

HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 109

Minutes of Meeting of Board of Directors

April 22, 2024

The Board of Directors (the "Board") of Harris County Water Control and Improvement District No. 109 (the "District") met in regular session at 5302 Old Lodge Drive, Houston, Harris County, on April 22, 2024, in accordance with the duly posted notice for such meeting, and the roll was called of the duly constituted officers and members of the Board, as follows:

Allen Schreiber	President
Victor Robson	Vice President
William Lakin	Secretary
W. Kemp Culbreth, III	Assistant Secretary
Warren Carroll	Assistant Secretary

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

Also present at the meeting were Ashlie Whittemore of Wheeler & Associates, the District's Tax Assessor-Collector; Wendy Ramirez of Forvis, LLP, the District's auditor; and Debra Loggins of L & S District Services, LLC, the District's Bookkeeper.

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 deferred action regarding comments from the public after noting that no members of the public were present.

MINUTES

As the first item of business, the Board considered approval of the minutes of its meeting held on March 25, 2024. After review and discussion of the minutes, it was moved by Director Lakin, seconded by Director Culbreth, and unanimously carried that the minutes be approved.

BOOKKEEPER'S REPORT

Mrs. Loggins presented to and reviewed with the Board the current Bookkeeper's report, a copy of which is attached hereto as EXHIBIT A, including the checks presented for payment. After discussion, it was moved by Director Culbreth to approve said report and that the checks identified therein be approved for payment. Director Lakin seconded the motion, which unanimously carried.

TAX ASSESSOR/COLLECTOR'S REPORT

Ms. Whittemore presented to and reviewed with the Board the Tax Assessor/Collector's report for the month of March, 2024, including the checks presented for payment, a copy of such report being attached hereto as EXHIBIT B. After discussion on the matter, Director Lakin moved that the Tax Assessor/Collector's report be approved and that the checks identified in the report be approved for payment. Director Carroll seconded said motion, which unanimously carried.

APPROVAL OF AUDIT REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2023

Ms. Ramirez presented and reviewed the draft of the District's audit report prepared for the fiscal year ended December 31, 2023, a copy of which is attached hereto as EXHIBIT C. In connection with the requirements of Statement on Auditing Standards No. 115 ("SAS 115"), Ms. Ramirez also presented the Board with a Management Letter prepared by FORVIS concerning the Board's internal controls over financial reporting, and correspondence from FORVIS to the District concerning significant accounting policies and practices, copies of which are attached hereto with the audit report. Ms. Ramirez advised the Board that included with such correspondence was a proposed response from Management, which is substantially the same as the response approved by the Board last year. After further discussion, it was moved by Director Culbreth, seconded by Director Robson and unanimously carried, that the audit report for the District's fiscal year ended December 31, 2023, be approved subject to final review by SPH, that the President be authorized to execute the Annual Filing Affidavit on behalf of the Board and the District, that the final audit report and Annual Filing Affidavit be filed with the appropriate governmental authorities, including the Texas Commission on Environmental Quality and the State Comptroller's office, and that the proposed Management's Response to the SAS 115 letter be approved and adopted.

CONTINUING DISCLOSURE REPORT

The Board noted that McCall, Parkhurst & Horton, LLP, the District's disclosure counsel, will file the District's continuing disclosure report once the audit is finalized.

MATTERS FOR POSSIBLE PLACEMENT ON FUTURE AGENDAS

The Board discussed moving the May meeting date to May 29, 2024 due to the regular meeting date falling on Memorial Day.

ADJOURNMENT

There being no other business to come before the Board, upon motion by Director Schreiber, which was seconded by Director Lakin, and unanimously carried, the meeting was adjourned.

Secretary
Board of Directors

EXHIBITS

April 22, 2024

EXHIBIT A: Bookkeeper's Report

EXHIBIT B: Tax Assessor's Report

EXHIBIT C: Audit for fiscal year ended December 31, 2023

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