

**HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 110
MINUTES OF MEETING OF BOARD OF DIRECTORS**

DECEMBER 10, 2025

**THE STATE OF TEXAS
COUNTY OF HARRIS
HARRIS COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 110**

§
§
§
§

The Board of Directors (the "Board") of Harris County Water Control and Improvement District No. 110 (the "District") met in **special session**, open to the public, at the designated meeting place of the Board in the District on **December 10, 2025, at 9:00 a.m.**; whereupon, at 9:07 a.m., the roll was called of the duly constituted officers and members of the Board, to-wit:

James N. Williams	-	President
Jeannie Perkins	-	First Vice President/Asst. Secretary
Jerry A. Strickland	-	Second Vice President
Vanessa Sommer	-	Secretary/Treasurer
Rodney Williams	-	Assistant Secretary

All Directors were present, thus constituting a quorum.

Also present at the meeting were Ryan Fortner with Revenue Management Services; Brian Mills, District Manager; Shane Bryette, Maintenance Manager; Pat Hall of Equi-Tax, Tax Assessors for the District; Kim Shelnutt of Myrtle Cruz, Inc. ("MCI"), Bookkeeper for the District; Mike Williams and Edward Longoria of Municipal Operations and Consulting ("MOC"), Operators for the District; Phil Halbert of Storm Water Solutions ("SWS"); Tim Hardin of Langford Engineering, Inc. ("LEI"), Engineers for the District; Captain Medina and Sgt. Walker of Harris County Precinct 4 Constables' Office; Stephen Eustis of R.W. Baird ("Baird"), Financial Advisors for the District; Maria S. Parker, Josh Kahn, and Cameron Alo, of Sanford Kuhl Hagan Kugle Parker Kahn LLP ("SK Law"), Attorneys for the District; and Members of the Public listed on the attached Attendance Sheet.

The meeting was called to order and the following business was conducted. Some Agenda items were taken out of order.

HEAR FROM THE PUBLIC

The Board noted that there were no members of the public present at the meeting who wished to address the Board.

FINANCIAL ADVISOR'S REPORT

Receipt of Bids and Award of Sale Of Bonds

Consideration was given to the receipt of bids for the District's \$4,160,000 Unlimited Tax Bonds, Series 2026 (herein, the "Bonds"). The Board recognized Mr. Eustis, who informed the Board that nine (9) bids were received. Mr. Eustis submitted to and reviewed with the Board a bid comparison, a copy of which is attached hereto, and further reviewed the bids that had been received for the sale of the Bonds.

The bids were as follows:

<u>Bidder</u>	<u>Net Effective Interest Rate</u>
The Baker Group	4.442709%
SAMCO Capital Markets	4.501680%
Northland Securities	4.511367%
Raymond James & Associates	4.541285%
Hilltop Securities, Inc.	4.549867%
Stifel, Nicolaus & Co.	4.564084%
Crews & Associates	4.596918%
TD Financial Products	4.655211%
Fidelity Capital Markets	4.731379%

Mr. Eustis recommended that the Board accept the bid submitted by The Baker Group, as it was the low bidder with a net effective interest rate of 4.442709%.

Upon motion by Director Strickland, seconded by Director Sommer, and after full discussion, the Board voted unanimously to accept the bid on the Bonds submitted by The Baker Group, as it was the low bidder with a net effective interest rate of 4.442709%.

APPROVAL AND AUTHORIZATION OF DOCUMENTS IN CONNECTION WITH THE ISSUANCE OF THE BONDS

The Board recognized Mr. Kahn, who presented to the Board the following documents in connection with the sale of the Bonds:

- a. Order Authorizing Issuance of the Bonds;
- b. Order Approving Official Statement;
- c. General Certificate;
- d. Signature Identification and No Litigation Certificate;
- e. Tax Exemption Certificate;
- f. Closing Certificate of President;
- g. Bond Registrar, Paying Agency, and Transfer Agency Agreement;
- h. Letters addressed to Attorney General of Texas and Sanford Kuhl Hagan Kugle Parker Kahn LLP regarding dating of the Signature Identification and No Litigation Certificate and the General Certificate and Letter to the Comptroller regarding delivery of the Initial Bonds;
- i. Rule 15c2-12 Certificate;
- j. IRS Form 8038-G; and
- k. Other documents and certificates necessary to obtain approval of the Bonds by the Attorney General of Texas.

