b>(8,138,781)</b>	<b>3,757,926</b>
Capital assets, depreciable				
Water production and distribution facilities	14,608,201	142,333	-	14,750,534
Wastewater collection and treatment facilities	15,368,180	273,792	8,138,781	23,780,753
Buildings	20,700	-	-	20,700
Parks and recreation	4,362,149	-	-	4,362,149
<b>Total capital assets, depreciable</b>	<b>34,359,230</b>	<b>416,125</b>	<b>8,138,781</b>	<b>42,914,136</b>
Less accumulated depreciation				
Water production and distribution facilities	(7,863,426)	(326,391)	-	(8,189,817)
Wastewater collection and treatment facilities	(9,969,819)	(609,104)	-	(10,578,923)
Buildings	(20,700)	-	-	(20,700)
Parks and recreation	(3,077,940)	(156,429)	-	(3,234,369)
<b>Total accumulated depreciation</b>	<b>(20,931,885)</b>	<b>(1,091,924)</b>	<b>-</b>	<b>(22,023,809)</b>
<b>Total governmental activities, net</b>	<b>\$ 25,062,861</b>	<b>\$ (414,608)</b>	<b>\$ -</b>	<b>\$ 24,648,253</b>

**Note 4. Long-Term Liabilities**

Changes in long-term liabilities for the year ended October 31, 2025 were as follows.

<u>Governmental Activities</u>	<u>Balances, Beginning of Year</u>	<u>Decreases</u>	<u>Balances, End of Year</u>	<u>Amounts Due in One Year</u>
Bonds payable				
General obligation bonds	\$ 43,055,000	\$ 1,130,000	\$ 41,925,000	\$ 1,150,000
Less discounts on bonds	885,539	22,366	863,173	-
Add premiums on bonds	40,010	3,268	36,742	-
<b>Total governmental activities long-term liabilities</b>	<b>\$ 42,209,471</b>	<b>\$ 1,110,902</b>	<b>\$ 41,098,569</b>	<b>\$ 1,150,000</b>

CNP Utility District  
Notes to Financial Statements  
October 31, 2025

**General Obligation Bonds**

	<u>Refunding Series 2006 Series 2015</u>	<u>Refunding Series 2006 Series 2016</u>
Amounts outstanding, October 31, 2025	\$885,000	\$6,795,000
Interest rates	2.00% to 4.00%	2.00% to 3.00%
Maturity dates, serially beginning/ending	April 1, 2026/2035	April 1, 2026/2036
Interest payment dates	April 1/October 1	April 1/October 1
Callable dates*	April 1, 2022	April 1, 2022
	<u>Series 2018</u>	<u>Series 2021</u>
Amounts outstanding, October 31, 2025	\$11,940,000	\$8,305,000
Interest rates	3.00% to 4.00%	1.00% to 2.00%
Maturity dates, serially beginning/ending	April 1, 2026/2045	April 1, 2026/2049
Interest payment dates	April 1/October 1	April 1/October 1
Callable dates*	April 1, 2023	April 1, 2026
		<u>Series 2024</u>
Amount outstanding, October 31, 2025		\$14,000,000
Interest rates		4.00% to 7.00%
Maturity dates, serially beginning/ending		April 1, 2028/2053
Interest payment dates		April 1/October 1
Callable date*		April 1, 2029

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

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

**Annual Debt Service Requirements**

The following schedule shows the annual debt service requirements to pay principal and interest on general obligation bonds outstanding at October 31, 2025:

Year	Principal	Interest	Total
2026	\$ 1,150,000	\$ 1,349,006	\$ 2,499,006
2027	1,290,000	1,319,956	2,609,956
2028	1,600,000	1,279,537	2,879,537
2029	1,680,000	1,226,907	2,906,907
2030	1,720,000	1,171,275	2,891,275
2031–2035	9,685,000	5,005,584	14,690,584
2036–2040	7,945,000	3,553,035	11,498,035
2041–2045	8,825,000	2,198,078	11,023,078
2046–2050	5,430,000	970,350	6,400,350
2051–2053	2,600,000	159,000	2,759,000
Total	<u>\$ 41,925,000</u>	<u>\$ 18,232,728</u>	<u>\$ 60,157,728</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.

Bonds voted	\$ 92,755,000
Bonds sold	62,255,000
Refunding bonds voted	32,000,000
Refunding bond authorization used	9,930,624
Park and recreation bonds voted	10,000,000
Park and recreation bonds sold	3,980,000

**Note 5. Significant Bond Order and Commission Requirements**

- (A) 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 October 31, 2025, the District did not levy an ad valorem debt service tax rate for the 2025 tax year. Subsequent to year end, the District levied an ad valorem debt service tax at the rate of \$0.2900 per \$100 of assessed valuation, for the 2025 tax year. The principal and interest requirements to be paid from tax revenues and available resources are \$2,499,006.
- (B) In accordance with the Series 2024 Bond Resolution, a portion of the bond proceeds was deposited into the debt service fund and reserved for the payment of bond interest during the construction period. This bond interest reserve is reduced as the interest is paid. The balance of \$589,500 in the bond interest reserve was fully utilized in the current year.

**Note 6. Strategic Partnership Agreement**

The District entered into a Strategic Partnership Agreement (SPA) with the City effective July 17, 2003. Pursuant to the terms of the SPA, the City annexed a portion of the District for limited purposes. The SPA provides for the levy of City sales tax (currently \$0.01) on qualifying retail sales in the District and payment to the District of 50% of the sales tax revenue collected by the City from sales tax collected from entities located within the amended area

of the boundaries of the District. The District will continue to provide water, sewer, and drainage services to all properties within its boundaries. The City has also agreed not to annex the District for full purposes without consent of the District during the 30-year term of the SPA. During the current year, the District recorded \$700,390 in revenues related to the SPA.

## **Note 7. 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 October 31, 2025, the Authority was billing the District \$2.60 per 1,000 gallons of water pumped from its wells and \$3.05 per 1,000 gallons of surface water received. These amounts are subject to future adjustments.

In 2003, the District entered into a Capital Contribution Agreement (2003 Agreement) with the Authority. The Agreement requires the District to make a capital contribution to the Authority of \$2,577,232 and will receive payment 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 payments accrue interest at 5.0575% per year and will be repaid with interest-only payments from 2004 through 2009 and principal and interest payments from 2010 through 2033.

In 2005, the District entered into a second Capital Contribution Agreement (2005 Agreement) with the Authority. The Agreement requires the District to make a capital contribution to the Authority of \$1,697,070 and will receive payment 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 4.8087% per year and will be repaid with interest-only payments from 2005 through 2009 and principal and interest payments from 2010 through 2035.

In 2008, the District entered into a third Capital Contribution Agreement (2008 Agreement) with the Authority. The Agreement requires the District to make a capital contribution to the Authority of \$3,620,110, of which \$3,100,000 was paid in September 2008 and the remainder was paid in July 2009. The District will receive payment 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 5.3755% per year and will be repaid with interest-only payments from 2009 through 2013 and principal and interest payments from 2014 through 2038.

In 2011, the District entered into a Chloramination Credit Agreement (Chloramination Credit Agreement) with the Authority for reimbursement of chloramine conversion costs. The Agreement allows for reimbursement of \$498,106 in chloramine system costs. The District will receive payment through credits for District pumpage fees and water payments as they become due each year. These repayments accrue interest at 6.00% per year and will be repaid with principal and interest payments from 2011 through 2041.

**CNP Utility District  
Notes to Financial Statements  
October 31, 2025**

At October 31, 2025, the combined repayments outstanding are as follows:

<u>Year</u>	<u>Amount</u>
2026	\$ 606,352
2027	606,352
2028	606,352
2029	606,352
2030	606,352
2031–2035	2,687,422
2036–2040	1,044,479
2041	<u>9,045</u>
	6,772,706
Less amount representing interest	<u>(1,744,758)</u>
	<u>\$ 5,027,948</u>

These amounts have not been recorded in the fund financial statements and will be recorded as a return of capital upon repayment.

**Note 8. 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 that exceeded coverage amounts in the past three fiscal years.

***Required Supplementary Information***

**Draft 02/12/2026**

**CNP Utility District  
 Budgetary Comparison Schedule – General Fund  
 Year Ended October 31, 2025**

	Original Budget	Final Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Sales tax rebates	\$ 747,200	\$ 747,200	\$ 707,321	\$ (39,879)
Water service	859,300	859,300	811,760	(47,540)
Sewer service	745,690	730,690	735,915	5,225
Surface water conversion	1,726,700	1,726,700	1,368,462	(358,238)
Security service	600,000	900,000	875,319	(24,681)
Penalty and interest	103,887	103,887	92,249	(11,638)
Tap connection and inspection fees	3,600	3,600	285	(3,315)
Investment income	228,700	228,700	207,083	(21,617)
Other income	700	700	-	(700)
<b>Total Revenues</b>	<b>5,015,777</b>	<b>5,300,777</b>	<b>4,798,394</b>	<b>(502,383)</b>
<b>Expenditures</b>				
Service operations				
Purchased services	972,700	972,700	725,488	247,212
Regional water fee	871,100	871,100	471,138	399,962
Professional fees	171,750	171,750	204,018	(32,268)
Contracted services	1,416,196	1,416,196	1,408,759	7,437
Utilities	328,100	328,100	306,937	21,163
Repairs and maintenance	1,315,000	1,330,332	935,095	395,237
Other expenditures	253,160	253,160	284,216	(31,056)
Capital outlay	55,000	55,000	303,962	(248,962)
Parks and recreation	472,300	472,300	566,147	(93,847)
<b>Total Expenditures</b>	<b>5,855,306</b>	<b>5,870,638</b>	<b>5,205,760</b>	<b>664,878</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(839,529)</b>	<b>(569,861)</b>	<b>(407,366)</b>	<b>162,495</b>
<b>Other Financing Sources</b>				
Insurance proceeds	-	-	88,667	88,667
Return of capital	570,165	570,165	606,352	36,187
<b>Total Other Financing Sources</b>	<b>570,165</b>	<b>570,165</b>	<b>695,019</b>	<b>124,854</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(269,364)</b>	<b>304</b>	<b>287,653</b>	<b>287,349</b>
<b>Fund Balance, Beginning of Year</b>	<b>5,063,585</b>	<b>5,063,585</b>	<b>5,063,585</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 4,794,221</b>	<b>\$ 5,063,889</b>	<b>\$ 5,351,238</b>	<b>\$ 287,349</b>

***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 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 2025.

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.

Draft 02/12/2026

***Supplementary Information***

**Draft 02/12/2026**

**CNP Utility District  
Other Schedules Included Within This Report  
October 31, 2025**

---

(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 11–22
- [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] Schedules of Long-Term Debt Service Requirements by Years
- [X] Changes in Long-Term Bonded Debt
- [X] Comparative Schedules of Revenues and Expenditures – General Fund and Debt Service Fund –  
Five Years
- [X] Board Members, Key Personnel, and Consultants

Draft 02/12/2026

**CNP Utility District  
Schedule of Services and Rates  
Year Ended October 31, 2025**

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 checked="" type="checkbox"/> Security |
| <input 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:	\$ 6.75	5,000	N	\$ 1.50	5,001 to 10,000
				\$ 2.00	10,001 to 20,000
				\$ 2.50	20,001 to No Limit
Wastewater:	\$ 9.45	1	Y		
Regional water fee:	\$ 3.36	1	N	\$ 3.36	1 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 \$ 47.85	Wastewater \$ 9.45

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	13	13	x1.0	12
≤ 3/4"	42	36	x1.0	36
1"	48	42	x2.5	105
1 1/2"	34	33	x5.0	165
2"	153	150	x8.0	1,200
3"	8	8	x15.0	120
4"	11	10	x25.0	250
6"	10	9	x50.0	450
8"	4	4	x80.0	320
10"	1	1	x115.0	115
Total water	324	306		2,773
Total wastewater	206	195	x1.0	195

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

Gallons pumped into the system:	423,425
Gallons billed to customers:	398,063
Water accountability ratio (gallons billed/gallons pumped):	94.01%

\*"ESFC" means equivalent single-family connections

**CNP Utility District  
Schedule of General Fund Expenditures  
Year Ended October 31, 2025**

<b>Personnel (including benefits)</b>		\$ -
<b>Professional Fees</b>		
Auditing	\$ 27,700	
Legal	67,994	
Engineering	107,374	
Financial advisor	950	204,018
<b>Purchased Services for Resale</b>		
Bulk water and wastewater service purchases		725,488
<b>Regional Water Fee</b>		471,138
<b>Contracted Services</b>		
Bookkeeping	81,703	
General manager	-	
Appraisal district	-	
Tax collector	-	
Security	992,804	
Other contracted services	301,984	1,376,491
<b>Utilities</b>		306,937
<b>Repairs and Maintenance</b>		935,095
<b>Administrative Expenditures</b>		
Directors' fees	11,271	
Office supplies	5,760	
Insurance	122,096	
Other administrative expenditures	145,089	284,216
<b>Capital Outlay</b>		
Capitalized assets	204,108	
Expenditures not capitalized	99,854	303,962
<b>Tap Connection Expenditures</b>		-
<b>Solid Waste Disposal</b>		32,268
<b>Fire Fighting</b>		-
<b>Parks and Recreation</b>		566,147
<b>Other Expenditures</b>		-
<b>Total Expenditures</b>		<u>\$ 5,205,760</u>

CNP Utility District  
 Schedule of Temporary Investments  
 October 31, 2025

	Interest Rate	Maturity Date	Face Amount	Accrued Interest Receivable
<b>General Fund</b>				
Certificates of Deposit				
No. 91300012378046	3.70%	10/07/26	\$ 235,000	\$ 572
No. 11829	4.25%	05/30/26	235,000	4,214
No. 4208591	4.00%	06/23/26	235,000	3,348
No. 2000000345	4.18%	12/02/25	235,000	3,956
No. 440069115	4.17%	01/02/26	235,000	5,611
No. 108576	4.00%	01/27/26	240,000	7,286
No. 6000062163	4.15%	07/14/26	235,000	2,912
No. 6550128331	4.15%	07/27/26	235,000	2,565
Texas CLASS	4.19%	Demand	2,684,328	-
			4,569,328	30,464
<b>Debt Service Fund</b>				
Certificates of Deposit				
No. 109267	4.31%	03/20/26	235,000	3,607
No. 9009005907	4.15%	03/12/26	235,000	1,283
No. 6550154774	4.30%	03/23/26	235,000	3,599
Texas CLASS	4.19%	Demand	2,921,963	-
			3,626,963	8,489
<b>Capital Projects Fund</b>				
Texas CLASS	4.19%	Demand	1,737,784	-
Texas CLASS	4.19%	Demand	12,925,884	-
			14,663,668	-
<b>Totals</b>			\$ 22,859,959	\$ 38,953

CNP Utility District  
 Analysis of Taxes Levied and Receivable  
 Year Ended October 31, 2025

	<u>Debt Service Taxes</u>
Receivable, Beginning of Year	\$ 2,896,873
Additions and corrections to prior years' taxes	<u>(171,870)</u>
<b>Adjusted Receivable, Beginning of Year</b>	<b>2,725,003</b>
 Tax collections: Prior years	 <u>(2,614,679)</u>
<b>Receivable, End of Year</b>	<b><u>\$ 110,324</u></b>
 <b>Receivable, by Years</b>	
2024	\$ 46,510
2023	48,309
2022	3,174
2021	2,496
2020	2,500
2019	2,546
2018	517
2017	365
2016	404
2015	464
2014	667
2013	764
2012	771
2011	418
2010	330
2009	<u>89</u>
<b>Receivable, End of Year</b>	<b><u>\$ 110,324</u></b>

Draft 02/12/2026

**CNP Utility District  
 Analysis of Taxes Levied and Receivable  
 Year Ended October 31, 2025**

**(Continued)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Property Valuations</b>				
Land	\$ 209,557,754	\$ 205,862,244	\$ 185,499,426	\$ 178,041,747
Improvements	616,005,112	663,928,580	553,560,150	464,787,066
Personal property	188,637,660	156,506,771	163,391,140	151,928,290
Exemptions	<u>(53,235,143)</u>	<u>(61,702,946)</u>	<u>(41,813,998)</u>	<u>(42,677,964)</u>
<b>Total Property Valuations</b>	<u>\$ 960,965,383</u>	<u>\$ 964,594,649</u>	<u>\$ 860,636,718</u>	<u>\$ 752,079,139</u>
<b>Tax Rates per \$100 Valuation</b>				
Debt service tax rates	<u>\$ 0.2900</u>	<u>\$ 0.2900</u>	<u>\$ 0.2550</u>	<u>\$ 0.2580</u>
<b>Tax Levy</b>	<u>\$ 2,786,799</u>	<u>\$ 2,797,324</u>	<u>\$ 2,194,624</u>	<u>\$ 1,940,364</u>
<b>Percent of Taxes Collected to Taxes Levied*</b>	<u>98%</u>	<u>98%</u>	<u>99%</u>	<u>99%</u>

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

Draft 02/12/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

Due During Fiscal Years Ending October 31	Refunding Series 2015		
	Principal Due April 1	Interest Due April 1, October 1	Total
2026	\$ 70,000	\$ 34,000	\$ 104,000
2027	75,000	31,100	106,100
2028	75,000	28,100	103,100
2029	80,000	25,000	105,000
2030	85,000	21,700	106,700
2031	95,000	18,100	113,100
2032	95,000	14,300	109,300
2033	100,000	10,400	110,400
2034	105,000	6,300	111,300
2035	105,000	2,100	107,100
Totals	\$ 885,000	\$ 191,100	\$ 1,076,100

Draft 02/12/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

(Continued)

Due During Fiscal Years Ending October 31	Refunding Series 2016		
	Principal Due April 1	Interest Due April 1, October 1	Total
2026	\$ 540,000	\$ 175,850	\$ 715,850
2027	540,000	164,375	704,375
2028	575,000	151,831	726,831
2029	575,000	138,175	713,175
2030	585,000	123,675	708,675
2031	615,000	107,906	722,906
2032	600,000	91,200	691,200
2033	660,000	73,050	733,050
2034	675,000	53,025	728,025
2035	710,000	32,250	742,250
2036	720,000	10,800	730,800
Totals	<u>\$ 6,795,000</u>	<u>\$ 1,122,137</u>	<u>\$ 7,917,137</u>

Draft 02/12/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

(Continued)

Due During Fiscal Years Ending October 31	Series 2018		Total
	Principal Due April 1	Interest Due April 1, October 1	
2026	\$ 290,000	\$ 406,893	\$ 696,893
2027	425,000	394,718	819,718
2028	425,000	381,968	806,968
2029	450,000	368,844	818,844
2030	475,000	354,969	829,969
2031	500,000	340,031	840,031
2032	500,000	324,094	824,094
2033	525,000	307,109	832,109
2034	550,000	288,969	838,969
2035	575,000	269,625	844,625
2036	600,000	249,063	849,063
2037	625,000	227,625	852,625
2038	650,000	205,313	855,313
2039	675,000	181,703	856,703
2040	700,000	156,781	856,781
2041	725,000	130,953	855,953
2042	750,000	104,219	854,219
2043	800,000	76,125	876,125
2044	825,000	46,672	871,672
2045	875,000	15,859	890,859
Totals	<u>\$ 11,940,000</u>	<u>\$ 4,831,533</u>	<u>\$ 16,771,533</u>

Draft 02/12/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

(Continued)

Due During Fiscal Years Ending October 31	Series 2021		Total
	Principal Due April 1	Interest Due April 1, October 1	
2026	\$ 250,000	\$ 142,763	\$ 392,763
2027	250,000	140,263	390,263
2028	250,000	137,763	387,763
2029	275,000	135,138	410,138
2030	275,000	132,181	407,181
2031	275,000	129,225	404,225
2032	300,000	126,163	426,163
2033	300,000	122,600	422,600
2034	300,000	118,662	418,662
2035	325,000	113,350	438,350
2036	325,000	106,850	431,850
2037	325,000	100,350	425,350
2038	350,000	93,600	443,600
2039	350,000	86,600	436,600
2040	375,000	79,350	454,350
2041	375,000	71,850	446,850
2042	375,000	64,350	439,350
2043	400,000	56,600	456,600
2044	400,000	48,600	448,600
2045	425,000	40,350	465,350
2046	425,000	31,850	456,850
2047	450,000	23,100	473,100
2048	450,000	14,100	464,100
2049	480,000	4,800	484,800
Totals	<u>\$ 8,305,000</u>	<u>\$ 2,120,458</u>	<u>\$ 10,425,458</u>

Draft 02/11/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

(Continued)

Due During Fiscal Years Ending October 31	Series 2024		Total
	Principal Due April 1	Interest Due April 1, October 1	
2026	\$ -	\$ 589,500	\$ 589,500
2027	-	589,500	589,500
2028	275,000	579,875	854,875
2029	300,000	559,750	859,750
2030	300,000	538,750	838,750
2031	325,000	520,125	845,125
2032	325,000	505,500	830,500
2033	350,000	492,000	842,000
2034	375,000	477,500	852,500
2035	400,000	462,000	862,000
2036	400,000	446,000	846,000
2037	425,000	429,500	854,500
2038	450,000	412,000	862,000
2039	475,000	393,500	868,500
2040	500,000	374,000	874,000
2041	525,000	353,500	878,500
2042	550,000	332,000	882,000
2043	575,000	309,500	884,500
2044	600,000	286,000	886,000
2045	625,000	261,500	886,500
2046	650,000	236,000	886,000
2047	700,000	209,000	909,000
2048	725,000	180,500	905,500
2049	750,000	151,000	901,000
2050	800,000	120,000	920,000
2051	825,000	87,500	912,500
2052	875,000	53,500	928,500
2053	900,000	18,000	918,000
Totals	<u>\$ 14,000,000</u>	<u>\$ 9,967,500</u>	<u>\$ 23,967,500</u>

Draft 02/12/2026

CNP Utility District  
 Schedule of Long-Term Debt Service Requirements by Years  
 October 31, 2025

(Continued)

Due During Fiscal Years Ending October 31	Annual Requirements For All Series		
	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2026	\$ 1,150,000	\$ 1,349,006	\$ 2,499,006
2027	1,290,000	1,319,956	2,609,956
2028	1,600,000	1,279,537	2,879,537
2029	1,680,000	1,226,907	2,906,907
2030	1,720,000	1,171,275	2,891,275
2031	1,810,000	1,115,387	2,925,387
2032	1,820,000	1,061,257	2,881,257
2033	1,935,000	1,005,159	2,940,159
2034	2,005,000	944,456	2,949,456
2035	2,115,000	879,325	2,994,325
2036	2,045,000	812,713	2,857,713
2037	1,375,000	757,475	2,132,475
2038	1,450,000	710,913	2,160,913
2039	1,500,000	661,803	2,161,803
2040	1,575,000	610,131	2,185,131
2041	1,625,000	556,303	2,181,303
2042	1,675,000	500,569	2,175,569
2043	1,775,000	442,225	2,217,225
2044	1,825,000	381,272	2,206,272
2045	1,925,000	317,709	2,242,709
2046	1,075,000	267,850	1,342,850
2047	1,150,000	232,100	1,382,100
2048	1,175,000	194,600	1,369,600
2049	1,230,000	155,800	1,385,800
2050	800,000	120,000	920,000
2051	825,000	87,500	912,500
2052	875,000	53,500	928,500
2053	900,000	18,000	918,000
Totals	<u>\$ 41,925,000</u>	<u>\$ 18,232,728</u>	<u>\$ 60,157,728</u>

Draft 02/11/2026

THIS PAGE INTENTIONALLY LEFT BLANK

**CNP Utility District  
 Changes in Long-Term Bonded Debt  
 Year Ended October 31, 2025**

	<b>Bond</b>		
	<u>Refunding Series 2015</u>	<u>Refunding Series 2016</u>	<u>Series 2018</u>
Interest rates	2.00% to 4.00%	2.00% to 3.00%	3.00% to 4.00%
Dates interest payable	April 1/ October 1	April 1/ October 1	April 1/ October 1
Maturity dates	April 1, 2026/2035	April 1, 2026/2036	April 1, 2026/2045
Bonds outstanding, beginning of current year	\$ 1,510,000	\$ 7,300,000	\$ 11,940,000
Retirements, principal	<u>625,000</u>	<u>505,000</u>	<u>-</u>
Bonds outstanding, end of current year	<u>\$ 885,000</u>	<u>\$ 6,795,000</u>	<u>\$ 11,940,000</u>
Interest paid during current year	<u>\$ 43,212</u>	<u>\$ 186,300</u>	<u>\$ 412,694</u>
Paying agent's name and address	<p><b>Series 2015</b> – Amegy Bank N.A., Houston, Texas</p> <p><b>Series 2016</b> – Amegy Bank N.A., Houston, Texas</p> <p><b>Series 2018</b> – Amegy Bank N.A., Houston, Texas</p> <p><b>Series 2021</b> – The Bank of New York Mellon Trust Company, N.A., Houston, Texas</p> <p><b>Series 2024</b> – The Bank of New York Mellon Trust Company, N.A., Houston, Texas</p>		
Bond authority	<u>Tax Bonds</u>	<u>Park Bonds</u>	<u>Refunding Bonds</u>
Amount authorized by voters	<u>\$ 92,755,000</u>	<u>\$ 10,000,000</u>	<u>\$ 32,000,000</u>
Amount issued	<u>\$ 65,255,000</u>	<u>\$ 3,980,000</u>	<u>\$ 9,930,624</u>
Remaining to be issued	<u>\$ 27,500,000</u>	<u>\$ 6,020,000</u>	<u>\$ 22,069,376</u>
Debt service fund cash and temporary investment balances as of October 31, 2025:			<u>\$ 3,814,517</u>
Average annual debt service payment (principal and interest) for remaining term of all debt:			<u>\$ 2,148,490</u>

---

**Issues**

---

<u>Series 2021</u>	<u>Series 2024</u>	<u>Totals</u>
1.00% to 2.00%	4.00% to 7.00%	
April 1/ October 1	April 1/ October 1	
April 1, 2026/2049	April 1, 2028/2053	
\$ 8,305,000	\$ 14,000,000	\$ 43,055,000
-	-	1,130,000
<u>\$ 8,305,000</u>	<u>\$ 14,000,000</u>	<u>\$ 41,925,000</u>
<u>\$ 144,013</u>	<u>\$ 687,750</u>	<u>\$ 1,473,969</u>

Draft 02/12/2026

**CNP Utility District  
Comparative Schedule of Revenues and Expenditures – General Fund  
Five Years Ended October 31,**

	Amounts				
	2025	2024	2023	2022	2021
<b>General Fund</b>					
<b>Revenues</b>					
Sales tax rebates	\$ 707,321	\$ 714,659	\$ 811,372	\$ 892,692	\$ 891,363
Water service	811,760	733,120	801,588	796,375	762,358
Sewer service	735,915	640,947	636,979	565,641	610,600
Surface water conversion	1,368,462	1,697,769	2,098,167	2,530,719	2,250,327
Security service	875,319	489,573	40,839		-
Penalty and interest	92,249	65,819	76,193	92,823	36,036
Tap connection and inspection fees	285	113,576	327,581	129,079	98,852
Investment income	207,083	250,260	284,009	50,871	21,661
Other income	-	700	200	259,309	-
<b>Total Revenues</b>	<b>4,798,394</b>	<b>4,706,423</b>	<b>5,076,928</b>	<b>5,317,509</b>	<b>4,671,197</b>
<b>Expenditures</b>					
Service operations					
Purchased services	725,488	965,382	468,472	1,432,781	1,433,377
Regional water fee	471,138	819,474	1,694,803	1,132,368	802,855
Professional fees	204,018	139,410	218,120	154,414	126,466
Contracted services	1,408,759	1,336,152	611,778	344,697	270,336
Utilities	306,937	323,412	396,153	366,208	529,764
Repairs and maintenance	935,095	1,113,109	1,496,974	1,153,758	891,531
Other expenditures	284,216	289,730	253,730	239,675	206,141
Tap connections	-	88,332	121,017	46,700	43,080
Capital outlay	303,962	534,630	793,653	453,074	101,531
Parks and recreation	566,147	530,468	513,993	467,201	437,569
<b>Total Expenditures</b>	<b>5,205,760</b>	<b>6,140,099</b>	<b>6,568,693</b>	<b>5,790,876</b>	<b>4,842,650</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(407,366)</b>	<b>(1,433,676)</b>	<b>(1,491,765)</b>	<b>(473,367)</b>	<b>(171,453)</b>
<b>Other Financing Sources</b>					
Insurance proceeds	88,667	18,108	114,527	-	-
Interfund transfers in	-	405,440	-	-	30,457
Return of capital	606,352	606,352	606,352	606,352	606,352
<b>Total Other Financing Sources</b>	<b>695,019</b>	<b>1,029,900</b>	<b>720,879</b>	<b>606,352</b>	<b>636,809</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>287,653</b>	<b>(403,776)</b>	<b>(770,886)</b>	<b>132,985</b>	<b>465,356</b>
<b>Fund Balance, Beginning of Year</b>	<b>5,063,585</b>	<b>5,467,361</b>	<b>6,238,247</b>	<b>6,105,262</b>	<b>5,639,906</b>
<b>Fund Balance, End of Year</b>	<b>\$ 5,351,238</b>	<b>\$ 5,063,585</b>	<b>\$ 5,467,361</b>	<b>\$ 6,238,247</b>	<b>\$ 6,105,262</b>
<b>Total Active Retail Water Connections</b>	<b>306</b>	<b>308</b>	<b>303</b>	<b>303</b>	<b>294</b>
<b>Total Active Retail Wastewater Connections</b>	<b>195</b>	<b>197</b>	<b>196</b>	<b>197</b>	<b>193</b>

Percent of Fund Total Revenues				
2025	2024	2023	2022	2021
14.8 %	15.2 %	16.0 %	16.8 %	19.1 %
16.9	15.6	15.8	15.0	16.3
15.3	13.6	12.6	10.6	13.1
28.5	36.1	41.3	47.6	48.2
18.3	10.4	0.8	-	-
1.9	1.4	1.5	1.7	0.8
0.0	2.4	6.4	2.4	2.1
4.3	5.3	5.6	1.0	0.4
-	0.0	0.0	4.9	-
<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
15.1	20.5	9.2	26.9	30.7
9.8	17.4	33.4	21.3	17.2
4.3	3.0	4.4	2.9	2.7
29.4	28.4	12.0	6.5	5.8
6.4	6.9	7.8	6.9	11.3
19.5	23.6	29.5	21.7	19.1
5.9	6.1	5.0	4.5	4.4
-	1.9	2.4	0.9	0.9
6.3	11.4	15.6	8.5	2.2
11.8	11.3	10.1	8.8	9.4
<u>108.5</u>	<u>130.5</u>	<u>129.4</u>	<u>108.9</u>	<u>103.7</u>
<u>(8.5) %</u>	<u>(30.5) %</u>	<u>(29.4) %</u>	<u>(8.9) %</u>	<u>(3.7) %</u>

Draft 02/12/2026

**CNP Utility District**  
**Comparative Schedule of Revenues and Expenditures – Debt Service Fund**  
**Five Years Ended October 31,**

	Amounts				
	2025	2024	2023	2022	2021
<b>Debt Service Fund</b>					
<b>Revenues</b>					
Property taxes	\$ 2,614,679	\$ 2,552,799	\$ 2,032,852	\$ 1,930,291	\$ 2,035,411
Penalty and interest	41,885	48,107	33,916	23,471	24,409
Investment income	179,495	153,811	110,390	21,647	6,193
Other income	68	34	-	13	14
<b>Total Revenues</b>	<u>2,836,127</u>	<u>2,754,751</u>	<u>2,177,158</u>	<u>1,975,422</u>	<u>2,066,027</u>
<b>Expenditures</b>					
Current					
Professional fees	20,917	4,689	3,877	3,987	7,019
Contracted services	58,200	53,848	44,836	44,304	44,308
Other expenditures	14,235	10,003	4,188	13,011	17,810
Debt service					
Principal retirement	1,130,000	1,100,000	1,070,000	1,055,000	995,000
Interest and fees	1,431,094	813,056	836,150	858,969	808,563
<b>Total Expenditures</b>	<u>2,654,446</u>	<u>1,981,596</u>	<u>1,959,051</u>	<u>1,975,271</u>	<u>1,872,700</u>
<b>Excess of Revenues Over Expenditures</b>	181,681	773,155	218,107	151	193,327
<b>Other Financing Sources</b>					
General obligation bonds issued	-	589,500	-	-	-
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	181,681	1,362,655	218,107	151	193,327
<b>Fund Balance, Beginning of Year</b>	<u>3,640,758</u>	<u>2,278,103</u>	<u>2,059,996</u>	<u>2,059,845</u>	<u>1,866,518</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,822,439</u>	<u>\$ 3,640,758</u>	<u>\$ 2,278,103</u>	<u>\$ 2,059,996</u>	<u>\$ 2,059,845</u>

Percent of Fund Total Revenues				
2025	2024	2023	2022	2021
92.2 %	92.7 %	93.4 %	97.7 %	98.5 %
1.5	1.7	1.5	1.2	1.2
6.3	5.6	5.1	1.1	0.3
0.0	0.0	-	0.0	0.0
100.0	100.0	100.0	100.0	100.0
0.7	0.2	0.2	0.2	0.3
2.1	1.9	2.1	2.2	2.1
0.5	0.4	0.2	0.7	0.9
39.8	39.9	49.1	53.4	48.2
50.5	29.5	38.4	43.5	39.1
93.6	71.9	90.0	100.0	90.6
6.4 %	28.1 %	10.0 %	0.0 %	9.4 %

Draft 02/12/2026

**CNP Utility District  
Board Members, Key Personnel, and Consultants  
Year Ended October 31, 2025**

Complete District mailing address:	CNP Utility District c/o Marks Richardson PC 3700 Buffalo Speedway, Suite 830 Houston, TX 77098
District business telephone number:	713.942.9922
Submission date of the most recent District Registration Form (TWC Sections 36.054 and 49.054):	September 27, 2024
Limit on fees of office that a director may receive during a fiscal year:	\$ 7,200

<u>Board Members</u>	<u>Term of Office Elected &amp; Expires</u>	<u>Fees*</u>	<u>Expense Reimbursements</u>	<u>Title at Year-End</u>
Renee Granberry	Elected 11/24– 11/28	\$ 1,768	\$ -	President
Keith Brown	Elected 11/24– 11/28	2,210	111	Vice President
Ed Hudson	Elected 11/22– 11/26	2,652	125	Secretary
Gregory Koch	Appointed 07/23– 11/26	1,989	-	Assistant Secretary
Kirk O'Neal	Elected 11/24– 11/28	2,652	191	Assistant Secretary

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

CNP Utility District  
 Board Members, Key Personnel, and Consultants  
 Year Ended October 31, 2025

(Continued)

<u>Consultants</u>	<u>Date Hired</u>	<u>Fees and Expense Reimbursements</u>	<u>Title</u>
A&S Engineers, Inc.	12/17/07	\$ 526,864	Engineer
B&A Municipal Tax Service	07/28/11	72,212	Tax Assessor/ Collector
Forvis Mazars, LLP	09/05/85	24,800	Auditor
The GMS Group, L.L.C.	12/14/95	950	Financial Advisor
Harris Central Appraisal District	Legislative Action	19,625	Appraiser
Marks Richardson PC	01/16/03	76,784	General Counsel
Municipal Accounts & Consulting, L.P.	04/22/03	98,215	Bookkeeper
Municipal District Services	02/01/08	941,324	Operator
Ted A. Cox, P.C.	09/21/95	20,917	Delinquent Tax Attorney
<b><u>Investment Officers</u></b>			
Mark M. Burton and Ghia Lewis	04/22/03	N/A	Bookkeepers

Draft 02/12/2026

# Forvis Mazars Internal Control Communication

CNP 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 CNP Utility District (District) as of and for the year ended October 31, 2025, 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 a 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 the 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. Additionally, we noted adjustments to various accounts, such as cash, sales tax rebates receivable and revenues, accounts payable, retainage payable, due to others, property tax revenues, water and sewer service revenues, penalty and interest revenues, other income, other expenditures and capital outlay expenditures, which were necessary in order for the fund financial statements to be in conformity with accounting principles generally accepted in the United States of America. 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

CNP Utility District

Results of the 2025 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"><li>As of and for the year ended October 31, 2025.</li><li>Conducted in accordance with our contract dated October 16, 2025.</li></ul>
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 <i>Reasonable Assurance</i>	<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"><li>The Board of Directors</li></ul>

## 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

- No matters are reportable

### 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:

- Cash
- Sales tax rebates receivable and revenues
- Accounts payable
- Retainage payable and capital outlay expenditures
- Due to others
- Property tax revenues
- Water and sewer service revenues
- Penalty and interest revenues
- Other income and expenditures

- Accrued revenues
- Due from others
- Capital assets and depreciation expense
- Deferred amount on debt refundings
- Accrued liabilities
- 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

Draft 02/12/2026

*Representation of:*  
CNP Utility District  
Harris County, Texas

*Provided to:*  
**Forvis Mazars, LLP**  
Certified Public Accountants  
2700 Post Oak Boulevard, Suite 1500  
Houston, TX 77056

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audit of our financial statements as of and for the year ended October 31, 2025.

