

MINUTES OF MEETING OF  
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 70,  
OF HARRIS COUNTY, TEXAS  
January 22, 2026

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 70, of Harris County, Texas (the "District") met in regular session on January 22, 2026, in accordance with the duly posted notice of special meeting, and the roll was called of the duly constituted officers and members of the Board, as follows:

Stephanie Peters, President  
Ron Sanches, Vice President  
Rudolph Lange, Secretary  
Rachel Knight, Assistant Secretary  
Ronald Garcia, Assistant Secretary

All of said persons were present, except Director Knight, thus constituting a quorum. Director Knight entered the meeting after it had been called to order, as noted herein.

Also present at the meeting were: Sherri Greenwood Forvis Mazars, LLP ("Forvis"); Rachel Broom of Cobb Fendley & Associates, Inc. ("CobbFendley"); Yaneth Cooper of Municipal Accounts & Consulting, L.P. ("MAC"); Ryan Vaughn of Municipal Operations & Consulting, Inc. ("MOC"); Brenda McLaughlin of Bob Leared Interests ("BLI"); Chuck Brandman of Harris County Municipal Utility District No. 264 ("No. 264"); Dennis Eby of Eby Engineers, Inc. ("Eby Engineers"), engineer for Harris County Municipal Utility District No. 144 ("No. 144"); and Spencer Creed of Schwartz, Page & Harding, L.L.P. ("SPH").

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

JOINT PLANT COMMITTEE (THE "COMMITTEE") MEETING MINUTES

The Joint Sewage Treatment Plant ("JSTP") Committee portion of the minutes of the District's December 18, 2025, Board meeting was considered. No revisions were requested.

ENGINEERING REPORT

Ms. Broom next presented a written Engineering Report for the Joint Sewage Treatment Plant Committee Meeting ("JSTP Engineering Report"), a copy of which report is attached hereto as **Exhibit A**. No action was taken. Ms. Broom reported that an electrical review of the Joint Wastewater Treatment Plant (the "JSTP") had been conducted by the electrician. Ms. Broom reported that no issues were raised during the inspection and that CobbFendley will follow-up with them to obtain any formal recommendations.

## OPERATIONS REPORT

Mr. Vaughn presented and reviewed the Joint Plant Operations Report for the month of December 2025, a copy of which report is attached hereto as **Exhibit B** and discussed same with the Board. Mr. Vaughn then discussed MOC's preparation for the upcoming freeze event and noted that beginning Saturday at 10:00 p.m., MOC will be dispatching operators to watch the plants during the freeze period and to be onsite until at least Monday morning.

## BOOKKEEPER'S REPORT

Ms. Cooper presented to and reviewed with the Committee a written JSTP Bookkeeper's Report dated January 22, 2026, a copy of which is attached hereto as **Exhibit C**. After discussion, it was moved by Director Sanches that the JSTP Bookkeeper's Report be approved and checks identified therein be approved for payment. Director Lange seconded said motion, which unanimously carried.

## AUTHORIZE SOLICITATION OF PROPOSALS FOR INSURANCE POLICIES

The Board and Committee next considered authorizing the solicitation of proposals for the renewal of the District's insurance policies. Mr. Creed advised the Board that the District's current insurance policies, brokered through McDonald & Wessendorff ("McDonald"), will expire on March 31, 2026. He then queried the Board as to whether it wanted to solicit proposals from other insurance providers at this time. After discussion, Director Lange moved to authorize SPH to solicit a proposal for the renewal of the District's insurance policies from McDonald for consideration at the February Board meeting. Director Peters seconded the motion, which unanimously carried.

## AUDIT FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025

Ms. Greenwood presented to and reviewed with the Board a draft of the District's audit report prepared for the fiscal year ended September 30, 2025, including information concerning the Joint Sewage Treatment Plant, and discussed various sections of the audit report with the Board and other attendees. The draft audit report is attached hereto as part of **Exhibit D**. In connection therewith, Ms. Greenwood presented the Board with a draft Management Letter prepared by Forvis, concerning the Board's internal controls over financial reporting (the "Management Letter"), a copy of which is attached hereto as part of **Exhibit D**. Ms. Greenwood advised the Board that the Management Letter is being submitted in connection with the requirements of Statement on Auditing Standards No. 115 and includes a Management's Response to said letter in a format approved by SPH. Ms. Greenwood additionally presented for the Board's review draft correspondence from Forvis, a copy of which correspondence is attached hereto as part of **Exhibit D**, summarizing various information that Forvis is required to communicate to the Board as part of its audit of the District's financial statements. After discussion, it was moved by Director Peters, seconded by Director Lange and unanimously carried that (i) the audit report for the fiscal year ended September 30, 2025, be approved subject to final review of same by SPH, (ii) the President be authorized to execute the Annual Filing Affidavit on behalf of the Board and the District and (iii) such audit report and Annual Filing Affidavit be filed with the appropriate governmental authorities, including the Texas Commission on Environmental Quality ("TCEQ").