Mr. Kahn provided an explanation of each of the bond sale documents:

(a) the Order Authorizing Issuance of the Bonds is the contract between the District and the bondholders and provides, among other things: (1) the legal authority for the District to issue the Bonds; (2) the interest rates on the Bonds; (3) the District's obligation to levy ad valorem taxes to pay the principal and interest due on the Bonds; (4) the designation of the Paying Agent/Registrar for the Bonds; and (5) the covenant by the Board to maintain the tax exempt status of the Bonds. Mr. Kahn further stated that additional revisions may be made to the Bond Order as directed by the Attorney General's office;

(b) the Order Approving the Official Statement, explaining that relevant information from the sale of the Bonds will be included in the Official Statement prior to its printing. He further stated that the Official Statement will be provided by the Underwriter to prospective purchasers of the Bonds;

(c) the General Certificate, explaining that this Certificate provides a brief history of the District, including the directors and terms of office, information on previous bond sales, current tax rate, and the District's current assessed valuation;

(d) the Signature Identification and No-Litigation Certificate, explaining that said Certificate represents that there is no litigation pending against the District affecting the Bonds and that the signatures of the President and Secretary are genuine;

(e) the Tax Exemption Certificate, explaining that this Certificate will be drafted and dated the day of closing on the sale of the Bonds. Mr. Kahn further stated the Certificate states that, in addition to other facts, the District has met certain conditions pursuant to the Internal Revenue Code of 1986, which allows the Bonds to be qualified as tax exempt obligations;

(f) the Closing Certificate of President, explaining that Director Williams will execute this Certificate which states that (i) the District has complied with the terms and conditions of the Order Authorizing Issuance of the Bonds; (ii) there is no pending or threatened litigation which would affect the District and/or the issuance, sale, and delivery of the Bonds; (iii) the Order Authorizing the Issuance of the Bonds has not been amended without The Baker Group's approval; and (iv) there have been no adverse changes in the District's financial condition since July 31, 2025, the most current audited period;

(g) the Agreement with BOKF, N.A., Dallas, Texas, as Paying Agent/Registrar for the Bonds, explaining that this Agreement provides that all tax-exempt municipal bonds are required to be fully registered with registry books maintained by a registrar on behalf of the District. The books reflect the names, addresses, and principal amounts of bonds registered in the name of the owner. Mr. Kahn further explained that the Agreement sets forth the duties, responsibilities, and fees involved for maintaining this information and transferring to owners;

(h) the letter to the Attorney General for the State of Texas, explaining that the letter authorizes the dating of the General Certificate and the Signature Identification and No-Litigation Certificate as of the date of the Approving Opinion for the Bonds; the letter to the Comptroller of Public Accounts which authorizes the Comptroller of Public Accounts to deliver the bonds to Sanford Kuhl Hagan Kugle Parker Kahn, LLP once they are approved by the Attorney General and registered; and the letter to Sanford Kuhl Hagan Kugle Parker Kahn, LLP which authorizes the dating of the General Certificate, the Signature Identification and No-Litigation Certificate, and the Certificate as to Tax Exemption and provides that the District will immediately notify Sanford Kuhl Hagan Kugle Parker Kahn, LLP if any of the facts contained in those documents change prior to the date of closing and delivery of the bonds;

(i) the Rule 15c2-12 Certificate in connection with the issuance of the Bonds, explaining that the purpose of this Certificate is to enable the Underwriter for the Bonds to comply with the Securities Exchange Act of 1934 in connection with the offering and sale of the Bonds;

(j) the IRS Form 8038-G, explaining that this form provides information about the Bonds to the IRS for record keeping purposes; and

(k) other documents and certificates necessary to obtain approval of the Bonds by the Attorney General of Texas, explaining that once the Attorney General's office has received and reviewed the completed Transcript of Proceedings for the Bonds, it is likely it will request additional information and/or documents. Mr. Kahn requested the Board's authority to prepare and have executed any requested documents or amendments to the existing documents.

