FORT BEND COUNTY LEVEE IMPROVEMENT DISTRICT NO. 7

Minutes of Meeting of Board of Directors
August 6, 2026

The Board of Directors (the "Board") of Fort Bend County Levee Improvement District No. 7 (the "District") met in regular session at 445 Commerce Green Boulevard, Sugar Land, Fort Bend County, Texas 77478, an official meeting place of the Board, on August 6, 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:

Gerald Kazmierczak, Chairman
Nathan Bedee, Vice Chairman
Susheem Mehta, Secretary
James R. Grotte, Assistant Secretary
Susan Collins, Director

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

Also present were: Phil Martin of Guideline Management Services, Inc. ("GMS"); Craig Kalkomey of LJA Engineering, Inc. ("LJA"); Brittany Keeswood of Assessments of the Southwest, Inc. ("ASW"); Michael Brooks of Levee Management Services, LLC ("LMS"); Rick Marriott of Si Environmental, LLC ("SE"); Calep Estes and Danae Dehoyos of Touchstone District Services, LLC ("Touchstone"); Tina Tran of Forvis Mazars, LLP ("FM"); Cristine Crotwell of Masterson Advisors LLC ("Masterson"); Josh Rambo of McCall Gibson Swedlund Barfoot PLLC ("McCall"); Darrell Hawthorne and Chris Palis of Municipal Accounts & Consulting, LP ("MA&C"); Todd Kelly, Executive Director of the New Territory Residential Community Association, Inc. ("NTRCA"); and Christopher Skinner of Schwartz, Page & Harding, L.L.P. ("SPH").

The Chairman 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. No members of the public offered any public comments.

MINUTES

As the next order of business, the Board considered approving the draft minutes of the Board meeting held on July 2, 2026. After discussion, it was moved by Director Bedee, seconded by Director Kazmierczak and unanimously carried, that the draft minutes for said meetings be approved, as written.

TAX ASSESSOR-COLLECTOR REPORT

Ms. Keeswood next presented to and reviewed with the Board the Tax Assessor-Collector Report (the "TAC Report") for the period ended July 31, 2026, which report is attached hereto as **Exhibit A**, including the disbursements presented for payment from the District's tax account, and a list of delinquent taxpayers. She also presented a request for a waiver of penalties and interest from a taxpayer included with the TAC Report. After discussion, it was moved by Director Bedee, seconded by Director Mehta and unanimously carried, that the TAC Report be approved and the disbursements identified therein be approved for payment from the District's tax account, and that the request for a waiver of penalties and interest be denied.

DELINQUENT TAX COLLECTIONS REPORT

The Board deferred consideration of the Delinquent Tax Report from Perdue, Brandon, Fielder, Collins & Mott L.L.P., the District's delinquent tax collections attorneys. Mr. Skinner informed the Board that the report is presented quarterly.

BOOKKEEPER'S REPORT

Ms. Tran presented to and reviewed with the Board the Bookkeeper's Report, dated August 6, 2026, prepared by FM; the report is attached hereto as **Exhibit B**. After discussion, it was moved by Director Bedee, seconded by Director Mehta and unanimously carried, that the Bookkeeper's Report be approved, and the disbursements reviewed by the Board be authorized for payment. The Board instructed Ms. Tran to hold check no. 3179 payable to Enchanted Rock Electric LLC pending further investigation by Mr. Martin.

2026 TAX RATE RECOMMENDATION

The Board next considered the Financial Advisor's recommendation concerning the District's proposed 2026 tax rate. In connection therewith, Ms. Crotwell presented to and reviewed with the Board a tax rate analysis and tax rate recommendation prepared by Masterson relative to the District's 2026 debt service and maintenance tax rates. A copy of the recommendation is attached hereto as **Exhibit C**. Ms. Crotwell reminded the Board that the District levied a 2025 debt service tax rate of $0.215 and a maintenance tax rate of $0.10774, for a total tax rate of $0.322740. After discussion, the Board deferred further consideration of the Financial Advisor's recommendation concerning the District's proposed 2026 tax rate until its special meeting on August 18, 2026.