Director Knight entered the meeting during the discussion of the District's draft audit report.

#### JOINT SEWAGE TREATMENT PLANT ATTORNEY REPORT

The Board next considered the Attorney's Report. In connection therewith, Mr. Creed advised the Board that he had nothing additional to discuss with the Board of a legal nature which was not covered under specific agenda items.

Mr. Ebby and Mr. Brandman exited the meeting at this time.

#### DISTRICT MEETING

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

#### COMMENTS FROM THE PUBLIC

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

#### MINUTES

The Board next considered approving the minutes of the District's December 18, 2025, Board meeting. After discussion, Director Lange moved that the December 18, 2025, Board meeting minutes be approved as written. Director Garcia seconded said motion, which unanimously carried.

#### REVIEW CONTINUING DISCLOSURE REPORT AND AUTHORIZE CONTINUING DISCLOSURE COUNSEL TO FILE THE REPORT WITH THE APPROPRIATE REPOSITORIES

The Board concurred to defer consideration of the District's Continuing Disclosure Report until the February Board meeting.

#### SPECIAL PURPOSE DISTRICT PUBLIC INFORMATION DATABASE

Mr. Creed informed the Board that, pursuant to the provisions of Chapter 403, Texas Government Code, and Chapter 203, Texas Local Government Code, the District is required to submit information to the Comptroller for inclusion in a Special Purpose District Public Information Database. Mr. Creed recommended that Forvis, the District's auditor, be authorized to prepare and submit the information, which work will be performed on an hourly basis at their standard rates. Following discussion, Director Lange moved, Director Peters seconded, and it was unanimously carried that Forvis be authorized to prepare the required information and submit same to the Comptroller for inclusion in its Special Purpose District Public Information Database.

## BOOKKEEPER'S REPORT

Ms. Cooper presented to and reviewed with the Board a written Bookkeeper's Report dated January 22, 2026, a copy of which is attached hereto as **Exhibit E**. After discussion, it was moved by Director Lange that the Bookkeeper's Report be approved and the checks identified in the report be approved for payment. Director Garcia seconded said motion, which unanimously carried.

## ARBITRAGE ANALYSIS REPORTS

Mr. Creed presented to and reviewed with the Board an Arbitrage Rebate Calculation Report for the 10<sup>th</sup> Year Computation Period for the District's Series 2015 Unlimited Tax Refunding Bonds (the "Series 2015 Refunding Bonds") prepared by Arbitrage Compliance Specialists, Inc. ("ACS") a copy of which is attached hereto as **Exhibit F**. Mr. Creed advised the Board that there is no rebateable arbitrage payment owed by the District relative to the Series 2015 Refunding Bonds.

## TAX ASSESSOR/COLLECTOR'S REPORT

Ms. McLaughlin presented and reviewed the Tax Assessor/Collector's Report for December 31, 2025, including the disbursements presented for payment as listed therein, a copy of which report is attached hereto as **Exhibit G**. After discussion, Director Garcia moved that said report be approved and that the disbursements identified in the report be approved for payment from the tax account. Director Lange seconded said motion, which unanimously carried.

## DELINQUENT TAX COLLECTIONS ATTORNEY'S REPORT

Mr. Creed presented to and reviewed with the Board a Delinquent Tax Report received from Perdue, Brandon, Fielder, Collins & Mott, LLP ("Perdue"), the District's delinquent tax collections attorneys, dated January 21, 2026, a copy of which Report is attached hereto as **Exhibit H**. No action was required by the Board at this time.

## RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

Mr. Creed 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 Section 11.13 of the Tax Code, as amended. He advised that pursuant to said provisions, the District may provide for the exemption of up to 20% (but not less than \$5,000, if granted) of the appraised value of residential homestead improvements for the year 2026. He reported that 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 appraised value of such homesteads. After discussion, Director Sanches moved that the District (a) grant the residential homestead exemption in an amount of fifteen percent (15%), but not less than \$5,000; and (b) grant an exemption for persons under a disability or sixty-five years of age or older in the amount of \$20,000 from ad valorem taxes levied by the District during the calendar year 2026, and that the Resolution attached hereto

as **Exhibit I**, relative to same be approved and adopted by the Board and the District. Director Peters seconded said motion, which carried unanimously.