Our representations are current and effective as of the date of Forvis Mazars' report: February 19, 2026.

Our engagement with Forvis Mazars is based on our contract for services dated: October 16, 2025.

### **Our Responsibility & Consideration of Material Matters**

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America and in accordance with the reporting requirements of the Texas Commission on Environmental Quality (TCEQ).

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

### **Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report**

We confirm, to the best of our knowledge and belief, the following:

#### ***Broad Matters***

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and in accordance with the reporting requirements of the Texas Commission on Environmental Quality (TCEQ).
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
  - a. Internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
  - b. Internal control to prevent and detect fraud.

3. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons serving the entity from whom you determined it necessary to obtain audit evidence.
  - d. All minutes of meetings of the Board of Directors held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the Board of Directors, if applicable, and maintained as part of our records.
  - e. All significant contracts.
4. We have responded fully and truthfully to all your inquiries.

***Misappropriation, Misstatements, & Fraud***

5. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
  - a. Misappropriation of assets.
  - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources or net position.
6. We have no knowledge of fraud or suspected fraud affecting the entity involving:
  - a. Directors or consultants (including prior consultants) who have significant roles in internal control over financial reporting, or
  - b. Others when the fraud could have a material effect on the financial statements.
7. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

***Related Parties***

8. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware. The entity has not entered into any new agreements with a related party or modified terms related to an existing related-party transaction during the year under audit, or as of the date of this letter. Further, we do not have any existing or ongoing agreements with related parties that are still in effect as of the date of this letter.

***Litigation, Laws, Rulings, & Regulations***

9. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.

10. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
11. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

***Nonattest Services***

12. You have provided nonattest services, including the following, during the period of this engagement:
  - Preparing a draft of the financial statements and related notes and supplementary information
  - Maintenance of depreciation schedules
13. With respect to these services:
  - a. The Board is qualified to and is accountable for overseeing the nonattest services.
  - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
  - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
  - d. We have evaluated the adequacy of the services performed and any findings that resulted.
  - e. We have established and maintained internal controls, including monitoring ongoing activities.
  - f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

***Financial Statements & Reports***

14. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of our financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
15. We acknowledge that submission of audit reports and any related materials to regulators or oversight agencies, including the TCEQ, is our responsibility.
16. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

***Transactions, Records, & Adjustments***

17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. We have everything we need to keep our books and records.

19. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

***Governmental Accounting & Disclosure Matters***

20. Based on information provided by our consultants, with regard to deposit and investment activities:
  - a. All deposit and investment transactions have been made in accordance with legal and contractual requirements.
  - b. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
  - c. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
21. The supplementary information required by the Governmental Accounting Standards Board (GASB), consisting of management's discussion and analysis and budgetary comparison schedule, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

***Accounting & Disclosure***

22. Except as reflected in the financial statements, there are no:
  - a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources or net position.
  - b. Material transactions omitted or improperly recorded in the financial records.
  - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
  - d. Events occurring subsequent to the balance sheet date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
  - e. Agreements to purchase assets previously sold.
  - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
  - g. Guarantees, whether written or oral, under which the entity is contingently liable.
  - h. Known or anticipated asset retirement obligations.

23. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
  - b. Complied with all aspects of contractual agreements for which noncompliance would materially affect the financial statements.

***Revenue, Accounts Receivable, & Inventory***

24. Adequate provisions and allowances have been accrued for any material losses from uncollectible receivables.

***Estimates***

25. We have identified all accounting estimates that could be material to the financial statements and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
26. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

***Fair Value***

27. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
  - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
  - c. The significant assumptions appropriately reflect market participant assumptions.
  - d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.
  - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

***Tax-Exempt Bonds***

28. Tax-exempt bonds issued have retained their tax-exempt status.
29. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

A handwritten signature in black ink, appearing to read "R. S. G.", is written over a horizontal line. The signature is cursive and extends to the right of the line.

---

Board President



Assessments of the Southwest, Inc.

# **CNP UTILITY DISTRICT**

FOR MONTH ENDING

JANUARY 31, 2026

**CNP UD – JUR 131**  
FOR THE PERIOD ENDING 1/31/2026

**RECEIVABLES SUMMARY**

2025 Balance Forward Levy at 10/31/25 FYE	\$0.00	
CAD Changes / Uncollectible	\$2,699,104.75	
		2,699,104.75
Outstanding Balance forward Prior Years (2024-2009) at 10/31/25 FYE	\$110,286.91	
CAD Changes / Uncollectible	(\$24,536.23)	
		85,750.68
Total Levy to be collected		<b>2,784,855.43</b>
Collection prior months (all years)	(\$433,716.49)	
2025 Taxes Collected net NSF & KR Refunds during current month	(\$1,716,244.51)	
Taxes Collected for Prior Years net NSF & KR Refunds during current month	\$0.00	
		<b>(2,149,961.00)</b>
Total Outstanding Balance		<b>634,894.42</b>

**TAX ACCOUNT**

**Beginning Balance – Tax Account**

**455,162.16**

**Income**

Taxes Collected current Year		\$1,727,361.86
Taxes Collected Prior Year		\$0.00
10% Rendition Penalty		\$326.88
Penalties & Interest		\$0.00
Collection Fee Paid		\$0.00
Overpayments		\$0.00
NSF or Reversals, Bank Charges	<i>(Reversal- ACH Decline)</i>	(\$11,117.35)
Other Fees & Court Costs, Etc		\$0.00
Escrow / Prepaid		\$0.00
<b>SIT Overages</b> / Dealer Inventory Collected		\$0.00
CCI Overpayment		\$0.00
		<b>\$1,716,571.39</b>

*Voided ck 2329,2335, & 2357 (stale date)*

**\$3,745.47**

**2,175,479.02**

**Expenses**

WIRE CNP UD - Debt Service Fund		\$1,700,000.00
CK# 2378 Arthur Gallagher- Bond Premium (3.31.26 - 3.31.27)		\$250.00
CK# 2379 Ted A. Cox, P.C. - Atty Fee Exp 1/2026		\$477.60
CK# 2380 Ryan LLC- Reissue voided ck 2357		\$77.72
CK# 2381 Assessments of the Southwest Inc Inv 15139		\$3,321.10
CK# 2382 Assessments of the Southwest Inc Inv 15208		\$580.47
		<b>\$1,704,706.89</b>

**Ending Balance –Tax Account**

**470,772.13**

## CNP UD – JUR 131

FOR THE PERIOD ENDING 1/31/2026

### OUTSTANDING TAXES – YEAR TO DATE

TAX YEAR	BALANCE FORWARD @ 10/01/25	SUPPLEMENTS & CORRECTIONS CAD	UNCOLLECTIBLE	COLLECTIONS	OUTSTANDING TAXES	COLLECTIONS PERCENTAG S
2025	\$2,627,206.30	\$71,898.45	\$0.00	\$2,159,199.33	\$539,905.42	80.00%
2024	\$2,718,932.30	(\$22,301.27)	\$0.00	\$2,665,455.46	\$31,175.57	98.85%
2023	\$2,631,909.92	(\$2,234.97)	\$0.00	\$2,581,366.39	\$48,308.56	98.17%
2022	\$2,036,345.71	\$0.00	\$0.00	\$2,033,171.30	\$3,174.41	99.85%
2021	\$1,937,132.85	\$0.00	\$0.00	\$1,934,636.61	\$2,496.23	99.87%
2020	\$1,988,027.80	\$0.00	\$0.00	\$1,985,528.15	\$2,499.65	99.87%
2019	\$1,814,756.59	\$0.00	(\$36.18)	\$1,812,174.59	\$2,545.82	99.85%
2018	\$1,661,104.67	\$0.00	(\$1,469.61)	\$1,659,118.42	\$516.64	99.97%
2017	\$1,675,637.88	\$0.00	(\$3,743.24)	\$1,671,529.31	\$365.33	99.98%
2016	\$1,597,491.36	\$0.00	(\$3,162.03)	\$1,593,925.16	\$404.17	99.97%
2015	\$1,544,411.07	\$0.00	(\$1,065.21)	\$1,542,881.37	\$464.49	99.97%
2014	\$1,560,064.09	\$0.00	(\$521.48)	\$1,558,876.05	\$666.56	99.96%
2013	\$1,538,692.02	\$0.00	(\$1,173.10)	\$1,536,755.15	\$763.77	99.95%
2012	\$1,542,534.78	\$0.00	(\$4,141.25)	\$1,537,622.65	\$770.88	99.95%
2011	\$1,478,747.13	\$0.00	(\$3,854.74)	\$1,474,474.06	\$418.33	99.97%
2010	\$1,424,481.72	\$0.00	(\$1,550.55)	\$1,422,601.14	\$330.03	99.98%
2009	\$1,466,381.79	\$0.00	(\$12,822.21)	\$1,453,471.02	\$88.56	99.99%
					<b>\$634,894.42</b>	

### EXEMPTIONS & TAX RATES

TAX YEAR	HOMESTEAD EXEMPTION	OVER 65 / DISABLED	M & O RATE	DEBT SERVICE RATE	CONTRACT TAX RATE	TOTAL RATE
2025	20.00%	15,000	0.00000	0.29000	0.00000	0.29000
2024	20.00%	15,000	0.00000	0.29000	0.00000	0.29000
2023	20.00%	15,000	0.00000	0.29000	0.00000	0.29000
2022	20.00%	15,000	0.00000	0.25500	0.00000	0.25500
2021	20.00%	15,000	0.00000	0.25800	0.00000	0.25800
2020	20.00%	15,000	0.00000	0.28000	0.00000	0.28000
2019	20.00%	15,000	0.00000	0.28000	0.00000	0.28000
2018	20.00%	15,000	0.00000	0.28000	0.00000	0.28000
2017	20.00%	15,000	0.00000	0.28000	0.00000	0.28000
2016	20.00%	15,000	0.00000	0.28000	0.00000	0.28000
2015	20.00%	15,000	0.00000	0.30000	0.00000	0.30000
2014	20.00%	15,000	0.00000	0.32000	0.00000	0.32000
2013	20.00%	15,000	0.00000	0.33000	0.00000	0.33000
2012	20.00%	15,000	0.00000	0.36000	0.00000	0.36000



MUNICIPAL TAX SERVICE,LLC

**CNP UD – JUR 131**  
FOR THE PERIOD ENDING 1/31/2026

**DISTRICT VALUES**

TAX YEAR	LAND & IMPROVEMENTS	AG NET	PERSONAL PROPERTY	EXEMPTIONS	TOTAL VALUE	SR	KR
2025	800,273,139	0	190,687,968	60,235,385	930,725,722	5	5
2024	795,664,597	0	190,177,641	55,969,499	929,872,739	16	16
2023	810,790,949	0	156,460,400	60,466,805	906,784,544	28	28
2022	695,599,717	2,132	146,576,705	43,611,591	798,566,963	40	40
2021	631,845,539	1,938	162,262,188	43,283,102	750,826,563	52	52
2020	618,333,693	1,938	134,248,505	42,574,250	710,009,886	64	64
2019	558,292,265	1,899	123,393,050	33,559,764	648,127,450	73	73
2018	518,896,194	1,899	111,795,896	37,442,406	593,251,583	80	80
2017	515,178,748	1,860	103,851,781	20,590,369	598,442,020	83	83
2016	492,815,377	1,841	95,417,159	17,701,834	570,532,543	85	85
2015	436,902,874	1,647	94,803,828	16,904,704	514,803,645	61	61
2014	408,543,751	1,822	95,342,777	16,368,373	487,519,977	67	67
2013	383,093,591	0	97,859,751	14,682,978	466,270,364	79	79
2012	359,660,695	0	82,013,489	13,192,246	428,481,938	89	89

# CNP UD – JUR 131

FOR THE PERIOD ENDING 1/31/2026

## PROFIT & LOSS

CURRENT MONTH  
1/01/2026 - 1/31/2026

FISCAL YEAR  
11/01/25 - 1/31/2026

**BEGINNING BALANCE**

**610,873.75**

**187,553.83**

### INCOME

10% Rendition Penalty	326.88	348.69
NSF Fee Collected	0.00	0.00
Dealer Inventory Tax (SIT Overages)	0.00	0.00
Prepaid/ Escrow Payments	0.00	0.00
Collection Fee	0.00	3,732.69
Court Cost	0.00	0.00
Forfeited Voluntary Overpayments	0.00	0.00
Overpayments	0.00	17.81
Penalty & Interest	0.00	3,365.54
Taxes Collected	1,716,244.51	2,174,909.90

**Total Income**

**1,716,571.39**

**2,182,374.63**

### EXPENSES

Audit/Records	250.00	250.00
Affidavits / Certified Tax Statements	0.00	0.00
Bond Premium	0.00	0.00
CAD Fees	0.00	5,289.00
Certificate of Value	0.00	0.00
Copies	136.80	355.00
Correction Roll Refunds	(3,029.07)	21,286.15
Rendition Refunds	0.00	0.00
Continuing Disclosure	0.00	0.00
Delinquent Tax Attorney Assistance	0.00	0.00
Delinquent Tax Attorney Expense	0.00	443.60
Delinquent Tax Attorney Fee	0.00	3,740.87
Estimate of Value	0.00	0.00
FA Assistance	0.00	0.00
Processing / tracking of Installments	0.00	0.00
Unclaimed Property Processing	0.00	0.00
Legal Notices	0.00	500.00
Mailing & Handling	936.18	949.62
Maps	0.00	0.00
Meeting Travel & Mileage	102.08	536.24
Overpayment Refund	12.81	12.81
Public Hearing	0.00	650.00
Research	0.00	0.00
Records Management	13.72	51.12
Rendition 5% to CAD	0.00	0.00
Rendition Refunds	0.00	0.00
Roll Update & Processing	222.50	487.50
Supplies	0.00	8.03
Tax Assessor Collector Fee – AB	3,321.10	9,889.50
Tax Rate Preparation & Calculation	0.00	0.00
Transfer to Debt Service	150,000.00	150,000.00

**151,966.12**

**194,449.44**

**ENDING BALANCE**

**2,175,479.02**

**2,175,479.02**

**CNP UD – JUR 131**  
FOR THE PERIOD ENDING 1/31/2026

**YEAR TO YEAR COMPARISON**

	2025	%		2024	%	VARIANCE
October	\$0.00	0.00%		\$0.00	0.00%	0.00%
November	\$113.01	0.01%		\$70,595.05	2.54%	-2.53%
December	\$445,457.73	16.42%		\$328,246.70	14.24%	2.18%
January	\$1,727,361.86	80.00%		\$2,289,089.78	93.04%	-13.04%
February				\$28,895.16	94.05%	
March				\$26,127.93	94.89%	
April				\$15,018.17	95.39%	
May				\$40,908.00	96.87%	
June				\$10,273.83	97.29%	
July				\$3,376.61	97.40%	
August				\$925.27	97.41%	
September				\$17,901.45	98.29%	

**MONTHLY COLLECTIONS**

2025	2024	2023	2022	2021	2020
\$1,727,361.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	2018	2017	2016	2015	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**CNP UTILITY DISTRICT**  
FOR THE PERIOD ENDING 1/27/2026

**PLEDGED SECURITIES REPORT**

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

**COLLATERAL SECURITY AGREEMENT ON FILE :** YES

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

**COLLATERAL SECURITY REQUIRED:** \$1,321,982.09

**TYPE OF PLEDGED INVESTMENT:** GNMA

**IN COMPLIANCE W/ DISTRICT INVESTMENT POLICY:** YES

STATE OF TEXAS §

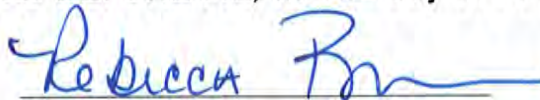
COUNTY OF HARRIS §

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.

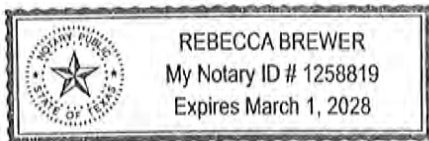


Avik Bonnerjee, RTA

SWORN TO AND SUBSCRIBED BEFORE ME, this 1<sup>st</sup> day of February 2026.



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



My Commission Expires March 1, 2028

PAYMENT FROM: CNP UD - TAX ACCOUNT WELLS FARGO:

\$1,700,000.00

DEPOSIT FUNDS TO:

CNP UD – DEBT SERVICE

CHECK #    WIRE

DATE:      JEBRUARY 2026

Arthur J. Gallagher Risk Management Services, LLC  
 Houston, TX 77057  
 Phone: (713)623-2330

HERMI1

<b>Invoice #</b> 5960763		1 of 1
<b>ACCOUNT NUMBER</b>		<b>DATE</b>
CNPUD00-01		1/19/2026
<b>BALANCE DUE ON</b>		<b>AMOUNT DUE</b>
3/31/2026		\$250.00

CNP UD  
 c/o Marks Richardson PC  
 3700 Buffalo Speedway Suite 830  
 Houston, TX 77098



Insurance | Risk Management | Consulting

Bond - Tax & Utility	PolicyNumber: 61BSBGC1735	Company: Hartford Casualty Insurance Company	Effective: 3/31/2026 to 3/31/2027		
<b>Item #</b>	<b>Trans Eff Date</b>	<b>Due Date</b>	<b>Trans</b>	<b>Description</b>	<b>Amount</b>
41983582	3/31/2026	3/31/2026	RENB	TAC Bond-\$50k	\$250.00
<b>Total Invoice Balance:</b>					<b>\$250.00</b>

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

HERMI1

CNP UD  
 c/o Marks Richardson PC  
 3700 Buffalo Speedway Suite 830  
 Houston, TX 77098

<b>Invoice #</b> 5960763	
<b>ACCOUNT NUMBER</b>	<b>DATE</b>
CNPUD00-01	1/19/2026
<b>BALANCE DUE ON</b>	<b>AMOUNT DUE</b>
3/31/2026	\$250.00
<b>AMOUNT PAID</b>	

Please send your remittance to:

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



Insurance | Risk Management | Consulting

PAY ONLINE AT: [www.ajg.com/ezpay](http://www.ajg.com/ezpay)

Pd Check 2318 Date: 2/1/26

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

TED A. COX

January 23, 2026

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

RE: CNP Utility District – Tax Suits/Collections

Expenses/Fees:

Postage/Copy/Deed/Constable/Online Database Search Fees (January) ..... \$477.60

TOTAL DUE THIS INVOICE ..... \$477.60

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

Pd Check 2379 Date: 2/1/26

# 2024 TAX RECEIPT

CNP UTILITY DISTRICT  
 AVIK BONNERJEE, TAX ASSESSOR COLLECTOR  
 13333 NORTHWEST FREEWAY, SUITE 620  
 HOUSTON, TX 77040

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

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

Jur No	Stmnt Date	Delinquent Date	Receipt No
131	1/21/2026	2/1/2025	124

Account No: 2075909

**TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER January 31, 2025. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST.**

Taxes that remain delinquent on April 01, 2025 will incur an additional penalty to defray costs of collection per Section 33.07, 33.08 and/or 33.11 of the Texas Property Tax Code.

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

Owner Name and Address

PANDA EXPRESS #1446  
 PANDA EXPRESS INC  
 1683 WALNUT GROVE AVE  
 ROSEMEAD, CA 91770-3711

**\*\*RETURN SERVICE REQUESTED\*\***

Appraised Values		Property Information	
Personal Property	185,000	Business Personal Property CMP F&F INV M&E MISC ASSETS RAW SUP	L1
100% Assessed Value	185,000	Service Address	
		00431 FM 1960 RD W 77090 77090	

Taxing Unit	Less Exemptions	Taxable Value	Tax Rate	Tax Levy
CNP UD		185,000	0.290000 per \$100	536.50

CK TO:  
 Ryan LLC  
 PO Box 440369 Dept #500  
 Houston, TX 77056  
 AFIN: STAR

Current Taxes Due	536.50

Payment Date	Due Before Payment	Paid By	Taxes Paid	CAD Penalties Paid	P & I Paid	Atty Fee Paid	Other Paid	Total Payment
01/27/2025	614.22	PANDA EXPRESS #1446	614.22	0.00	0.00	0.00	0.00	614.22
02/23/2025	0.00	PANDA EXPRESS #1446	-77.72	0.00	0.00	0.00	0.00	0.00
03/01/2025	-77.72	CK#2283	0.00	0.00	0.00	0.00	0.00	-77.72
07/31/2025	77.72	VOID CK# 2283	0.00	0.00	0.00	0.00	0.00	77.72
11/01/2025	-77.72	CK#2357	0.00	0.00	0.00	0.00	0.00	-77.72
<p>Reissue voided CK # 2357                  (\$77.72)</p>						Check 2380	Date: 2/1/2025	
<b>2024 Paid in Full</b>							<b>Total Paid</b>	<b>536.50</b>

Assessments of the Southwest, Inc.  
P.O. Box 1368  
Friendswood, TX 77549-1368  
+12814820216  
aswmail@aswtax.com



Assessments of the Southwest, Inc.

**BILL TO**  
CNP Utility District

**INVOICE 15139**

**DATE 02/01/2026 TERMS Net 30**

**DUE DATE 03/03/2026**

ACTIVITY	QTY	RATE	AMOUNT
Tax A/C 6 Tax Assessor/Collector Fee	1	3,284.20	3,284.20
Tax A/C 6 2025 Additional Unit Count Invoiced 2026	41	0.90	36.90

**TOTAL DUE \$3,321.10**

Pd Check 2381 Date: 2/1/26

Assessments of the Southwest, Inc.  
P.O. Box 1368  
Friendswood, TX 77549-1368  
+12814820216  
aswmail@aswtax.com



Assessments of the Southwest, Inc.

**BILL TO**  
CNP Utility District

**INVOICE 15208**

**DATE 02/01/2026 TERMS Net 30**

**DUE DATE 03/03/2026**

ACTIVITY	QTY	RATE	AMOUNT
Copies	544	0.20	108.80
Postage, Mailing and Handling	1	9.60	9.60
Roll Update & Processing - Monthly Fee	1	200.00	200.00
Statement Mailing and Handling (DMR - Thru SR/KR4)	1	16.47	16.47
Document Storage	1	13.52	13.52
Meeting Travel Time/Mileage/Time	1	217.08	217.08
Preparation of Delinquent Attorney Electronic Files	1	15.00	15.00

**TOTAL DUE**

**\$580.47**

Pd Check 2380 Date: 2/1/26

Account No/Name/Address								Cad No/Property Descr.					
0682414 RED LOBSTER #840 RED LOBSTER HOSPITALITY LLC ATTN ACCOUNTS PAYABLE PO BOX 4967 ORLANDO, FL 32802-4967								0682414 Business Personal Property CMP F&F INV M&E MISC ASSETS SUP 00302 FM 1960 RD W ; 77090					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2024	2/21/2025	2/1/2025	B	493.00	49.30	0.00	264.64	806.94	271.16	813.46	277.66	819.96	
Bankruptcy: 9/6/2024													

0766578 IHOP #1444 INVENTORY JAMAL HAMIDEH 1238 ANNUNCIATION ST UNIT B NEW ORLEANS, LA 70130-4004								0766578 Business Personal Property INV 01414 CYPRESS STATION DR ; 77090 ; 77090					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2021	11/16/2022	1/3/2023		3.56	0.36	3.56	0.29	0.65	0.29	0.65	0.29	0.65	
				Escrow	Taxes	Penalties	Del. P&I	Atty Fees	Other Fees	Refund			
Payment Date				Payment Amt									
12/14/2021				3.92	0.00	3.56	0.36	0.00	0.00	0.00	0.00		
2/22/2022				0.00	0.00	0.00	-0.36	0.00	0.00	0.00	0.36		
3/1/2022				-0.36	0.00	0.00	0.00	0.00	0.00	0.00	-0.36		

0790600 CARDTRONICS USA INC ATTN TAX DEPT 2050 W SAM HOUSTON PARKWAY S FLOOR 13 HOUSTON, TX 77042-2079								0790600 Multi-Locations M&E MISC ASSETS IN HARRIS COUNTY					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2021	9/23/2025	11/1/2025		8.97	0.00	8.79	0.07	0.25	0.07	0.25	0.07	0.25	
				Escrow	Taxes	Penalties	Del. P&I	Atty Fees	Other Fees	Refund			
Payment Date				Payment Amt									
4/30/2022				8.79	0.00	8.79	0.00	0.00	0.00	0.00	0.00		

0974148 ARMADILLO PRESS INC C/O J R ROSEN 305 WELLS FARGO DR STE A4 HOUSTON, TX 77090-4058								0974148 Light Manufacturing CMP F&F M&E MISC ASSETS 00305 WELLS FARGO DR ; 77090					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2022	10/21/2022	2/1/2023	L	45.14	4.51	0.00	38.53	88.18	39.13	88.78	39.71	89.36	
Lawsuit: 5/24/2024													
2021	9/30/2021	2/1/2022	L	45.67	4.57	0.00	46.22	96.46	46.83	97.07	47.43	97.67	
Lawsuit: 5/24/2024													
2020	10/15/2020	2/2/2021	L	49.56	4.96	0.00	58.00	112.52	58.66	113.18	59.31	113.83	
Lawsuit: 5/24/2024													
Totals				140.37	14.04	0.00	142.75	297.16	144.62	299.03	146.45	300.86	

1029517 ACOUSTIC EDGE INSTITUTE MOBILE ELECTRONIC INSTITUTE INC 1930 NATALIE ROSE DR HOUSTON, TX 77090-2224								1029517 Business Personal Property CMP F&F INV M&E 00303 WELLS FARGO DR ; 77090 ; 77090					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2024	10/24/2024	2/1/2025		36.26	3.63	0.00	19.46	59.35	19.94	59.83	20.42	60.31	
2023	11/15/2023	2/1/2024		35.79	3.58	0.00	24.88	64.25	25.36	64.73	25.83	65.20	
2022	10/21/2022	2/1/2023		30.51	3.05	0.00	26.04	59.60	26.44	60.00	26.85	60.41	
Totals				102.56	10.26	0.00	70.38	183.20	71.74	184.56	73.10	185.92	

1030456 PAUL'S TRUCKING PAUL DEAKINS 40 CYPRESS CREEK PKWY STE 287 HOUSTON, TX 77090-3530								1030456 Vehicles VHCLS 00040 FM 1960 RD W ; 77090					
								Over 65		No			
								Veteran		No			
								Installment Code		N			
								Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due	
2021	12/15/2021	2/1/2022		7.03	0.70	0.00	7.11	14.84	7.21	14.94	7.29	15.02	
2020	10/15/2020	2/2/2021	L	8.47	0.85	0.00	9.92	19.24	10.02	19.34	10.14	19.46	
Lawsuit: 6/7/2021													

Account No/Name/Address	Cad No/Property Descr.											
2019 10/18/2019 2/1/2020 L	9.41 0.94 0.00 12.50 22.85 12.63 22.98 12.75 23.10											
Lawsuit: 6/7/2021												
2018 10/18/2018 2/1/2019 L	10.46 1.05 0.00 15.56 27.07 15.69 27.20 15.84 27.35											
Lawsuit: 6/7/2021												
2017 10/20/2017 2/1/2018 L	11.62 1.16 0.00 19.12 31.90 19.27 32.05 19.43 32.21											
Lawsuit: 6/7/2021												
2016 10/20/2016 2/1/2017 L	36.16 3.62 0.00 65.24 105.02 65.71 105.49 66.19 105.97											
Lawsuit: 6/7/2021												
2015 10/15/2015 2/2/2016 L	43.05 4.30 0.00 84.47 131.82 85.05 132.40 85.61 132.96											
Lawsuit: 6/7/2021												
2014 10/17/2014 2/3/2015 L	51.02 5.10 0.00 108.20 164.32 108.87 164.99 109.55 165.67											
Lawsuit: 6/7/2021												
2013 10/17/2013 2/1/2014 L	58.46 5.85 0.00 133.25 197.56 134.03 198.34 134.79 199.10											
Lawsuit: 6/7/2021												
2012 10/18/2012 2/1/2013 L	70.86 7.09 0.00 172.74 250.69 173.68 251.63 174.61 252.56											
Lawsuit: 6/7/2021												
2011 10/22/2011 2/1/2012 L	78.73 7.87 0.00 204.38 290.98 205.42 292.02 206.45 293.05											
Lawsuit: 6/15/2012												
2010 10/1/2010 2/1/2011 L	87.48 8.75 0.00 240.96 337.19 242.11 338.34 243.27 339.50											
Lawsuit: 9/7/2011												
2009 10/1/2009 2/1/2010 L	88.56 8.86 0.00 257.97 355.39 259.14 356.56 260.31 357.73											
Lawsuit: 9/7/2011												
Totals	561.31 56.14 0.00 1,331.42 1,948.87 1,338.83 1,956.28 1,346.23 1,963.68											

