

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 200,  
OF HARRIS COUNTY, TEXAS**

Minutes of Board of Directors Meeting  
September 17, 2024

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 200, of Harris County, Texas (the "District") met at a designated meeting place of the Board on September 17, 2024, 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, as follows:

James Wright, President  
Tanya Wilson, Vice President  
George Robinson, Secretary  
Margaret Sokolowska, Assistant Secretary  
Kenneth Marshall, Assistant Secretary

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

Also present were Justin Abshire of Quiddity Engineering, LLC ("Quiddity"); Jared Martin of Municipal Operations & Consulting, Inc. ("MOC"); Tyler Leggett of Municipal Accounts & Consulting, L.P. ("MA&C"); Ashlie Whittemore of Wheeler & Associates, Inc. ("Wheeler"); Debbie Shelton of Masterson Advisors LLC ("Masterson"); Brian Krueger of Forvis Mazars, LLP ("FM"); Sergeant James Martinez of the Harris County Constable's Office, Precinct 4 ("HCCO"); Tony Diaz and Mary Wright, residents of the District; and Gina Free of Schwartz, Page & Harding, L.L.P. ("SPH").

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

**PUBLIC COMMENTS**

The Board began by opening the meeting for public comments. Mr. Diaz discussed solid waste and recycling collection services provided by WCA Waste Corporation of Texas, L.P./GFL Environmental, Inc. ("GFL") and security services within the District.

**APPROVAL OF MINUTES**

As the next order of business, the Board considered approving the draft minutes of the Board meeting held on August 20, 2024. After discussion, Director Wilson moved to approve the draft minutes for said meeting, as written. Director Sokolowska seconded said motion, which carried unanimously.

## **HARRIS COUNTY CONSTABLE’S OFFICE (“HCCO”) SECURITY REPORT**

Sergeant Martinez then presented to and reviewed with the Board the HCCO Security Report for the month of August, 2024, a copy of which is attached hereto as **Exhibit A**. Sergeant Martinez then discussed security matters within the District and responded to questions from the Board.

## **REVIEW AND APPROVAL OF AUDIT REPORT FOR THE DISTRICT'S FISCAL YEAR ENDED MAY 31, 2024**

The Board considered the review and approval of the District's audit report for the District’s fiscal year ended May 31, 2024. In connection therewith, Mr. Krueger presented to and reviewed with the Board a draft of the District's audit report for its fiscal year ended May 31, 2024, a copy of which is attached hereto as **Exhibit B**. He also presented a draft Management Letter prepared by FM, concerning the Board's internal controls over financial reporting (the "Management Letter"), a copy of which is included with **Exhibit B**. Mr. Krueger advised the Board that the Management Letter is being submitted in connection with the requirements of Statement on Auditing Standards No. 115 and includes a response thereto prepared by SPH on the District's behalf ("Management's Response"). After discussion, it was moved by Director Wright, seconded by Director Robinson and unanimously carried, that (i) the audit report for the District's fiscal year ended May 31, 2024, be approved, subject to incorporation of any final comments from the District's consultants and the Board, (ii) the President be authorized to execute the Annual Filing Affidavit on behalf of the Board and the District, (iii) such audit report and Annual Filing Affidavit be filed with the appropriate governmental authorities, including the Texas Commission on Environmental Quality ("TCEQ"), and (iv) Management's Response previously prepared by SPH be approved by the Board and included by FM as part of the final Management Letter.

## **BOOKKEEPER'S REPORT**

Mr. Leggett presented to and reviewed with the Board the Bookkeeper's Report dated September 17, 2024, a copy of which is attached hereto as **Exhibit C**, including the disbursements presented for payment therein. After discussion, Director Robinson moved that the Bookkeeper's Report be approved and the disbursements identified therein be approved for payment. Director Wilson seconded said motion, which unanimously carried.

## **TAX ASSESSOR-COLLECTOR REPORT**

Ms. Whittemore presented and reviewed with the Board the Tax Assessor-Collector Report for the month ending August 31, 2024 (the "TAC Report"), including the disbursements presented therein for payment, and the Delinquent Collections Listings as of August 31, 2024, copies of which are attached hereto as **Exhibit D**. After discussion, Director Robinson moved that the TAC Report be approved as presented, and the disbursements listed therein be approved for payment. Director Sokolowska seconded the motion, which carried unanimously.

**2024 TAX RATE RECOMMENDATION**

There next followed a discussion concerning the requirements for notice of the District's intention to adopt a 2024 tax rate. Ms. Free advised that, pursuant to Section 49.236 of the Texas Water Code, as amended, the District is required to provide a notice containing certain tax-related information in connection with each meeting at which the adoption of a tax rate will be considered. Ms. Free further advised that the information to be included in the notice is set forth in the Texas Water Code and includes the proposed tax rate to be adopted. She advised that the District must provide the notice by either (1) publishing it at least once in a newspaper having general circulation in the District at least seven days before the date of the meeting at which the tax rate will be adopted, or (2) mailing it to each owner of taxable property in the District, at the address shown on the most recently certified tax roll of the District, at least ten days before the date of the meeting.