#### 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, a copy of which is attached hereto as **Exhibit J**. Mr. Creed advised that the Board is authorized pursuant to Section 33.11 of the Texas Tax Code, as amended, to impose, under certain conditions, 60 days after the date the taxes become delinquent, an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due the District on personal property taxes that remain delinquent as of said 60<sup>th</sup> day, as more fully described in said Resolution. After discussion, it was moved by Director Peters, seconded by Director Sanches and unanimously carried, that the Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes be adopted by the Board, and that the District's delinquent tax collection attorneys 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.

#### DRAINAGE FACILITY MAINTENANCE REPORT

Mr. Creed presented to and reviewed with the Board the January 22, 2026, Maintenance Report, a copy of the report is attached hereto as **Exhibit K**. No action was taken.

#### OPERATIONS REPORT

Mr. Vaughn presented to and reviewed with the Board a written Operations Report dated December 2025, a copy of which report is attached hereto as **Exhibit L**.

Mr. Vaughn next presented a Cut-Off List and noted that the delinquent accounts identified in the Delinquent List will be terminated if payment is not timely received, as per the District's Rate Order. A copy of the Cut-Off List is attached to the Operations Report. He then presented to and reviewed with the Board the list of delinquent utility accounts for the prior month. He requested authorization to transfer four (4) accounts to the uncollectable roll in the amount of \$747.03, since all collection efforts to date had been unsuccessful. After discussion, Director Lange moved that MOC be authorized to move four (4) accounts to the uncollectible roll in the amount of \$747.03. Director Sanches seconded said motion, which unanimously carried.

Mr. Vaughn reported that the Automatic Transfer Switch for the generator at the Water Plant has been replaced. He then reported on the status of the insurance subrogation claim relative to the previous sewer backup.

The Board next considered authorizing MOC to provide required information to districts receiving water from the District relative to the recipient's preparation of Consumer Confidence Reports ("CCR"). Mr. Creed explained that, pursuant to CCR requirements promulgated by the United States Environmental Protection Agency, the District is required to provide by April 1, 2026, a report containing various information regarding the District's water supply to any other

water supplier which has received water from the District during the prior calendar year. After discussion it was moved by Director Lange, seconded by Director Peters, and unanimously carried, that the Board authorize MOC to: provide the required information to districts receiving water from the District relative to the preparation of their CCR.

#### ENGINEERING REPORT

Ms. Broom presented to and reviewed with the Board a written Engineer's Report dated January 22, 2026, a copy of which is attached hereto as **Exhibit M**.

Ms. Broom next presented to and reviewed with the Board invoice no. 233210 in the amount of \$704,330 payable to Accurate Utility Supply, LLC ("Accurate") for the installation of the smart meters in the District, and recommended the payment of same by the Board. After discussion, Director Lange moved to approve the payment to Accurate of invoice no. 233210 in the amount of \$704,330 . Director Sanches seconded the motion, which was unanimously approved.

#### UTILITY COMMITMENTS AND SERVICE REQUESTS

The Board deferred action regarding utility commitments as no requests were made this month.

#### GFL ENVIRONMENTAL STATUS REPORT

Mr. Creed presented to the Board GFL Environmental's Service Report and call log for the month of December 2025.. A copy of the report and call log are attached hereto as **Exhibit N**.

#### DISTRICT WEBSITE

The Board deferred consideration of an Off Cinco Analytics Report, as no report was provided for distribution at the meeting.

#### EXECUTIVE SESSION

The Board determined it would not be necessary to enter into Closed Session pursuant to Texas Government Code Sections 551.071 and/or 551.076.

#### COMMUNICATIONS WITH HOMEOWNER'S ASSOCIATIONS ("HOA")

Director Lange noted that he had nothing new to report at this time.

#### MATTERS RELATED TO MAY 2, 2026, DIRECTORS ELECTION

Mr. Creed reported on issues related to the District's Directors Election (the "Election") to be held on May 2, 2026. In connection therewith, Mr. Creed presented to and discussed with the Board a memorandum prepared by SPH, a copy of which is attached hereto as **Exhibit O**. Mr. Creed advised that Harris County will not offer joint election services to political subdivisions

for the May 2, 2026, election, and therefore, the District will have to hold an independent election. He further discussed the challenges of administrating an independent election.

### ACCESSIBLE VOTING SYSTEM

Mr. Creed noted that Section 49.111, Texas Water Code, provides an exemption from the requirement to provide certain electronic voting systems at the Election if the District's previous directors election was canceled as uncontested or if fewer than 250 voters voted in the District's previous directors election. Mr. Creed reported that the District is exempt from said requirement because the District's previous directors election was canceled. Following discussion, it was moved by Director Peters, seconded by Director Garcia and unanimously carried that SPH be authorized to provide notice of the District's intent not to provide electronic voting systems for said Election by publication in a newspaper of general circulation in an area that includes the District.

