

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 370
Minutes of Meeting of Board of Directors
January 12, 2026

The Board of Directors of Harris County Municipal Utility District No. 370 met in regular session, open to the public on January 12, 2026, at 1300 Post Oak Boulevard, Suite 2500, Houston, Harris County, Texas, in accordance with the duly posted notice of a public meeting, and the roll was called of the duly constituted members of said Board of Directors, as follows:

Steven G. Reyenga, President
Harold Cobb, Vice President
Mike Ecklund, Secretary
Linda D. Myers, Assistant Secretary
Chuck Werninger, Assistant Secretary

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

Also attending the meeting were: Cindy Ecklund, a member of the public; Putri Tesalonika of Municipal Accounts & Consulting, L.P. ("MAC"); Wendy Maddox of B&A Municipal Tax Service, LLC ("B&A"); Brittany Keeswood of Assessments of the Southwest, Inc. ("ASW"); Aaron Zuniga of Champions Hydro-Lawn, Inc./Ethoscapes ("Champions"); Phillip Dautrich of TNG Utility Corp. ("TNG"); Brian Chovanec of Benchmark Engineering Corporation ("Benchmark"); Justin Waggoner of Touchstone District Services, LLC ("Touchstone"); and Gordon Cranner and Kathryn Lyons of Schwartz, Page & Harding, L.L.P. ("SPH").

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

PUBLIC COMMENTS

The Board next deferred consideration of comments from the public, as no comments were offered.

APPROVAL OF MINUTES

The Board then reviewed the minutes of its meeting held on December 8, 2025. After review and discussion of the minutes presented, Director Ecklund moved that such minutes be approved, as revised. Director Cobb seconded said motion, which unanimously carried.

SECURITY CONTRACTS

Mr. Cranner reported there were no action items for the Board related to the Law Enforcement 2025-2026 Security Agreements from the Lakes on Eldridge North and the Villages at Lakepoint Homeowners Associations' at this time.

RATIFY PRIOR AUTHORIZATION REGARDING APPROVAL OF AUDIT FOR THE DISTRICT'S FISCAL YEAR ENDED AUGUST 31, 2025

The Board next considered the ratification of its prior authorization regarding the approval of the audit report for the District's fiscal year ended August 31, 2025. After discussion, Director Reyenga moved that the prior action regarding (i) the approval of the Audit Report for fiscal year ended August 31, 2025, subject to final review and approval by SPH, (ii) the approval of the response to the associated Management Letter, (iii) that the President be authorized to execute the required Annual Filing Affidavit to be filed with the appropriate governmental authorities, including the Texas Commission on Environmental Quality be ratified and approved in all aspects. Director Ecklund seconded said motion, which unanimously carried.

CONTINUING DISCLOSURE REPORT

Mr. Cranner advised that the Annual Financial Report Pursuant to SEC Rule 15c2-12 (the "Continuing Disclosure Report") has not yet been received from McCall, Parkhurst & Horton LLP, the District's continuing disclosure counsel, and recommended the Board defer the Continuing Disclosure Report until the February Board meeting. The Board then deferred consideration of the Continuing Disclosure Report required relative to the District's outstanding bonds.

SUBMISSION OF DISTRICT INFORMATION TO TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Mr. Cranner next reminded the Board that, pursuant to provisions of Chapter 403, Government Code, and Chapter 203, Local Government Code, the District is required to submit certain information to the Texas Comptroller of Public Accounts (the "Comptroller") on an annual basis for inclusion in the Special Purpose District Public Information Database. Mr. Cranner then recommended that, Forvis Mazars, LLP, the District's auditor, be authorized to prepare and submit the information on behalf of the District prior to the deadline of April 1, 2026. Following discussion, Director Cobb moved, Director Ecklund seconded, and it was unanimously carried that Forvis Mazars, LLP be authorized to prepare the required information and submit same to the Comptroller for inclusion in the Special Purpose District Public Information Database.

TAX ASSESSOR-COLLECTOR'S REPORT

Ms. Maddox presented to and reviewed with the Board the Tax Assessor-Collector Report for the period ending December 31, 2025 (the "Report"), as prepared by B&A; a copy of which report is attached hereto as **Exhibit A**. Ms. Maddox introduced Ms. Keeswood and reported that ASW is acquiring B&A. Ms. Maddox and Ms. Keeswood then answered questions from the Board. Mr. Cranner advised the Board that assignment documents would be presented at a future meeting. After discussion, Director Reyenga moved to approve the Tax Assessor-Collector Report and authorize the disbursements identified therein to be paid from the District's tax account. Director Myers seconded said motion, which unanimously carried.

DELINQUENT TAX REPORT

Mr. Cranner presented to and reviewed with the Board the Delinquent Tax Report dated January 6, 2026, prepared by Ted A. Cox, P.C. ("Ted Cox"), the District's delinquent tax attorney, a copy of which is attached hereto as **Exhibit B**. It was noted that no Board action was required.

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, attached hereto as **Exhibit C**. Mr. Cranner advised the Board that it is authorized pursuant to Section 33.11 of the Texas Tax Code, as amended, to impose, under certain conditions, an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due to the District on personal property accounts that become delinquent after February 1st of a year and that remain delinquent sixty (60) days after said date, as more fully described in said Resolution. After discussion, it was moved by Director Reyenga, seconded by Director Myers and unanimously carried, that the Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes be adopted by the Board, and that Ted Cox 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.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

Mr. Cranner 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 Sections 11.13, 11.184 and 11.142 of the 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 further discussion of the matter, Director Reyenga moved that (i) the District not grant the residential homestead exemption from ad valorem taxes levied by the District during the calendar year 2026, (ii) the District grant an exemption for persons under a disability or sixty-five years of age or older in the amount of \$10,000 from ad valorem taxes levied by the District during the calendar year 2026, and (iii) the Resolution attached hereto as **Exhibit D** relative to same be approved and adopted by the Board and District. Director Cobb seconded said motion, which carried unanimously.

