MINUTES
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 147

September 9, 2026

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 147 (the "District") met in regular session, open to the public, on the 9th day of September 2026, at 777 North Eldridge Parkway, Suite 500, Houston, Texas 77079 outside the boundaries of the District, and the roll was called of the members of the Board:

David E. Bugyi	President
Kay L. Pugh	Vice President
Michelle Miller	Secretary
Lynea Gallagher	Assistant Secretary
Kirt Rimpela	Assistant Vice President/Treasurer

and all of the above were present, thus constituting a quorum.

Also attending the meeting were Spencer Day of Masterson Advisors; Sherri Greenwood of Forvis Mazars, LLP ("Forvis"); Jolie Craft of Vogler & Spencer Engineering, Inc. ("V&S"); Patty Rodriguez of Bob Leared Interests, Inc.; Jennifer Gruver of District Data Services, Inc.; Adam Thelen of Inframark Water & Infrastructure Services ("Inframark"); and Hannah Brook and Kerri Houck of Allen Boone Humphries Robinson LLP ("ABHR").

MINUTES

The Board considered approving the minutes of the August 12, 2026, regular meeting. After review and discussion, Director Rimpela moved to approve the minutes, as presented. Director Miller seconded the motion, which passed unanimously.

COMMENTS FROM THE PUBLIC

Director Bugyi offered any members of the public attending the meeting the opportunity to make public comment. There being no public comments, Director Bugyi moved to the next agenda item.

ENGAGE AUDITOR TO CONDUCT AUDIT FOR FISCAL YEAR END SEPTEMBER 30, 2026

Ms. Greenwood reviewed an engagement letter from Forvis, to perform the District's audit for the fiscal year ending September 30, 2026. After review and discussion, Director Pugh moved to engage Forvis to conduct the audit for the fiscal

year ending September 30, 2026, authorize execution of the engagement letter, and direct that the letter be filed appropriately and retained in the District's official records. Director Miller seconded the motion, which passed unanimously.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Gruver reviewed the bookkeeper's report, including the District's investments, a budget comparison, and a list of checks presented for approval, a copy of which is attached. Following review and discussion, Director Pugh moved to approve the bookkeeper's report and authorize payment of the District's bills, including the additional check. Director Miller seconded the motion, which passed unanimously.

APPROVE CHELFORD CITY REGIONAL WASTEWATER TREATMENT PLANT BUDGET FOR FISCAL YEAR END SEPTEMBER 30, 2027

The Board reviewed the Chelford City Regional Wastewater Treatment Plant ("CCRWTP") budget. Following review and discussion, Director Pugh moved to approve the CCRWTP budget for fiscal year end September 30, 2027. Director Gallagher seconded the motion, which passed unanimously.

AMEDNED AND RESTATED AGREEMENT FOR BOOKKEEPING SERVICES

Ms. Gruver presented an Amended and Restated Agreement for Bookkeeping Services. Following review and discussion, the Board concurred to defer action on this item and request that Ms. Viator attend the next meeting.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Rodriguez reviewed the tax assessor/collector's report, including the list of top delinquent taxpayers, a copy of which is attached. After review and discussion, Director Gallagher moved to approve the tax assessor/collector's report and payment of the tax bills. Director Pugh seconded the motion, which passed unanimously.

DISCUSS 2026 TAX RATE, SET PUBLIC HEARING DATE, AND AUTHORIZE NOTICE OF PUBLIC HEARING REGARDING ADOPTION OF TAX RATE

The Board considered the District's 2026 tax rate. Mr. Day distributed and reviewed a tax rate analysis reflecting the recommendation for the District to levy a 2026 maintenance and operations tax rate of $0.44299 per $100 of assessed valuation, based on the District's initial 2026 certified value of $215,527,652.00. A copy of the tax rate analysis is attached. Discussion ensued. Ms. Brook discussed the two-step process for setting the District's tax rate.

Following review and discussion, Director Rimpela moved to (1) set the public hearing date for October 14, 2026; and (2) authorize the tax assessor/collector to publish

notice in the Houston Business Journal of the District's meeting on October 14, 2026, to set the proposed 2026 total tax rate of $0.44299 per $100 of assessed valuation. Director Gallagher seconded the motion, which passed unanimously.

