

ROMAN FOREST PUBLIC UTILITY DISTRICT NO. 3

Minutes of Meeting of Board of Directors

February 5, 2026

The Board of Directors (the “Board”) of Roman Forest Public Utility District No. 3 (the “District”) held its regular monthly meeting in accordance with the duly posted notice of meeting and the Texas Open Meetings Act. The roll was called of the duly constituted officers and members of said Board, as follows:

Ruth Ann Rawlins	President
Joanis Riebl	Vice President
Anna Jane Hornaday	Secretary/Treasurer
Robert Parr	Director
Randy Mire	Director

All the above were present, except Director Rawlins, thus constituting a quorum.

Also present at the meeting were Jonathan Roach*, Ray Arce, and Jewel Wheeler of Roach & Associates, PLLC (the “District’s Attorney”); Eric Gonzalez of Clarity Consulting Corporation (the “District’s Bookkeeper”); Monica Pena of Utility Tax Service, LLC (the “District’s Tax Assessor”); Sergio Handal of Odyssey Engineering Group (the “District’s Engineer”); Mario Garcia of Municipal Operations and Consulting, Inc. (the “District’s Operator”); Ryan Keller of Southern Oaks Water Systems (the “District’s Developer”); Brian Taton of Double Oak Erosion (the “District’s Mowing/Maintenance Consultant”); Jon Durnell of McCall Gibson Swedlund Barfoot Ellis PLLC (the “District’s Auditor”); and Terri Smith, a resident of the District. [*Remote Attendees]

PUBLIC COMMENTS

There were no public comments.

MINUTES OF PRIOR BOARD MEETING

The Board considered the minutes of December 4, 2025 regular meeting and the January 15, 2026, special meeting. Upon motion by Director Hornaday, seconded by Director Mire, the Board unanimously approved the December 4, 2025, regular meeting minutes and the January 15, 2026, special meeting minutes.

MOWING AND MAINTENANCE REPORT

Mr. Taton presented the Mowing and Maintenance Report; a copy is attached as Exhibit “A”.

REVIEW AUDIT REPORT FOR FISCAL YEAR ENDING (“FYE”) SEPTEMBER 30, 2025

Mr. Durnell presented and reviewed the draft audit report for the FYE September 30, 2025. After some discussion, Director Parr motioned to approve the audit report and the filing of same,

subject to final review and incorporation of any comments from the District's Attorney, other consultants, and Directors. Director Mire seconded the motion, which passed unanimously.

TAX ASSESSOR'S REPORT

Ms. Pena presented and reviewed the Tax Assessor's Report; a copy is attached as **Exhibit "B"**. After some discussion, Director Parr motioned to approve the Tax Assessor's Report and payment of invoices. Director Mire seconded the motion, which passed unanimously.

DELINQUENT TAX REPORT

Mr. Arce presented and reviewed the Delinquent Tax Report, noting there were no new updates. The Board then discussed matters relating to the District's Delinquent Tax Attorney.

RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES

Mr. Roach noted that, pursuant to applicable sections of the Texas Tax Code, the District can levy an additional penalty of up to twenty percent (20%) to cover the costs of collections on any delinquent personal property tax accounts as of February 1 each year. After a brief discussion, Director Hornaday, seconded by Director Riebl, moved to maintain the previously approved additional 20% penalty as authorized for 2020 and subsequent years and to authorize the District's Delinquent Tax Attorney to proceed with the usual, statutory/contractual twenty percent (20%) additional penalty to be effective February 1, 2026. The motion carried unanimously.

RESOLUTION GRANTING EXEMPTIONS FROM TAXATION FOR 2026

Mr. Roach presented and reviewed the Resolution Concerning Exemptions from Taxation for 2026 (the "Resolution"); a copy is attached as **Exhibit "C"**. He explained that the exemptions available under Section 1.13 of the Texas Tax Code and noted the prior years' exemptions adopted by the Board. After some discussion, Director Hornaday motioned to adopt the Resolution to: (1) keep the \$10,000 exemption for individuals who are over sixty-five (65) years of age and under a disability according to applicable federal statutes; and (2) no general homestead exemption. Director Riebl seconded the motion, which passed unanimously.

Messrs. Taton and Durnell exited the meeting.

BOOKKEEPER'S REPORT

Mr. Gonzalez presented and reviewed the Bookkeeper's Report; a copy is attached as **Exhibit "D"**. A lengthy discussion ensued regarding expenditures, construction, and taps. After no further discussion, Director Hornaday motioned to approve the Bookkeeper's Report and payment of invoices. Director Riebl seconded the motion, which passed unanimously.

OPERATOR'S REPORT

Mr. Garcia presented the Operator's Report; a copy is attached as **Exhibit "E"**.

Ms. Smith entered the meeting.

After further discussion, Director Riebl motioned to approve the Operator's Report, including the delinquent cut-off list. Director Hornaday seconded the motion, which passed unanimously.

DEVELOPER'S REPORT

There was nothing new to discuss.