OPERATIONS AND MAINTENANCE REPORT

Mr. Dautrich presented to and reviewed with the Board the Operations and Maintenance Report dated January 12, 2026, a copy of which is attached hereto as **Exhibit E**. He noted that

TNG has scheduled an inspection of the Water Plant facilities. Mr. Dautrich noted that there were no actions for the Board to consider at this time.

BOOKKEEPER'S REPORT

Ms. Tesalonika presented to and reviewed with the Board a written Bookkeeper's Report dated January 12, 2026, a copy of which is attached hereto as **Exhibit F**. The Board next discussed renewal of the District's Certificates of Deposit. After discussion on the matter, it was moved by Director Reyenga that said report be approved and the checks identified and disbursements in the Bookkeeper's Report be approved for payment with the exception of disbursement to Director Werninger, which was voided. Director Ecklund seconded said motion, which unanimously carried.

DETENTION AND DRAINAGE FACILITIES REPORTS

Mr. Zuniga next presented to and reviewed with the Board a Detention and Drainage Facilities Report dated as of January 12, 2026, a copy of the which is attached hereto as **Exhibit G**.

Mr. Chovanec confirmed that the District is the owner of the land located near the bridge on Ballina Canyon Lane. Mr. Zuniga noted that the area surrounding the mound of dirt was difficult to access because of fencing. He informed the Board that it would be a very difficult task to remove the dirt from the area without the assistance of machines that cannot fit within the gate. The Board noted that since the area is maintained by the District, that they would like a proposal for maintenance and repair of the area even if it includes extensive work by hand.

Mr. Zuniga next suggested completely replacing the pipe and the concrete at Turkey Creek. He reminded the Board that there were utilities at the top of the pipe that would make replacing the whole length of the pipe difficult. Mr. Zuniga requested additional hours to be added to the allotment of time needed to maintain the outfall pipes per year. Director Cobb suggested an initial cleanout of the outfall pipes with additional maintenance to occur on an as needed basis. The Board requested a proposal for the remediation of the Turkey Creek outfall pipes from Benchmark. After discussion, Director Reyenga moved to approve a one-time cleanout of the Turkey Creek outfall pipes for 8 hours of work on a time and materials basis. Director Cobb seconded said motion, which unanimously carried.

Mr. Dautrich exited the meeting during the discussion.

COMMUNICATIONS REPORT

Mr. Waggoner presented to the Board the Communications Report dated January 12, 2026, a copy of which is attached hereto as **Exhibit H**. The Board took no action regarding same.

Mr. Zuniga exited the meeting during the presentation.

ENGINEER'S REPORT

Mr. Chovanec presented to and reviewed with the Board a written Engineering Report dated January 12, 2026, a copy of which is attached hereto as **Exhibit I** relative to the status of various projects within the District.

In connection with the manhole survey project, Mr. Chovanec noted that residents were inquiring if the contractor for said project would be amenable to fixing other sidewalk issues in the District. Mr. Cranner suggested that Mr. Chovanec ask the contractor if they are amenable to doing one-off projects for the residents while in the area and how they would prefer to be contacted by residents if so. Mr. Chovanec noted that there were no actions for the Board to consider at this time.

ISSUANCE OF UTILITY COMMITMENTS

The Board deferred consideration of utility commitment requests after noting that no new requests had been received.

RENEWAL OF INSURANCE COVERAGES

Mr. Cranner addressed the Board concerning the solicitation of proposals in connection with the renewal of the District's insurance coverages that expire on March 31, 2026. He advised the Board that the District's current insurance broker is Arthur J. Gallagher. Mr. Cranner further advised the Board that other insurance companies provide such policies to water districts and then inquired as to whether the Board wished to solicit proposals for insurance from other companies for review prior to the expiration of the current policies. Following discussion, Director Reyenga moved that SPH be authorized to obtain a renewal proposal from the District's current insurance broker, Arthur J. Gallagher, for the Board's consideration at next month's Board meeting. Director Cobb seconded the motion, which carried unanimously.

MATTERS RELATED TO MAY 2, 2026 DIRECTORS ELECTION

The Board deferred consideration of matters related to the May 2, 2026 Directors Election until the February Board meeting.

SUPPLEMENTAL AGENDA

The Board deferred consideration of the supplemental agenda related to the May 2, 2026 Directors election until the February Board meeting.

ATTORNEY'S REPORT

Mr. Cranner then reviewed with the Board the announcement from B&A regarding the transition to Assessments of the Southwest, Inc. ("ASW"), a copy of which is attached hereto as **Exhibit J**.

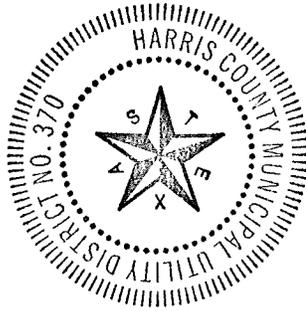
FUTURE AGENDAS

The Board considered items from placement on future agendas.

ADJOURNMENT

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

(SEAL)



M. A. [Signature]
Secretary

LIST OF EXHIBITS

Exhibit A	Tax Assessor-Collector Report
Exhibit B	Delinquent Tax Report
Exhibit C	Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes
Exhibit D	Resolution Concerning Exemptions from Taxation
Exhibit E	Operations and Maintenance Report
Exhibit F	Bookkeeper's Report
Exhibit G	Detention and Drainage Facilities Report
Exhibit H	Communications Meeting Report
Exhibit I	Engineer's Report
Exhibit J	B&A Announcement