ADOPTION OF OPERATING BUDGET FOR THE DISTRICT'S FISCAL YEAR ENDING AUGUST 31, 2027

The Board next discussed adoption of the proposed operating budget for the District's fiscal year ending August 31, 2027. After discussion on the matter, it was moved by Director Bedee, seconded by Director Kazmierczak and unanimously carried, that the Board approve the operating budget for the District's fiscal year ending August 31, 2027, as discussed. A copy of the adopted operating budget for the fiscal year ending August 31, 2027 is attached hereto as **Exhibit D**.

ENGAGEMENT OF AUDITOR TO AUDIT THE DISTRICT'S FINANCIAL STATEMENTS AND PREPARE THE DISTRICT'S AUDIT REPORT FOR THE FISCAL YEAR ENDING AUGUST 31, 2026

The Board next considered the engagement of an auditor to audit the District's financial statements and prepare the District's audit report for the fiscal year ending August 31, 2026. In connection therewith, Mr. Rambo presented to and reviewed with the Board a proposal from McCall dated August 6, 2026, a copy of which proposal is attached hereto as **Exhibit E**. He advised that McCall's proposal for said audit and preparation of the audit report for the District's fiscal year ended August 31, 2026, sets forth a fee not to exceed $33,000. He also noted that, in connection with grant funds received by the District in fiscal year ending August 31, 2026, said proposal includes the preparation of a Single Audit in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations Part 200, if required. After discussion on the matter, it was moved by Director Bedee, seconded by Director Kazmierczak and unanimously carried, that (i) McCall be engaged to audit the District's financial statements and prepare the District's audit report for the fiscal year ending August 31, 2026, and, if required, a Single Audit report, in accordance with the terms of the engagement letter, (ii) the Chairman be authorized to execute same on behalf of the Board and the District, and (iii) the Texas Ethics Commission ("TEC") Form 1295 from McCall be acknowledged.

Mr. Rambo exited the meeting at this time.

LOCAL GOVERNMENT BOND, TAX AND PROJECT DATABASE REPORT

Mr. Skinner advised the Board that, pursuant to Chapter 403, Texas Government Code, as amended by House Bill 103 in the 89th Regular Legislative Session, every taxing unit that currently levies a tax, including the District, must annually submit a tax rate and bond authorization and issuance report to the Comptroller of Public Accounts (the "Comptroller") for inclusion in the Comptroller's Local Government, Bond, Tax, and Project Database. Mr. Skinner noted that, pursuant to the rules adopted by the Comptroller, the annual report will include (i) bond elections held in May 2026, and (ii) bond issuances that utilized authority voted since May 2015. Following discussion, it was moved by Director Kazmierczak, seconded by Director Bedee and unanimously carried, that the District's consultants be authorized to prepare the report, and that SPH be authorized to submit same to the Comptroller on the District's behalf.

ARBITRAGE COMPLIANCE REPORT

Mr. Skinner reported to the Board that the District received the Interim Arbitrage Rebate Calculations Report for the District's $20,535,000 Unlimited Tax Levee Improvement Bonds, Series 2022 (the "Series 2022 Bonds"), a copy of which report is attached hereto as **Exhibit F**. Mr. Skinner advised the Board that, pursuant to applicable arbitrage rebate rules of the Internal Revenue Code, based on said report, the District is projected to owe, 60 days after the fifth anniversary of the issuance of the Series 2022 Bonds, an arbitrage rebate amount of $86,994.89, calculated as of June 24, 2026, but that the final amount will be set forth in the formal fifth year report. He advised the Board that, based on the report, the District does not owe any other rebate or yield reduction payment and that no filing is required at this time.

FINANCIAL MANAGEMENT PLAN

It was noted this matter would be discussed further under Capital Improvements Projects later in the meeting.

STORM WATER MANAGEMENT PLAN ("SWMP")

The Board deferred consideration of any matters related to the District's Storm Water Management Plan.