107-762-004-0014  
FLORES JOSE A  
PO BOX 301047  
HOUSTON, TX 77230-1047

1077620040014  
TR D2 (LAND ONLY)  
(OMITTED IMPS 2022-2024\*1077620040015)  
ROUNDHILL OF CYPRESS STATION

Over 65 No  
Veteran No  
Installment Code N

1501 SANDY RUNN (PVT) 1501 ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		47.63	0.00	0.00	23.24	70.87	23.82	71.45	24.38	72.01

108-229-000-0001  
BH COPPER PROPERTY LLC  
282 LAGOON DR W  
LONG BEACH, NY 11561-4918

1082290000001 Acreage: 11.844600  
RES C  
CYPRESS STATION SEC 2

Over 65 No  
Veteran No  
Installment Code N

1000 CYPRESS STATION DR 294 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		78,878.34	0.00	67,570.00	5,518.47	16,826.81	5,654.16	16,962.50	5,789.87	17,098.21
	<u>Payment Date</u>	<u>Payment Amt</u>		<u>Escrow</u>	<u>Taxes</u>	<u>Penalties</u>	<u>Del. P&amp;I</u>	<u>Atty Fees</u>	<u>Other Fees</u>	<u>Refund</u>		
	1/31/2025	52,530.00		0.00	52,530.00	0.00	0.00	0.00	0.00	0.00		0.00
	3/21/2025	15,040.00		0.00	15,040.00	0.00	0.00	0.00	0.00	0.00		0.00
2023	10/30/2023	2/1/2024		94,271.86	0.00	52,530.00	26,380.86	68,122.72	26,881.76	68,623.62	27,382.66	69,124.52
	<u>Payment Date</u>	<u>Payment Amt</u>		<u>Escrow</u>	<u>Taxes</u>	<u>Penalties</u>	<u>Del. P&amp;I</u>	<u>Atty Fees</u>	<u>Other Fees</u>	<u>Refund</u>		
	2/14/2024	52,530.00		0.00	52,530.00	0.00	0.00	0.00	0.00	0.00		0.00
Totals				173,150.20	0.00	0.00	31,899.33	84,949.53	32,535.92	85,586.12	33,172.53	86,222.73

125-879-001-0001  
HARTMAN INCOME REIT INC  
2909 HILLCROFT ST STE 420  
HOUSTON, TX 77057-5815

1258790010001 Acreage: 0.709000  
RES A BLK 1  
SYRACUSE RENAISSANCE PARTNERS SEC 1

Over 65 No  
Veteran No  
Installment Code N

17211 NORTH FWY ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	2,844.57	0.00	0.00	1,388.15	4,232.72	1,422.28	4,266.85	1,456.42	4,300.99
Lawsuit: 10/30/2025												

128-781-005-0001  
CYBER BUILDING LLC  
3050 POST OAK BLVD  
STE 1350  
HOUSTON, TX 77056-6537

1287810050001  
UNIT 15 BLDG E  
.0345 INT COMMON LAND & ELE  
CYPRESS STATION OFFICE CONDO AMEND

Over 65 No  
Veteran No  
Installment Code N

1125 CYPRESS STATION DR E1 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	723.78	0.00	0.00	353.21	1,076.99	361.88	1,085.66	370.57	1,094.35
Lawsuit: 11/20/2025												

Account No/Name/Address Cad No/Property Descr.  
128-781-005-0002 1287810050002 Over 65 No  
CYBER BUILDING LLC UNIT 16 BLDG E Veteran No  
3050 POST OAK BLVD STE 1350 .0345 INT COMMON LAND & ELE Installment Code N  
HOUSTON, TX 77056-6537 CYPRESS STATION OFFICE CONDO AMEND

1125 CYPRESS STATION DR E2 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	723.78	0.00	0.00	353.21	1,076.99	361.88	1,085.66	370.57	1,094.35
Lawsuit: 11/20/2025												

128-781-005-0003 1287810050003 Over 65 No  
CYBER BUILDING LLC UNIT 17 BLDG E Veteran No  
3050 POST OAK BLVD STE 1350 .0345 INT COMMON LAND & ELE Installment Code N  
HOUSTON, TX 77056-6537 CYPRESS STATION OFFICE CONDO AMEND

1125 CYPRESS STATION DR E3 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	723.78	0.00	0.00	353.21	1,076.99	361.88	1,085.66	370.57	1,094.35
Lawsuit: 11/20/2025												

2000673 2000673 Over 65 No  
REDBOX AUTOMATED RETAIL LLC Leased Equipment Veteran No  
PO BOX 72210 INV M&E Installment Code N  
PHOENIX, AZ 85050-1021

IN HARRIS COUNTY

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		7.69	0.00	0.00	3.76	11.45	3.84	11.53	3.94	11.63

2061556 2061556 Over 65 No  
ENDICOTT BIOFUELS II LLC ENDICOTT BIOFUE Business Personal Property Veteran No  
ENDICOTT BIOFUELS II LLC CMP F&F M&E SUP Installment Code N  
2603 AUGUSTA DR STE 900  
HOUSTON, TX 77057-5798

00305 WELLS FARGO DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		49.14	4.91	0.00	57.51	111.56	58.16	112.21	58.81	112.86
2019	10/18/2019	2/1/2020		49.14	4.91	0.00	65.29	119.34	65.94	119.99	66.59	120.64
Totals				98.28	9.82	0.00	122.80	230.90	124.10	232.20	125.40	233.50

2093548 2093548 Over 65 No  
CARDIOVASCULAR SPECIALISTS OF NORTH HOUS Business Personal Property Veteran No  
DR ALI RIZVI CMP F&F M&E MISC ASSETS Installment Code N  
1140 CYPRESS STATION DR STE 101  
HOUSTON, TX 77090-3015

01140 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2018	12/20/2019	2/1/2020		111.45	11.14	0.00	148.09	270.68	149.56	272.15	151.03	273.62

2115102 2115102 Over 65 No  
THE UPS STORE Business Personal Property Veteran No  
WABASH LTD CMP F&F INV M&E Installment Code N  
40 CYPRESS CREEK PKWY  
HOUSTON, TX 77090-3530

00040 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		20.91	2.09	0.00	11.22	34.22	11.50	34.50	11.78	34.78

2115412 2115412 Over 65 No  
QUALITY ASSURED INCOME TAX Business Personal Property Veteran No  
415 HOLLOW TREE LN CMP F&F M&E SUP Installment Code N  
HOUSTON, TX 77090-2805

00415 HOLLOW TREE LN ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		31.80	3.18	0.00	17.08	52.06	17.48	52.46	17.90	52.88
2023	10/30/2023	2/1/2024		31.80	3.18	0.00	22.10	57.08	22.52	57.50	22.94	57.92
2022	10/21/2022	2/1/2023		27.96	2.80	0.00	23.86	54.62	24.24	55.00	24.61	55.37
2021	12/15/2021	2/1/2022		28.29	2.83	0.00	28.63	59.75	29.00	60.12	29.37	60.49
2020	10/15/2020	2/2/2021	L	30.70	3.07	0.00	35.93	69.70	36.33	70.10	36.74	70.51
Lawsuit: 6/7/2021												
2019	10/18/2019	2/1/2020	L	30.70	3.07	0.00	40.80	74.57	41.19	74.96	41.60	75.37
Lawsuit: 6/7/2021												

Account No/Name/Address				Cad No/Property Descr.								
2018	10/18/2018	2/1/2019	L	30.70	3.07	0.00	45.66	79.43	46.07	79.84	46.46	80.23
Lawsuit: 3/12/2019												
2017	10/20/2017	2/1/2018	L	30.70	3.07	0.00	50.52	84.29	50.93	84.70	51.33	85.10
Lawsuit: 3/12/2019												
<b>Totals</b>				<b>242.65</b>	<b>24.27</b>	<b>0.00</b>	<b>264.58</b>	<b>531.50</b>	<b>267.76</b>	<b>534.68</b>	<b>270.95</b>	<b>537.87</b>

**2115450**

EMMY BEAUTY SUPPLY  
CHO MYUNG  
366 CYPRESS CREEK PKWY  
HOUSTON, TX 77090-3518

2115450  
Business Personal Property  
CMP F&F INV M&E SUP

Over 65  
Veteran  
Installment Code  
No  
No  
N

00330 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	760.02	76.00	0.00	407.97	1,243.99	418.00	1,254.02	428.05	1,264.07
Lawsuit: 7/31/2024												
2023	10/30/2023	2/1/2024	L	738.18	0.00	0.00	466.52	1,204.70	475.39	1,213.57	484.25	1,222.43
Lawsuit: 7/31/2024												
<b>Totals</b>				<b>1,498.20</b>	<b>76.00</b>	<b>0.00</b>	<b>874.49</b>	<b>2,448.69</b>	<b>893.39</b>	<b>2,467.59</b>	<b>912.30</b>	<b>2,486.50</b>

**2116530**

REGIONAL DIGESTIVE CONSULTANTS P.A.  
DR SHAILAJA S. BEHARA  
PO BOX 132889  
THE WOODLANDS, TX 77393-2889

2116530  
Business Personal Property  
CMP F&F M&E SUP

Over 65  
Veteran  
Installment Code  
No  
No  
N

01125 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	72.35	7.24	0.00	38.84	118.43	39.80	119.39	40.75	120.34
Lawsuit: 6/6/2025												
2023	10/30/2023	2/1/2024	L	72.35	7.24	0.00	50.30	129.89	51.26	130.85	52.21	131.80
Lawsuit: 6/6/2025												
2022	10/21/2022	2/1/2023	L	63.62	6.36	0.00	54.30	124.28	55.14	125.12	55.98	125.96
Lawsuit: 6/6/2025												
<b>Totals</b>				<b>208.32</b>	<b>20.84</b>	<b>0.00</b>	<b>143.44</b>	<b>372.60</b>	<b>146.20</b>	<b>375.36</b>	<b>148.94</b>	<b>378.10</b>

**2116603**

OMAR TAQIEDDIN DBA UNITED  
OMAR TAQIEDDIN  
PO BOX 3125  
SPRING, TX 77383-3125

2116603  
Vehicles  
VHCLS

Over 65  
Veteran  
Installment Code  
No  
No  
N

00040 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2018	10/8/2020	2/1/2019		74.02	7.40	0.00	110.08	191.50	111.06	192.48	112.03	193.45
2017	7/14/2020	2/1/2018		44.10	4.41	0.00	72.57	121.08	73.16	121.67	73.73	122.24
2016	10/8/2020	2/1/2017	L	132.44	13.24	0.00	238.92	384.60	240.66	386.34	242.41	388.09
Lawsuit: 1/26/2017												
2015	8/19/2020	2/2/2016	L	157.67	15.77	0.00	309.42	482.86	311.50	484.94	313.58	487.02
Lawsuit: 1/26/2017												
2014	10/17/2014	2/3/2015	L	302.92	30.29	0.00	642.43	975.64	646.42	979.63	650.43	983.64
Lawsuit: 1/26/2017												
2013	10/17/2013	2/1/2014	L	347.10	34.71	0.00	791.11	1,172.92	795.69	1,177.50	800.27	1,182.08
Lawsuit: 2/14/2014												
2012	3/18/2013	2/1/2013	L	420.72	42.07	0.00	1,025.55	1,488.34	1,031.10	1,493.89	1,036.65	1,499.44
Lawsuit: 2/14/2014												
2011	10/22/2011	2/1/2012	L	339.60	33.96	0.00	881.60	1,255.16	886.08	1,259.64	890.57	1,264.13
Lawsuit: 6/15/2012												
2010	10/1/2010	2/1/2011	L	242.55	24.26	0.00	668.10	934.91	671.29	938.10	674.49	941.30
Lawsuit: 6/14/2012												
<b>Totals</b>				<b>2,061.12</b>	<b>206.11</b>	<b>0.00</b>	<b>4,739.78</b>	<b>7,007.01</b>	<b>4,766.96</b>	<b>7,034.19</b>	<b>4,794.16</b>	<b>7,061.39</b>

**2117312**

NAZ BEAUTY SALON  
SEHBA NAZ ENTERPRISES LLC  
376 CYPRESS CREEK PKWY STE E  
HOUSTON, TX 77090-3507

2117312  
Business Personal Property  
F&F M&E

Over 65  
Veteran  
Installment Code  
No  
No  
N

00376 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		21.13	2.11	0.00	11.34	34.58	11.62	34.86	11.90	35.14
2023	10/30/2023	2/1/2024		21.13	2.11	0.00	14.69	37.93	14.97	38.21	15.24	38.48
2021	2/6/2022	3/1/2022		18.80	1.88	0.00	18.78	39.46	19.03	39.71	19.27	39.95
<b>Totals</b>				<b>61.06</b>	<b>6.10</b>	<b>0.00</b>	<b>44.81</b>	<b>111.97</b>	<b>45.62</b>	<b>112.78</b>	<b>46.41</b>	<b>113.57</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2125653 TEKMEDIA COMMUNICATIONS INC 40 CYPRESS CREEK PKWY STE 438 HOUSTON, TX 77090-3530	2125653 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00040 FM 1960 RD W ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		14.91	1.49	0.00	17.45	33.85	17.64	34.04	17.85	34.25
2019	10/18/2019	2/1/2020		14.91	1.49	0.00	19.82	36.22	20.01	36.41	20.20	36.60
2018	10/18/2018	2/1/2019		14.91	1.49	0.00	22.17	38.57	22.37	38.77	22.56	38.96
2017	10/20/2017	2/1/2018		14.91	1.49	0.00	24.53	40.93	24.74	41.14	24.93	41.33
<b>Totals</b>				<b>59.64</b>	<b>5.96</b>	<b>0.00</b>	<b>83.97</b>	<b>149.57</b>	<b>84.76</b>	<b>150.36</b>	<b>85.54</b>	<b>151.14</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2152811 UNITED AUTO TOWING INC 40 FM 1960 W UNIT 259 HOUSTON, TX 77090-3530	2152811 Vehicles VHCLS	Veteran	No
		Installment Code	N

00040 FM 1960 RD W ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		265.34	26.53	0.00	142.43	434.30	145.94	437.81	149.44	441.31
2023	10/30/2023	2/1/2024	L	314.57	31.46	0.00	218.69	564.72	222.84	568.87	226.99	573.02
Lawsuit: 11/24/2021												
2022	10/21/2022	2/1/2023	L	507.37	50.74	0.00	433.09	991.20	439.79	997.90	446.49	1,004.60
Lawsuit: 11/24/2021												
2021	9/30/2021	2/1/2022	L	495.31	49.53	0.00	501.25	1,046.09	507.79	1,052.63	514.33	1,059.17
Lawsuit: 11/24/2021												
2020	10/15/2020	2/2/2021	L	582.47	58.25	0.00	681.73	1,322.45	689.42	1,330.14	697.10	1,337.82
Lawsuit: 11/24/2021												
2019	7/15/2020	5/1/2020	L	32.15	3.22	0.00	41.45	76.82	41.87	77.24	42.31	77.68
Lawsuit: 11/24/2021												
2018	3/19/2019	5/1/2019	L	76.64	7.66	0.00	110.94	195.24	111.95	196.25	112.96	197.26
Lawsuit: 11/24/2021												
2017	10/20/2017	2/1/2018	L	191.07	19.11	0.00	314.42	524.60	316.96	527.14	319.48	529.66
Lawsuit: 11/24/2021												
2016	10/20/2016	2/1/2017	L	186.25	18.62	0.00	335.98	540.85	338.44	543.31	340.90	545.77
Lawsuit: 1/26/2017												
2015	10/15/2015	2/2/2016	L	221.72	22.17	0.00	435.09	678.98	438.02	681.91	440.95	684.84
Lawsuit: 1/26/2017												
2014	10/17/2014	2/3/2015	L	262.78	26.28	0.00	557.31	846.37	560.78	849.84	564.25	853.31
Lawsuit: 1/26/2017												
2013	10/17/2013	2/1/2014	L	301.10	30.11	0.00	686.27	1,017.48	690.24	1,021.45	694.21	1,025.42
Lawsuit: 2/14/2014												
2012	4/11/2013	6/1/2013	L	279.30	27.93	0.00	666.08	973.31	669.76	976.99	673.45	980.68
Lawsuit: 2/14/2014												
<b>Totals</b>				<b>3,716.07</b>	<b>371.61</b>	<b>0.00</b>	<b>5,124.73</b>	<b>9,212.41</b>	<b>5,173.80</b>	<b>9,261.48</b>	<b>5,222.86</b>	<b>9,310.54</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2154147 ADVANCED CARDIOVASCULAR CARE CENTER 1125 CYPRESS STATION DR STE H-1 HOUSTON, TX 77090-3054	2154147 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

01125 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		86.06	0.00	0.00	41.99	128.05	43.04	129.10	44.07	130.13
2023	1/24/2024	3/1/2024		86.06	0.00	0.00	53.36	139.42	54.39	140.45	55.42	141.48
<b>Totals</b>				<b>172.12</b>	<b>0.00</b>	<b>0.00</b>	<b>95.35</b>	<b>267.47</b>	<b>97.43</b>	<b>269.55</b>	<b>99.49</b>	<b>271.61</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2178736 LUIS A CASTRO 40 CYPRESS CREEK PKWY STE 314 HOUSTON, TX 77090-3530	2178736 Vehicles VHCLS	Veteran	No
		Installment Code	N

00040 FM 1960 RD ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	160.99	16.10	0.00	86.42	263.51	88.54	265.63	90.67	267.76
Lawsuit: 7/31/2023												
2023	10/30/2023	2/1/2024	L	270.76	27.08	0.00	188.23	486.07	191.81	489.65	195.38	493.22
Lawsuit: 7/31/2023												
2022	10/21/2022	2/1/2023		151.22	15.12	0.00	129.08	295.42	131.08	297.42	133.07	299.41
2021	9/30/2021	2/1/2022		22.20	2.22	0.00	22.46	46.88	22.76	47.18	23.05	47.47
2020	10/15/2020	2/2/2021		34.03	3.40	0.00	39.83	77.26	40.27	77.70	40.73	78.16
<b>Totals</b>				<b>639.20</b>	<b>63.92</b>	<b>0.00</b>	<b>466.02</b>	<b>1,169.14</b>	<b>474.46</b>	<b>1,177.58</b>	<b>482.90</b>	<b>1,186.02</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2180938 UNITED AUTO TOWING INC 40 FM 1960 W UNIT 259 HOUSTON, TX 77090-3530	2180938 Vehicles VHCLS	Veteran Installment Code	No N

00040 FM 1960 W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2017	10/20/2017	2/1/2018	L	48.45	4.84	0.00	79.72	133.01	80.37	133.66	81.00	134.29
Lawsuit: 6/8/2021												
2016	10/20/2016	2/1/2017	L	35.32	3.53	0.00	63.71	102.56	64.18	103.03	64.65	103.50
Lawsuit: 6/7/2021												
2015	10/15/2015	2/2/2016	L	42.05	4.20	0.00	82.51	128.76	83.06	129.31	83.63	129.88
Lawsuit: 6/7/2021												
2014	10/17/2014	2/3/2015	L	49.84	4.98	0.00	105.69	160.51	106.35	161.17	107.01	161.83
Lawsuit: 6/7/2021												
2013	3/24/2014	5/1/2014	L	57.11	5.71	0.00	127.90	190.72	128.65	191.47	129.41	192.23
Lawsuit: 6/7/2021												
<b>Totals</b>				<b>232.77</b>	<b>23.26</b>	<b>0.00</b>	<b>459.53</b>	<b>715.56</b>	<b>462.61</b>	<b>718.64</b>	<b>465.70</b>	<b>721.73</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2193706 PATE TARABORELLI PARTNERS LP C/O JENNIE N TARABORELLI PO BOX 9389 SPRING, TX 77387-9389	2193706 Business Personal Property CMP F&F M&E MISC ASSETS	Veteran Installment Code	No N

00616 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023	L	44.83	4.48	0.00	38.27	87.58	38.85	88.16	39.45	88.76
Lawsuit: 4/26/2023												
2021	9/30/2021	2/1/2022		45.36	4.54	0.00	45.91	95.81	46.51	96.41	47.11	97.01
2020	10/15/2020	2/2/2021		49.23	4.92	0.00	57.62	111.77	58.27	112.42	58.91	113.06
2019	11/18/2019	2/1/2020		49.23	4.92	0.00	65.42	119.57	66.07	120.22	66.71	120.86
<b>Totals</b>				<b>188.65</b>	<b>18.86</b>	<b>0.00</b>	<b>207.22</b>	<b>414.73</b>	<b>209.70</b>	<b>417.21</b>	<b>212.18</b>	<b>419.69</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2216912 TIGER TECHNICAL SERVICES TIGER TECHNICAL SERVICES LLC 3419 MOURNING DOVE DR SPRING, TX 77388-3360	2216912 Business Personal Property CMP F&F M&E SUP	Veteran Installment Code	No N

00305 WELLS FARGO DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		63.13	6.31	0.00	33.89	103.33	34.72	104.16	35.55	104.99

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2217225 A.C.E CENTER/ SYMMETRY CORP ALYTIS LLC PO BOX 93202 AUSTIN, TX 78709-3202	2217225 Business Personal Property CMP F&F M&E SUP	Veteran Installment Code	No N

00110 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/27/2020	2/2/2021		70.62	7.06	0.00	82.65	160.33	83.59	161.27	84.51	162.19

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2217891 BOOST MOBILE K UNLIMITED WIRELESS INC 4012 INSPIRATION CIR CARROLLTON, TX 75010-6399	2217891 Business Personal Property INV SUP	Veteran Installment Code	No N

00024 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021	L	12.70	1.27	0.00	14.87	28.84	15.03	29.00	15.20	29.17
Lawsuit: 6/7/2021												
2019	10/18/2019	2/1/2020	L	12.70	1.27	0.00	16.87	30.84	17.04	31.01	17.21	31.18
Lawsuit: 6/7/2021												
2018	2/26/2019	4/2/2019	L	12.46	1.25	0.00	18.21	31.92	18.37	32.08	18.53	32.24
Lawsuit: 6/7/2021												
<b>Totals</b>				<b>37.86</b>	<b>3.79</b>	<b>0.00</b>	<b>49.95</b>	<b>91.60</b>	<b>50.44</b>	<b>92.09</b>	<b>50.94</b>	<b>92.59</b>

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2217894 TIFFANI CHANEL LUXURY HAIR TIFFANI CHANNELS BEAUTY SUPPLY INC 26 CYPRESS CREEK PKWY HOUSTON, TX 77090-3530	2217894 Business Personal Property CMP F&F M&E SUP	Veteran Installment Code	No N

00026 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		9.48	0.95	0.00	11.10	21.53	11.22	21.65	11.35	21.78

Account No/Name/Address		Cad No/Property Descr.										
2019	10/18/2019	2/1/2020		9.48	0.95	0.00	12.60	23.03	12.73	23.16	12.85	23.28
Totals				18.96	1.90	0.00	23.70	44.56	23.95	44.81	24.20	45.06

**2238993**  
 AUTO CHECK 9  
 WEIDENHEFT ENTERPRISES LLC  
 1539 CYPRESS STATION DR  
 HOUSTON, TX 77090-4004

01539 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	78.44	7.84	0.00	42.11	128.39	43.14	129.42	44.17	130.45
Lawsuit: 6/6/2025												
2023	10/30/2023	2/1/2024	L	76.85	7.68	0.00	53.42	137.95	54.44	138.97	55.45	139.98
Lawsuit: 6/6/2025												
Totals				155.29	15.52	0.00	95.53	266.34	97.58	268.39	99.62	270.43

**2291087**  
 INTERSTATE 45 BINGO  
 THE DAILY GROUP II / INTERSTATE 45 BINGO  
 825 USENER ST APT 919  
 HOUSTON, TX 77009-7441

00217 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		95.20	9.52	0.00	51.10	155.82	52.36	157.08	53.62	158.34

**2292930**  
 CARL'S JR  
 ZT QSR FUND LP  
 10620 STEBBINS CIRCLE STE A  
 HOUSTON, TX 77043-3244

00510 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021	L	235.14	23.51	0.00	275.21	533.86	278.30	536.95	281.41	540.06
Lawsuit: 6/7/2021												
2019	10/18/2019	2/1/2020	L	235.14	0.00	0.00	284.05	519.19	286.87	522.01	289.69	524.83
Lawsuit: 7/6/2020												
Totals				470.28	23.51	0.00	559.26	1,053.05	565.17	1,058.96	571.10	1,064.89

**2297616**  
 ARMOUR FITNESS  
 HILARIO AMEZCUA  
 6418 HARDWOOD DALE WAY  
 HUMBLE, TX 77338-1368

00038 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021	L	249.18	24.92	0.00	291.64	565.74	294.93	569.03	298.22	572.32
Lawsuit: 3/12/2021												
2019	11/18/2019	2/1/2020	L	249.18	24.92	0.00	331.11	605.21	334.40	608.50	337.70	611.80
Lawsuit: 7/6/2020												
Totals				498.36	49.84	0.00	622.75	1,170.95	629.33	1,177.53	635.92	1,184.12

**2297688**  
 DIRT CHEAP - SPRING  
 CHANNEL CONTROL MERCHANTS OF TEXAS LLC  
 PO BOX 711  
 HATTIESBURG, MS 39403-0711

00310 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	B	1,882.68	188.27	0.00	1,010.63	3,081.58	1,035.48	3,106.43	1,060.33	3,131.28
Bankruptcy: 10/10/2024												

**2297742**  
 FARMERS INSURANCE - BRAIN ISENHOWER INS  
 BRIAN ISENHOWER AND MELANIE ZERMENO  
 616 CYPRESS CREEK PKWY STE 325  
 HOUSTON, TX 77090-3038

00616 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		14.95	1.50	0.00	17.50	33.95	17.70	34.15	17.89	34.34
2019	10/18/2019	2/1/2020		14.95	1.50	0.00	19.87	36.32	20.07	36.52	20.27	36.72
Totals				29.90	3.00	0.00	37.37	70.27	37.77	70.67	38.16	71.06

Account No/Name/Address Cad No/Property Descr.  
 2297746 2297746 Over 65 No  
 A-LINE LOGISTICS INC Business Personal Property Veteran No  
 616 CYPRESS CREEK PKWY STE 415 CMP F&F M&E SUP Installment Code N  
 HOUSTON, TX 77090-3028

00616 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		14.55	1.46	0.00	7.81	23.82	8.00	24.01	8.19	24.20

2297758 2297758 Over 65 No  
 VIBRANT COMPREHENSIVE SERVICES Business Personal Property Veteran No  
 VIBRANT COMPREHENSIVE SERVICES LLC CMP F&F M&E SUP Installment Code N  
 6311 E BALSAM FIR CIR  
 SPRING, TX 77386-3973

00616 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		33.61	3.36	0.00	18.04	55.01	18.48	55.45	18.93	55.90

2297763 2297763 Over 65 No  
 MASTER BARBERS & STYLISTS Business Personal Property Veteran No  
 HAMID BILAL ABDULLAH CMP F&F M&E SUP Installment Code N  
 12002 JILLIAN CROSSING  
 HOUSTON, TX 77067-1625

00376 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		10.85	1.08	0.00	5.82	17.75	5.96	17.89	6.11	18.04
2023	10/30/2023	2/1/2024		10.85	1.08	0.00	7.53	19.46	7.68	19.61	7.82	19.75
2022	10/21/2022	2/1/2023		9.54	0.95	0.00	8.15	18.64	8.27	18.76	8.39	18.88
2021	12/15/2021	2/1/2022		9.66	0.97	0.00	9.78	20.41	9.90	20.53	10.03	20.66
2020	10/15/2020	2/2/2021		10.48	1.05	0.00	12.27	23.80	12.41	23.94	12.54	24.07
2019	10/18/2019	2/1/2020		10.48	1.05	0.00	13.93	25.46	14.07	25.60	14.21	25.74
2018	1/16/2019	3/1/2019		10.48	0.00	0.00	14.05	24.53	14.17	24.65	14.30	24.78
2017	12/19/2018	2/1/2020		10.48	1.05	0.00	17.25	28.78	17.39	28.92	17.52	29.05
Totals				82.82	7.23	0.00	88.78	178.83	89.85	179.90	90.92	180.97

2297768 2297768 Over 65 No  
 HOUSE OF FADES HOUSTON Business Personal Property Veteran No  
 ALDO GUSTAVO GALICIA-GONZALEZ CMP F&F M&E SUP Installment Code N  
 7715 VETERANS MEMORIAL DR STE C  
 HOUSTON, TX 77088

00566 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		10.92	1.09	0.00	5.86	17.87	6.00	18.01	6.15	18.16
2023	1/24/2024	3/1/2024		10.92	1.09	0.00	7.44	19.45	7.59	19.60	7.73	19.74
2022	10/21/2022	2/1/2023		9.60	0.96	0.00	8.20	18.76	8.32	18.88	8.45	19.01
2021	12/15/2021	2/1/2022		9.71	0.97	0.00	9.83	20.51	9.95	20.63	10.08	20.76
2020	10/15/2020	2/2/2021		10.54	1.05	0.00	12.33	23.92	12.47	24.06	12.61	24.20
2019	10/18/2019	2/1/2020		10.54	1.05	0.00	14.01	25.60	14.14	25.73	14.28	25.87
Totals				62.23	6.21	0.00	57.67	126.11	58.47	126.91	59.30	127.74

2297902 2297902 Over 65 No  
 ANGEL'S KITCHEN Business Personal Property Veteran No  
 EUGENE BRIAN WILSON CMP F&F INV M&E Installment Code N  
 25911 KYREN LN  
 SPRING, TX 77389-3146

00636 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023		63.84	6.38	0.00	54.50	124.72	55.34	125.56	56.18	126.40

2298063 2298063 Over 65 No  
 GREATER TEXAS EMS Business Personal Property Veteran No  
 PO BOX 2862 CMP F&F M&E SUP Installment Code N  
 SPRING, TX 77383-2862

00305 WELLS FARGO DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		14.00	1.40	0.00	16.39	31.79	16.57	31.97	16.76	32.16
2019	10/18/2019	2/1/2020		14.00	1.40	0.00	18.61	34.01	18.79	34.19	18.97	34.37
2018	1/16/2019	3/1/2019		14.00	1.40	0.00	20.64	36.04	20.82	36.22	21.01	36.41
2017	4/17/2019	2/1/2020		14.00	1.40	0.00	23.04	38.44	23.23	38.63	23.41	38.81
2016	2/26/2019	2/1/2020		14.00	1.40	0.00	25.26	40.66	25.44	40.84	25.63	41.03
Totals				70.00	7.00	0.00	103.94	180.94	104.85	181.85	105.78	182.78

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2298651 SKIN ENVY LIZETTE E SANDOVAL 335 CYPRESS CREEK PKWY STE B HOUSTON, TX 77090-3517	2298651 Business Personal Property CMP F&F INV M&E	Veteran	N

00335 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/15/2020	2/2/2021		14.86	1.49	0.00	17.39	33.74	17.60	33.95	17.79	34.14

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2298653 JACKSON HEWITT TAX SERVICE RAJ PATEL 342 CYPRESS CREEK PARKWAY SUITE A HOUSTON, TX 77090-3518	2298653 Business Personal Property CMP F&F M&E SUP	Veteran	N

00342 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		41.20	4.12	0.00	22.12	67.44	22.66	67.98	23.20	68.52

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2302281 PINE OAK CLEANERS NHAN HA 4122 COSTA RICA RD HOUSTON, TX 77092-5503	2302281 Business Personal Property CMP F&F M&E SUP	Veteran	N

01340 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2019	10/18/2019	2/1/2020	L	144.81	14.48	0.00	192.42	351.71	194.34	353.63	196.25	355.54
Lawsuit: 1/29/2020												
2018	4/17/2019	6/1/2019	L	144.81	14.48	0.00	207.72	367.01	209.63	368.92	211.53	370.82
Lawsuit: 1/29/2020												
Totals				289.62	28.96	0.00	400.14	718.72	403.97	722.55	407.78	726.36

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2309009 A O D XPRESS OSLENDY FERNANDEZ 1000 CYPRESS STATION DR 2901 HOUSTON, TX 77090-2734	2309009 Vehicles VHCLS	Veteran	N

01000 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2019	2/25/2020	4/1/2020		77.29	0.00	0.00	91.51	168.80	92.44	169.73	93.36	170.65

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2309940 DJ'S BAR & GRILL SOUTHERN DUTCH GROUP CORP 636 CYPRESS STATION DR HOUSTON, TX 77090-1504	2309940 Business Personal Property CMP F&F INV M&E	Veteran	N

00636 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	10/27/2020	2/2/2021	L	78.36	7.84	0.00	91.71	177.91	92.76	178.96	93.79	179.99
Lawsuit: 4/15/2021												
2019	10/18/2019	2/1/2020	L	78.36	7.84	0.00	104.13	190.33	105.16	191.36	106.20	192.40
Lawsuit: 4/15/2021												
Totals				156.72	15.68	0.00	195.84	368.24	197.92	370.32	199.99	372.39