### SUPPLEMENTAL AGENDA

The Board considered calling the Election in accordance with the requirements of the Texas Water Code. In connection therewith, Mr. Creed presented the Order Calling Directors Election (the "Order") attached hereto as **Exhibit P** calling the Election to be held on May 2, 2026. It was noted that the terms of office of Directors Peters, Sanches and Knight expire in May of this year. In reviewing the Order with the Board, Mr. Creed advised that the Texas Water Code and the Texas Election Code authorize the Board to designate an agent to perform certain duties in connection with the Election, and that the Order named Melia Berry as such agent (the "Election Agent"). Mr. Creed further advised the Board that notice of the Election must be given in accordance with the requirements of the Texas Election Code. Mr. Creed advised the Board that notice of the Election could be given by one or more of the following methods: (i) publishing the notice in a newspaper published in the territory of the District or of general circulation in the District at least ten (10) days before the election, but not more than thirty (30) days before the election; (ii) posting the notice at a public place in each election precinct that overlaps the District at least twenty-one (21) days before the election; or (iii) mailing the notice to each registered voter in the District at least ten (10) days before the election. He further advised that, in addition to the above, notice must be posted on the District's website at least twenty-one (21) days before the election. Following discussion of the options, the Board concurred that notice of the Election be given by posting same at a public place in each election precinct that overlaps the District and on the District's website. After discussion on the matter, Director Peters moved that said Order be passed and adopted, that the President and Secretary be authorized to execute the Order, and that the Election Agent be authorized and directed to make necessary arrangements for the Election in accordance with the Order. Director Garcia seconded said motion, which unanimously carried. Mr. Creed advised the Board that if each candidate whose name is to appear on the ballot is unopposed as of 5:00 p.m. on February 20, 2026, the Board may thereafter cancel the Election in accordance with the Texas Election Code.

The Board next considered the establishment of fees to be paid to officials for the Election. Mr. Creed advised the Board that in accordance with the Texas Election Code, the rate of pay for judges and clerks shall be determined by the Board but shall not be less than the federal minimum wage rate. After discussion on the matter, Director Peters moved that the judges and clerks for the

Election, including early voting clerks, be paid \$20.00 per hour. Director Garcia seconded said motion, which unanimously carried.

ATTORNEY'S REPORT

Mr. Creed The Board next considered the Attorney's Report. In connection therewith, Mr. Creed advised the Board that he had nothing additional to discuss with the Board of a legal nature which was not covered under specific agenda items.

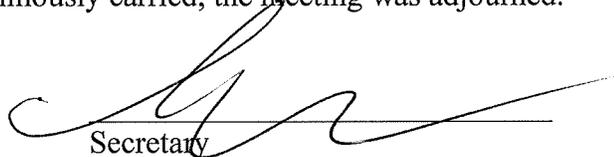
FUTURE AGENDA MATTERS

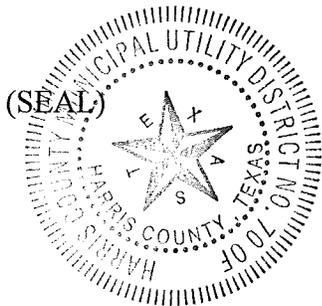
The Board then considered items for placement on a future agenda. Mr. Vaughn requested that the Board consider, at its March meeting, authorizing a Risk Assessment Study to be performed for the District's facilities. The Board concurred to add the matter to the March agenda.

Ms. McLaughlin exited the meeting at this time.

ADJOURNMENT

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

  
Secretary



LIST OF ATTACHMENTS TO MINUTES

- Exhibit A Joint Plant Committee - Engineering Report
- Exhibit B Joint Plant Committee - Operations Report
- Exhibit C Joint Sewage Plant Committee - Bookkeeper's Report
- Exhibit D Draft Audit Report, Draft Management Letter and Correspondence
- Exhibit E Bookkeeper's Report
- Exhibit F Arbitrage Rebate Calculation Report for the 10<sup>th</sup> Year  
Computation Period for the District's Series 2015 Unlimited Tax  
Refunding Bonds
- Exhibit G Tax Assessor/Collector's Report
- Exhibit H Delinquent Tax Collection Report
- Exhibit I Resolution Concerning Exemptions from Taxation
- Exhibit J Resolution Authorizing an Additional Penalty on Delinquent  
Personal Property Taxes
- Exhibit K Double Oak Erosion Maintenance Report
- Exhibit L Operations Report
- Exhibit M Engineering Report
- Exhibit N GFL Environmental Service Report and Call Log
- Exhibit O Memorandum regarding Joint Elections with Harris County
- Exhibit P Order Calling Directors Election