

FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 142**Minutes of Meeting of Board of Directors****January 8, 2026**

The Board of Directors (the "Board") of Fort Bend County Municipal Utility District No. 142 (the "District") met in regular session, open to the public on January 8, 2026, in accordance with the duly posted Notice of Public Meeting, and the roll was called of the duly constituted officers and members of the Board, as follows:

Randal L. Carter, President
Ross Madia, Vice President
Philip Huseman, Secretary
James Cokinos, Assistant Secretary
Shawn Luna, Assistant Secretary

all of whom were present, except Director Madia, thus constituting a quorum.

Also attending the meeting were: Bradley Jenkins and Tyler Mai of Quiddity Engineering, LLC ("Quiddity"); Mark Burton of Municipal Accounts & Consulting, L.P. ("MAC"), Wendy Duncan of Inframark, LLC ("Inframark"); Jenna Craig of Touchstone District Services ("Touchstone"); Kim Cosco of Champions Hydro-Lawn, Inc. ("CHL");; Christie Leighton of Best Trash ("Best Trash"); and John Eichelberger of Schwartz, Page & Harding, L.L.P. ("SPH"). Maeve Lyman of TBG Partners ("TBG"), and Stephanie Dorrough of Wheeler & Associates, Inc. ("Wheeler") each participated in the meeting via videoconference.

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

PUBLIC COMMENTS

The Board began by opening the meeting for public comments. Upon hearing none, the Board proceeded to the first order of business.

APPROVAL OF MINUTES

The Board considered approval of the minutes of the Board special meeting held on December 11, 2025. Upon review, Director Cokinos moved that the minutes of said board meeting be approved as presented. Director Luna seconded said motion, which unanimously carried.

BOOKKEEPER'S REPORT

Mr. Burton presented to and reviewed with the Board a written Bookkeeper's Report dated January 8, 2026, a copy of which is attached hereto as Exhibit A. After discussion on the matter, it was moved by Director Cokinos that said report be approved and the checks identified in the

bookkeeper's report be approved for payment. Director Luna seconded said motion, which unanimously carried.

Mr. Burton inquired if the District should authorize its consultants to review the District's water and sewer rates and recommend potential amendments to the District's Rate Order. The Board concurred to authorize its consultants to perform such review and prepare recommendations for the Board.

TAX ASSESSOR-COLLECTOR REPORT

Ms. Dorrough reviewed with the Board the Tax Assessor-Collector Report dated as of December 31, 2025, and Delinquent Collections Listings, copies of which are attached hereto as Exhibit B. After discussion on the report, Director Cokinos moved that the report be approved and that the disbursements identified in the reports be approved for payment. Director Luna seconded said motion, which carried unanimously.

DELINQUENT TAX COLLECTIONS REPORT

The Board considered review of the Delinquent Tax Report from Perdue, Brandon, Fielder, Collins & Mott, L.L.P., a copy of which is attached hereto as Exhibit C. Upon review, the Board concurred that no action was required.

EXEMPTIONS FROM TAXATION

Mr. Eichelberger 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 Texas Tax Code, as amended. He advised that under said provisions, the District may provide for the exemption of up to 20% (but not less than \$5,000, if granted) of the market value of residential homestead improvements for the year 2026, and the District may also exempt residential homesteads of persons who are under a disability for purposes of payment of disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance Act, or its successor, or persons sixty-five years of age or older from ad valorem taxes levied by the District during the calendar year 2026, and, if any such exemptions are granted, they must be for not less than \$3,000 of the market value of such homesteads. After discussion, Director Cokinos moved that the District (a) not grant the residential homestead exemption, and (b) grant an exemption for persons under a disability or sixty-five years of age or older in the amount of \$5,500 from ad valorem taxes levied by the District during the calendar year 2026, and that the Resolution attached hereto as Exhibit D relative to same be approved and adopted by the Board and District. Director Luna seconded said motion, which carried unanimously.

RESOLUTION AUTHORIZING AN ADDITIONAL PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES

The Board considered the adoption of a Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes, a copy of which is attached hereto as Exhibit E. Mr. Eichelberger advised that the Board is authorized pursuant to Section 33.11 of the Texas Tax Code,

as amended, to impose, under certain conditions, 60 days after the date the taxes become delinquent, an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due the District on personal property taxes that remain delinquent as of said 60th day, as more fully described in said Resolution. After discussion, it was moved by Director Cokinos seconded by Director Luna and unanimously carried, that the Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes be adopted by the Board, and that Perdue be authorized to proceed with the collection of the District's 2025 delinquent personal property accounts following proper notice as provided in said Resolution, including the filing of lawsuits, as necessary.

SPECIAL PURPOSE DISTRICT PUBLIC INFORMATION DATABASE

Mr. Eichelberger informed the Board that, pursuant to provisions of Chapter 403, Government Code, and Chapter 203, Local Government Code, the District is required to submit information to the Texas Comptroller of Public Accounts (the "Comptroller") for inclusion in the Special Purpose District Public Information Database. Mr. Eichelberger recommended that, Forvis Mazars, LLP ("Forvis Mazars"), the District's auditor, be authorized to prepare and submit the information. Following discussion, Director Cokinos moved, Director Luna seconded, and it was unanimously carried that Forvis Mazars be authorized to prepare the required information and submit same to the Comptroller for inclusion in the Special Purpose District Information Database.