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2310352 THE GREASY SPOON SOULFOOD BISTRO BOZEMAN MAX HENRY II 622 MANCHESTER TRAIL DR SPRING, TX 77373-8293	2310352 Business Personal Property CMP F&F INV M&E SUP	Veteran	N

00636 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	118.85	11.88	0.00	63.80	194.53	65.36	196.09	66.93	197.66
Lawsuit: 6/6/2025												
2023	10/30/2023	2/1/2024	L	118.45	11.84	0.00	82.34	212.63	83.91	214.20	85.47	215.76
Lawsuit: 6/6/2025												
2022	10/21/2022	2/1/2023	L	11.83	1.18	0.00	10.09	23.10	10.25	23.26	10.40	23.41
Lawsuit: 6/6/2025												
2021	11/17/2021	2/1/2022	L	11.93	1.19	0.00	12.07	25.19	12.22	25.34	12.38	25.50
Lawsuit: 6/6/2025												
Totals				261.06	26.09	0.00	168.30	455.45	171.74	458.89	175.18	462.33

Account No/Name/Address	Cad No/Property Descr.		
2314014 EDH TRANSPORT EDWARD HARRIS 289 IRON HORSE RD NEW WAVERLY, TX 77358	2314014 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N

00505 WELLS FARGO DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		9.12	0.91	0.00	4.90	14.93	5.02	15.05	5.14	15.17
2023	10/30/2023	2/1/2024		63.13	6.31	0.00	43.89	113.33	44.72	114.16	45.56	115.00
Totals				72.25	7.22	0.00	48.79	128.26	49.74	129.21	50.70	130.17

2318586 LUCKY PENNY CYCLES CALCULATED RISK LUCKY PENNY HOUSTON LLC 1839 AIRPORT FWY BEDFORD, TX 76021-5734	2318586 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
--	--	--	---------------

00235 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	1/25/2023	3/1/2023		5.03	0.50	0.00	4.23	9.76	4.29	9.82	4.36	9.89

2320152 SOCIAL LACQUER NAIL & BEAUTY LOUNGE ROBIN HACKLEN 636 CYPRESS STATION STE D HOUSTON, TX 77090-1504	2320152 Business Personal Property CMP F&F INV M&E	Over 65 Veteran Installment Code	No No N
--	--	--	---------------

00636 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2020	12/9/2020	2/2/2021		25.24	2.52	0.00	29.54	57.30	29.86	57.62	30.20	57.96

2320781 FARMERS' INSURANCE BRIAN ISENHOWER 616 CYPRESS CREEK PKY STE 325 HOUSTON, TX 77090-3038	2320781 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
---	--	--	---------------

00616 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	11/13/2022	2/1/2023		15.22	1.52	0.00	13.00	29.74	13.19	29.93	13.39	30.13
2021	9/30/2021	2/1/2022		15.39	1.54	0.00	15.58	32.51	15.78	32.71	15.99	32.92
2020	10/15/2020	2/2/2021		16.71	1.67	0.00	19.55	37.93	19.78	38.16	20.00	38.38
2019	1/22/2020	3/3/2020		16.71	1.67	0.00	21.99	40.37	22.20	40.58	22.42	40.80
2018	1/22/2020	2/2/2021		16.71	1.67	0.00	24.84	43.22	25.07	43.45	25.29	43.67
Totals				80.74	8.07	0.00	94.96	183.77	96.02	184.83	97.09	185.90

2344518 NTREST LOGISTICS 40 FM 1960 RD W PMB 388 HOUSTON, TX 77090-3530	2344518 Vehicles VHCLS	Over 65 Veteran Installment Code	No No N
--	------------------------------	--	---------------

00040 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/30/2023	2/1/2024		419.48	41.95	0.00	291.62	753.05	297.16	758.59	302.69	764.12
2022	10/21/2022	2/1/2023	L	409.84	40.98	0.00	349.83	800.65	355.24	806.06	360.66	811.48
Lawsuit: 7/29/2021												
2021	9/30/2021	2/1/2022	L	460.73	46.07	0.00	466.26	973.06	472.34	979.14	478.42	985.22
Lawsuit: 2/3/2022												
2020	3/19/2021	5/1/2021	L	555.58	55.56	0.00	628.26	1,239.40	635.59	1,246.73	642.92	1,254.06
Lawsuit: 2/3/2022												
2019	3/19/2021	2/1/2022	L	617.31	61.73	0.00	698.06	1,377.10	706.20	1,385.24	714.35	1,393.39
Lawsuit: 2/3/2022												
Totals				2,462.94	246.29	0.00	2,434.03	5,143.26	2,466.53	5,175.76	2,499.04	5,208.27

2345478 SADITY KUTZ BOYD LATOSHA 3000 FM 29978 MAGNOLIA, TX 77354	2345478 Business Personal Property CMP F&F INV M&E SUP	Over 65 Veteran Installment Code	No No N
---	--	--	---------------

00030 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		26.65	2.66	0.00	14.30	43.61	14.66	43.97	15.01	44.32
2023	1/6/2024	2/1/2024		26.41	2.64	0.00	18.36	47.41	18.71	47.76	19.06	48.11
2022	10/21/2022	2/1/2023		22.72	2.27	0.00	19.40	44.39	19.70	44.69	20.00	44.99
2021	9/30/2021	2/1/2022		22.60	2.26	0.00	22.88	47.74	23.16	48.02	23.46	48.32
Totals				98.38	9.83	0.00	74.94	183.15	76.23	184.44	77.53	185.74

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345594 REMOVERY ERASER CLINIC LLC 19025 INTERSTATE 45 S # 121A CONROE, TX 77385	2345594 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00110 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		21.01	2.10	0.00	11.28	34.39	11.56	34.67	11.83	34.94
2023	1/6/2024	2/1/2024		21.01	2.10	0.00	14.61	37.72	14.88	37.99	15.16	38.27
Totals				42.02	4.20	0.00	25.89	72.11	26.44	72.66	26.99	73.21

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345686 HEALTHY SCHOOLS POWERED BY CARDOX HEALTHY SCHOOLS LLC 104 W 40TH ST RM 1030 NEW YORK, NY 10018-3637	2345686 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00110 CYPRESS STATION DR ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		9.28	0.93	0.00	4.98	15.19	5.10	15.31	5.22	15.43
2023	11/3/2023	2/1/2024		9.28	0.93	0.00	6.46	16.67	6.58	16.79	6.70	16.91
2022	10/21/2022	2/1/2023		8.16	0.82	0.00	6.97	15.95	7.08	16.06	7.18	16.16
2021	9/30/2021	2/1/2022		8.26	0.83	0.00	8.36	17.45	8.47	17.56	8.59	17.68
2020	5/19/2021	2/1/2022		8.96	0.90	0.00	10.49	20.35	10.61	20.47	10.73	20.59
Totals				43.94	4.41	0.00	37.26	85.61	37.84	86.19	38.42	86.77

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345688 HELPFUL INTERVENSTONS JERRILYN HAYES 110 CYPRESS STATION DR STE 114 HOUSTON, TX 77090-1626	2345688 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00110 CYPRESS STATION DR ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	9/30/2021	2/1/2022		5.10	0.51	0.00	5.17	10.78	5.23	10.84	5.30	10.91
2020	4/21/2021	5/1/2021		5.54	0.55	0.00	6.47	12.56	6.56	12.65	6.63	12.72
Totals				10.64	1.06	0.00	11.64	23.34	11.79	23.49	11.93	23.63

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345751 IRS SOLUTIONS LLC 140 CYPRESS STATION DR # 100-19 HOUSTON, TX 77090-1633	2345751 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00140 CYPRESS STATION DR ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	9/30/2021	2/1/2022		5.56	0.00	0.00	5.12	10.68	5.18	10.74	5.25	10.81

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345759 CYPRESS ONE CENTER 140 CYPRESS STATION DR STE 135 HOUSTON, TX 77090-1627	2345759 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00140 CYPRESS STATION DR ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		37.70	3.77	0.00	20.23	61.70	20.74	62.21	21.23	62.70
2023	1/24/2024	3/1/2024		37.70	3.77	0.00	25.71	67.18	26.21	67.68	26.70	68.17
2022	10/21/2022	2/1/2023		33.15	3.32	0.00	28.31	64.78	28.74	65.21	29.18	65.65
2021	9/30/2021	2/1/2022		33.54	3.35	0.00	33.93	70.82	34.38	71.27	34.82	71.71
Totals				142.09	14.21	0.00	108.18	264.48	110.07	266.37	111.93	268.23

Account No/Name/Address	Cad No/Property Descr.	Over 65	No
2345774 FAMILY FIRST LIFE 5700 NW CENTRAL DR STE 340 HOUSTON, TX 77092-2039	2345774 Business Personal Property CMP F&F M&E SUP	Veteran	No
		Installment Code	N

00140 CYPRESS STATION DR ; 77090

Year	Stmnt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	9/30/2021	2/1/2022		4.21	0.42	0.00	4.26	8.89	4.31	8.94	4.37	9.00

Account No/Name/Address	Cad No/Property Descr.		
2345801 ICON NAIL X SALON ROBIN HACKLEN 636 CYPRESS STATION DR STE D HOUSTON, TX 77090-1504	2345801 Business Personal Property F&F INV M&E	Over 65 Veteran Installment Code	No No N

00636 CYPRESS STATION DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	1/6/2024	2/1/2024		29.88	2.99	0.00	20.77	53.64	21.17	54.04	21.56	54.43
2022	10/21/2022	2/1/2023		25.90	2.59	0.00	22.11	50.60	22.45	50.94	22.79	51.28
2021	9/30/2021	2/1/2022		25.91	2.59	0.00	26.22	54.72	26.56	55.06	26.90	55.40
Totals				81.69	8.17	0.00	69.10	158.96	70.18	160.04	71.25	161.11

2346111 ALTERED VISIONS STUDIO ALEX VENTURA 650 CENTURY PLAZA DR # 130D HOUSTON, TX 77073-6135	2346111 Business Personal Property CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
--	--	--	---------------

00301 WELLS FARGO DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		92.98	9.30	0.00	49.92	152.20	51.14	153.42	52.36	154.64

2346257 HOUSTON'S FINEST WEAVE & NATURAL HAIR SA 211 CYPRESS CREEK PKWY STE K HOUSTON, TX 77090-3536	2346257 Business Personal Property CMP F&F INV M&E SUP	Over 65 Veteran Installment Code	No No N
---	--	--	---------------

00211 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		15.66	1.57	0.00	8.41	25.64	8.62	25.85	8.82	26.05
2023	10/30/2023	2/1/2024		15.44	1.54	0.00	10.73	27.71	10.93	27.91	11.14	28.12
2022	10/21/2022	2/1/2023		13.13	1.31	0.00	11.20	25.64	11.38	25.82	11.55	25.99
2021	9/30/2021	2/1/2022		12.94	1.29	0.00	13.09	27.32	13.26	27.49	13.43	27.66
Totals				57.17	5.71	0.00	43.43	106.31	44.19	107.07	44.94	107.82

2346299 KEYS TO LIFE BIBLE FELLOWSHIP 330 RAYFORD RD STE 125 SPRING, TX 77386-1980	2346299 Business Personal Property CMP F&F M&E MISC ASSETS	Over 65 Veteran Installment Code	No No N
---	--	--	---------------

00305 WELLS FARGO DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		19.74	1.97	0.00	10.59	32.30	10.86	32.57	11.11	32.82
2023	3/24/2024	5/1/2024		19.74	1.97	0.00	12.93	34.64	13.20	34.91	13.46	35.17
2022	2/22/2023	4/1/2023		17.36	0.00	0.00	13.06	30.42	13.26	30.62	13.47	30.83
2021	2/22/2023	4/1/2023		17.56	0.00	0.00	13.21	30.77	13.41	30.97	13.63	31.19
Totals				74.40	3.94	0.00	49.79	128.13	50.73	129.07	51.67	130.01

2346301 BAKED POPCORN BAKED POPCORN LLC 23218 POSTWOOD PARK LN SPRING, TX 77373-4963	2346301 Light Manufacturing CMP F&F M&E SUP	Over 65 Veteran Installment Code	No No N
--	---	--	---------------

00305 WELLS FARGO DR ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023	L	49.27	4.93	0.00	42.06	96.26	42.71	96.91	43.36	97.56
Lawsuit: 7/4/2023												
2021	9/30/2021	2/1/2022		49.85	4.98	0.00	50.45	105.28	51.11	105.94	51.75	106.58
2020	4/21/2021	2/1/2022		54.10	5.41	0.00	63.32	122.83	64.03	123.54	64.75	124.26
Totals				153.22	15.32	0.00	155.83	324.37	157.85	326.39	159.86	328.40

2346940 BOOST MOBILE AAFFI LLC 4012 INSPIRATION CIR CARROLLTON, TX 75010-6399	2346940 Business Personal Property CMP F&F INV M&E	Over 65 Veteran Installment Code	No No N
---	--	--	---------------

00024 FM 1960 RD W ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	37.41	3.74	0.00	20.09	61.24	20.58	61.73	21.07	62.22
Lawsuit: 7/27/2023												
2023	10/30/2023	2/1/2024	L	36.64	3.66	0.00	25.47	65.77	25.95	66.25	26.43	66.73
Lawsuit: 7/27/2023												
2022	10/21/2022	2/1/2023	L	30.63	3.06	0.00	26.14	59.83	26.55	60.24	26.95	60.64
Lawsuit: 7/27/2023												
2021	9/30/2021	2/1/2022	L	29.79	2.98	0.00	30.15	62.92	30.54	63.31	30.94	63.71

Account No/Name/Address		Cad No/Property Descr.										
Lawsuit: 7/27/2023												
Totals		134.47	13.44	0.00	101.85	249.76	103.62	251.53	105.39	253.30		
2358357	2358357						Over 65	No				
BLUE STAR SECURITY LLC	Vehicles						Veteran	No				
PO BOX 131000	VHCLS						Installment Code	N				
SPRING, TX 77393-1000												
00616 FM 1960 RD W ; 77090 ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	4/24/2025	6/3/2025	L	249.28	24.93	0.00	120.65	394.86	123.94	398.15	127.24	401.45
Lawsuit: 9/22/2025												
2359111	2359111						Over 65	No				
MIKE KULKA	Business Personal Property						Veteran	No				
616 FM 1960 RD W STE 325	CMP F&F M&E						Installment Code	N				
HOUSTON, TX 77090-3038												
00616 FM 1960 RD W ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023		8.95	0.90	0.00	7.65	17.50	7.77	17.62	7.87	17.72
2021	12/15/2021	2/1/2022		9.05	0.90	0.00	9.15	19.10	9.27	19.22	9.39	19.34
2020	12/19/2022	2/1/2024		9.82	0.98	0.00	11.50	22.30	11.62	22.42	11.75	22.55
2019	11/11/2022	2/1/2024		9.82	0.98	0.00	13.04	23.84	13.18	23.98	13.31	24.11
Totals				37.64	3.76	0.00	41.34	82.74	41.84	83.24	42.32	83.72
2359618	2359618						Over 65	No				
AURORA DE LA GARZA	Vehicles						Veteran	No				
1007 CYPRESS STATION DR APT 7308	VHCLS						Installment Code	N				
HOUSTON, TX 77090-2761												
01007 CYPRESS STATION DR ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023	L	158.85	15.88	0.00	135.59	310.32	137.69	312.42	139.78	314.51
Lawsuit: 1/10/2024												
2021	12/15/2021	2/1/2022		66.00	6.60	0.00	66.79	139.39	67.67	140.27	68.53	141.13
Totals				224.85	22.48	0.00	202.38	449.71	205.36	452.69	208.31	455.64
2360757	2360757						Over 65	No				
FALLAS PAREDES #181	Business Personal Property						Veteran	No				
PEGASUS TRUCKING LLC	CMP F&F INV M&E						Installment Code	N				
15001 S FIGUEROA ST												
GARDENA, CA 90248-1721												
00310 FM 1960 ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023		419.56	0.00	0.00	325.58	745.14	330.61	750.17	335.65	755.21
2021	2/6/2022	3/1/2022		819.57	81.96	0.00	818.59	1,720.12	829.41	1,730.94	840.22	1,741.75
2020	8/23/2022	2/1/2024		279.85	27.98	0.00	327.53	635.36	331.23	639.06	334.91	642.74
2019	2/6/2022	3/1/2022		859.51	85.95	0.00	858.48	1,803.94	869.83	1,815.29	881.17	1,826.63
Totals				2,378.49	195.89	0.00	2,330.18	4,904.56	2,361.08	4,935.46	2,391.95	4,966.33
2363071	2363071						Over 65	No				
HONNEL DANIEL PAVON HERNANDEZ	Vehicles						Veteran	No				
601 CYPRESS STATION DR APT 1404	VHCLS						Installment Code	N				
HOUSTON, TX 77090-1583												
00601 CYPRESS STATION DR ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2022	10/21/2022	2/1/2023		20.32	2.03	0.00	17.35	39.70	17.61	39.96	17.89	40.24
2021	2/22/2022	3/1/2022		22.84	2.28	0.00	22.81	47.93	23.11	48.23	23.41	48.53
Totals				43.16	4.31	0.00	40.16	87.63	40.72	88.19	41.30	88.77
2365303	2365303						Over 65	No				
KILRAINE MIKE JONES	Vehicles						Veteran	No				
40 CYPRESS CREEK PKWY #458	VHCLS						Installment Code	N				
HOUSTON, TX 77090-3530												
00040 CYPRESS CREEK PKY ; 77090												
							Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		90.92	9.09	0.00	48.80	148.81	50.00	150.01	51.20	151.21
2023	10/30/2023	2/1/2024		144.51	14.45	0.00	100.47	259.43	102.38	261.34	104.27	263.23
2022	10/21/2022	2/1/2023		233.21	23.32	0.00	199.06	455.59	202.15	458.68	205.22	461.75
2021	4/19/2022	5/3/2022		75.42	7.54	0.00	76.33	159.29	77.32	160.28	78.32	161.28
Totals				544.06	54.40	0.00	424.66	1,023.12	431.85	1,030.31	439.01	1,037.47

Account No/Name/Address                      Cad No/Property Descr.  
 2367307    2367307    Over 65    No  
 AMPIL    Business Personal Property                      Veteran    No  
 611 ANTON BLVD STE 700                      M&E    Installment Code                      N  
 COSTA MESA, CA 92626-7050                      AT FCC - HOUSTON

00070 FM 1960 RD W ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		38.11	3.81	0.00	20.46	62.38	20.96	62.88	21.46	63.38
2023	10/30/2023	2/1/2024		38.11	3.81	0.00	26.49	68.41	27.00	68.92	27.50	69.42
2022	1/25/2023	3/1/2023		33.51	3.35	0.00	28.16	65.02	28.60	65.46	29.04	65.90
2021	12/19/2022	2/1/2023		33.90	3.39	0.00	28.94	66.23	29.38	66.67	29.83	67.12
Totals				143.63	14.36	0.00	104.05	262.04	105.94	263.93	107.83	265.82

2367919    2367919    Over 65    No  
 SF MOTORS SF MOTORS SF MOTORS                      Dealer Inventory                      Veteran    No  
 MUHAMMAD FAHAD NASIR KHAN                      M&E    Installment Code                      N  
 10142 JONES RD STE A5  
 HOUSTON, TX 77065-5681

00101 WELLS FARGO DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/30/2023	2/1/2024		68.41	0.00	0.00	43.24	111.65	44.05	112.46	44.88	113.29

2367920    2367920    Over 65    No  
 SF MOTORS SF MOTORS SF MOTORS                      Business Personal Property                      Veteran    No  
 MUHAMMAD FAHAD NASIR KHAN                      CMP F&F INV M&E SUP                      Installment Code                      N  
 10142 JONES RD STE A5  
 HOUSTON, TX 77065-5681

00101 WELLS FARGO DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	11/3/2023	2/1/2024		39.10	3.91	0.00	27.18	70.19	27.69	70.70	28.21	71.22

2370931    2370931    Over 65    No  
 TOON'S AUTO WORLD                      Dealer Inventory                      Veteran    No  
 PLEYTEZ INVESTMENTS L.L.C.                      M&E    Installment Code                      N  
 110 CYPRESS STATION DR  
 STE 245  
 HOUSTON, TX 77090-1638

00110 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/30/2023	2/1/2024		89.16	0.00	0.00	56.35	145.51	57.42	146.58	58.49	147.65

2370932    2370932    Over 65    No  
 TOON'S AUTO WORLD                      Business Personal Property                      Veteran    No  
 PLEYTEZ INVESTMENTS L.L.C.                      CMP F&F INV M&E SUP                      Installment Code                      N  
 110 CYPRESS STATION DR  
 STE 245  
 HOUSTON, TX 77090-1638

00110 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2023	10/30/2023	2/1/2024		39.54	3.95	0.00	27.49	70.98	28.01	71.50	28.53	72.02

2377607    2377607    Over 65    No  
 THIIINKMED LLC                      Stored Products (WHSE)                      Veteran    No  
 C/O FAHAD SIDDIQUI                      INV    Installment Code                      N  
 15500 VOSS RD STE 244  
 @ MCLANE GLOBAL  
 SUGAR LAND, TX 77498-4601

01902 CYPRESS STATION DR ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025	L	175.51	17.55	0.00	94.21	287.27	96.52	289.58	98.85	291.91
	Lawsuit: 7/31/2024											
2023	10/30/2023	2/1/2024	L	170.38	0.00	0.00	107.68	278.06	109.72	280.10	111.76	282.14
	Lawsuit: 7/31/2024											
Totals				345.89	17.55	0.00	201.89	565.33	206.24	569.68	210.61	574.05

2383169    2383169    Over 65    No  
 A LINE EXPRESS LLC                      Vehicles    Veteran    No  
 616 CYPRESS CREEK PKY STE 415                      VHCLS    Installment Code                      N  
 HOUSTON, TX 77090-3028

00616 CYPRESS CREEK PKY ; 77090 ; 77090

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2021	5/25/2024	2/1/2025		39.96	4.00	0.00	40.45	84.41	40.98	84.94	41.50	85.46







Account No/Name/Address	Cad No/Property Descr.		
600-000-064-7227	6000000647227	Over 65	No
GARCIA AUTO SALES	1985 SUNRIZON 16X72	Veteran	No
C/O ZEFF GARCIA	GRAY HUD#TXS0560870	Installment Code	N
16714 NORTH FREWAY	SERIAL #50202331		
HOUSTON, TX 77090-	LEASED LAND		
	17002 NORTH FWY ; 77090		

Year	Stmt Date	Delq Date	Code	Taxes	Penalties	Payments	Due Jan, 2026		Due Feb, 2026		Due Mar, 2026	
							Del. P&I	Due	Del. P&I	Due	Del. P&I	Due
2024	10/24/2024	2/1/2025		27.41	0.00	0.00	13.38	40.79	13.70	41.11	14.04	41.45
2023	10/30/2023	2/1/2024		27.41	0.00	0.00	17.33	44.74	17.65	45.06	17.99	45.40
2022	10/21/2022	2/1/2023		17.98	0.00	0.00	13.95	31.93	14.17	32.15	14.38	32.36
Totals				72.80	0.00	0.00	44.66	117.46	45.52	118.32	46.41	119.21

Account No/Name/Address		Cad No/Property Descr.							
<u>Jurisdiction Totals</u>									
<u>Year</u>	<u>Tax Levy</u>	<u>Base Taxes Due</u>	<u>Penalties Due</u>	<u>Del. P&amp;I Due</u>	<u>Atty Fee Due</u>	<u>Escrow Amt</u>	<u>Total Due</u>	<u>Count</u>	<u>% Collected</u>
2004	116.90	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%
2005	114.01	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%
2006	1,212,098.12	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%
2007	1,265,991.24	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%
2008	1,461,458.60	0.00	0.00	0.00	0.00	0.00	0.00	0	100.00%
2009	1,466,381.79	88.56	8.86	198.74	59.23	0.00	355.39	1	99.99%
2010	1,424,481.73	330.03	33.01	697.04	212.02	0.00	1,272.10	2	99.98%
2011	1,478,747.14	418.33	41.83	828.29	257.69	0.00	1,546.14	2	99.97%
2012	1,542,534.78	770.88	77.09	1,412.31	452.06	0.00	2,712.34	3	99.95%
2013	1,538,692.03	763.77	76.38	1,308.74	429.79	0.00	2,578.68	4	99.95%
2014	1,560,064.09	666.56	66.65	1,055.82	357.81	0.00	2,146.84	4	99.96%
2015	1,544,411.07	464.49	46.44	674.42	237.07	0.00	1,422.42	4	99.97%
2016	1,597,491.36	404.17	40.41	533.50	195.61	0.00	1,173.69	5	99.97%
2017	1,675,637.88	365.33	36.53	433.99	167.18	0.00	1,003.03	8	99.98%
2018	1,661,104.67	516.64	50.61	520.42	217.54	0.00	1,305.21	11	99.97%
2019	1,814,756.59	2,545.82	223.34	1,985.10	950.86	0.00	5,705.12	21	99.86%
2020	1,988,027.69	2,499.65	249.96	1,960.00	941.94	0.00	5,651.55	28	99.87%
2021	1,937,132.84	2,496.23	247.64	1,621.49	873.10	0.00	5,238.46	34	99.87%
2022	2,036,345.71	3,174.41	234.48	1,481.39	805.22	0.00	5,695.50	33	99.84%
2023	2,629,674.95	48,308.56	487.24	17,459.29	13,104.12	0.00	79,359.21	42	98.16%
2024	2,696,631.03	31,175.57	1,425.40	7,786.63	7,980.10	0.00	48,367.70	57	98.84%
2025	2,699,104.75	539,905.42	3,278.45	0.00	689.39	0.00	543,873.26	225	80.00%
		634,894.42	6,624.32	39,957.17	27,930.73	0.00	709,406.64	484	

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

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

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

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF CNP UTILITY DISTRICT, THAT:

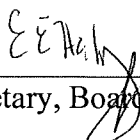
Section 1: For the tax year 2026, the Board of Directors hereby exempts from ad valorem taxation by the District \$15,000 of the appraised value of residence homesteads of individuals who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or are sixty-five (65) years of age or older, as authorized by, and in accordance with the provisions of, Article 8, Section 1-b (b), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. No person may claim both exemptions, but a person qualifying for both may choose either.

Section 2: For the tax year 2026, the Board of Directors has considered and hereby adopts a general residential homestead exemption as authorized by Article 8, Section 1-b(e), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. Twenty percent (20%) of the market value of residence homesteads shall be exempt from ad valorem taxation in accordance with the provisions of such laws, provided, however, that no such exemption shall be less than Five Thousand Dollars (\$5,000).

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

PASSED AND APPROVED this the 19<sup>th</sup> day of February, 2026.

  
\_\_\_\_\_  
President, Board of Directors

  
\_\_\_\_\_  
Secretary, Board of Directors

(SEAL)



# CNP Utility District

## OPERATIONS REPORT

February 19, 2026

Prepared by

**Municipal District Services, LLC**





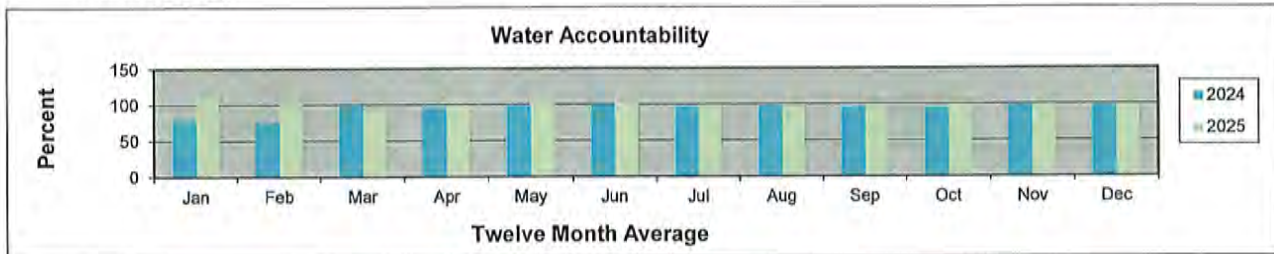
CNP Utility District  
Operations and Management Report

**I. Connections & Billing**

▪ Total Connections		320
▪ COLLECTIONS: Period Ending	January 14, 2026	\$375,091.18
▪ CURRENT BILLING: Period Ending	January 7, 2026	\$395,692.18

**II. Water Production**

For the period	12/8/2025 - 1/7/2026	
Water Produced		33.360 MG
Billed		32.854 MG
Accountability		98.7%



*Repairs & Maintenance during the month included:*

- Performed quarterly preventative maintenance on CL2 system at Water Plant 1.
- Installed new board in gate opener at Water Plant 4.
- Replaced Maglock on gate at Water Plant 2.
- Replaced rate valve on chlorinator for surface water at Water Plant 1.
- Installed new exit sensors on automatic gate at Water Plant 1.
- Pulled booster pump motor for repairs at Water Plant 3.
- Replaced heater on generator at Water Plant 4.

**III. Wastewater Treatment**

There were no permit excursions at the facility for the month of January 2026.

*Repairs & Maintenance during the month included:*

- Performed annual preventative maintenance on hydraulic traveling bridge.
- Cleaned out effluent basin.
- Performed quarterly preventative maintenance at on-site lift station.
- Repaired wire on decant pipe at digester #1.
- Performed quarterly preventative maintenance on gate at facility.
- Repaired blower.
- Replaced EDA gauge for non-potable pumps.

**IV. Collection System, Lift Station and Storm Pump Station**

*Repairs & Maintenance during the month included:*

- Performed semi-annual preventative maintenance at Lift Station 1.
- Hydra jetted District line to clear blockage at 555 Butterfield Rd.
- Televised sanitary sewer line at 555 Butterfield Rd.



CNP Utility District  
Operations and Management Report

**V. Water Distribution System**

*Repairs & Maintenance during the month included:*

- Bend, 505 Wells Fargo and along the North Frwy.
- Unlocked meter at 205 Hollow Tree Ln.
- Repaired service line leak at 235 FM 1960.
- Performed annual fire hydrant survey in District.
- Administered the backflow program in District.

**VI. Correspondence**

- Nothing to report.

**VII. Action Items**

- Consider and approve write offs.
- Consider and approve terminations.



