

FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 144

Minutes of Meeting of Board of Directors

June 7, 2022

The Board of Directors ("Board") of Fort Bend County Municipal Utility District No. 144 (the "District") met in regular session, open to the public, on June 7, 2022, in accordance with the duly posted notice of public meeting, and the roll was called of the duly constituted officers and members of said Board of Directors, as follows:

Ted Teinert, President
Ron G. Thomas, Vice President
Jimmy T. Juhl, Secretary
James McConn, III, Assistant Secretary
Scott Maham, Director

and all of said persons were present, except Director Thomas, thus constituting a quorum.

Also present were: Stacey Wagner of Wheeler & Associates, Inc. ("Wheeler"); Rahi Patel of Municipal Accounts & Consulting, L.P. ("MA&C"); Brian Krueger of FORVIS, LLP ("FORVIS"); Victor Saenz of Edminster, Hinshaw, Russ and Associates, Inc. ("EHRA"); and John Eichelberger of Schwartz, Page & Harding, L.L.P. ("SPH").

COMMENTS FROM THE PUBLIC

The Board opened the meeting for public comments. There being no members of the public present, the Board continued to the next item of business.

APPROVAL OF MINUTES

The Board considered the draft minutes of the meeting held on May 3, 2022. After review and discussion of the draft minutes presented, Director Juhl moved that the aforesaid minutes be approved, as written. Director McConn seconded said motion, which carried unanimously.

QUALIFICATION STATEMENTS, OFFICIAL BONDS, OATHS OF OFFICE, AND AFFIDAVITS OF CURRENT DIRECTOR

In connection with his election as a Director of the District, the Oath of Office, Affidavit of Current Director and Statement of Elected Officer were presented for Director Juhl. His Official Bond was then presented to the Board and the Board found said Bond to be in proper form. After discussion on the matter, it was moved by Director Juhl, seconded by Director McConn, and unanimously carried that the Board approve said Bond, accept said Statement of Elected Officer, Affidavit of Current Director and Oath and declare Jimmy T. Juhl to be a duly elected and qualified Director of the District.

ELECTIONS NOT TO DISCLOSE CERTAIN INFORMATION

Mr. Eichelberger advised that pursuant to Section 552.024 of the Texas Government

Code, as amended, Director Juhl may elect to withhold public access to certain information in the custody of the District and that such election must be made within fourteen days of taking office. He then noted that Director Juhl submitted a completed Election Not to Disclose Certain Information for the District's records concurrently with the aforesaid Statement, Oath, and Affidavit. It was then moved by Director Juhl that his Election Not to Disclose Certain Information be accepted as executed. Director McConn seconded said motion, which unanimously carried.

ELECTION OF OFFICERS

The Board next considered the reorganization of officers of the Board of Directors. Upon motion by Director Juhl, seconded by Director McConn and unanimously carried, the Board elected that all Directors continue in their respective officer positions.

DISTRICT REGISTRATION FORM

The Board next considered approving a District Registration Form required by the Texas Commission on Environmental Quality ("TCEQ"). Mr. Eichelberger explained that, in accordance with the Texas Water Code, municipal utility districts are required to file a District Registration Form identifying the names, mailing addresses, officer positions, and terms of directors with the TCEQ within thirty (30) days after an election or appointment. He advised that, with the Board's approval, SPH will complete an updated District Registration Form and will file the form with the TCEQ. After further discussion of the matter, Director Juhl moved that the Board authorize SPH to complete the District Registration Form as discussed and file same with the TCEQ. Director McConn seconded said motion, which unanimously carried.

LOCAL GOVERNMENT OFFICERS LIST IN CONNECTION WITH CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS

Mr. Eichelberger reminded the Board that, pursuant to Chapter 176 of the Texas Local Government Code, the District is required to and does maintain a list of Local Government Officers, which includes the members of the Board and the District's Investment Officers, in connection with conflict of interest disclosure requirements. After discussion on the matter, Director Juhl moved that the District update its list of Local Government Officers as required by law in connection with Directors election to the Board. Director McConn seconded said motion, which carried unanimously.

TAX ASSESSOR-COLLECTOR REPORT

Ms. Wagner next presented to and reviewed with the Board the Tax Assessor-Collector Monthly Report for April 2022, a copy of which is attached hereto as **Exhibit A**, including the checks listed therein for payment. After discussion, Director Juhl moved that (i) the Tax Assessor-Collector Report be approved and that the checks and other disbursements identified therein be approved for payment, and (ii) Wheeler be authorized to move two (2) accounts for Wheels LT, in the total amount of \$418 as detailed in the Delinquent Collections Listing attached to said Report, to the uncollectible roll. Director McConn seconded said motion, which carried unanimously.