REPORT ON LIST OF COMMERCIAL BUSINESSES WITHIN THE DISTRICT

There was no discussion on this item.

SALE OF SERIES B GROUNDWATER CREDITS

Ms. Brook stated that the Board received an inquiry regarding the sale of Series B Groundwater credits from the North Harris County Regional Water Authority ("NHCRWA"). She noted that the NHRWA has responded with a purchase offer of $0.40 per 1,000 gallons. Discussion ensued regarding countering the sale price for the District's Series B Groundwater credits. Following review and discussion, Director Rimpela moved to accept the offer of $0.40 per 1,000 gallons for the NHCRWA to purchase up to 90% of the District's Series B Groundwater credits. Director Gallagher seconded the motion, which passed 4 to 1, with Director Miller voting against the motion.

OPERATION OF DISTRICT FACILITIES; HEARING ON TERMINATION OF WATER AND SEWER SERVICE

The Board discussed work performed by Inframark throughout the District and the timing of Inframark invoices.

Mr. Thelen reviewed the operator's report, a copy of which is attached, including the status of District maintenance and repair items.

The Board discussed EZFiber backcharges for damage to District facilities.

Mr. Thelen updated the Board regarding potential litigation from a previously delinquent account holder. He noted that this account is no longer delinquent.

The Board discussed high utility users for the month. The Board then considered terminating utility service to customers with delinquent accounts. Mr. Thelen reviewed a list of delinquent customers and noted the customers appearing on the termination list were given proper notice and an opportunity to explain, contest, or correct the utility service bills and show reason why utility service should not be terminated for reason of nonpayment, all as required by the District's Rate Order.

Following review and discussion, Director Pugh moved to (1) approve the operator's report; and (2) authorize termination of service to the delinquent accounts presented if payment is not received prior to scheduled termination since none of the

residents on the termination list were either present at the meeting or presented any statement on the matter, in accordance with procedures set forth in the District's Rate Order. Director Rimpela seconded the motion, which passed unanimously.

WEST HARRIS COUNTY REGIONAL WATER AUTHORITY MATTERS

There was no discussion on this item.

ENGINEER'S REPORT

The Board reviewed the engineer's report, a copy of which is attached.

Ms. Craft updated the Board on the status of CCRWTP operations and maintenance.

Ms. Craft stated that the water well performance test reported excellent results.

Ms. Craft stated that the GIS system will be updated monthly.

Ms. Craft updated the Board on the Capital Improvements Plan and discussed the installation of an expanded sun shield at the lift station. Discussion ensued regarding having one large sun shield or redesigning the project to include two separate sun shields. Following discussion, the Board concurred to discuss this further at a future meeting.

Ms. Craft updated the Board on a request for "No Parking" signs to be installed at Todwick Drive and Olive Glen Drive.

Following review and discussion, based on the engineer's recommendation, Director Pugh moved to approve the engineer's report. Director Rimpela seconded the motion, which passed unanimously, which passed unanimously.

MAINTENANCE OF PARK AND RECREATIONAL FACILITIES, INCLUDING REFLECTION PARK

Director Bugyi discussed Reflection Park matters with the Board.

ATTORNEY'S REPORT

There was no discussion on this item.

REPORTS FROM DIRECTORS AND DISTRICT CONSULTANTS REGARDING CORRESPONDENCE AND/OR REPORTS RECEIVED DURING THE MONTH

There was no discussion on this item.

ADOPT BUDGET FO RFISCAL YEAR END SEPTEMBER 30, 2026

Ms. Gruver reviewed a draft budget for the fiscal year ending September 30, 2027, a copy of which is included in the bookkeeper's report. Discussion ensued. Following review and discussion, Director Rimpela moved to adopt the District budget for the fiscal year ending September 30, 2027, as discussed and revised. Director Gallagher seconded the motion, which passed unanimously.

CONSULTANT REVIEW OF TAX ASSESSOR/COLLECTOR

The Board conducted a consultant review of the tax assessor/collector.

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

Secretary, Board of Directors

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 147
(SEAL)

ACTION LIST

1. Bookkeeper will provide an updated budget to the Directors.

2. The Board requested that Ms. Viator attend the next meeting.

3. FA will provide updated tax numbers to the bookkeeper.

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