CNP Utility District  
Billing and Collection Summary

<u>COLLECTIONS: Period Ending</u>	January 14, 2026		
Penalty:		\$	6,394.95
Water:		\$	73,932.05
Sewer:		\$	62,839.20
NHCRWA Fee:		\$	131,235.82
Deposit:		\$	10,150.00
Security Fee:		\$	81,293.52
Grease Trap Inspection:		\$	5,024.32
Backflow Prevention Annual Fee::		\$	899.95
Back Charge Fee:		\$	-
Inspections:		\$	46.37
Returned Payment Fee:		\$	10.00
Reconnect Fee:		\$	-
Transfer Fee:		\$	190.00
Applied Deposits:		\$	3,075.00
<b>Total Collections:</b>		<b>\$</b>	<b>375,091.18</b>

<u>CURRENT BILLING: Period Ending</u>	January 7, 2026		
Penalty:		\$	3,779.89
Water:		\$	61,563.57
Sewer:		\$	56,667.60
NHCRWA Fee:		\$	109,841.76
Deposit:		\$	4,400.00
Security Fee:		\$	77,033.95
Grease Trap Inspection:		\$	4,875.00
Backflow Prevention Annual Fee:		\$	38,250.00
Rental Meter Fee:		\$	-
Inspection:		\$	-
Pull/ Lock Meter Fee:		\$	-
Transfer Fee:		\$	150.00
Arrears:		\$	42,449.95
Unapplied Overpayments:		\$	(3,319.54)
<b>Net Receivable:</b>		<b>\$</b>	<b>395,692.18</b>

CUSTOMER AGED RECEIVABLES:

30 Day:	\$	24,648.41
60 Day:	\$	13,254.09
90 Day:	\$	17,200.51
Overpayments:	\$	(8,873.17)
<b>Total Receivables:</b>	<b>\$</b>	<b>46,229.84</b>

CONNECTION COUNT:

Residential:	6
Builder:	0
Commercial:	146
Fire Taps:	26
Multi-Family	55
Sprinkler:	81
Miscellaneous:	6
<b>Total Connections:</b>	<b>320</b>



**CNP Utility District  
Water and Wastewater Report**

**WATER PLANT OPERATIONS:**

TDH ID No. 1010429

**Current Period:** 12/8/2025 - 1/7/2026

Well No. 1:	0.006	MG
Well No. 2:	0.026	MG
Well No. 3:	4.037	MG
Well No. 4:	6.298	MG
Surface Water:	22.993	MG
Total Production:	33.360	MG
Consumption (Billed):	32.854	MG
Accounted for:	0.069	MG
Percent Accounted For:	98.7%	

**H G C S D PERMIT:**

Co-permittee Well Nos. 1658, 2634, 3564, 5654  
NHCRWA MONITORS HGCS D PERMIT

Permit Term: 09/01/25 - 08/31/26  
**Current Period** 1/1/26 - 1/31/26

Gallons Authorized:	475.000	MG
Current Month Prod.:	26.728	MG
Cum. Gallons Prod.:	73.909	MG
Auth. Gallons Rem.:	401.091	MG
Avg. Gallons Per Mo.:	14.782	MG
Permit Months Rem.:	7	

**WASTEWATER TREATMENT PLANT OPERATIONS:**

1/1/26 - 1/31/26

TCEQ Permit No. 11239 **Expiration Date - 11/29/2024**

Percent Loading of Capacity: 45.8%

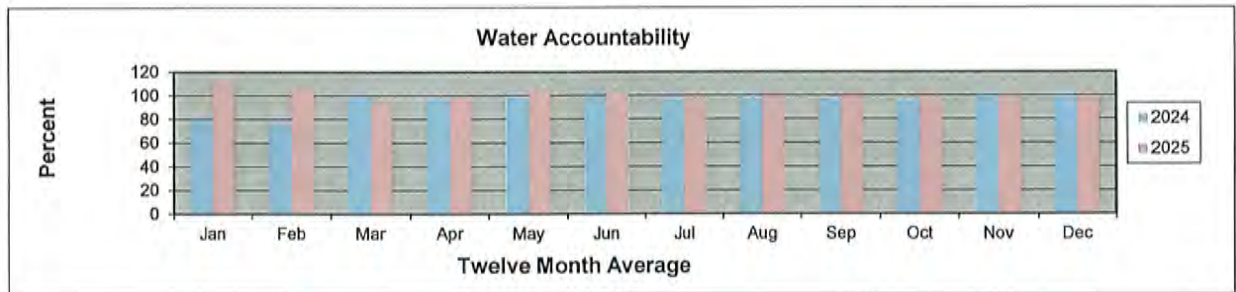
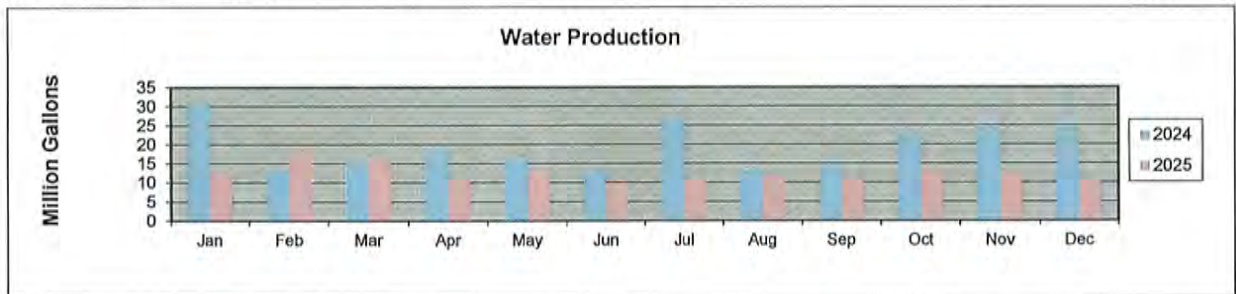
Permit Excursions: None

	Permitted	Actual	Units	Excursion
DO Minimum:	6.00	7.30	Milligrams / Liter	No
Minimum pH	6.00	7.50	Standard Units	No
Maximum pH	9.00	8.00	Standard Units	No
TSS Daily Avg.:	313.0	12.21	Pounds / Day	No
TSS Daily Avg.:	15.0	1.28	Milligrams / Liter	No
TSS Daily Max.:	40.0	2.40	Milligrams / Liter	No
NH3 Daily Avg.:	42.0	0.96	Pounds / Day	No
NH3 Daily Avg.:	2.0	0.10	Milligrams / Liter	No
NH3 Daily Max.:	10.0	0.10	Milligrams / Liter	No
Flow 2 hr. peak:	5208	1198	GPM	No
Flow Annual Avg.	2.500	1.161	Million Gal. / Day	No
Flow Daily Avg.:	n/a	1.145	Million Gal. / Day	No
Flow Daily Max.:	n/a	1.511	Million Gal. / Day	No
CBOD Daily Avg.:	146.0	38.80	Pounds / Day	No
CBOD Daily Avg.:	7.0	3.94	Milligrams / Liter	No
CBOD Daily Max.:	17.0	8.70	Milligrams / Liter	No
E. Coli Daily Avg:	63	3	Cfu / 100 ML	No
E. Coli Max:	200	110	Cfu / 100 ML	No



## CNP Utility District Water Production and Accountability

Period Ending	Production (MG)	Surface Water	Interconnect Water	Accounted For	Billed (MG)	Accountability (%)	Twelve Month Average
January, 2024	30.497	11.550		0.045	33.749	80.4	93.1
February, 2024	13.526	27.869		0.097	31.766	77.0	91.4
March, 2024	15.247	21.356		0.607	35.642	99.0	91.6
April, 2024	18.583	17.842		0.107	35.185	96.9	91.6
May, 2024	16.200	21.437		0.149	37.060	98.9	92.0
June, 2024	13.229	26.466		0.174	39.503	100.0	92.4
July, 2024	26.552	10.235		0.276	35.503	97.3	92.5
August, 2024	13.555	25.278		0.074	38.279	98.8	93.0
September, 2024	14.667	24.334		0.150	37.833	97.4	93.2
October, 2024	22.567	19.911		0.442	40.161	95.6	93.5
November, 2024	24.545	9.934		0.042	34.289	99.6	94.4
December, 2024	24.408	12.323		0.166	36.064	98.6	94.9
January, 2025	12.717	19.634		0.361	35.845	111.9	97.6
February, 2025	18.105	10.103		0.100	29.419	104.6	99.9
March, 2025	16.353	19.876		0.057	33.859	93.6	99.4
April, 2025	10.313	24.632		0.196	34.165	98.3	99.5
May, 2025	13.062	20.765		0.727	34.700	104.7	100.0
June, 2025	9.692	24.712		0.122	34.816	101.6	100.2
July, 2025	11.066	25.893		0.120	36.588	99.3	100.3
August, 2025	11.572	26.423		0.384	37.589	99.9	100.4
September, 2025	11.103	24.312		0.124	35.412	100.3	100.7
October, 2025	13.742	23.793		0.225	36.972	99.1	101.0
November, 2025	12.499	23.211		0.145	35.617	100.1	101.0
December, 2025	10.367	22.993		0.069	32.854	98.7	101.0





Description	Address	Account Number	Meter Size	12/7/2024 Usage	1/7/2025 Usage	2/7/2025 Usage	3/7/2025 Usage	4/7/2025 Usage	5/7/2025 Usage	6/7/2025 Usage	7/7/2025 Usage	8/7/2025 Usage	9/7/2025 Usage	10/7/2025 Usage	11/7/2025 Usage	12/7/2025 Usage
Lent Family Park West-Dog Park/ Restrooms	18103 Cypress Trace	043-02030-00	4 inch	37	25	46	54	38	50	70	72	79	69	82	63	55
Lent Family Park West-Vacant	18103 Cypress Trace	043-02031-00	2 inch	0	0	0	0	0	0	0	0	0	0	0	0	0
Lent Family Park West-Soccer Field	18103 Cypress Trace	043-02033-01	2 inch	45	13	0	45	236	262	159	144	116	144	90	39	2
Lent Family Park West-Irrigation	18103 Cypress Trace	043-02035-00	1.5 inch	37	4	3	108	149	151	155	194	240	264	328	111	96
Lent Family Park East-Splash Park	540 Cypress Station	043-23300-00	4 inch	1	13	1	2	149	579	1137	970	446	142	3	5	3
Lent Family Park East-Irrigation	540 Cypress Station	043-23310-00	1.5 inch	3	5	3	56	113	103	46	169	121	176	191	74	5
Total				123	60	53	265	685	1145	1567	1549	1002	795	694	292	161
Less Soccer Field				78	47	53	220	449	863	1408	1405	866	651	604	253	159
NHCRA Fee				\$ 171.60	\$ 103.40	\$ 116.60	\$ 484.00	\$ 987.80	\$ 1,942.60	\$ 3,097.60	\$ 3,091.00	\$ 1,949.20	\$ 1,432.20	\$ 1,328.60	\$ 556.60	\$ 349.80

# PREVENTIVE MAINTENANCE SCHEDULE

District Name: CNP UD

Asset Name	Task Name	Frequencies	Last Service	Status of Last Service	Next Service
<b>CNP WP 1: 897 CYPRESS STATION, HOUSTON, TX 77090</b>					
Analyzers	Inspect and Service	Monthly	Jan 2026	In Progress	Feb 2026
Automatic Transfer Switch - Use Generator Automatic Transfer Switch	Inspect and Service	Annually	Aug 2025	Complete	Aug 2026
Chemical Feed Equipment	Inspect and Service	Quarterly	Nov 2025	Complete	Feb 2026
Electrical Survey	Inspect	Annually	May 2025	Complete	May 2026
Elevated Storage Tank	Inspect	Annually	May 2025	Complete	May 2026
Facility PM	Service	Semi-Annually	Jan 2026	In Progress	Jul 2026
Gate	Inspect and Service Swinging Electrical Gate	Quarterly	Dec 2025	Complete	Mar 2026
Generator	2 Hour Load Bank Test	Annually	Jan 2026	In Progress	Jan 2027
Generator	4 Hour Load Run Test	Annually	Apr 2025	Complete	Apr 2026
Generator	Inspect and Service	Semi-Annually	Nov 2025	Complete	May 2026
Generator Diesel Fuel Cleaning	Clean and Service	Annually	Jun 2025	Not Started	Jun 2026
GST #1	Inspect Exterior With Interior Inspection from Hatch	Annually	May 2025	Not Started	May 2026
HPT #1	Inspect Exterior	Annually	May 2025	Complete	May 2026
HPT #1	Inspect Interior	5 Years	Mar 2022	Complete	Mar 2027
LAS Pumps	Inspect and Service	Annually	Feb 2025	Complete	Feb 2026
Water Well #1	Well Production/Vibration Test	Semi-Annually	Aug 2025	Complete	Feb 2026
<b>CNP WP 2: 607 REDLEAF, HOUSTON, TX 77090</b>					
Electrical Survey	Inspect	Annually	May 2025	Complete	May 2026
Facility PM	Service	Semi-Annually	Jan 2026	In Progress	Jul 2026
Gate	Inspect and Service	Quarterly	Dec 2025	Complete	Mar 2026
Water Well #2	Well Production/Vibration Test	Semi-Annually	Aug 2025	Complete	Feb 2026
<b>CNP WP 3: 301 WELLS FARGO DRIVE, HOUSTON, TX 77090</b>					
Automatic Transfer Switch - Use Generator Automatic Transfer Switch	Inspect and Service	Annually	Aug 2025	Complete	Aug 2026
Chemical Feed Equipment	Inspect and Service	Quarterly	Nov 2025	Complete	Feb 2026
Crane Inspection	Inspect	Annually	Sep 2025	In Progress	Sep 2026
Electrical Survey	Inspect	Annually	May 2025	Complete	May 2026
Facility PM	Service	Semi-Annually	Jan 2026	In Progress	Jul 2026
Gate	Inspect and Service Cantilever Gate	Quarterly	Dec 2025	Complete	Mar 2026
Generator	2 Hour Load Bank Test	Annually	Jan 2026	In Progress	Jan 2027
Generator	4 Hour Load Run Test	Annually	Apr 2025	Complete	Apr 2026
Generator	Inspect and Service	Semi-Annually	Nov 2025	Complete	May 2026
Generator Diesel Fuel Cleaning	Clean and Service	Annually	Jun 2025	Complete	Jun 2026

District Name: CNP UD

Asset Name	Task Name	Frequencies	Last Service	Status of Last Service	Next Service
<b>CNP WP 3: 301 WELLS FARGO DRIVE, HOUSTON, TX 77090</b>					
GST #1	Inspect Exterior With Interior Inspection from Hatch	Annually	May 2025	Complete	May 2026
HPT #1	Inspect Exterior	Annually	May 2025	Complete	May 2026
HPT #1	Inspect Interior	5 Years	Mar 2022	Complete	Mar 2027
LAS Pumps	Inspect and Service	Annually	Feb 2025	Complete	Feb 2026
Water Well #3	Well Production/Vibration Test	Semi-Annually	Aug 2025	Complete	Feb 2026
<b>CNP WP 4: 17735 WESTFIELD PLACE DRIVE, HOUSTON, TX 77090</b>					
Air Conditioning Unit	Inspect and Service Near SCADA Room	Semi-Annually	Oct 2025	Complete	Apr 2026
Automatic Transfer Switch - Use Generator Automatic Transfer Switch	Inspect and Service	Annually	Aug 2025	Complete	Aug 2026
Chemical Feed Equipment	Inspect and Service	Quarterly	Nov 2025	Complete	Feb 2026
Crane Inspection	Inspect	Annually	Sep 2025	In Progress	Sep 2026
Electrical Survey	Inspect	Annually	May 2025	Complete	May 2026
Facility PM	Service	Semi-Annually	Jan 2026	In Progress	Jul 2026
Gate	Inspect and Service Centilever Gate	Quarterly	Dec 2025	Complete	Mar 2026
Generator	2 Hour Load Bank Test	Annually	Jan 2026	In Progress	Jan 2027
Generator	4 Hour Load Run Test	Annually	Apr 2025	Complete	Apr 2026
Generator	Inspect and Service	Semi-Annually	Nov 2025	Complete	May 2026
Generator Diesel Fuel Cleaning	Clean and Service	Annually	Jun 2025	Complete	Jun 2026
GST #1	Inspect Exterior With Interior Inspection from Hatch	Annually	May 2025	Complete	May 2026
HPT #1	Inspect Exterior	Annually	May 2025	Complete	May 2026
HPT #1	Inspect Interior	5 Years	Mar 2022	Complete	Mar 2027
LAS Pumps	Inspect and Service	Annually	Feb 2025	Complete	Feb 2026
Water Well #4	Well Production/Vibration Test	Semi-Annually	Aug 2025	Complete	Feb 2026
<b>CNP WWTP: 530 CYPRESS STATION DRIVE, HOUSTON, TX 77090</b>					
Air Conditioning Unit	Inspect and Service (For Ultra Violet System)	Semi-Annually	Oct 2025	Complete	Apr 2026
Blowers and Motors	Service	Quarterly	Dec 2025	In Progress	Mar 2026
Crane Inspection	Inspect (For Ultra Violet System)	Annually	Sep 2025	In Progress	Sep 2026
Effluent Basin	Clean and Service	Annually	Aug 2025	Complete	Aug 2026
Effluent Sampler	Inspect and Service	Quarterly	Dec 2025	In Progress	Mar 2026
Electrical Survey	Inspect	Annually	Feb 2025	Complete	Feb 2026
Facility PM	Service	Semi-Annually	Jan 2026	In Progress	Jul 2026
Fine Screen	Clean and Service	Quarterly	Jan 2026	In Progress	Apr 2026
Flow Recording Equipment	Service and Calibrate	Semi-Annually	Oct 2025	In Progress	Apr 2026
Gate	Inspect and Service	Quarterly	Jan 2026	In Progress	Apr 2026
HPT #1	Inspect Exterior	Annually	May 2025	Complete	May 2026

**District Name: CNP UD**

Asset Name	Task Name	Frequencies	Last Service	Status of Last Service	Next Service
<b>CNP WWTP: 530 CYPRESS STATION DRIVE, HOUSTON, TX 77090</b>					
HPT #1	Inspect Interior	5 Years	Mar 2022	Complete	Mar 2027
Hydraulic Traveling Bridge	Inspect and Service Clarifier 1,2,3 & Sand Filters 1,2	Annually	Oct 2025	Complete	Oct 2026
Influent Sampler	Inspect and Service	Quarterly	Dec 2025	In Progress	Mar 2026
Ultra Violet System	Inspect and Service	Quarterly	Jan 2026	In Progress	Apr 2026
<b>CNP OSLS: 530 CYPRESS STATION, HOUSTON, TX 77090</b>					
Air Conditioning Unit	Inspect and Service OSLS 2nd Unit - VFD	Annually	May 2025	Complete	May 2026
Air Conditioning Unit	Inspect and Service OSLS Office	Annually	May 2025	Complete	May 2026
HMI (Human-Machine Interface)	Inspect and Service And Backup Controller	Semi-Annually	Sep 2025	In Progress	Feb 2026
Lift Pump PM OSLS	Inspect and Service OSLS	Annually	Jun 2025	In Progress	Jun 2026
On Site Lift Station	Clean and Service	Quarterly	Dec 2025	In Progress	Mar 2026
<b>CNP LS 1 (ENTERPRISE): 16390 NORTH FREEWAY, HOUSTON, TX 77090</b>					
Lift Pump PM	Inspect and Service	Semi-Annually	Aug 2025	Complete	Feb 2026
Lift Station #1	Clean and Service	Semi-Annually	Dec 2025	In Progress	Jun 2026
<b>CNP UD OTHER ROUTINE MAINTENANCE</b>					
Commercial Meters	Test	Annually	May 2025	Complete	May 2026
Fire Hydrants	Inspect	Semi-Annually	Oct 2025	Complete	Apr 2026

**CNP Utility District**

# **CONFIDENTIAL REPORT**

February 19, 2026

submitted by

**Municipal District Services, LLC**



COLLECTION ACCOUNTS DETAIL LISTING

Date: 01/19/2026 Page: 1

43 CNP UD

Account	Name/Mailing Addr	Phone	Service	Address	CO-Signer	TDI / Soc.Sec	Conn.Date	Last PD Dte	Last Pmt	Final Dte	Balance	Sec. Dep	Day	Deq
							02/16/24	08/22/24	37.35	06/06/25	311.02	.00	120	Days

Totals 1 311.02

## DELINQUENT LETTER ACCOUNTS LISTING - DUE 02/19/2026

District: 43

CNP UD

Select Status... Arrears Only

Date: 02/09/2026

Page: 1

Account	* Name	Service Address	Total Arrears	Total Current	Letter Due	Deposit
043-02240-04			248.24	2,723.25	2,971.49	14,600.00
043-04520-03			213.31	210.57	423.88	5,000.00
043-02720-01			2,730.90	2,547.73	5,278.63	6,000.00
043-03800-01			244.52	147.67	392.19	.00
043-01200-04			51.52	55.67	107.19	50.00
043-03280-03			61.02	147.67	208.69	.00
043-03300-03			7,870.76	622.33	8,493.09	3,000.00
043-04260-07			156.52	862.07	1,018.59	1,700.00
043-03740-01			1,000.00	261.25	1,261.25	150.00
043-05220-03			692.54	7,296.19	7,988.73	18,000.00
043-00746-00			100.61	285.17	385.78	.00
043-00744-00			176.08	186.14	362.22	1,330.00
043-01960-01			283.02	1,309.24	1,592.26	2,500.00
043-01980-01			292.68	210.57	503.25	350.00
043-60030-02			644.69	664.38	1,309.07	500.00
043-04380-00			44.29	693.75	738.04	.00
043-05100-03			40.45	182.44	222.89	200.00

Items Count: 17

February 19, 2026

CNP Utility District  
% Marks Richardson PC  
3700 Buffalo Speedway, Suite 830  
Houston, Texas 77098

Re: Engineer's Report

Dear Board Members:

The following is the Engineer's Report for the meeting on February 19, 2026, at 12:00 pm:

**11. Consider status of North Harris County Regional Water Authority, and the taking of any actions required in connection therewith;**

We await a design report from the NHCRWA Engineer outlining the scope of the surface water project.

**12. Consider the engineer's report, including:**

***(a) Authorize the design, advertisement for bids and/or award of construction contracts or concurrence in the award of a contract for the construction of water, sanitary sewer or drainage facilities within the District;***

***(i) Status of design work for the Commercial Meter Replacement;***

We are preparing easement documents.

***(ii) Status of design work for the WWTP Phase II Rehabilitation project;***

Design is ongoing.

***(b) Consider status of construction contracts, including the approval of any change orders and/or acceptance of facilities for operation and maintenance purposes, including;***

***(i) Status of design work for replacement of Motor Control Center at Water Plant No. 1;***

The new MCC Building is under construction. We present color selections for the mortar on the building.

ACTION ITEM: Select color for mortar



***(c) Consider acceptance of site and/or easement conveyances for facilities constructed or to be constructed for the District;***

No updates at this time.

***(d) Status of storm water quality permits;***

- (i) Interstate Commerce Center:  
The permit expires on June 16, 2026.
- (ii) Lents Park East:  
The permit expires on October 17, 2026.
- (iii) Lents Park West:  
The permit expires on October 17, 2026.
- (iv) North 45 Commerce Park:  
The permit expires on October 20, 2026.

***(e) Status of development in the District;***

DR Horton 1801 Cypress Station Feasibility Study

The revised feasibility study is attached for review.

ACTION ITEM: Approve feasibility study

***(f) Issuance of utility commitments;***

No updates at this time.

***(g) Status of Harris County Sidewalk Project any actions required in connection therewith;***

We await an update from Harris County.

Sincerely,

Sarah A. Richard, P.E.  
District Engineer

February 19, 2026

CNP Utility District  
c/o Marks Richardson P.C.  
3700 Buffalo Speedway, Suite 830  
Houston, Texas 77098

Re: CNP Utility District  
A&S Job No. 135163  
DR Horton Development at 1801 Cypress Station Dr. Feasibility Study

Dear Board Members:

This letter is to provide a preliminary evaluation of CNP Utility District's ability to provide water and sewer service to the potential development within the District. The referenced tract is proposed for development with utilities provided by the connection to the District utilities.

### **EXECUTIVE SUMMARY**

The subject 7.48-ac tract is located north of the intersection of Cypress Station Dr. and Wells Fargo Dr. southwest of the intersection of Wagon Point Dr and IH-45. The proposed development consists thirty-seven (37) homes. An estimated 37 equivalent single-family connections (ESFCs) are required based upon information provided for the proposed development. There is an existing gas station and convenient store/washateria that will remain in service. The applicant provided a projected assessed valuation of \$10,175,000 for the proposed development.

### **PROPOSED UTILITY CONNECTIONS**

#### **Water Plant Capacity**

The District's water supply facilities can serve 5,313 ESFCs limited by booster pump capacity. Adding the number of existing and previously committed connections, 5,153 ESFCs, to the number of proposed connections, 37 ESFCs, there is a total of 5,190 ESFCs. Based on the existing and proposed ESFCs, the District's existing water supply facilities currently have adequate capacity to serve the proposed and future developments on the subject tract.

#### **Water Service to Tract**

There is an existing 12" water line along Cypress Station Dr. that can provide service. See Exhibit B for existing waterline layout.



### **Wastewater Treatment Plant Capacity**

The Wastewater Treatment Plant (WWTP) is permitted to discharge up to 2,500,000 gallons per day. Based on TCEQ criteria of 315 gallons per day per connection, this WWTP allotment will support 7,936 ESFCs. Adding the number of existing and previously committed connections, 5,153 ESFCs, to the number of proposed connections, 37 ESFCs, there is a total of 5,190 ESFCs. Based on the existing and proposed ESFCs, the WWTP currently has adequate capacity to serve the proposed development on the subject tract.

### **Sanitary Sewer to Tract**

There is an existing 12" sanitary sewer line along Cypress Station Dr. that can provide service. See Exhibit B for existing sanitary sewer layout.

### **Storm Sewer System and On-Site Drainage**

On-site drainage sizing and routing has not been included in this evaluation. The developer will obtain necessary approvals from Harris County and the Harris County Flood Control District.

### **Drawing Review Fee**

**Prior to the commencement of construction**, the Developer is required to submit Civil Site/Utility Plans to the District Engineer and District Operator for review and approval. The plans shall include all proposed public utilities/facilities and the connection to the District's existing system. No taps to the District's system shall be made until a No Objection Letter is issued to the Developer by the District Engineer.

### **SUMMARY**

There is an existing 12-inch (12") water line along Wagon Point Drive that can be used for water service. There is an existing 12-inch (12") sanitary line along Wagon Point Drive that can be used for sanitary service. We do not anticipate any improvements will be needed to serve this tract. The proposed development is required to follow the current Rate Order and pay all tap fees adopted by the District prior to providing service, including platting of the tract.

A separate financial analysis was prepared by the Financial Advisor to determine the Developer's ability to be reimbursed for the public utilities and facilities associated with the proposed development.

If you should have any questions or comments regarding this feasibility study, please feel free to contact me.



DRAFT

Sincerely,

Sarah A. Richard, P.E.  
District Engineer

Enc.

Exhibit A – Water & Sanitary Utilities Map

cc: Kara Richardson, Marks Richardson P.C.

DRAFT

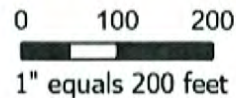


CNP U.D.

**1801 CYPRESS STATION  
TOWNHOMES  
FEASIBILITY LAYOUT**

-  Fire Hydrant
-  Main Valve
-  Water Main
-  Sewer Manhole
-  Sewer Gravity Main
-  Tract Boundary
-  HCAD Parcels

 **A&S Engineers, Inc.**



# Champions

HYDRO - LAWN

Erosion Control Specialist since 1976

## CNP UTILITY DISTRICT Facilities Report

February 2026



13226 Kaltenbrun ~ Houston, Texas 77086 ~ Phone: 281-714-1281 ~ Office: 281-445-2614

Parks Representative: Cheyenne Evans ~ Email: [cevans@champhydro.com](mailto:cevans@champhydro.com)

## Cypress Trace Ditch

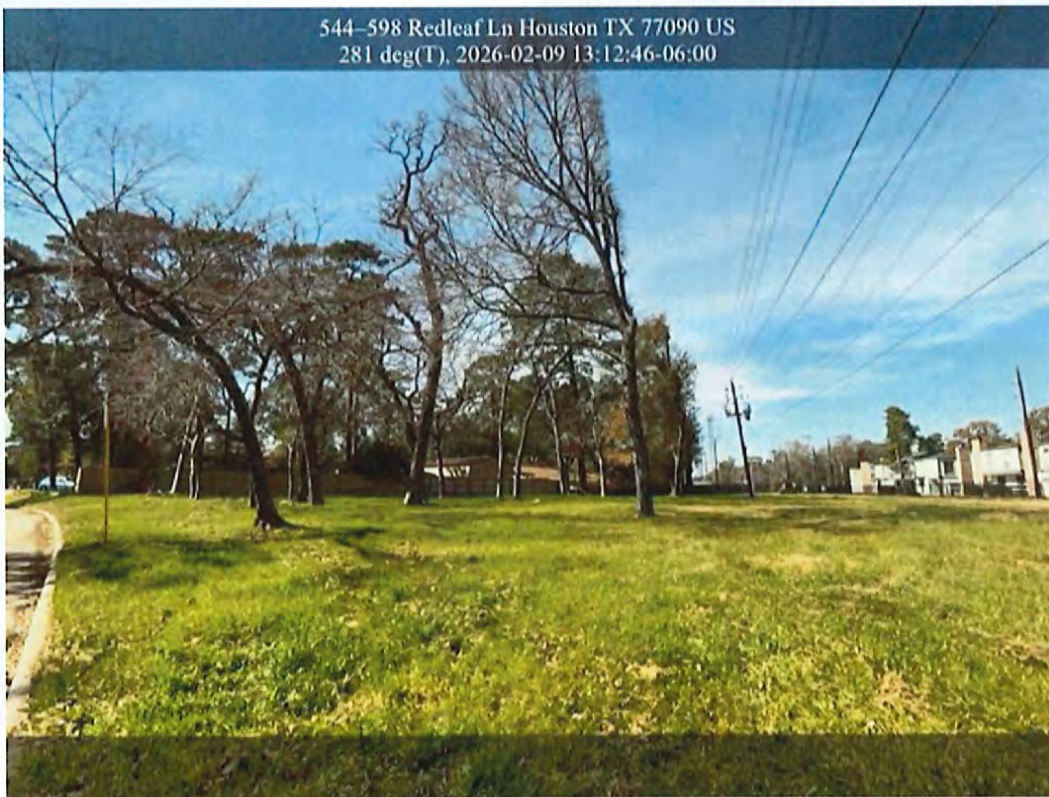
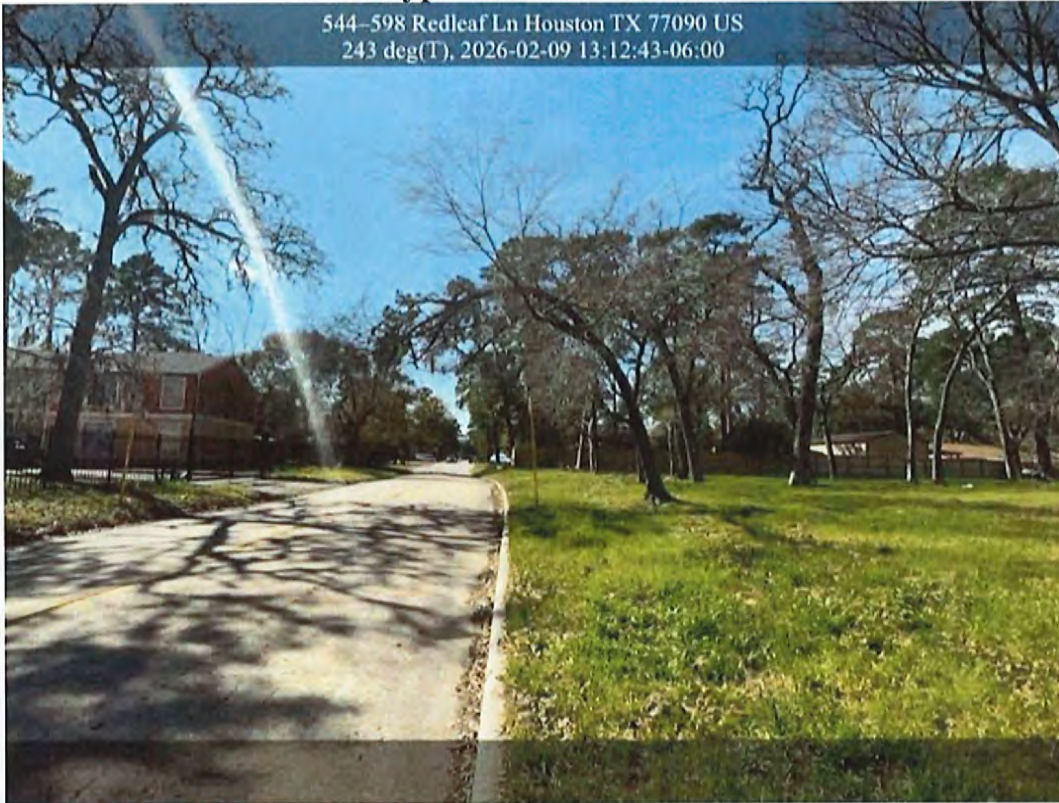
18100-18122 Cypress Trace Rd Houston TX 77090 US  
299 deg(T), 2026-02-09 12:38:29-06:00



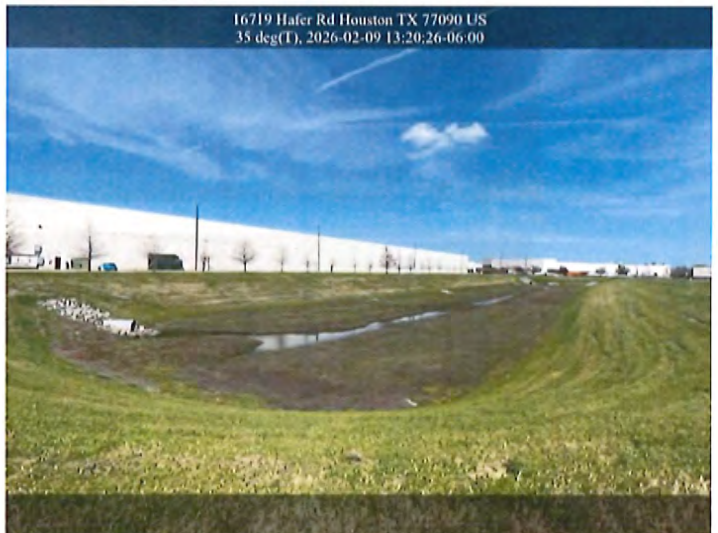
18100-18122 Cypress Trace Rd Houston TX 77090 US  
113 deg(T), 2026-02-09 12:39:15-06:00