DELINQUENT TAX COLLECTIONS ATTORNEY REPORT

Mr. Eichelberger presented to and reviewed with the Board a Delinquent Tax Report, a copy of which is attached hereto as **Exhibit B**, from Perdue, Brandon, Fielder, Collins & Mott, L.L.P., delinquent tax attorneys for the District. The Board noted there were no action items in the report.

BOOKKEEPER'S REPORT

Mr. Patel presented to and reviewed with the Board the Bookkeeper's Report dated June 7, 2022, a copy of which report is attached hereto as **Exhibit C**, as well as the checks presented therein for payment from the District's various accounts. After discussion, Director McConn moved that the Bookkeeper's Report be approved, as presented, and the checks and other disbursements presented be approved for payment, with the exception of check no. 4071, which was voided. Director Juhl seconded said motion, which carried unanimously.

THIRD AMENDED AND RESTATED AGREEMENT FOR BOOKKEEPING SERVICES

The Board deferred consideration of a proposed Third Amended and Restated Agreement for Bookkeeping Services by and between the District and MA&C.

UNCLAIMED PROPERTY REPORT

The Board considered approval of an Unclaimed Property Report as of March 1, 2022, and the filing of same with the Comptroller of Public Accounts of the State of Texas (the "Comptroller") prior to July 1, 2022. In connection therewith, Mr. Patel presented to and reviewed with the Board an Unclaimed Property Report dated June 7, 2022, a copy of which is attached hereto as **Exhibit D**, advising that the District has no unclaimed property to escheat to the Comptroller. After discussion, Director Juhl moved that MAC be authorized to file any necessary information with the Comptroller prior to July 1, 2022. Director McConn seconded said motion, which unanimously carried.

APPROVAL OF AUDIT REPORT FOR FISCAL YEAR ENDED FEBRUARY 28, 2022

Mr. Krueger presented and reviewed the draft of the District's audit report prepared for the fiscal year ended February 28, 2022, a copy of which is attached hereto as **Exhibit E**. In connection with the requirements of Statement on Auditing Standards No. 115, Mr. Krueger also presented the Board with a Management Letter prepared by BKD concerning the Board's internal controls over financial reporting, and correspondence from BKD to the District concerning significant accounting policies and practices, copies of which are attached hereto with the audit report. The District's response to the Management Letter was discussed by Mr. Eichelberger. After discussion, it was moved by Director Teinert, seconded by Director McConn, and unanimously carried, that (i) the audit report for the District's fiscal year ended February 28, 2022, including the District's response to the Management Letter, be approved subject to final review by SPH, (ii) the President be authorized to execute the Annual Filing Affidavit on behalf of the Board and the District, and (iii) the final audit report and Annual Filing Affidavit be filed with the appropriate governmental authorities, including the TCEQ, by applicable deadlines.

CONTINUING DISCLOSURE REPORT

Mr. Eichelberger next advised the Board that the Annual Continuing Disclosure Report (the "Disclosure Report") related to the District's outstanding bonds is required to be filed with the appropriate authorities pursuant to SEC Rule 15c2-12 within 180 days of the end of the District's fiscal year. He stated that, once the District's audit report for the fiscal year ended February 28, 2022, has been finalized and filed, the District's Continuing Disclosure Counsel, McCall, Parkhurst & Horton, L.L.P., will file such disclosure report with the appropriate repositories prior to the August 29, 2022 deadline for same.

ENGINEERING REPORT

Mr. Saenz presented to and reviewed with the Board a Monthly Engineering Report from EHRA, a copy of which is attached hereto as **Exhibit F**. The Board noted that no action was required on its part in connection with the Engineering Report at this time.

ADOPTION OF RESOLUTION CONCERNING DEVELOPED DISTRICT STATUS FOR 2022 TAX YEAR

Mr. Eichelberger advised the Board that the procedures applicable to the adoption of the District's tax rate will depend, in part, upon whether the District is determined to be a "Developed District" under Texas Water Code Section 49.23602. He then presented to and reviewed with the Board a worksheet completed by EHRA to assist the Board in making this determination, along with a Resolution Concerning Developed District Status for the 2022 Tax Year, attached hereto as **Exhibit G**, determining that the District shall be considered a Developed District. Following discussion, upon motion made by Director Juhl, seconded by Director McConn and unanimously carried, the attached Resolution was adopted by the Board.