Ms. Shelton next presented to and reviewed with the Board a 2024 Tax Rate Analysis and Debt Profile prepared by Masterson, copies of which are attached hereto as **Exhibit E**, and discussed same with the Board. Ms. Shelton advised that Masterson is recommending the District levy a 2024 debt service tax rate of \$0.28 per \$100 of assessed valuation. Ms. Shelton then reviewed maintenance tax rates with the Board, and the Board concurred that it desired to levy a 2024 maintenance tax rate of \$0.3464 per \$100 of assessed valuation. A lengthy discussion ensued concerning the District's tax rate. Following discussion, Director Robinson moved that the Board indicate its intention to set a 2024 debt service tax rate of \$0.28 per \$100 of assessed valuation and a 2024 maintenance tax rate of \$0.34640 per \$100 of assessed valuation, resulting in a combined 2024 tax rate of \$0.62640 per \$100 of assessed valuation, and that Wheeler be authorized to publish notice of the District's intention to adopt a 2024 tax rate at its next meeting in the form and at the time required by law. Director Wright seconded said motion, which unanimously carried.

**DELINQUENT TAX COLLECTIONS REPORT**

Ms. Free then presented to and reviewed with the Board a Delinquent Tax Collections Report, dated September 12, 2024, prepared by Ted A. Cox, P.C., the District's delinquent tax collections attorney, a copy of which report is attached hereto as **Exhibit F**. She noted that no action was required by the Board at this time.

**OPERATIONS AND MAINTENANCE REPORT**

Mr. Martin presented to and reviewed with the Board the Operations and Maintenance Report for the month of August 2024, a copy of which is attached hereto as **Exhibit G**.

Mr. Martin next presented to and reviewed with the Board a Customer Write-Off Report, a copy of which is attached to the Operations and Maintenance Report. In connection therewith, he recommended that the Board consider authorizing MOC to move the four (4) delinquent accounts reflected on the attached report to the uncollectible roll, since all collection efforts to date have been unsuccessful. Mr. Martin advised that the total amount owed on said delinquent accounts is \$375.98.

Following discussion, Director Robinson moved that MOC be authorized to (i) terminate delinquent accounts in accordance with the District's Rate Order, and (ii) move four (4) delinquent accounts totaling \$375.98, to the uncollectible roll, as recommended by MOC. Director Wilson seconded said motion, which unanimously carried.

### **ENGINEERING REPORT**

Mr. Abshire presented to and reviewed with the Board a written Engineering Report dated September 17, 2024, a copy of which report is attached hereto as **Exhibit H**, relative to the status of various engineering and construction projects within the District. Following discussion, Director Sokolowska moved to approve Pay Estimate No. 1 in the amount of \$263,626.20 from C&C Water Services for the Emergency Water Well No. 3 Rework project. Director Marshall seconded said motion, which unanimously carried.

### **STATUS OF BOND APPLICATION REPORT**

Mr. Abshire advised that the District's Bond Application Report No. 10 in connection with the proposed issuance of the District's Series 2024 Bonds is in technical review at the TCEQ.

### **ISSUANCE OF UTILITY COMMITMENTS**

The Board noted that no utility commitment requests were received.

### **STATUS OF ACTIVITIES OF THE CENTRAL HARRIS COUNTY REGIONAL WATER AUTHORITY ("AUTHORITY")**

The Board noted that matters related to the Authority were previously discussed.

### **COMMUNICATIONS REPORT**

The Board deferred consideration of website and text-related communication matters.

### **ATTORNEY'S REPORT**

The Board considered the Attorney's Report. In connection therewith, Ms. Free presented a Customer Service Report from GFL for the month of August 2024, a copy of which is attached hereto as **Exhibit I**.

### **EXECUTIVE SESSION**

Ms. Free advised that it would not be necessary for the Board to convene in executive session at this time.

**FUTURE AGENDAS**

Director Wright advised the Board that Cranbrook Homeowners Association's National Night Out event will be October 1, 2024.

**ADJOURNMENT**

There being no further business to come before the Board, upon motion made by Director Wright, and seconded by Director Sokolowska, the Board unanimously voted to adjourn the meeting.

(SEAL)



  
Secretary, Board of Directors

LIST OF ATTACHMENTS TO MINUTES

- Exhibit A – HCCO Report
- Exhibit B – Draft Audit Report for Fiscal Year Ended May 31, 2024
- Exhibit C – Bookkeeper's Report
- Exhibit D – Tax Assessor/Collector's Report as of August 31, 2024;  
Delinquent Collections Listings as of August 31, 2024
- Exhibit E – Delinquent Tax Collections Report
- Exhibit F – 2024 Tax Rate Recommendation
- Exhibit G – Operations and Maintenance Report
- Exhibit H – Engineering Report
- Exhibit I – GFL Report

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