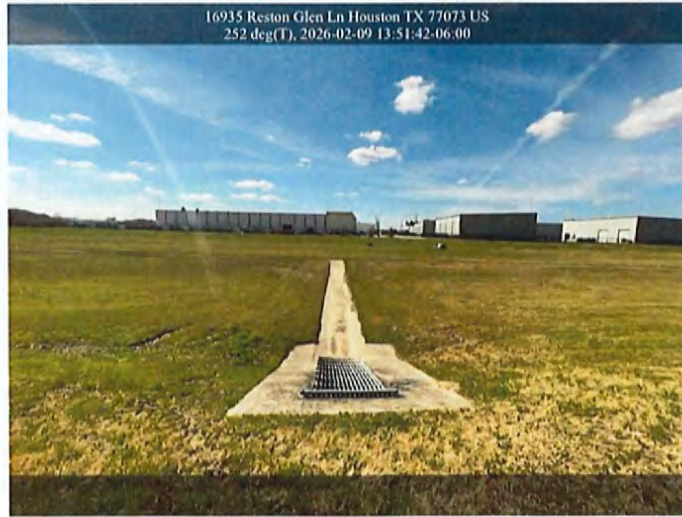
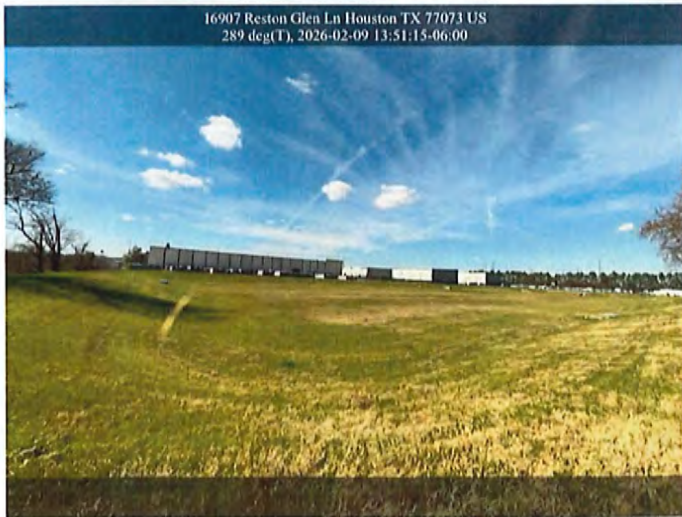
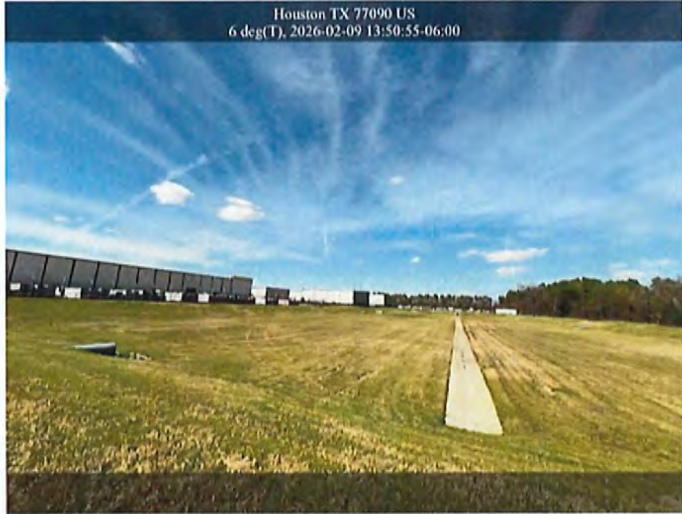
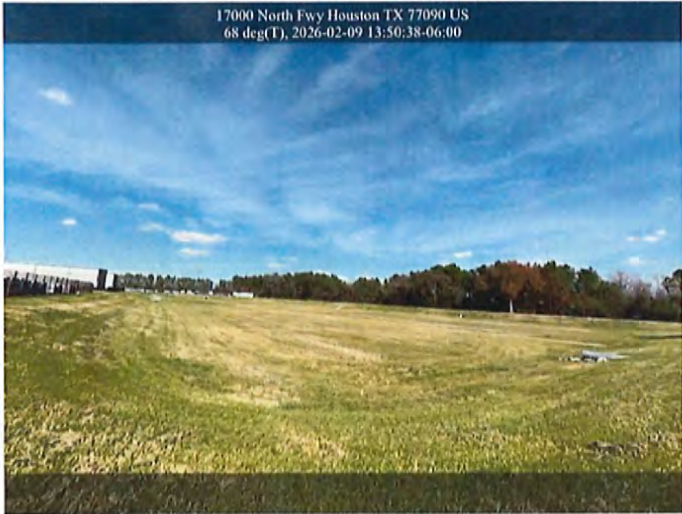
## Cypress Station Reserve G

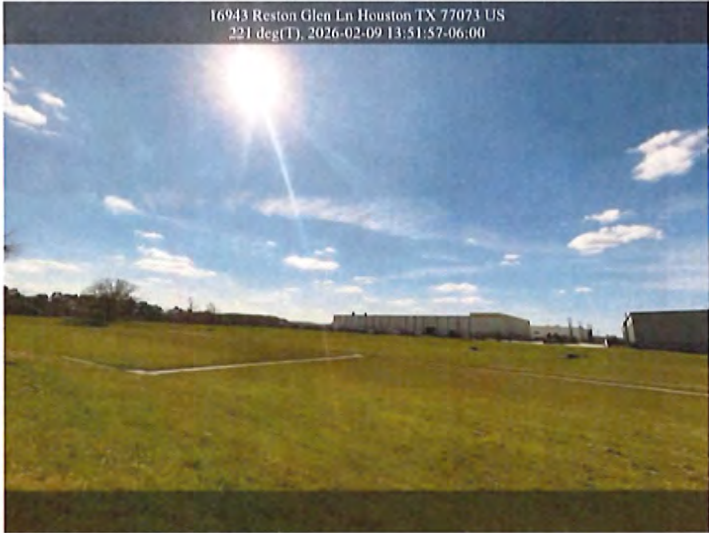
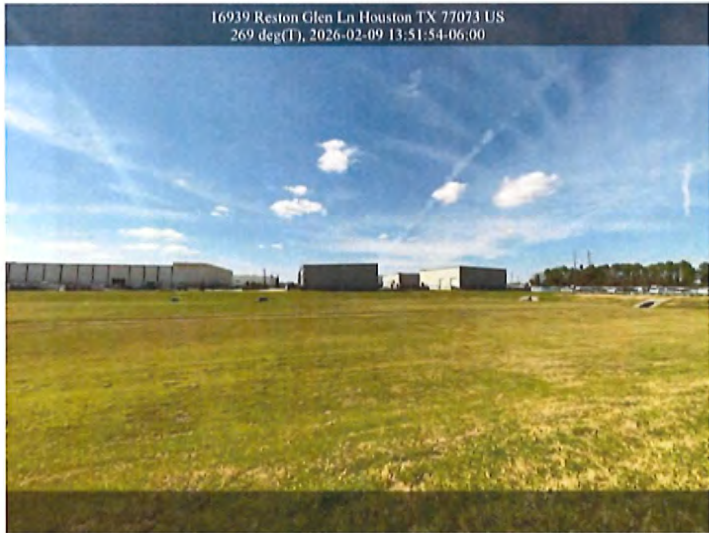


# Interstate Commerce Center



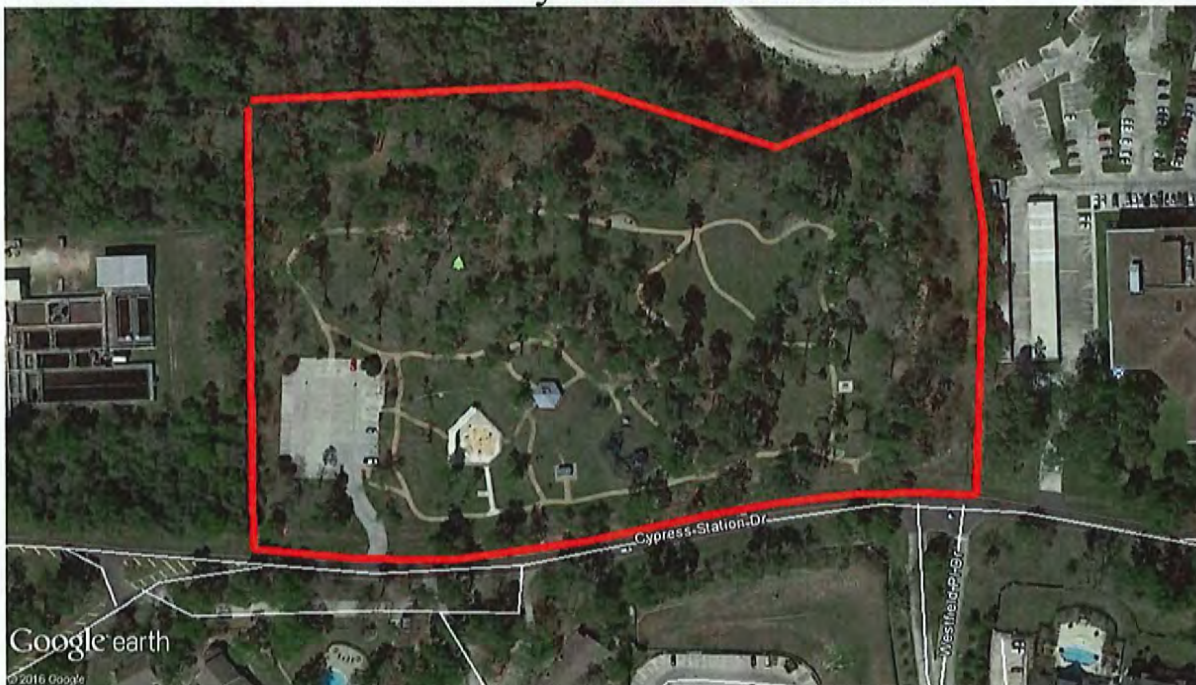
# Urban Southwest







Lents Family Parks – East Park



# I. East Park

- Maintenance completed per contract.





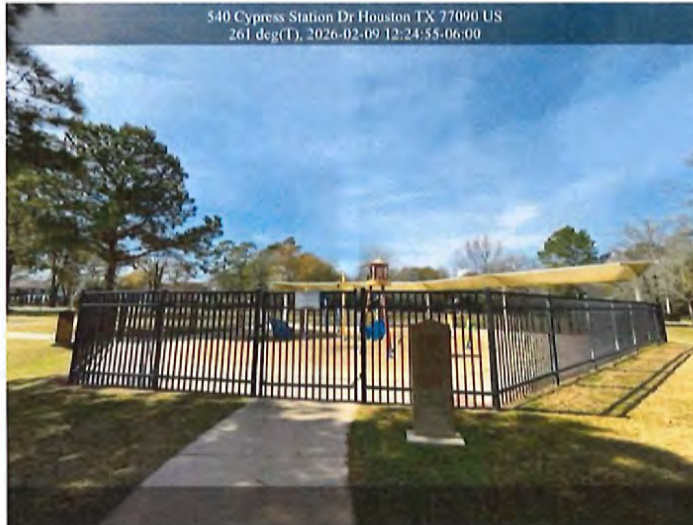
540 Cypress Station Dr Houston TX 77090 US  
63 deg(T), 2026-02-09 12:23:18-06:00

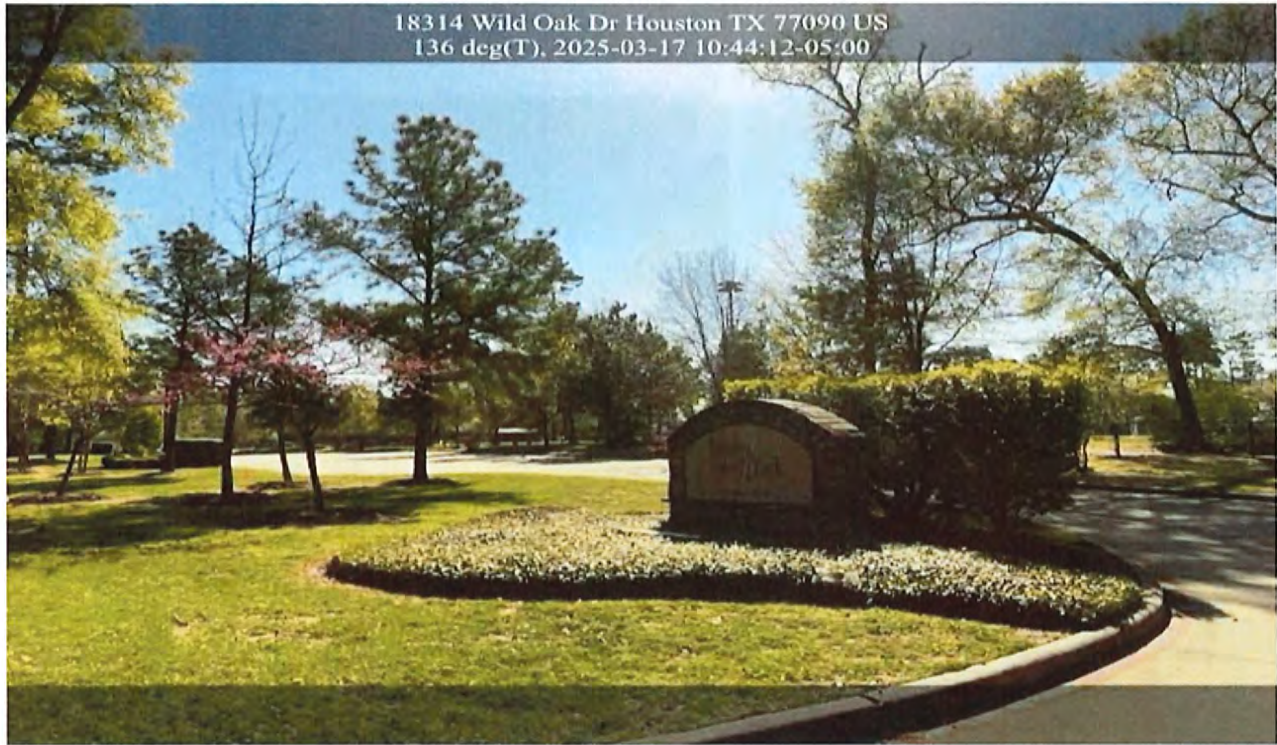


540 Cypress Station Dr Houston TX 77090 US  
264 deg(T), 2026-02-09 12:22:49-06:00



540 Cypress Station Dr Houston TX 77090 US  
261 deg(T), 2026-02-09 12:24:55-06:00



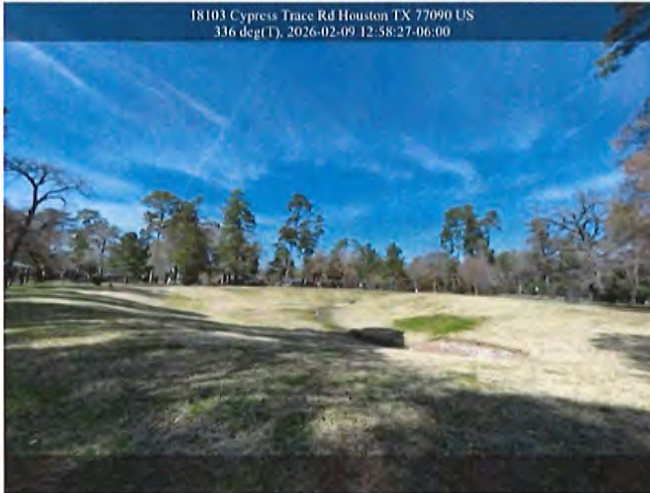
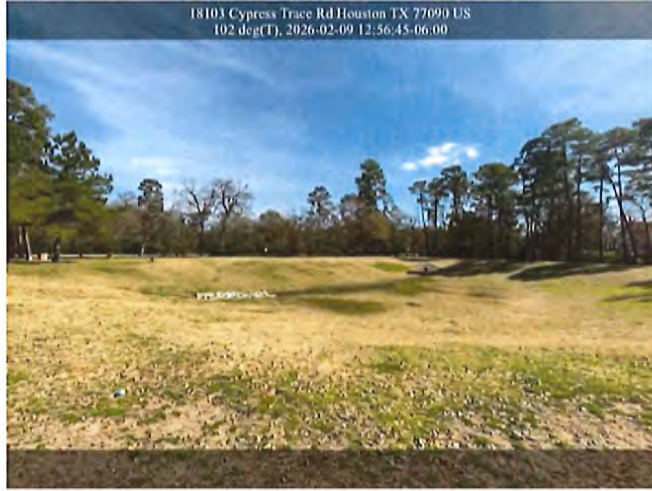
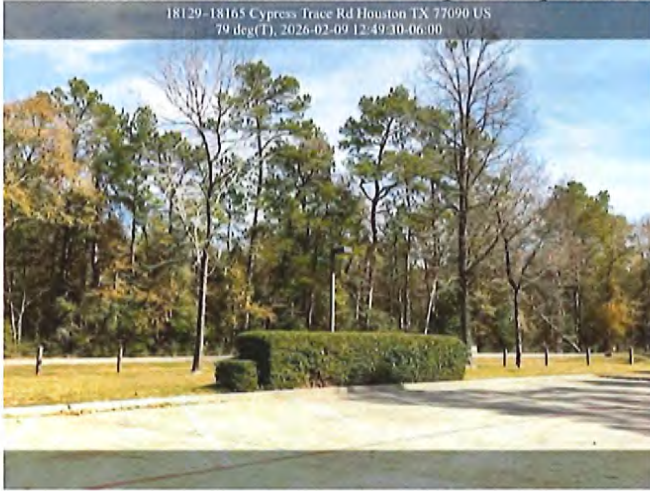


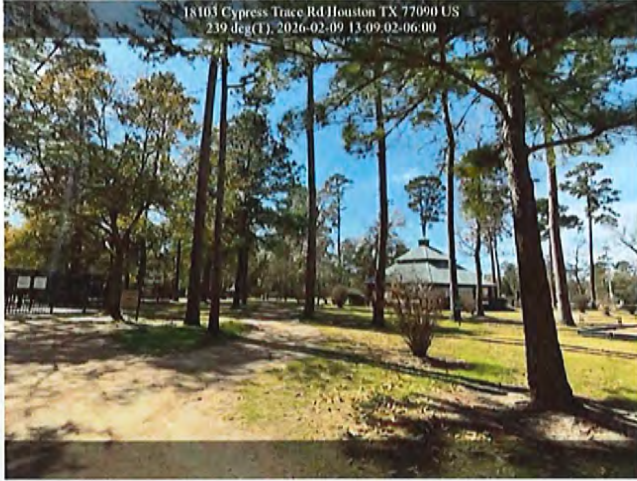
Lents Family Parks – West Park



# I. West Park

- Maintenance completed per contract.

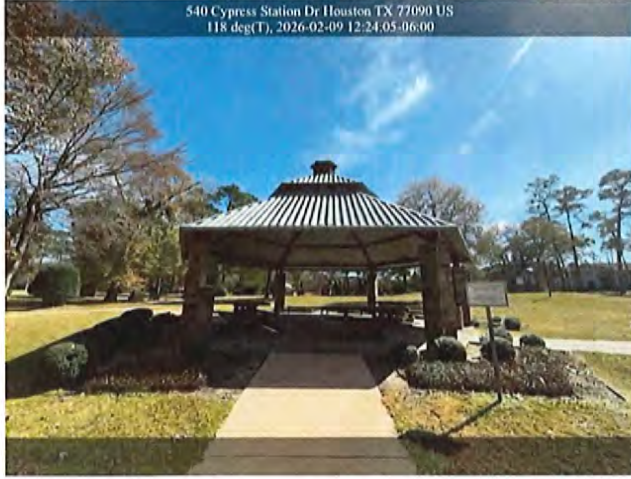






EAST

WEST



Reservations for Pavilions:

MONTH	EAST	WEST
January	11	11
February	16	17
March		
April		
May		
June		
July		
August		
September		
October		
November		
<b>TOTALS</b>		



**Splash Pad**

- CLOSED - October 1<sup>st</sup> thru April 30<sup>th</sup>
- Will Open again on June 1<sup>st</sup> – Open every day till August 31<sup>st</sup>
- After Storm – Power wash / Flush



*The Ethoscapes family of landscape businesses include: Westco Grounds Maintenance, Champion's Hydro-Lawn, Houston Landscapes Unlimited, and Tree60.*

*Thank you for business!*

## Door Replacement at East Family Park Restrooms

**Date** 2/18/2026

**Client**

CNP UD  
C/O MUNICIPAL ACCOUNTS AND CONSULTING  
1281 BRITTMOORE ROAD  
HOUSTON, TX 77043

**Property**

CNP UD

This proposal is for the following -

RM30815 - Door 3068 GALV DB LVR 16G (2)

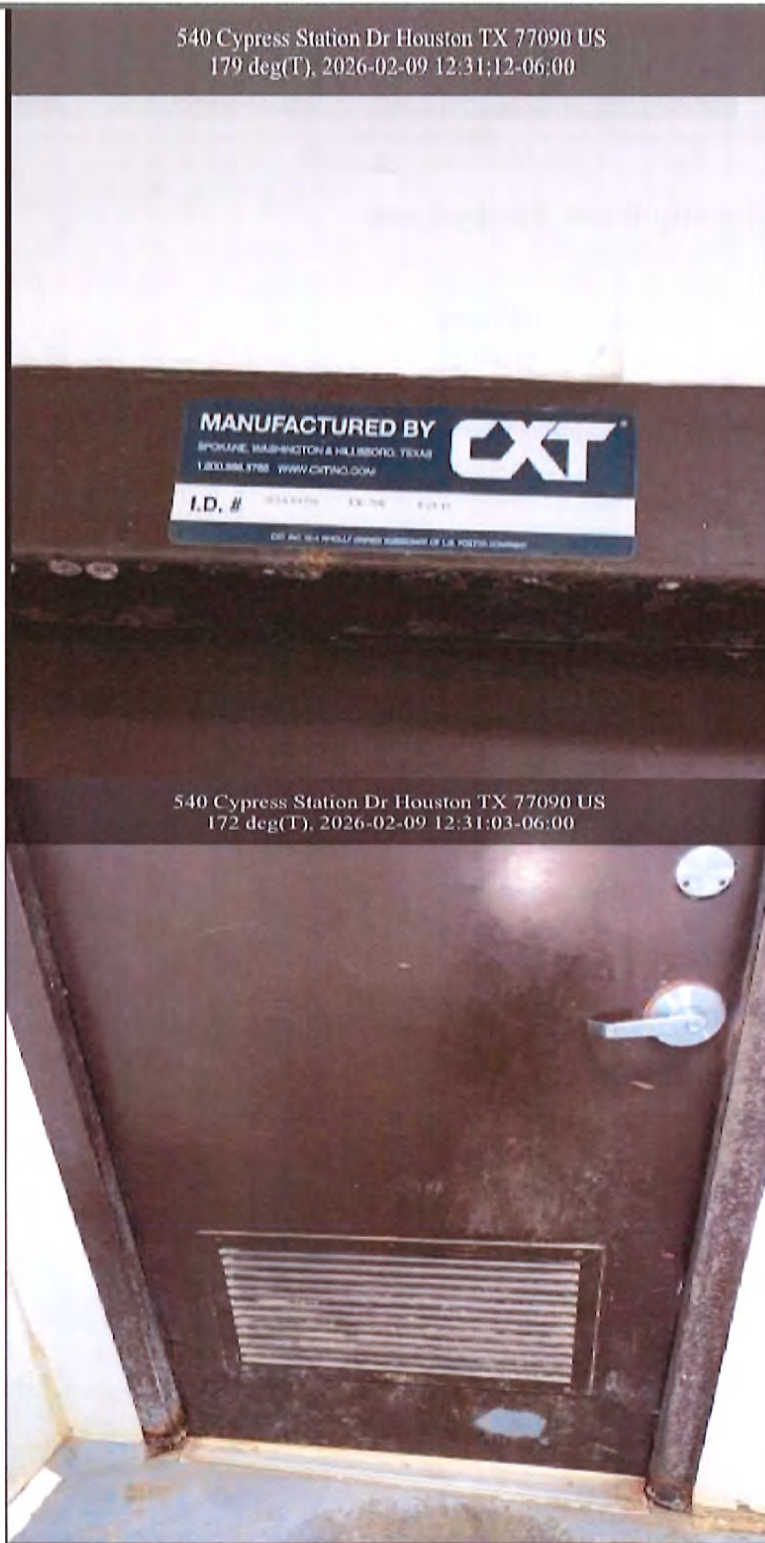
RM31210 - LOUVERDOOR24"X12"W/SCREEN (2)

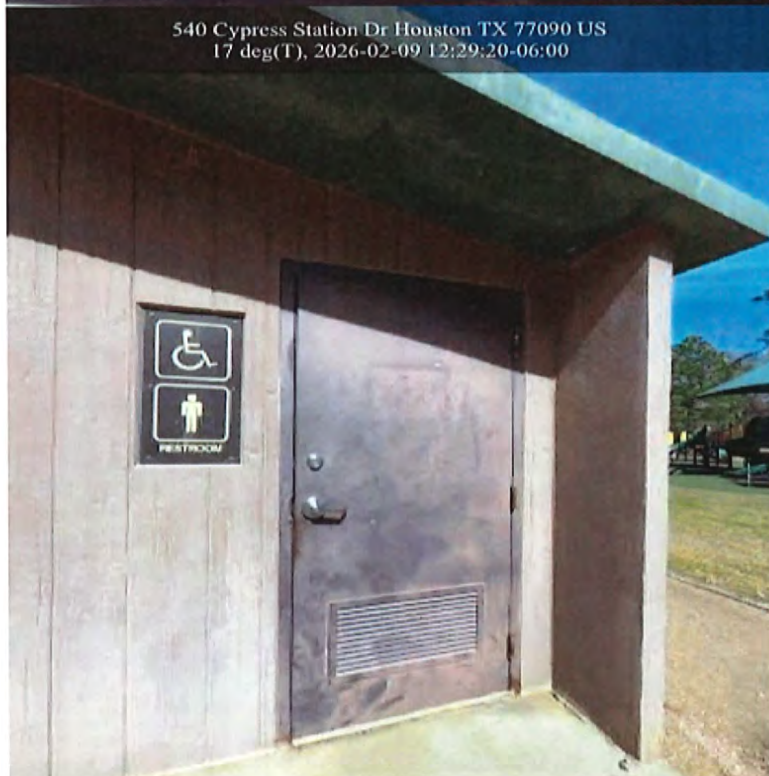
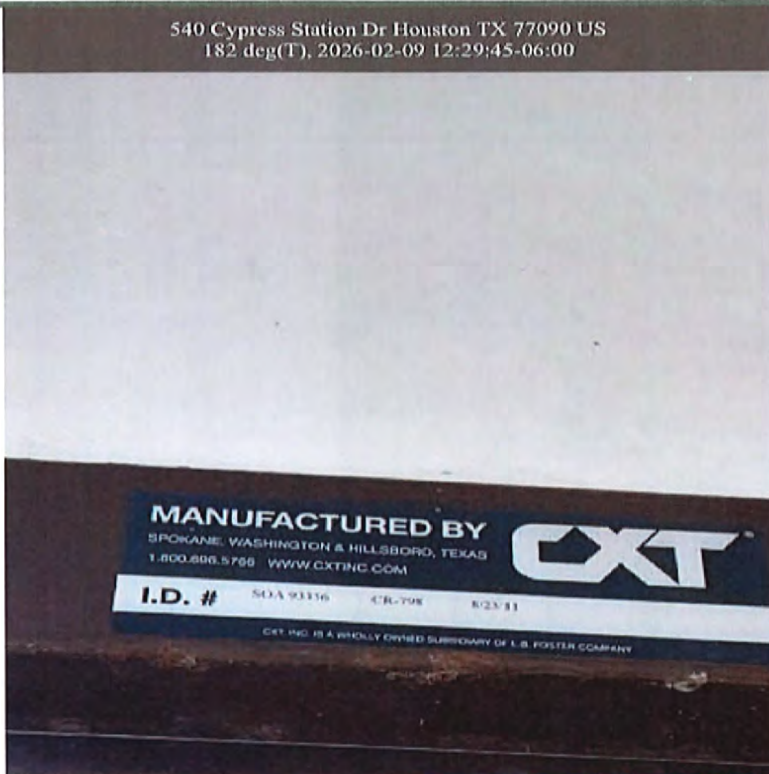
RM30525 - FRAME2868GALVDBLH16G (1)

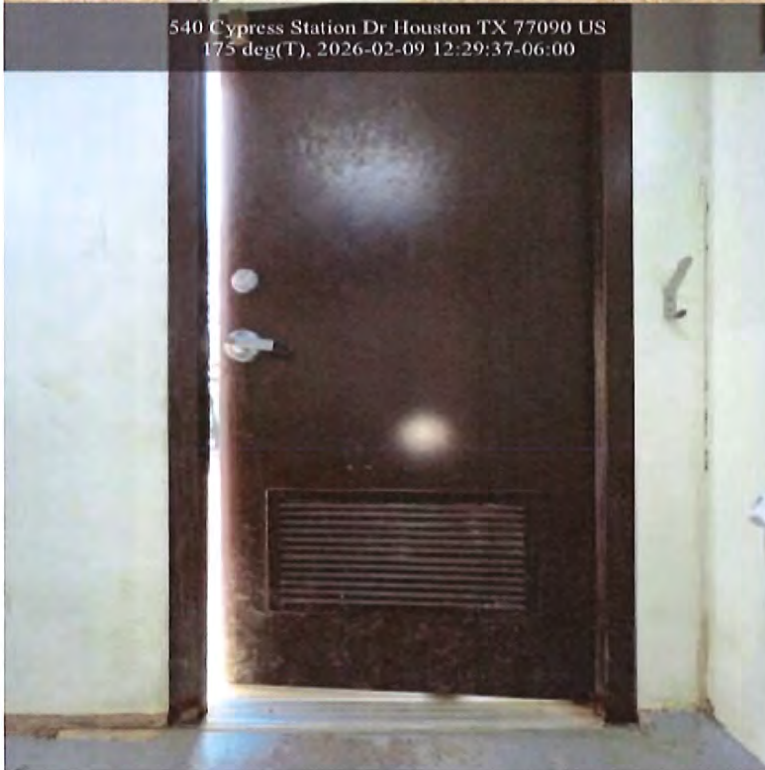
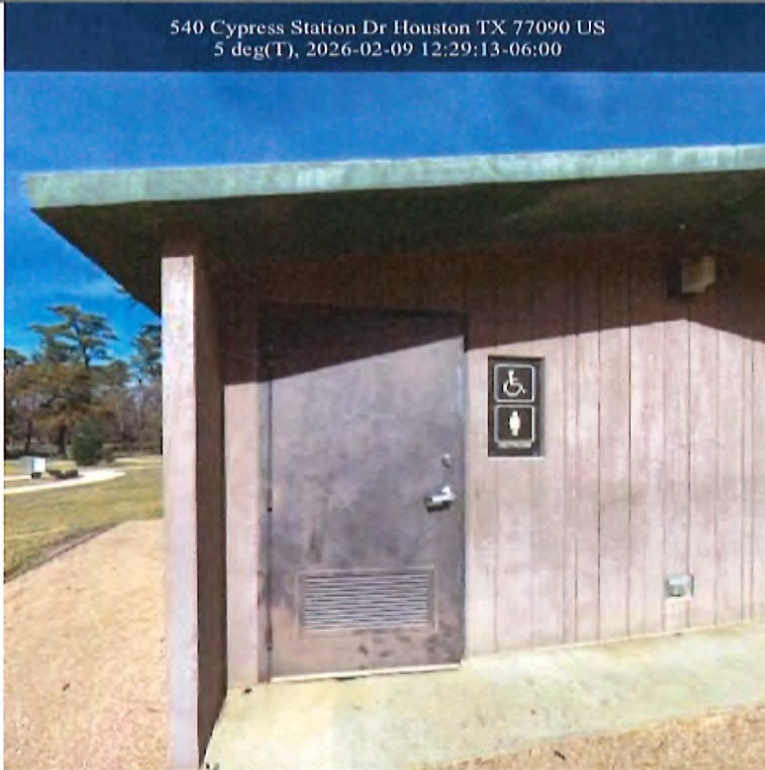
RM30526 - FRAME2868GALVDBRH16GDNU (1)

FRT-DOORCRATE - DOORCRATEFORSHIPLOOSE (2)

PRT\_TRANSPORTATION - PartsTransportationCharge (2)







**Default Group**

Items	Quantity	Unit	Price/Unit	Price
Sub Service	1.00	ea	\$12,060.11	\$12,060.11

Skilled Labor	20.00	Hr	\$75.00	\$1,500.00
Haul Off	1.00	Lump Sum	\$700.00	\$700.00
			<b>Sales Tax:</b>	\$0.00
			<b>Default Group:</b>	\$14,260.11

**Project Summary**

Description	Price	Sales Tax	Total
Default Group	\$14,260.11	\$0.00	\$14,260.11
<b>Project Total</b>	<b>\$14,260.11</b>	<b>\$0.00</b>	<b>\$14,260.11</b>