STATUS OF LETTER AGREEMENT RELATIVE TO SERVICE TO TRACT WITHIN THE EXTRATERRITORIAL JURISDICTION OF THE CITY OF RICHMOND

Mr. Eichelberger addressed the status of the Letter Agreement by and among the District, Fort Bend County Municipal Utility District No. 207, Allen Harrison Company, LLC, and the George Foundation (the "Foundation") relative to the arrangement for service to an approximately 35.46 acre tract within the portion of the District located within the extraterritorial jurisdiction of the City of Richmond, and summarized recent discussions with certain entities regarding same. After discussion, Director Juhl moved that Director Teinert be designated to approve any material changes to the Letter Agreement, which was previously approved by the Board on March 1, 2022. Director McConn seconded the motion, which unanimously carried.

UTILITY COMMITMENTS

The Board next considered issuance of utility commitments. In connection therewith, Mr. Eichelberger advised that the Foundation has requested that the Board update and extend its Utility Commitment dated November 6, 2018. After discussion, it was moved by Director Juhl, seconded by Director McConn and unanimously carried, that the Utility Commitment to the Foundation be updated to provide 180 equivalent single family connections and extended to expire on December 31, 2023.

STATUS OF FIRST AMENDMENT TO OPERATION, MAINTENANCE AND USE AGREEMENT WITH SUMMER LAKES HOMEOWNERS ASSOCIATION, INC.

Mr. Eichelberger next addressed the status of the First Amendment to Operation, Maintenance and Use Agreement with Summer Lakes Homeowners Association, Inc. ("HOA"), which was approved by the Board at its meeting held on April 5, 2022. He advised that said Amendment has been submitted to the HOA for review and approval.

MATTERS PERTAINING TO THE CITY OF ROSENBERG ("ROSENBERG")

The Board next considered matters pertaining to Rosenberg. In connection therewith, Mr. Eichelberger advised he had nothing further to report to the Board regarding matters pertaining to Rosenberg other than the items previously discussed.

VOTING SYSTEM ANNUAL FILING FORM

The Board next considered authorizing the completion, execution and filing with the Secretary of State of a Voting System Annual Filing Form (the "Form") relative to District elections. Mr. Eichelberger advised that pursuant to Section 123.061 of the Texas Election Code, each political subdivision in the State of Texas is required to complete and file the Form with the Secretary of State's office annually. After discussion on the matter, Director McConn moved that SPH be authorized to complete and file the Form with the Secretary of State's Office, as required by law. Director Teinert seconded said motion, which unanimously carried.

RECORDS DESTRUCTION REQUEST

Mr. Eichelberger reported that the District's General Records Retention Schedule adopted in connection with its Records Management Program requires that notes and/or audio recordings taken during meetings and which are used to prepare the official minutes of Board meetings are to be retained for ninety (90) days after approval of such minutes by the Board. He next presented a request from the Records Management Officer, a copy of which is attached hereto as **Exhibit H**, for approval to destroy all such notes and/or audio recordings from May 4, 2021, to February 1, 2022. After discussion, Director McConn moved that SPH be authorized to destroy such notes. Director Teinert seconded said motion, which carried unanimously.

ATTORNEY'S REPORT

The Board next considered the Attorney's Report. In connection therewith, Mr. Eichelberger advised that he had nothing further to report of a legal nature that was not included under another agenda item.

FUTURE AGENDA ITEMS AND SCHEDULE FOR UPCOMING MEETINGS

The Board next considered matters for possible placement on future agendas and scheduling of future meetings. Except as may be reflected above, there were no additional agenda items requested other than routine, and ongoing matters. It was noted that, due to the Board's previous decision to skip over the July 5, 2022, meeting due to the Independence Day holiday, the next meeting of the Board of Directors will be held on August 2, 2022, as scheduled.

ADJOURN

There being no further business to come before the Board, it was moved by Director McConn, seconded by Director Teinert and unanimously carried, that the meeting be adjourned.



Secretary

LIST OF ATTACHMENTS TO MINUTES

June 7, 2022

- Exhibit A: Tax Assessor-Collector Report
- Exhibit B: Delinquent Tax Report
- Exhibit C: Bookkeeper's Report
- Exhibit D: Unclaimed Property Report
- Exhibit E: Draft Audit Report, Management Letter and Statement on Auditing Standards
- Exhibit F: Engineering Report
- Exhibit G: Resolution Concerning Developed District Status for 2022 Tax Year
- Exhibit H: Records Destruction Request Letter