UPDATE ON COMMUNICATIONS WITH RFCMUD, ROMAN FOREST PUBLIC UTILITY DISTRICT NO. 4, AND ADJACENT PROPERTY OWNERS

There was nothing new to report.

SERIES 2026 BONDS AND OPTIONS FOR FUTURE BOND APPLICATIONS

Mr. Roach noted that the District's Financial Advisor and Attorney are working through the prior bond default issue.

Ms. Smith exited, and Mr. Arce temporarily exited the meeting.

ENGINEER'S REPORT

Mr. Handal presented the Engineer's Report; a copy is attached as Exhibit "F", providing the following updates:

1. Cornelius Land Development, LLC, presenting a service request for a proposed retail center. He recommended deferring the discussion and approval of the capacity commitment letter.
2. Roman Forest Consolidated Municipal Utility District ("RFCMUD"), noting that RFCMUD is coordinating with the vendor director and stated that once they have an invoice, it would be presented to the District for payment.
3. Water Interconnect with RFCMUD, noting that construction is complete pending the electrical services and minor punch-list items. He then presented Pay Request No. 1 in the amount of \$80,724.60, payable to Bull-G Construction, LLC, recommended for approval.
4. Drainage Improvements along Roman Forest Boulevard, noting that the District's Engineer is currently reviewing the data and preparing a recommendation.
5. Waterline Extension for Interconnect with Blue Topaz, noting that the project is approximately 99% complete pending minor punch-list items. He then presented Change Order No. 3 in the amount of \$13,240.00, Pay Request No. 2 in the amount of \$159,174.90, and Pay Request No. 3 in the amount of \$84,006.74, all payable to Bull-G Construction, LLC.

After some discussion, Director Riebl motioned to approve: (1) the Engineer's Report; (2) Pay Request No. 1; (3) Change Order No. 3; (4) Pay Request No. 2; and (5) Pay Request No. 2. Director Hornaday seconded the motion, which passed unanimously.

DIRECTOR'S REPORT

There was nothing new to report.

COMMUNICATIONS REPORT

Ms. Wheeler noted that the District's website is now live and indicated that the District's Communications Consultant would present a Communications Report at the next meeting.

ANNUAL SURVEY OF WAGE RATE SCALES

Mr. Roach discussed the requirements for adopting wage rate scales for construction and engineering projects. He further indicated that the Board has historically adopted the wage rate scales concurrent with the Montgomery County (the "County") Davis-Bacon Act ("DBA"). After some discussion, Director Parr made a motion, seconded by Director Hornaday, to adopt the wage rate scales concurrent with the DBA. The motion passed unanimously.

Ms. Pena exited the meeting.

FILING OF SPECIAL PURPOSE DISTRICT REPORT WITH COMPTROLLER (*DUE APRIL 1, 2026*)

Mr. Roach reviewed the District's required annual filing with the Special Purpose District Public Information Database ("SPDPID"), indicating that much of the financial information used for the report is taken from the District's most recent audit. Director Parr then made a motion, seconded by Director Hornaday, to approve the filing of the District's financial report with the Comptroller. The motion passed unanimously.

ATTORNEY'S REPORT

Mr. Roach explained that the District can contract with Montgomery County (the "County") for a joint election, in which the County will add the District's 2026 Directors Election to its ballot and handle certain additional details for the election. Mr. Roach then presented the Order Calling Directors' Election, noting that the District has currently received two (2) candidate applications. After discussion, Director Parr motioned to: (1) adopt the Order Calling Directors Election for May 2, 2026; (2) designate the District's Attorney as the District's election agent in conjunction with the County's handling the necessary election details; and (3) authorize a joint election with the County, subject to the appropriate agreements from the County being acceptable. The motion was seconded by Director Hornaday and passed unanimously.

Mr. Gonzalez exited the meeting.

***EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.071, 551.074, ET. SEQ.**

The Board entered into executive session at 7:03 p.m. with the District's Attorney, Operator, Engineer, and Developer.

RECONVENE IN OPEN SESSION AND AUTHORIZE ANY ACTION RESULTING FROM EXECUTIVE SESSION

The Board reconvened in an open session at 7:14 p.m.

Mr. Arce re-entered the meeting.

DISCUSS PENDING BUSINESS AND MATTERS FOR FUTURE AGENDAS

The Board concurred to reconvene for their next regular meeting on March 5, 2026. There being no further business to discuss, Director Parr motioned to adjourn the meeting. Director Hornaday seconded the motion, which passed unanimously.

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Approved this 5th day of March 2026.

/s/ Joanis Riebl
Vice President, Board of Directors



LIST OF EXHIBITS

- Exhibit A - Mowing and Maintenance Report
- Exhibit B - Tax Assessor's Report
- Exhibit C - Resolution Concerning Exemptions from Taxation for 2026
- Exhibit D - Bookkeeper's Report
- Exhibit E - Operator's Report
- Exhibit F - Engineer's Report