**Terms & Conditions**

Proposal - 10487.05

Champions Hydro Lawn, INC

CNP UD

By *Cheyenne Evans* 2/18/2026  
 Cheyenne Evans Date  
 cevans@champhydro.com

By \_\_\_\_\_ Date  
 \_\_\_\_\_  
 Printed Name

### Door Replacement at West Family Park Restrooms

Date 2/18/2026

**Client**

CNP UD  
C/O MUNICIPAL ACCOUNTS AND CONSULTING  
1281 BRITTMOORE ROAD  
HOUSTON, TX 77043

**Property**

CNP UD

This proposal is for the following -

- RM30815 - Door 3068 GALV DB LVR 16G (2)
- RM31210 - LOUVERDOOR24"X12"W/SCREEN (2)
- RM30525 - FRAME2868GALVDBLH16G (1)
- RM30526 - FRAME2868GALVDBRH16GDNU (1)
- FRT-DOORCRATE - DOORCRATEFORSHIPLOOSE (2)
- PRT\_TRANSPORTATION - PartsTransportationCharge (2)



18129-18165 Cypress Trace Rd Houston TX 77090 US  
19 deg(T), 2026-02-09 12:50:48-06:00



18129-18165 Cypress Trace Rd Houston TX 77090 US  
43 deg(T), 2026-02-09 12:50:15-06:00







18129-18165 Cypress Trace Rd Houston TX 77090 US  
160 deg(T), 2026-02-09 12:49:58-06:00

**Default Group**

Items	Quantity	Unit
Sub Service	1.00	ea
Skilled Labor	20.00	Hr
Haul Off	1.00	Lump Sum

Sales Tax: \$0.00

Default Group: \$14,260.11

**Project Summary**

Description	Price	Sales Tax	Total
Default Group	\$14,260.11	\$0.00	\$14,260.11
<b>Project Total</b>	<b>\$14,260.11</b>	<b>\$0.00</b>	<b>\$14,260.11</b>

**Terms & Conditions**

Proposal - 10487.05

Champions Hydro Lawn, INC

CNP UD

By Cheyenne Evans 2/18/2026

By \_\_\_\_\_ Date \_\_\_\_\_

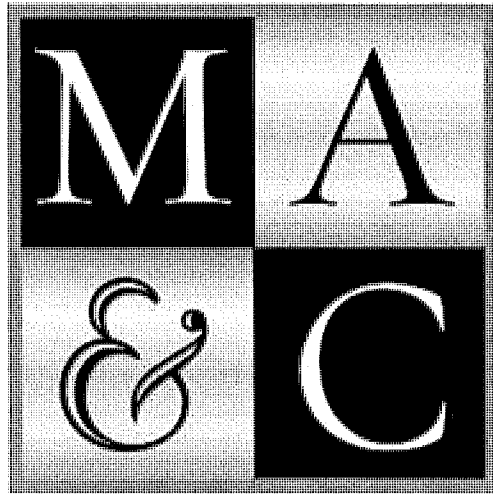
Cheyenne Evans

Date

Date

cevans@champhydro.com

Printed Name \_\_\_\_\_



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

**Bookkeeper's Report | February 19, 2026**

**CNP Utility District**



**WEBSITE**

[www.municipalaccounts.com](http://www.municipalaccounts.com)



**ADDRESS**

1281 Brittmoore Road  
Houston, Texas 77043



**CONTACT**

Phone: 713.623.4539  
Fax: 713.629.6859

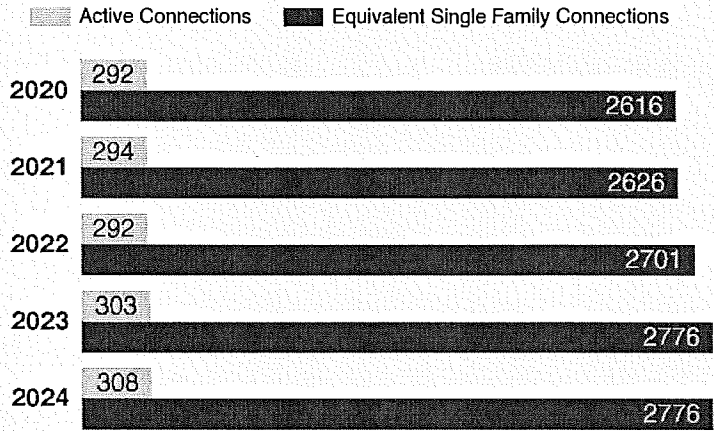
THIS PAGE INTENTIONALLY LEFT BLANK



## Spotlight On Connection Counts In Your District

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

Meter Size	Active Connections	ESFC Factor	Active ESFC
< 3/4"	49	x1.0	49
1"	44	x2.5	110
1 1/2"	34	x5.0	170
2"	149	x8.0	1,192
3"	8	x15.0	120
4"	10	x25.0	250
6"	9	x50.0	450
8"	4	x80.0	320
10"	1	x115.0	115
<b>Total Water</b>	<b>308</b>		<b>2,776</b>

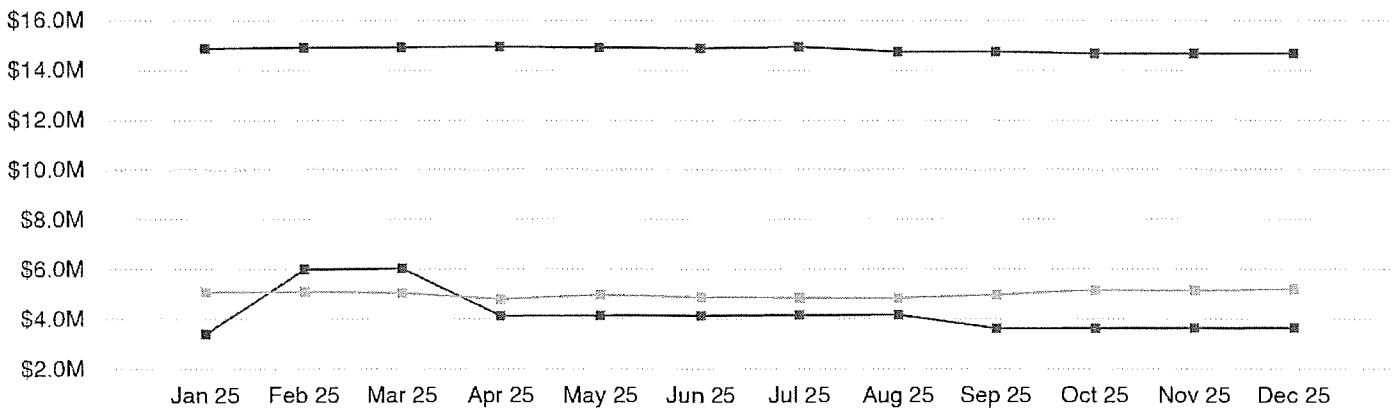


### Account Balance | As of 02/19/2026

General Operating	Capital Projects	Debt Service
\$4,772,053	\$14,694,981	\$3,806,449

**Total For All Accounts: \$23,273,483**

### Account Balance By Month | January 2025 - December 2025



# Monthly Financial Summary - General Operating Fund

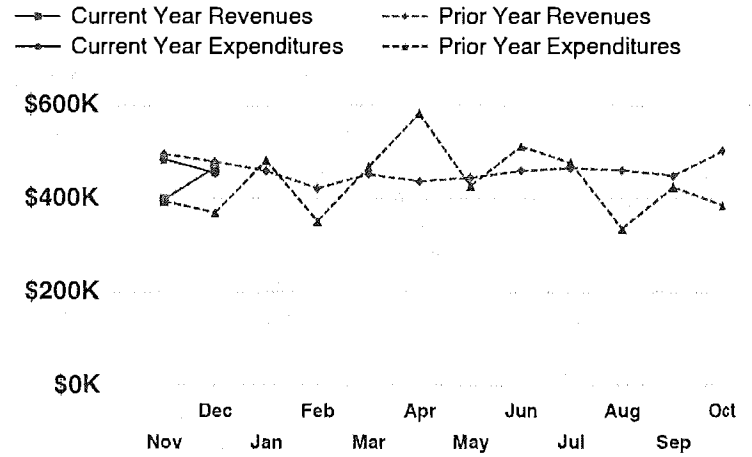
CNP Utility District - GOF



## Account Balance Summary

Balance as of 01/16/2026	\$4,872,351
Receipts	707,636
Disbursements	(807,934)
Balance as of 02/19/2026	\$4,772,053

## Overall Revenues & Expenditures By Month (Year to Date)



## December 2025

### Revenues

Actual	Budget	Over/(Under)
\$465,988	\$380,027	\$85,961

### Expenditures

Actual	Budget	Over/(Under)
\$455,081	\$422,686	\$32,394

## November 2025 - December 2025 (Year to Date)

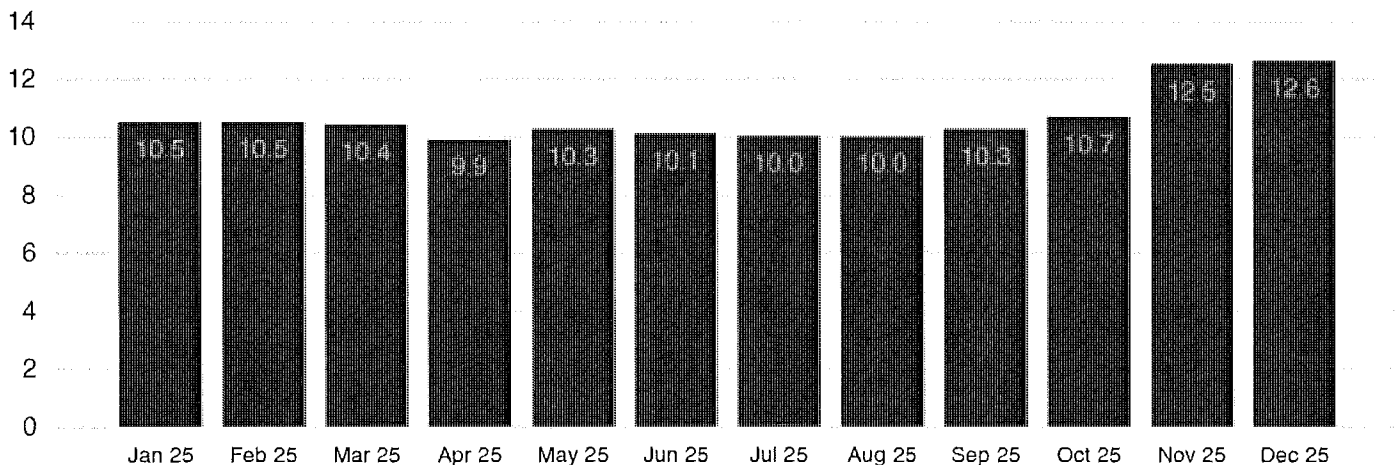
### Revenues

Actual	Budget	Over/(Under)
\$864,388	\$787,802	\$76,587

### Expenditures

Actual	Budget	Over/(Under)
\$938,946	\$826,752	\$112,194

## Operating Fund Reserve Coverage Ratio (In Months)



# Cash Flow Report - Checking Account

CNP Utility District - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 01/16/2026</b>				<b>\$144,754.37</b>
<b>Receipts</b>				
	City of Houston - Sales Tax		55,599.19	
	Interest Earned on Checking		126.71	
	Transfer from Lockbox		309,860.68	
<b>Total Receipts</b>				<b>\$365,586.58</b>
<b>Disbursements</b>				
16326	AT&T.	Telephone Expense	(243.68)	
16333	Texas Commission on Environmental Quality	Revenue and Regulatory Fee	(7,327.68)	
16356	AT&T.	Telephone Expense	(263.58)	
16357	CenterPoint Energy	Utilities Expense	(49.30)	
16358	Comcast	Internet Expense	(164.97)	
16359	Comcast	Internet Expense	(775.37)	
16360	North Harris County Regional Water Author	Pumpage Fees	(41,719.53)	
16361	Reliant	Utility Expense	(23,807.11)	
16362	Republic Services, Inc.	Garbage Expense	(3,083.86)	
16363	Marks Richardson, P.C.	Legal Fees	(4,465.38)	
16364	442000 Brinker International M	Customer Refund	(35.70)	
16365	Northden Holding LTD	Customer Refund	(1,167.97)	
16366	Christopher Cockrell	Lents Family Park - Security Patrol	(3,720.00)	
16367	Donald Steward	Lents Family Park - Security Patrol	(3,720.00)	
16368	Justin Wilkerson	Lents Family Park - Security Patrol	(3,520.00)	
16369	Mark Herman	Lents Family Park - Security Patrol	(3,780.00)	
16370	Naveed Jamil	Lents Family Park - Security Patrol	(1,680.00)	
16371	A & S Engineers, Inc.	Engineering Fees	(6,239.70)	
16372	Assessments of the Southwest, Inc	SB2 Compliance	(375.00)	
16373	Champions Hydro-Lawn, Inc.	Maintenance & Repairs	(30,239.07)	
16374	DSHS Central Lab MC2004	Laboratory Fees	(976.00)	
16375	Eastex Environmental Laboratory, Inc	Laboratory Fees	(6,174.00)	
16376	Erock ON-Site LLC	Generator Program - Energy Charges	(93.07)	
16377	FM 1960 Green Medians Joint Powers Board	Maintenance & Operations	(1,191.25)	
16378	Forvis Mazars	Audit Fees	(26,500.00)	
16379	Harris County Treasurer	Security Expense	(82,958.00)	
16380	Hawkins, Inc	Chemicals Expense	(7,316.68)	
16381	Marks Richardson, P.C.	Legal Fees	(5,323.84)	
16382	Municipal Accounts & Consulting, L.P.	Bookkeeping Fees	(9,577.19)	
16383	Municipal District Services, LLC	Maintenance & Operations	(173,999.21)	
16384	North Water District Laboratory Services	Laboratory Fees	(1,346.25)	
16385	PVS DX, Inc	Chemicals Expense	(1,423.26)	
16386	Ready Maintenance LLC	Mowing Expense	(1,087.00)	
16387	Touchstone District Services	Website Hosting & Maintenance	(247.50)	
16388	Wastewater Transport Services LLC	Sludge Removal	(34,278.34)	

# Cash Flow Report - Checking Account

CNP Utility District - GOF



Number	Name	Memo	Amount	Balance
<b>Disbursements</b>				
16389	Water Utility Services, Inc.	Chemical & Lab Expense	(8,081.25)	
16390	AT&T.	Telephone Expense	0.00	
16391	CenterPoint Energy	Utility Expense	0.00	
16392	Comcast	Internet Expense	0.00	
16393	Comcast	Internet Expense	0.00	
16394	North Harris County Regional Water Author	Pumpage Expense	0.00	
16395	Reliant	Utility Expense	0.00	
16396	Republic Services, Inc.	Garbage Expense	0.00	
Fees	Central Bank	Bank Service Charge	(30.00)	
HRP	HR&P	Payroll Admin Fee	(50.00)	
HRP	HR&P	Payroll Tax Liabilities	(135.20)	
Payroll	Gregory M Koch.	Fees of Office - 1/15/26	(204.10)	
Payroll	Kirk O'Neal.	Fees of Office - 1/15/26	(220.78)	
Payroll	Keith Brown.	Fees of Office - 1/15/26	(215.70)	
Payroll	Renee Granberry.	Fees of Office - 1/15/26	(204.10)	
<b>Total Disbursements</b>				<b>(\$498,010.62)</b>
<b>Balance as of 02/19/2026</b>				<b>\$12,330.33</b>

# Cash Flow Report - Lockbox Account

CNP Utility District - GOF



Number	Name	Memo	Amount	Balance
Balance as of 01/16/2026				\$28,706.68
<b>Receipts</b>				
	Accounts Receivable		227,655.60	
	Accounts Receivable		96,694.71	
<b>Total Receipts</b>				<b>\$324,350.31</b>
<b>Disbursements</b>				
Fees	Central Bank	Bank Service Charge	(25.00)	
Rtn Chk	Central Bank	Customer Returned Items	(37.50)	
Sweep	CNP Utility District - OP	Transfer to Checking	(309,860.68)	
<b>Total Disbursements</b>				<b>(\$309,923.18)</b>
Balance as of 02/19/2026				\$43,133.81

# Actual vs. Budget Comparison

CNP Utility District - GOF



	December 2025			November 2025 - December 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Revenues</b>							
<b>Water Revenue</b>							
14101 Water -Customer Service Revenue	91,953	41,470	50,483	149,587	91,234	58,353	829,400
14102 NHCRWA Fees	109,796	69,560	40,236	205,085	153,032	52,053	1,391,200
14103 NHCRWA - Capital & Interest	47,514	47,514	0	95,028	95,028	0	570,165
14110 NHCRWA - Credit	3,016	3,016	0	6,031	6,031	0	36,187
<b>Total Water Revenue</b>	<b>252,278</b>	<b>161,559</b>	<b>90,718</b>	<b>455,731</b>	<b>345,325</b>	<b>110,406</b>	<b>2,826,952</b>
<b>Wastewater Revenue</b>							
14201 Wastewater-Customer Service Fee	48,990	50,491	(1,501)	98,651	108,195	(9,544)	721,300
14203 Grease Trap	4,874	4,764	110	9,749	9,528	220	57,170
<b>Total Wastewater Revenue</b>	<b>53,864</b>	<b>55,255</b>	<b>(1,391)</b>	<b>108,400</b>	<b>117,723</b>	<b>(9,324)</b>	<b>778,470</b>
<b>Sales Tax Revenue</b>							
14401 Sales Tax-COH	65,505	68,279	(2,774)	118,246	134,887	(16,641)	724,300
<b>Total Sales Tax Revenue</b>	<b>65,505</b>	<b>68,279</b>	<b>(2,774)</b>	<b>118,246</b>	<b>134,887</b>	<b>(16,641)</b>	<b>724,300</b>
<b>Tap Connection Revenue</b>							
14501 Tap Connections	0	0	0	12,970	0	12,970	0
14502 Inspection Fees	0	300	(300)	75	600	(525)	3,600
<b>Total Tap Connection Revenue</b>	<b>0</b>	<b>300</b>	<b>(300)</b>	<b>13,045</b>	<b>600</b>	<b>12,445</b>	<b>3,600</b>
<b>Parks &amp; Recreation Revenue</b>							
14602 Security Patrol Revenue	76,571	75,000	1,571	139,170	150,000	(10,830)	900,000
<b>Total Parks &amp; Recreation Revenue</b>	<b>76,571</b>	<b>75,000</b>	<b>1,571</b>	<b>139,170</b>	<b>150,000</b>	<b>(10,830)</b>	<b>900,000</b>
<b>Administrative Revenue</b>							
14702 Penalties & Interest	4,434	5,483	(1,050)	7,199	10,967	(3,768)	65,800
<b>Total Administrative Revenue</b>	<b>4,434</b>	<b>5,483</b>	<b>(1,050)</b>	<b>7,199</b>	<b>10,967</b>	<b>(3,768)</b>	<b>65,800</b>
<b>Interest Revenue</b>							
14801 Interest Earned on Checking	200	200	0	385	400	(15)	2,400
14802 Interest Earned on Temp. Invest	13,137	13,783	(646)	22,213	27,567	(5,354)	165,400
<b>Total Interest Revenue</b>	<b>13,337</b>	<b>13,983</b>	<b>(646)</b>	<b>22,598</b>	<b>27,967</b>	<b>(5,369)</b>	<b>167,800</b>
<b>Other Revenue</b>							
15801 Miscellaneous Income	0	167	(167)	0	333	(333)	2,000
<b>Total Other Revenue</b>	<b>0</b>	<b>167</b>	<b>(167)</b>	<b>0</b>	<b>333</b>	<b>(333)</b>	<b>2,000</b>
<b>Total Revenues</b>	<b>465,988</b>	<b>380,027</b>	<b>85,961</b>	<b>864,388</b>	<b>787,802</b>	<b>76,587</b>	<b>5,468,922</b>
<b>Expenditures</b>							
<b>Water Service</b>							
16101 Billing Service Fees - Water	7,559	8,217	(657)	17,489	16,433	1,056	98,600

# Actual vs. Budget Comparison

CNP Utility District - GOF



	December 2025			November 2025 - December 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Expenditures</b>							
<b>Water Service</b>							
16103 NHCRWA - Pumpage Fee	26,325	23,481	2,844	56,493	51,656	4,837	469,610
16104 NHCRWA - Purchase Water	82,277	94,554	(12,277)	147,275	160,015	(12,740)	727,340
16105 Maintenance & Repairs - Water	45,175	27,014	18,161	97,031	54,028	43,003	324,170
16107 Chemicals - Water	6,819	4,975	1,844	8,767	9,950	(1,183)	59,700
16108 Laboratory Expense - Water	2,670	1,833	836	4,195	3,667	528	22,000
16109 Mowing - Water	544	1,058	(515)	1,969	2,117	(148)	12,700
16110 Utilities - Water	9,417	9,792	(375)	18,157	19,583	(1,426)	117,500
16111 Reconnections	73	0	73	73	0	73	0
16112 Disconnect Expense	178	0	178	607	0	607	0
16114 Telephone Expense - Water	195	208	(14)	395	417	(22)	2,500
16115 Meter Replacement	0	1,233	(1,233)	0	2,467	(2,467)	14,800
16116 Permit Expense - Water	200	4,208	(4,008)	19,302	8,417	10,885	50,500
16117 TCEQ Regulatory Expense - Water	651	3,700	(3,049)	651	3,700	(3,049)	3,700
16118 Commercial Meter Testing	0	3,050	(3,050)	12,237	6,100	6,137	36,600
<b>Total Water Service</b>	<b>182,081</b>	<b>183,324</b>	<b>(1,243)</b>	<b>384,641</b>	<b>338,549</b>	<b>46,092</b>	<b>1,939,720</b>
<b>Wastewater Service</b>							
16201 Billing Service Fees-Wastewater	7,559	8,217	(657)	17,489	16,433	1,056	98,600
16203 Sanitary Lift Station Exp	2,647	1,333	1,314	2,647	2,667	(20)	16,000
16205 Maint & Repairs - Wastewater	10,132	15,150	(5,018)	41,055	30,300	10,755	181,800
16206 Storm Water Pump Station Exp	0	208	(208)	1,794	417	1,377	2,500
16207 Chemicals - Wastewater	5,460	4,567	893	12,220	9,133	3,087	54,800
16208 Laboratory Fees - Wastewater	6,174	8,575	(2,401)	13,803	17,150	(3,347)	102,900
16209 Mowing - Wastewater	544	1,025	(482)	1,969	2,050	(81)	12,300
16210 Utilities - Wastewater	16,399	17,000	(601)	30,889	34,000	(3,111)	204,000
16211 Utilities - Lift Station	15	17	(2)	28	33	(6)	200
16212 Sludge Removal	34,278	7,258	27,020	34,278	14,517	19,762	87,100
16214 Telephone Expense - Wastewater	49	52	(3)	99	103	(4)	620
16215 Grease Trap Expense	0	4,693	(4,693)	63	9,387	(9,324)	56,320
16216 Permit Expense - Wastewater	0	1,318	(1,318)	0	2,635	(2,635)	15,810
16217 TCEQ Regulatory Exp-Wastewater	651	3,700	(3,049)	651	3,700	(3,049)	3,700
<b>Total Wastewater Service</b>	<b>83,908</b>	<b>73,113</b>	<b>10,796</b>	<b>156,985</b>	<b>142,525</b>	<b>14,460</b>	<b>836,650</b>
<b>Garbage Service</b>							
16301 Garbage Expense	3,129	2,783	346	6,244	5,565	679	33,390
<b>Total Garbage Service</b>	<b>3,129</b>	<b>2,783</b>	<b>346</b>	<b>6,244</b>	<b>5,565</b>	<b>679</b>	<b>33,390</b>
<b>Storm Water Quality</b>							
16404 Mowing - Detention	1,489	2,108	(620)	2,841	4,217	(1,376)	25,300
<b>Total Storm Water Quality</b>	<b>1,489</b>	<b>2,108</b>	<b>(620)</b>	<b>2,841</b>	<b>4,217</b>	<b>(1,376)</b>	<b>25,300</b>

# Actual vs. Budget Comparison

CNP Utility District - GOF



	December 2025			November 2025 - December 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Expenditures</b>							
<b>Tap Connection</b>							
16502 Inspection Expense	800	3,508	(2,708)	800	7,017	(6,217)	42,100
<b>Total Tap Connection</b>	<b>800</b>	<b>3,508</b>	<b>(2,708)</b>	<b>800</b>	<b>7,017</b>	<b>(6,217)</b>	<b>42,100</b>
<b>Parks &amp; Recreation Service</b>							
16601 Green Medians Fees	1,191	1,233	(42)	2,383	2,467	(84)	14,800
16602 Cypress Station-Assessment Fee	0	0	0	0	0	0	13,800
16603 Park Maintenance	56,950	25,400	31,550	128,873	50,800	78,073	304,800
16604 Park Utilities	87	175	(88)	173	350	(177)	2,100
<b>Total Parks &amp; Recreation Service</b>	<b>58,228</b>	<b>26,808</b>	<b>31,420</b>	<b>131,428</b>	<b>53,617</b>	<b>77,812</b>	<b>335,500</b>
<b>Administrative Service</b>							
16701 Administrative Fees	0	43	(43)	0	87	(87)	520
16703 Legal Fees	3,970	4,750	(780)	9,693	9,500	193	57,000
16705 Auditing Fees	0	0	0	0	0	0	29,100
16706 Engineering Fees	3,182	7,083	(3,901)	5,857	14,167	(8,310)	85,000
16707 Engineering Fees - Special	272	5,417	(5,144)	6,492	10,833	(4,341)	65,000
16708 Financial Advisor Fees	1,200	0	1,200	1,200	0	1,200	950
16709 Election Expense	0	0	0	0	0	0	10,000
16710 Website Expense	248	250	(3)	495	500	(5)	3,000
16711 Sales Tax Tracking	4,000	0	4,000	4,000	4,000	0	16,000
16712 Bookkeeping Fees	7,496	8,954	(1,458)	11,106	17,908	(6,802)	81,400
16713 Legal Notices & Other Publ.	0	242	(242)	0	483	(483)	2,900
16714 Printing & Office Supplies	440	492	(52)	865	983	(119)	5,900
16715 Filing Fees	0	25	(25)	0	50	(50)	300
16716 Delivery Expense	97	42	55	127	83	43	500
16717 Postage	319	175	144	505	350	155	2,100
16718 Insurance & Surety Bond	0	0	0	0	0	0	128,200
16719 AWBD Expense	0	0	0	0	0	0	750
16721 Meeting Expense	455	425	30	769	850	(81)	5,100
16722 Bank Service Charge	15	308	(293)	20	617	(597)	3,700
16723 Travel Expense	59	62	(3)	118	123	(6)	740
16727 SB/HB Compliance	375	375	0	750	750	0	4,500
16728 Record Storage Fees	1,863	300	1,563	2,929	600	2,329	3,600
16729 Sponsorships	0	0	0	0	0	0	4,200
16730 Consumer Confidence Report	0	767	(767)	0	1,534	(1,534)	9,200
16731 Arbitrage Fees	3,550	0	3,550	3,550	0	3,550	3,000
<b>Total Administrative Service</b>	<b>27,540</b>	<b>29,709</b>	<b>(2,169)</b>	<b>48,476</b>	<b>63,418</b>	<b>(14,943)</b>	<b>522,660</b>
<b>Security Service</b>							
16801 Park Security Patrol	12,740	14,358	(1,618)	28,490	28,717	(227)	172,300

# Actual vs. Budget Comparison

CNP Utility District - GOF



	December 2025			November 2025 - December 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Expenditures</b>							
<b>Security Service</b>							
16802 Internet - Security Cameras	1,205	1,300	(95)	2,129	2,600	(471)	15,600
16803 Security Patrol Expense	82,958	84,392	(1,434)	165,695	168,783	(3,088)	1,012,700
<b>Total Security Service</b>	<b>96,903</b>	<b>100,050</b>	<b>(3,147)</b>	<b>196,314</b>	<b>200,100</b>	<b>(3,786)</b>	<b>1,200,600</b>
<b>Payroll Expense</b>							
17101 Payroll Expenses	884	1,108	(224)	1,768	2,217	(449)	13,300
17102 Payroll Administration	50	50	0	100	100	0	600
17103 Payroll Tax Expense	68	83	(16)	135	167	(32)	1,000
<b>Total Payroll Expense</b>	<b>1,002</b>	<b>1,242</b>	<b>(240)</b>	<b>2,003</b>	<b>2,483</b>	<b>(480)</b>	<b>14,900</b>
<b>Other Expense</b>							
17802 Miscellaneous Expense	0	42	(42)	37	83	(47)	500
<b>Total Other Expense</b>	<b>0</b>	<b>42</b>	<b>(42)</b>	<b>37</b>	<b>83</b>	<b>(47)</b>	<b>500</b>
<b>Total Expenditures</b>	<b>455,081</b>	<b>422,686</b>	<b>32,394</b>	<b>929,769</b>	<b>817,575</b>	<b>112,194</b>	<b>4,951,320</b>
<b>Total Revenues (Expenditures)</b>	<b>10,907</b>	<b>(42,660)</b>	<b>53,567</b>	<b>(65,380)</b>	<b>(29,773)</b>	<b>(35,607)</b>	<b>517,602</b>
<b>Other Expenditures</b>							
<b>Capital Outlay</b>							
17901 Capital Outlay	0	0	0	9,177	9,177	0	55,000
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,177</b>	<b>9,177</b>	<b>0</b>	<b>55,000</b>
<b>Total Other Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,177</b>	<b>9,177</b>	<b>0</b>	<b>55,000</b>
<b>Total Other Revenues (Expenditures)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,177)</b>	<b>(9,177)</b>	<b>0</b>	<b>(55,000)</b>
<b>Excess Revenues (Expenditures)</b>	<b>10,907</b>	<b>(42,660)</b>	<b>53,567</b>	<b>(74,557)</b>	<b>(38,950)</b>	<b>(35,607)</b>	<b>462,602</b>

# Park Expenses

CNP Utility District  
November 2025 - October 2026

	<u>January</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Nov 25 - Jan 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Expense							
16603 · Park Maintenance	25,963	25,400	563	154,836	76,200	78,636	304,800
16801 · Park Security Patrol	13,055	14,358	(1,303)	41,545	43,075	(1,530)	172,300
16604 · Park Utilities	84	175	(91)	257	525	(268)	2,100
Total Expense	<u>39,102</u>	<u>39,933</u>	<u>(831)</u>	<u>196,638</u>	<u>119,800</u>	<u>76,838</u>	<u>479,200</u>

	<u>February</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Nov 25 - Feb 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Expense							
16603 · Park Maintenance	2,662	25,400	(22,738)	157,498	101,600	55,898	304,800
16801 · Park Security Patrol	16,420	14,358	2,062	57,965	57,433	532	172,300
16604 · Park Utilities	0	175	(175)	257	700	(443)	2,100
Total Expense	<u>19,082</u>	<u>39,933</u>	<u>(20,851)</u>	<u>215,720</u>	<u>159,733</u>	<u>55,987</u>	<u>479,200</u>

# Patrol Detail History

CNP Utility District

## Total Hours Worked

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2011	0	0	0	0	0	0	0	0	0	202	312	320	834
2012	382	320	320	410	320	395	319	307	398	320	305	400	4,196
2013	315	399	311	320	318	341	479	382	402	313	392	305	4,277
2014	324	397	392	248	322	403	328	383	348	330	411	328	4,214
2015	324	379	312	324	401	240	400	394	322	315	395	332	4,138
2016	413	332	327	405	320	330	411	350	316	403	327	332	4,266
2017	404	320	328	393	328	329	408	329	386	329	323	408	4,285
2018	332	331	331	326	415	486	263	336	403	347	325	316	4,211
2019	391	405	331	333	321	417	391	260	405	336	380	332	4,302
2020	336	408	379	392	414	392	329	340	418	339	411	342	4,500
2021	423	339	343	342	416	257	421	420	339	412	344	344	4,400
2022	426	338	341	420	351	349	431	337	349	435	349	357	4,483
2023	426	351	344	433	336	329	405	321	388	334	338	396	4,401
2024	334	329	398	307	329	334	409	341	413	407	325	330	4,256
2025	410	337	336	317	409	336	423	336	342	405	328	337	4,316
2026	375												375