RENEWAL OF DISTRICT INSURANCE POLICIES

The Board considered authorizing solicitation of proposals for renewal of the District's insurance policies. In that regard, Mr. Eichelberger advised the Board that the District's current insurance coverages are provided through Arthur J. Gallagher & Co. ("Gallagher"), and that such coverages will expire on March 31, 2026. He stated that a renewal proposal has been requested. After discussion, Director Cokinos moved that SPH obtain renewal proposals from Gallagher only at this time. Director Luna seconded said motion, which unanimously carried.

SOLID WASTE COLLECTION AND RECYCLING REPORT

Ms. Leighton presented to and addressed with the Board a solid waste collection and recycling report, a copy of which is attached hereto as Exhibit F. She then responded to questions from the Board.

Ms. Leighton exited the meeting at this time.

ENGINEERING REPORT

Mr. Jenkins presented to and reviewed with the Board a written engineer's report dated January 6, 2026, a copy of which is attached hereto as Exhibit G, relative to the status of projects and other engineering matters with respect to the District. After discussion, it was moved by Director Cokinos, seconded by Director Luna, and unanimously carried that the Engineer's Report and all action items listed therein be approved, as recommended by the District Engineer, except (i) the noted action regarding the Langham Rose Drive Driveway Replacement, and (ii) the noted

action regarding preparation of final plans and design of the Sprint, Sand & Clay)("SSC") Detention Pond.

UTILITY COMMITMENTS, OUT-OF-DISTRICT SERVICE, AND ANNEXATION

Mr. Eichelberger reported to the Board that KB Home Lone Star, Inc.'s ("KB") annexation application is under review by the City of Houston.

Mr. Eichelberger reported that SPH is reviewing a Waste Disposal Agreement with Fort Bend County Municipal Utility District No. 229 for the purchase of wastewater to serve the KB annexation tract.

DETENTION AND DRAINAGE FACILITIES REPORT

Mr. Cosco then presented to and reviewed with the Board a Detention and Drainage Facilities Report from CHL, a copy of which is attached hereto as Exhibit H. He reported to the Board regarding issues with nutria at District facilities. Mr. Cosco then answered questions from the Board. Upon discussion, Director Cokinos moved that Director Carter and SPH be authorized to review and approve a proposal from CHL for nutria abatement prior to the next board meeting. Director Luna seconded said motion, which unanimously carried.

OPERATOR'S REPORT

Ms. Duncan presented to and reviewed with the Board a written operations and maintenance report dated January 8, 2026, a copy of which is attached hereto as Exhibit I. Upon discussion, Director Cokinos moved that the action items listed in the operations and maintenance report be approved. Director Luna seconded said motion, which unanimously carried.

COMMUNICATIONS REPORT

Ms. Craig presented to and reviewed with the Board a Communications Report, a copy of which is attached hereto as Exhibit J. Upon review, the board concurred that no action was required.

COMMUNITY REQUESTS FROM WITHIN THE DISTRICT

Mr. Eichelberger stated that there were no community requests received by the District.

AMENDMENT AND RESTATEMENT OF DETENTION POND MAINTENANCE AGREEMENT BY AND BETWEEN THE WESTHEIMER LAKES PROPERTY OWNERS ASSOCIATION ("POA") AND THE DISTRICT

The Board deferred approval of the Amendment and Restatement of Detention Pond Maintenance Agreement by and between the POA and the District.

PARKS MASTER PLANNING REPORT

The Board considered the Parks Master Planning Report. Ms. Lyman reported to the Board regarding the status of construction of Carter Park. She stated that she met with representatives of Millis Development & Construction, LLC regarding issues with the project.

Mr. Eichelberger reported that SPH is finalizing the contract for SSC's dirt hauling from the Carter Park site for execution by SSC.

INFORMATION TECHNOLOGY COMMITTEE REPORT

Director Cokinos stated that he did not have anything to report to the Board.

NORTH FORT BEND WATER AUTHORITY ("NFBWA") WATER PROVIDER CONSERVATION PROGRAM AND WATER CONSERVATION COMMITTEE REPORT

Ms. Duncan reported to the Board that the District's submission for 2025 was accepted by the NFBWA.

OPERATIONS COMMITTEE REPORT

Director Huseman reported to the Board regarding concerns with sinkholes within the District. Ms. Duncan stated that she and Mr. Jenkins are coordinating a recommendation for the Board's consideration to address these concerns.

BUDGET COMMITTEE REPORT

The Board discussed the possibility of the Budget Committee serving as the Committee to coordinate with Municipal Information Services, LLC regarding EVO report matters.

NFBWA REPORT

The Board deferred consideration of a report from the NFBWA.