STATUS OF NATIONAL FLOOD INSURANCE PROGRAM COMMUNITY RATING FOR NEW TERRITORY

Mr. Kalkomey reported on the status of National Flood Insurance Program Community Rating for New Territory.

FORT BEND LEVEE COALITION

Mr. Kalkomey reported on the status of activities of the Fort Bend Levee Coalition.

Ms. Crotwell exited the meeting at this time.

OPERATIONS AND MAINTENANCE REPORTS

Mr. Brooks presented to and reviewed with the Board a written Operations and Maintenance Report, dated August 6, 2026, attached hereto as **Exhibit G**, regarding maintenance performed on levee, pump station and drainage facilities throughout the District. A discussion ensued regarding fencing of District facilities and related security concerns.

Mr. Marriott presented to and reviewed with the Board a written Operations Report prepared by SE for the month of July 2026, relative to the District's Reclaimed Water System. A copy of such Operations Report is attached hereto as **Exhibit H**. The Board discussed with Mr. Marriott possible valve replacements, repairs and improvements to the irrigation lines and, following discussion, too no action on the matter.

Mr. Marriott exited the meeting at this time.

CAPITAL IMPROVEMENTS PROJECTS

Mr. Martin presented to and discussed with the Board the General Manager's Report, dated August 6, 2026, attached hereto as **Exhibit I**. Regarding the Sports Field Project, after discussion, it was moved by Director Bedee, seconded by Director Kazmierczak and unanimously carried, that the Board approve payment of Invoice No. 4491058 in the amount of $71,535.50 from Musco Sports Lighting, LLC.

Mr. Kalkomey next presented to and reviewed with the Board an Engineering Report dated August 6, 2026, prepared by LJA; said report is attached hereto as **Exhibit J**.

AGREEMENT FOR BOOKKEEPING SERVICES

The Board next considered the approval of the proposed Agreement for Bookkeeping Services by and between the District and MA&C (the "Agreement") for bookkeeping services for the District. After discussion on the matter, it was moved by Director Bedee, seconded by Director Mehta and unanimously carried, that (i) the Agreement by and between the District and MA&C be approved, as presented, (ii) the Chairman be authorized to execute same on behalf of the Board and the District, and (iii) the TEC Form 1295 from MA&C be acknowledged. A copy of said Agreement is attached hereto as **Exhibit K**.

ATTORNEY'S REPORT

The Board next considered the Attorney's Report. In connection therewith, Mr. Skinner reminded the Board that each Director is required to complete cybersecurity training prior to August 31 each year.

WEBSITE AND COMMUNICATION MATTERS

Ms. Dehoyos presented to and reviewed with the Board Touchstone's Communications Report attached hereto as **Exhibit L**.

CLOSED SESSION

The Board concurred that a Closed Session would not be required in connection with the matters discussed at the meeting.

ANNOUNCEMENTS/FUTURE AGENDA ITEMS

The Board considered items for placement on future agendas. The Board did not request any items be placed on future agendas other than those already discussed and regular and on-going items.

ADJOURNMENT

There being no further business to come before the Board, on motion made by Director Kazmierczak, seconded by Director Bedee and carried unanimously, the meeting was adjourned.

FORT BEND COUNTY LEVEE IMPROVEMENT DISTRICT NO. 7

Secretary
Board of Directors

LIST OF ATTACHMENTS TO MINUTES

EXHIBIT A	Tax Assessor/Collector Report
EXHIBIT B	Bookkeeper's Report
EXHIBIT C	2026 Tax Rate Analysis
EXHIBIT D	Adopted Operating Budget for Fiscal Year Ending August 31, 2027
EXHIBIT E	McCall Engagement Letter
EXHIBIT F	Interim Arbitrage Rebate Calculations Report for the District's $20,535,000 Unlimited Tax Levee Improvement Bonds, Series 2022
EXHIBIT G	LMS Operation and Maintenance Report
EXHIBIT H	SE Operations Report
EXHIBIT I	GMS Report
EXHIBIT J	LJA Report
EXHIBIT K	Agreement for Bookkeeping Services
EXHIBIT L	Communications Report