## Total Amount

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,360	\$11,430	\$12,170	\$30,960
2012	14,545	12,180	12,140	15,635	12,220	15,095	12,070	11,615	15,080	12,185	11,515	15,130	\$159,410
2013	11,870	15,165	11,840	12,240	12,300	13,260	18,645	14,050	16,390	12,140	15,240	11,775	\$164,915
2014	12,500	15,360	15,155	9,595	12,450	15,585	12,700	14,860	13,425	12,765	15,915	12,660	\$162,970
2015	12,535	14,750	12,080	12,540	15,560	9,275	15,505	15,265	12,465	12,195	15,650	12,840	\$160,660
2016	16,005	12,860	12,660	15,725	12,390	12,800	15,910	13,210	12,295	15,655	12,685	12,880	\$165,075
2017	15,690	12,440	12,695	15,305	12,720	12,755	15,855	12,860	14,950	12,770	12,545	15,825	\$166,410
2018	12,860	12,785	12,835	12,635	16,075	18,855	10,100	12,995	15,610	13,445	12,610	12,220	\$163,025
2019	15,190	15,750	12,845	12,915	12,775	15,650	15,150	10,045	15,735	13,015	14,795	12,870	\$166,735
2020	13,020	15,855	14,620	7,430	16,045	15,215	12,735	13,160	16,205	13,125	15,925	13,230	\$166,565
2021	16,380	13,125	13,260	13,245	16,130	9,905	16,310	16,275	13,125	15,995	13,300	13,300	\$170,350
2022	16,485	13,090	13,195	16,275	13,545	13,475	16,665	12,955	13,475	16,800	13,475	13,775	\$173,210
2023	16,485	13,530	13,300	16,730	13,020	12,775	15,750	12,485	15,125	12,935	13,090	15,420	\$170,645
2024	12,950	12,775	15,505	12,705	12,775	12,950	15,885	13,195	16,030	15,820	12,555	12,790	\$165,935
2025	15,925	13,055	13,020	12,275	15,880	13,020	16,340	13,020	13,220	15,750	12,740	13,055	\$167,300
2026	14,535												\$14,535

# Balance Sheet as of 12/31/2025

CNP Utility District - GOF



<b>Assets</b>	
Bank	
11101 Cash in Bank	\$585,014
11102 Lockbox	28,707
Total Bank	<u>\$613,720</u>
Investments	
11201 Time Deposits	\$4,591,541
Total Investments	<u>\$4,591,541</u>
Receivables	
11301 Accounts Receivable	\$610,616
11305 Accrued Interest	30,464
11306 Due From City of Houston-SalesT	172,741
Total Receivables	<u>\$813,821</u>
Reserves	
11601 FM 1960 Joint Powers - Reserve	\$2,100
Total Reserves	<u>\$2,100</u>
Prepays	
11703 Prepaid Expense Other	\$750
Total Prepays	<u>\$750</u>
<b>Total Assets</b>	<b><u><u>\$6,021,932</u></u></b>
<b>Liabilities &amp; Equity</b>	
Liabilities	
Accounts Payable	
12101 Accounts Payable	\$133,225
Total Accounts Payable	<u>\$133,225</u>
Other Current Liabilities	
12203 Due To Other Districts	\$28,875
Total Other Current Liabilities	<u>\$28,875</u>
Deposits	
12601 Customer Meter Deposits	\$552,493
Total Deposits	<u>\$552,493</u>
<b>Total Liabilities</b>	<b><u>\$714,594</u></b>
Equity	
Unassigned Fund Balance	
13101 Unassigned Fund Balance	\$5,381,895
Total Unassigned Fund Balance	<u>\$5,381,895</u>
Net Income	<u>(\$74,557)</u>
<b>Total Equity</b>	<b><u>\$5,307,338</u></b>
<b>Total Liabilities &amp; Equity</b>	<b><u><u>\$6,021,932</u></u></b>

# Monthly Financial Summary - Capital Projects Fund

CNP Utility District - CPF



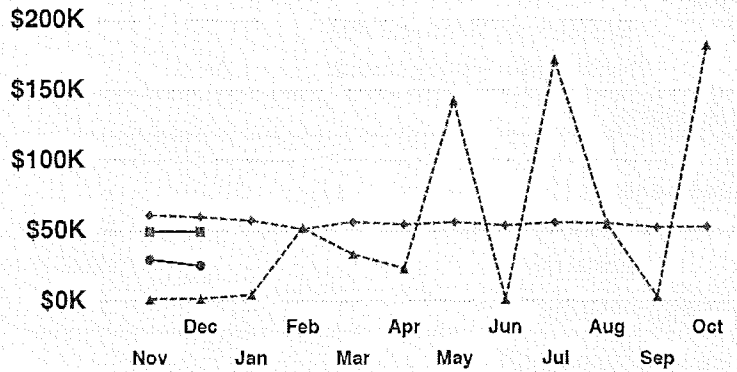
## Account Balance Summary

Balance as of 01/16/2026	\$14,678,979
Receipts	80,304
Disbursements	(64,302)
Balance as of 02/19/2026	\$14,694,981

## Overall Revenues & Expenditures

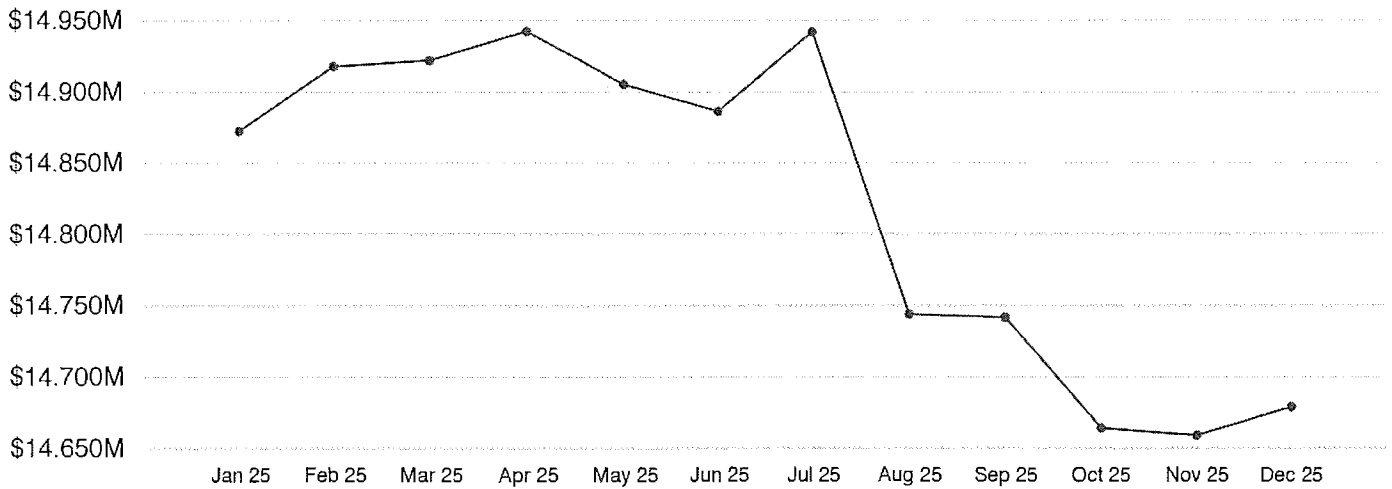
By Month (Year to Date)

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



## Account Balance By Month | January 2025 - December 2025

—●— CAPITAL PROJECTS FUND



# Cash Flow Report - Checking Account

CNP Utility District - CPF



Number	Name	Memo	Amount	Balance
Balance as of 01/16/2026				\$447.02
<b>Receipts</b>				
	Transfer from Money Market		8,524.98	
	Transfer from Money Market		23,652.40	
<b>Total Receipts</b>				<b>\$32,177.38</b>
<b>Disbursements</b>				
1664	A & S Engineers, Inc.	Engineering Fees	(32,094.40)	
Fees	Central Bank	Bank Service Charge	(30.00)	
<b>Total Disbursements</b>				<b>(\$32,124.40)</b>
Balance as of 02/19/2026				\$500.00

# District Debt Summary as of 02/19/2026

CNP Utility District - DSF



		WATER, SEWER, DRAINAGE	PARK/ROAD/OTHER	REFUNDING
<b>Total \$ Authorized</b>		<b>Authorized</b>	<b>Authorized</b>	<b>Authorized</b>
\$102.76M		\$92.76M	\$10.00M	\$32.00M
<b>Total \$ Issued</b>		<b>Issued</b>	<b>Issued</b>	<b>Issued</b>
\$69.24M		\$65.26M	\$3.98M	\$9.93M
<b>Yrs to Mat</b>	<b>Rating</b>	<b>\$ Available To Issue</b>	<b>\$ Available To Issue</b>	<b>\$ Available To Issue</b>
27	AA	\$27.50M	\$6.02M	\$22.07M

\*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
2024 - WS&D	\$14,000,000	2053	\$14,000,000
2021 - WS&D	\$8,305,000	2049	\$8,305,000
2018 - WS&D	\$11,940,000	2045	\$11,940,000
2016 - Refunding	\$9,995,000	2036	\$6,795,000
2015 - Refunding	\$6,315,000	2035	\$885,000
<b>Total</b>	<b>\$50,555,000</b>		<b>\$41,925,000</b>

# District Debt Schedule

CNP Utility District - DSF



Paying Agent	Series	Principal	Interest	Total
Bank of New York	2024 - WS&D	\$0.00	\$294,750.00	\$294,750.00
Bank of New York	2021 - WS&D	\$250,000.00	\$72,006.25	\$322,006.25
Amegy Bank of Texas	2018 - WS&D	\$290,000.00	\$206,346.88	\$496,346.88
Amegy Bank of Texas	2016 - Refunding	\$540,000.00	\$90,625.00	\$630,625.00
Amegy Bank of Texas	2015 - Refunding	\$70,000.00	\$17,700.00	\$87,700.00
<b>Total Due 04/01/2026</b>		<b>\$1,150,000.00</b>	<b>\$681,428.13</b>	<b>\$1,831,428.13</b>

Paying Agent	Series	Principal	Interest	Total
Bank of New York	2024 - WS&D	\$0.00	\$294,750.00	\$294,750.00
Bank of New York	2021 - WS&D	\$0.00	\$70,756.25	\$70,756.25
Amegy Bank of Texas	2018 - WS&D	\$0.00	\$200,546.88	\$200,546.88
Amegy Bank of Texas	2016 - Refunding	\$0.00	\$85,225.00	\$85,225.00
Amegy Bank of Texas	2015 - Refunding	\$0.00	\$16,300.00	\$16,300.00
<b>Total Due 10/01/2026</b>		<b>\$0.00</b>	<b>\$667,578.13</b>	<b>\$667,578.13</b>

# Investment Profile as of 02/19/2026

CNP Utility District

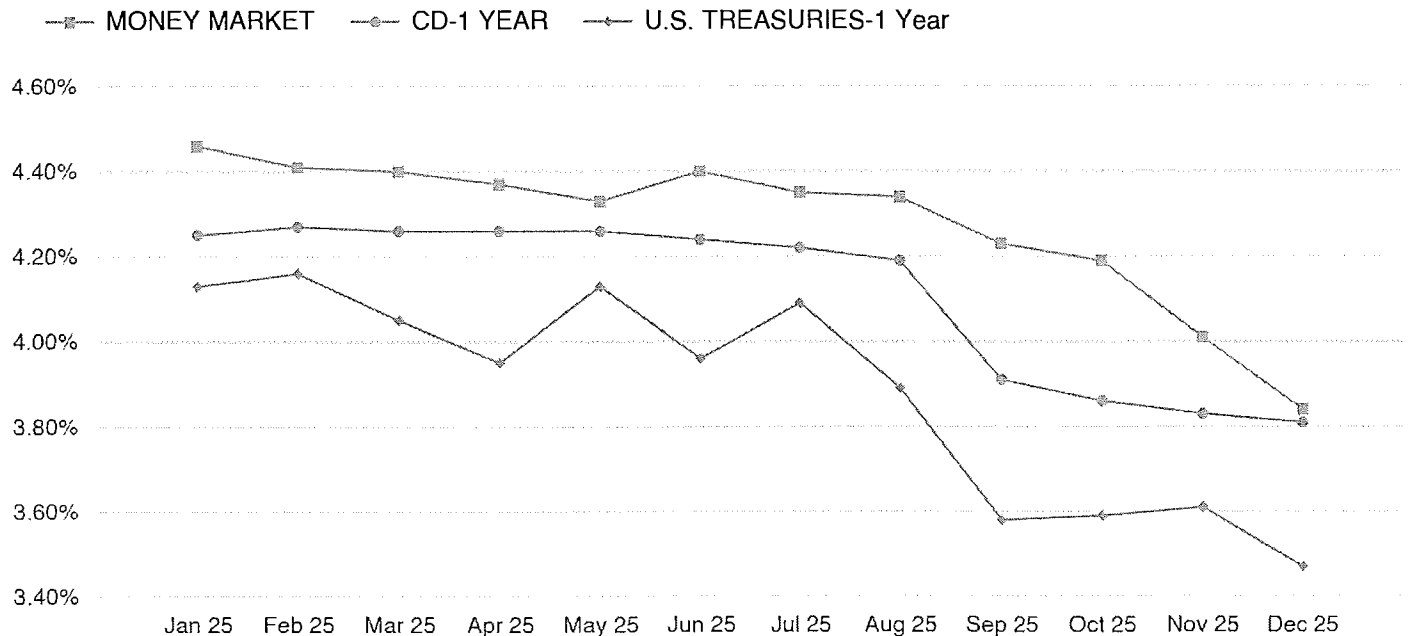


General Operating Fund	Capital Projects Fund	Debt Service Fund	Other Funds
<b>Funds Available to Invest</b> \$4,772,053	<b>Funds Available to Invest</b> \$14,694,981	<b>Funds Available to Invest</b> \$3,806,449	<b>Funds Available to Invest</b> N/A
<b>Funds Invested</b> \$4,716,589	<b>Funds Invested</b> \$14,694,481	<b>Funds Invested</b> \$3,806,449	<b>Funds Invested</b> N/A
<b>Percent Invested</b> 99%	<b>Percent Invested</b> 99%	<b>Percent Invested</b> 100%	<b>Percent Invested</b> N/A

Term	Money Market	Term	Certificate of Deposit	Term	U.S. Treasuries
On Demand	3.74%	180 Days	4.07%	180 Days	3.60%
		270 Days	3.80%	270 Days	3.60%
		1 Yr	3.73%	1 Yr	3.41%
		13 Mo	1.80%	13 Mo	N/A
		18 Mo	2.30%	18 Mo	0.00%
		2 Yr	1.84%	2 Yr	3.48%

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

## Investment Rates Over Time (By Month) | January 2025 - December 2025



# Account Balance as of 02/19/2026

## CNP Utility District - Investment Detail



### FUND: General Operating

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Certificates of Deposit</b>					
FRONTIER BANK (XXXX1829)	05/30/2025	05/30/2026	4.25%	235,000.00	
PLAINS STATE BANK (XXXX8591)	06/23/2025	06/23/2026	4.00%	235,000.00	
SOUTHSTATE BANK (XXXX9115)	01/02/2026	07/02/2026	3.75%	235,000.00	
THIRD COAST BANK, SSB (XXXX2163)	07/14/2025	07/14/2026	4.15%	235,000.00	
WALLIS BANK (XXXX8331)	07/27/2025	07/27/2026	4.15%	235,000.00	
AMERICAN BANK, N.A. (XXXX1443)	12/02/2025	08/29/2026	3.50%	240,000.00	
CADENCE BANK (XXXX8046)	10/07/2025	10/07/2026	3.70%	235,000.00	
SOUTH STAR BANK (XXXX0345)	12/03/2025	12/03/2026	3.60%	240,000.00	
SUSSER BANK (XXXX0005)	01/27/2026	01/27/2027	3.54%	240,000.00	
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0001)	05/05/2016		3.79%	2,586,588.98	
<b>Checking Account(s)</b>					
CENTRAL BANK - CHECKING (XXXX4781)			0.00%	43,133.81	Lockbox
CENTRAL BANK - CHECKING (XXXX0194)			0.00%	12,330.33	Checking Account
<b>Totals for General Operating Fund</b>				<b>\$4,772,053.12</b>	

### FUND: Capital Projects

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0004)	03/19/2021		3.79%	1,646,965.63	Series 2021
TEXAS CLASS (XXXX0005)	08/07/2024		3.79%	13,047,515.32	Series 2024 WSD
<b>Checking Account(s)</b>					
CENTRAL BANK - CHECKING (XXXX0178)			0.00%	500.00	Checking Account
<b>Totals for Capital Projects Fund</b>				<b>\$14,694,980.95</b>	

### FUND: Debt Service

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Certificates of Deposit</b>					
HUNTINGTON BANK - DEBT (XXXX9784)	09/13/2025	03/12/2026	4.15%	235,000.00	
SUSSER-DEBT (XXXX9267)	06/23/2025	03/20/2026	4.31%	235,000.00	
WALLIS BANK-DEBT (XXXX4774)	06/23/2025	03/23/2026	4.30%	235,000.00	

# Account Balance as of 02/19/2026

CNP Utility District - Investment Detail



**FUND: Debt Service**

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Money Market Funds</b>					
TEXAS CLASS (XXXX0002)	05/05/2016		3.79%	3,101,448.83	
<b>Totals for Debt Service Fund</b>				<b>\$3,806,448.83</b>	
<b>Grand Total for CNP Utility District :</b>				<b>\$23,273,482.90</b>	

# Capital Projects Fund Breakdown

CNP UD  
2/19/2026

## Balances by Bond Series

Bond Proceeds - Series 2021	1,647,465.63
Bond Proceeds - Series 2024	13,047,515.32
Total Cash Balance	<u><u>\$14,694,980.95</u></u>

## Remaining Costs/Surplus By Bond Series

Remaining Costs - Series 2021	982,608.37
Remaining Costs - Series 2024	12,099,830.50
Total Amount in Remaining Costs	<u><u>\$13,082,438.87</u></u>
Surplus & Interest - Series 2021	664,771.25
Surplus & Interest - Series 2024	947,770.83
Total Surplus & Interest Balance	<u><u>\$1,612,542.08</u></u>
Total Remaining Costs/Surplus	<u><u>\$14,694,980.95</u></u>

# Cost Comparison - \$8,305,000 - Series 2021

CNP UD

#####

	USE OF PROCEEDS	ACTUAL COSTS	REMAINING COSTS	VARIANCE (OVER)/UNDER
<b>CONSTRUCTION COSTS</b>				
Developer Items				
Prologis waterline and force main extension	\$189,574.00	\$189,574	\$0	\$0
Prologis waterline and detention pond	340,247.00	340,247	0	0
ICC Phase II drainage improvements	115,062.00	115,062	0	(0.37)
North 45 Commerce Park	358,757.00	358,757	0	0
Engineering and materials testing	238,420.00	238,420	0	0
<b>Subtotal Developer Items</b>	<b>\$1,242,060.00</b>	<b>\$1,242,060.37</b>	<b>\$0.00</b>	<b>(\$0.37)</b>
District Items				
WWTP & WP SCADA System Replacement	\$600,000	\$600,000	\$0	\$0
GST Recoating	\$583,000	320,920	0	262,080
WP #1 Recoating	\$288,000	288,000	0	0
WP #1 Motor Control Center Replacement	\$683,000	4,238	678,762	0
WP #2 Improvements	\$137,000	0	0	137,000
WWTP Improvements - PH 2	\$1,713,750	1,733,129	0	(19,379)
Contingencies	\$400,400	400,400	0	0
Engineering	\$749,395	723,647	25,748	0
Detention Pond Land Acquisition Costs	\$1,057,546	767,065	0	290,481
<b>Subtotal District Items</b>	<b>\$6,212,091</b>	<b>\$4,837,399.18</b>	<b>\$704,509.96</b>	<b>\$670,181.86</b>
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$7,454,151</b>	<b>\$6,079,460</b>	<b>\$704,509.96</b>	<b>\$670,181.49</b>
<b>NON-CONSTRUCTION COSTS</b>				
Legal Fees	\$217,625	217,625	\$0	(\$0.06)
Financial Advisor Fees	\$166,100	166,100	0	0
Developer Interest	\$83,896	40,000	0	43,896.00
Bond Discount	\$249,150	133,313	0	115,837.14
Bond Issuance Costs	\$45,010	52,520	0	(7,509.51)
Bond Application Report Costs	\$60,000	60,000	0	0
Attorney General Fee	\$8,305	8,305	0	0
Commission Bond Issuance Fee	\$20,763	20,763	0	0.50
Surplus Funds - (SCADA Project)		390,000	0	(390,000)
Surplus Funds - WWTP Phase 2		115,831	0	(115,831)
Series 2021 - Potential Arbitrage Liability	\$0	\$0	278,098	(278,098)
<b>TOTAL NON-CONSTRUCTION COSTS</b>	<b>\$850,849</b>	<b>\$1,204,455.93</b>	<b>\$278,098.41</b>	<b>-\$631,705.34</b>
<b>TOTAL BOND ISSUE REQUIREMENT</b>	<b>\$8,305,000</b>	<b>\$7,283,915.48</b>	<b>\$982,608.37</b>	<b>\$38,476.15</b>
			Interest Earned	\$626,295.10
			Total Surplus & Interest	\$664,771.25
			Total Remaining Funds	<u>\$1,647,379.62</u>

# Cost Comparison - \$14,000,000 - Series 2024

CNP UD

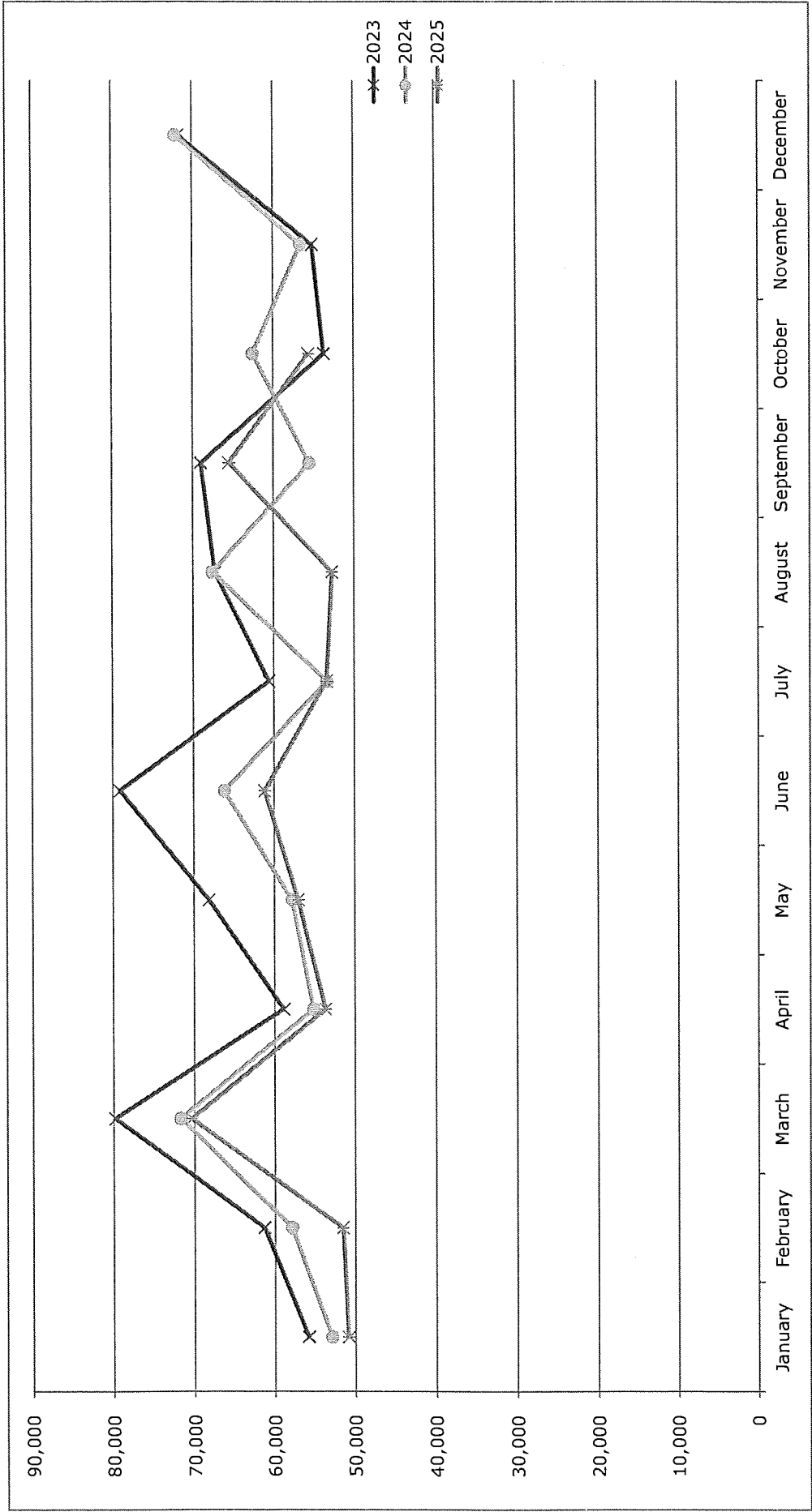
####

	USE OF PROCEEDS	ACTUAL COSTS	REMAINING COSTS	VARIANCE (OVER)/UNDER
<b>CONSTRUCTION COSTS</b>				
<b>Developer Items</b>				
Water line Extension for Alliance North Business Park	\$555,242.00	\$555,242.44	\$0.00	(\$0.44)
Engineering	184,132.00	184,132.24	0.00	(0.24)
<b>Subtotal Developer Items</b>	<b>\$739,374.00</b>	<b>\$739,374.68</b>	<b>\$0.00</b>	<b>(\$0.68)</b>
<b>District Items</b>				
Wastewater Treatment Plant Rehabilitation, Phase 2	\$6,972,000.00	\$0.00	\$6,972,000.00	\$0.00
Commercial water meter replacement	1,182,000.00	8,477.00	1,173,523.00	0.00
Wastewater treatment plant sand filter rehabilitation	890,000.00	693,825.00	196,175.00	0.00
Water plant booster pump column replacement	240,000.00	240,000.00	0.00	0.00
Contingencies	1,631,000.00	0.00	1,631,000.00	0.00
Engineering	2,258,000.00	130,867.50	2,127,132.50	0.00
Less Surplus Funds Available - WWTP Imp Ph 2 (S 2021)	(1,885,150.00)	(1,885,150.00)		
<b>Subtotal District Items</b>	<b>\$11,287,850.00</b>	<b>(\$811,980.50)</b>	<b>\$12,099,830.50</b>	<b>\$0.00</b>
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$12,027,224.00</b>	<b>(\$72,605.82)</b>	<b>\$12,099,830.50</b>	<b>(\$0.68)</b>
<b>NON-CONSTRUCTION COSTS</b>				
Legal Fees	\$360,000.00	\$360,000.00	\$0.00	\$0.00
Fiscal Agent Fees	280,000.00	280,000.00	0.00	0.00
Capitalized Interest	735,000.00	589,500.00	0.00	145,500.00
Developer Interest	48,669.00	42,022.64	0.00	6,646.36
Bond Discount	420,000.00	420,000.00	0.00	0.00
Bond Issuance Expenses	34,607.00	55,368.13	0.00	(20,761.13)
Attorney General Fee	9,500.00	9,500.00	0.00	0.00
TCEQ Bond Issuance Fee	35,000.00	35,000.00	0.00	0.00
Bond Application Report Cost	50,000.00	50,000.00	0.00	0.00
<b>TOTAL NON-CONSTRUCTION COSTS</b>	<b>\$1,972,776.00</b>	<b>\$1,841,390.77</b>	<b>\$0.00</b>	<b>\$131,385.23</b>
<b>TOTAL BOND ISSUE REQUIREMENT</b>	<b>\$14,000,000.00</b>	<b>\$1,768,784.95</b>	<b>\$12,099,830.50</b>	<b>\$131,384.55</b>
			Interest Earned	\$816,386.28
			Total Surplus & Interest	\$947,770.83
			Total Remaining Funds	<u>\$13,047,601.33</u>

# Sales Tax Revenue History

CNP Utility District

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2023	55,775	61,269	79,783	58,797	68,115	79,090	60,562	67,275	68,963	53,660	55,118	71,718	\$780,124
2024	52,881	57,843	71,692	55,102	57,764	66,174	53,364	67,618	55,489	62,530	56,593	72,091	\$729,140
2025	50,850	51,518	70,327	53,616	56,991	61,129	53,428	52,741	65,505	55,599			\$571,704
Total	\$159,505	\$170,631	\$221,801	\$167,515	\$182,870	\$206,392	\$167,354	\$187,634	\$189,956	\$171,790	\$111,710	\$143,809	\$2,080,969



# Cash Flow Forecast

CNP Utility District

	10/26	10/27	10/28	10/29	10/30
% Change in Water Rate		1.00%	1.00%	1.00%	1.00%
% Change in Wastewater Rate		3.00%	3.00%	3.00%	3.00%
% 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 10/31/25	\$5,175,700	\$7,250,844	\$7,796,041	\$8,373,575	\$8,988,804
<b>Revenues</b>					
Water Revenue	829,400	854,282	879,910	906,308	933,497
Wastewater Revenue	721,300	742,939	765,227	788,184	811,830
NHCRWA Revenue	1,997,552	2,197,307	2,417,038	2,658,742	2,924,616
Sales Tax - COH	724,300	724,300	724,300	724,300	724,300
Tap & Inspection Revenue	3,600	3,600	3,600	3,600	3,600
Security Patrol Revenue	900,000	945,000	992,250	1,041,863	1,093,956
Other	292,770	307,409	322,779	338,918	355,864
<b>Total Revenues</b>	<b>\$5,468,922</b>	<b>\$5,774,837</b>	<b>\$6,105,104</b>	<b>\$6,461,914</b>	<b>\$6,847,662</b>
<b>Expenses</b>					
Purchase Water	\$727,340	\$734,613	\$741,960	\$749,379	\$756,873
NHCRWA	1,196,950	1,316,645	1,448,310	1,593,140	1,752,454
Security Patrol Expense	1,012,700	1,063,335	1,116,502	1,172,327	1,230,943
Other Expenses	2,014,330	2,115,047	2,220,799	2,331,839	2,448,431
<b>Total Expenses</b>	<b>\$4,951,320</b>	<b>\$5,229,640</b>	<b>\$5,527,570</b>	<b>\$5,846,685</b>	<b>\$6,188,701</b>
<b>Net Surplus</b>	<b>\$517,602</b>	<b>\$545,197</b>	<b>\$577,535</b>	<b>\$615,229</b>	<b>\$658,960</b>
<b>Capital Outlay</b>					
Capital Outlay	\$55,000	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Construction Surplus	\$1,612,542	\$0	\$0	\$0	\$0
<b>Ending Cash Balance</b>	<b>\$7,250,844</b>	<b>\$7,796,041</b>	<b>\$8,373,575</b>	<b>\$8,988,804</b>	<b>\$9,647,765</b>
<b>Operating Reserve % of Exp</b>					
Percentage	146%	149%	151%	154%	156%
Number of Months	18	18	18	18	19
<b>Bond Authority</b>					

Remaining Bonding Capacity - \$27,500,000

Maintenance Tax Rate Cap - N/A

# 2026 AWBD Summer Conference

CNP UD

Thursday, June 18 - Saturday, June 20, 2026

Gaylord Texan Resort & Convention Center, Grapevine, TX

Director	Registration			Prior Conference Expenses
Name	Attending	Online	Paid	Paid
Renee S. Granberry				N/A
Kirk O'Neal				N/A
Keith Brown				N/A
Ed Hudson				N/A
Gregory Koch				N/A

## Note

Register on-line [www.awbd-tx.org](http://www.awbd-tx.org) (For log in assistance, contact Taylor Cavnar: [tcavnar@awbd-tx.org](mailto: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	2/4/2026	\$475
Regular Registration:	Begins	2/26/2026	\$525
Late Registration	Begins	5/7/2026	\$625

## Cancellation Policy

All cancellations must be made in writing.

A \$50.00 administrative fee is assessed for each conference registration cancelled on or before 05/06/26.

There will be no refunds after 05/06/26.

## 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.

---

## CNP UD

# Communications Meeting Report

February 18, 2026

---

The following report details updates for any communication projects and tasks for CNP UD that have occurred since the last regular board meeting.

### Website Updates

No new updates

### News Posts

The following news posts were created:

- ["February 18<sup>th</sup> Public Meeting"](#) notice

### Resident Inquires

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 inquiry this cycle

### Website Statistics

Active users ?

394

New users ?

380



### Top 10 Pages:

<input type="checkbox"/>		Total	561 100% of total
<input type="checkbox"/>	1	Welcome to CNP Utility District / CNP Utility District	161 (28.7%)
<input type="checkbox"/>	2	Tax Information / CNP Utility District	100 (17.83%)
<input type="checkbox"/>	3	Bill Payment Information / CNP Utility District	59 (10.52%)
<input type="checkbox"/>	4	Contact Us / CNP Utility District	27 (4.81%)
<input type="checkbox"/>	5	Documents / CNP Utility District	27 (4.81%)
<input type="checkbox"/>	6	Map of the District / CNP Utility District	25 (4.46%)
<input type="checkbox"/>	7	Board Meetings / CNP Utility District	20 (3.57%)
<input type="checkbox"/>	8	Board of Directors / CNP Utility District	14 (2.5%)
<input type="checkbox"/>	9	Election Information / CNP Utility District	13 (2.32%)
<input type="checkbox"/>	10	News Archive / CNP Utility District	11 (1.96%)

### Open Items

- No open items at this time

### Action Items

- No action items at this time