ATTORNEY'S REPORT

The Board then considered the Attorney's Report. Mr. Eichelberger presented to and reviewed with the Board correspondence from NFBWA concerning its 2026 Directors Election and 2025 Water Usage Reporting Form, a copy of which is attached hereto as Exhibit K. He stated that the District is located in Precinct 4 and must submit a completed 2025 Water Usage form to NFBWA by March 1, 2026. He noted that the usage determines the District's voting power. Mr. Eichelberger inquired if the Board wishes to submit a candidate for the Precinct 4 Board seat. He stated that candidates must be at least 18 years old, a resident of the NFBWA, and have served on a municipal utility district or municipal utility districts for four years or more. Mr. Eichelberger stated that a director would be required to resign from the municipal utility district Board prior to

their name being placed on the NFBWA ballot. Upon discussion, the Board concurred not to submit a candidate for the NFBWA director's election.

MATTERS RELATED TO MAY 2, 2026 DIRECTORS ELECTION

Mr. Eichelberger reported on issues related to the District's Directors Election (the "Election") to be held on May 2, 2026. In connection therewith, Mr. Eichelberger presented to and discussed with the Board a memorandum prepared by SPH, a copy of which is attached hereto as Exhibit L, regarding participation in the joint election with Fort Bend County (the "County"). In connection therewith, Mr. Eichelberger advised that the County will administer the Election if the District participates in the County's joint election. Following discussion, it was moved by Director Cokinos, seconded by Director Luna and unanimously carried that SPH be authorized to notify the County of the District's intent to participate in the joint Election.

SUPPLEMENTAL AGENDA

The Board next considered calling the Election in accordance with the requirements of the Texas Water Code. In connection therewith, Mr. Eichelberger presented the Order Calling Directors Election (the "Order") attached hereto as Exhibit M calling the Election to be held on May 2, 2026. It was noted that the terms of office of Directors Carter, Madia and Cokinos expire in May of this year. In reviewing the Order with the Board, Mr. Eichelberger advised that the Order provides for the conduct of the Election by the County, jointly with elections of other political subdivision, using County election officials, voting equipment, and polling locations at a shared expense. He advised that, although the County will conduct the Election, the Texas Water Code and the Texas Election Code authorize the Board to designate an agent to perform certain duties in connection with the Election, and that the Order named Michelle Guild as such agent (the "Election Agent"). Mr. Eichelberger further advised the Board that notice of the Election must be given in accordance with the requirements of the Texas Election Code. Mr. Eichelberger advised the Board that notice of the Election could be given by one or more of the following methods: (i) publishing the notice in a newspaper published in the territory of the District or of general circulation in the District at least ten (10) days before the election, but not more than thirty (30) days before the election; (ii) posting the notice at a public place in each County election precinct that overlaps the District at least twenty-one (21) days before the election; or (iii) mailing the notice to each registered voter in the District at least ten (10) days before the election. He further advised that, in addition to the above, notice must be posted on the District's website at least twenty-one (21) days before the election. Following discussion of the options, the Board concurred that notice of the Election be given by posting same at a public place in each County election precinct that overlaps the District and on the District's website. After discussion on the matter, Director Cokinos moved that said Order be passed and adopted, that the President and Secretary be authorized to execute the Order, and that the Election Agent be authorized and directed to make necessary arrangements for the Election in accordance with the Order. Director Luna seconded said motion, which unanimously carried. Mr. Eichelberger advised the Board that if each candidate whose name is to appear on the ballot is unopposed as of 5:00 p.m. on February 20, 2026, the Board may thereafter cancel the Election in accordance with the Texas Election Code.

CLOSED SESSION

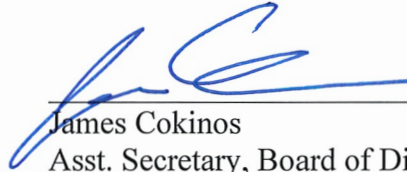
The Board did not enter into Closed Session.

FUTURE AGENDA ITEMS

Mr. Eichelberger stated that items will be added to the next agenda for Quiddity to perform: (i) an analysis regarding the use of reclaimed water in the District, and (ii) determine what portion of FM 1093 drains into the SSC North Pond.

ADJOURNMENT OF MEETING

There being no further business to come before the Board, upon motion made by Director Cokinos, seconded by Director Luna and unanimously carried, the meeting was adjourned.



James Cokinos
Asst. Secretary, Board of Directors

FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 142
LIST OF EXHIBITS TO MINUTES

January 8, 2026

- Exhibit A Bookkeeper's Report**
- Exhibit B Tax Assessor-Collector's Report**
- Exhibit C Delinquent Tax Report**
- Exhibit D Resolution Concerning Exemptions from Taxation**
- Exhibit E Resolution Authorizing an Additional Penalty on Delinquent Personal
Property Taxes**
- Exhibit F Resolution Authorizing an Additional Penalty on Delinquent Personal
Property Taxes**
- Exhibit G Engineering Report**
- Exhibit H Detention and Drainage Facilities Report**
- Exhibit I Operator's Report**
- Exhibit J Communications Report**
- Exhibit K NFBWA 2025 Water Usage Reporting Form and 2026 Director's
Election**
- Exhibit L Memorandum regarding Joint Elections with Fort Bend County**
- Exhibit M Order Calling Directors Election**