Upon motion by Director Strickland, seconded by Director Perkins, and after full discussion, the Board voted unanimously to adopt and authorize execution of all of the foregoing documents.

Mr. Kahn noted that the proposed date for closing on the Bonds is January 15, 2026.

CONSENT AGENDA

The Board considered the following items under its Consent Agenda:

1. **Detention and Drainage Facilities Reports:** Mr. Halbert noted that a Report had been provided in the meeting materials.
2. **Tax Assessor/Collector's Report and Delinquent Tax Report:** The Board recognized Ms. Hall, who presented the Tax Assessor/Collector's Report, a copy of which is attached hereto and the checks presented for payment from the District's Tax Account.
3. **Bookkeeper's Report/Investment Report:** The Board recognized Ms. Shelnett, who presented the Bookkeeper's Report and Investment Report, copies of which are attached hereto, and certain invoices for payment by the Board.
4. **Peace Officer's Report and approval of Contract:** The Board recognized Sgt. Walker, who provided a summary of call/complaints originating in the District.
5. **Minutes of Meetings:** Mr. Kahn presented the proposed minutes of the meetings held November 12, 2025, and November 20, 2025.
6. **Revenue Management Services:** Mr. Fortner reviewed with the Board the Revenue Management Report, noting that the Annual Business List had not yet been provided by the City of Houston.
7. **Resolution Regarding Annual Review of Eminent Domain Authority:** The Board recognized Ms. Parker, who reviewed with the Board legislation enacted by the Texas Legislature which requires governmental entities with eminent domain authority to report annually to the Texas State Comptroller certain District information relating to its eminent domain authority, noting that this year's report is required to be filed on or before February 1, 2026. Ms. Parker noted that SK Law will file the required information on behalf of the District and reviewed with the Board a Resolution Evidencing Annual Review and Authorizing Filing with Comptroller of Public Accounts of State of Texas Documentation of Eminent Domain Authority.

Upon motion by Director Perkins, seconded by Director Sommer, and after full discussion, the Board voted unanimously, as follows: (1) approved the Detention and Drainage Facilities Report; (2) approved the Tax Assessor/Collector's Report, including payment of checks listed therein; (3) approved the Bookkeeper's Report, the Investment Report, and checks presented for payment; (4) approved the Peace Officer's Report; (5) approved the Minutes of the meetings held November 12 and November 20, 2025, as presented; (6) approved the RMS Report; and (7) approved the Resolution Evidencing Annual Review of Eminent Domain Authority.

DELINQUENT TAX REPORT

The Board recognized Ms. Hall, who reviewed with the Board the Delinquent Tax Report. The Board requested information on water terminations for delinquent tax accounts.

OPERATION'S REPORT

The Board recognized Mr. Williams, who presented to and reviewed with the Board the Operations Report and accounts for termination. A copy of the Operations Report is attached hereto. Mr. Williams also discussed a leak at 735 Cypresswood Cove, noting that the resident had requested that the meter be pulled for a bench test. Mr. Williams advised that records indicate that there is no active leak at this time.

Upon motion by Director Perkins, seconded by Director Sommer, and after full discussion, the Board voted unanimously to approve (1) termination of accounts; (2) the Operations Report; and (3) authorized pulling the meter at 735 Cypresswood Cove for a bench test, with such cost to be paid by the resident.

ENGINEER REPORT

The Board recognized Mr. Hardin who presented to and reviewed with the Board the Engineer's Report and requested approval of the action items contained therein.

Upon motion by Director Sommer, seconded by Director Perkins, and after full discussion, the Board voted unanimously to (1) authorize Director Williams to execute the Contract for the Fidelis Cypress Oaks Sanitary Reroute between meetings; (2) approve final design plans for the Cypress Forest Industrial Development Project; (3) authorize LEI to submit plan sheets too Harris County for the electronic speed sign to be used at the intersection of Cypresswood Drive and Duke Lake Drive; and (4) approve the Engineer's Report.

DRAINAGE POLICY

The Board took no action.

ATTORNEY'S REPORT

No Report was offered.

DISTRICT MANAGER'S REPORT

The Board recognized Mr. Mills, who updated the Board on projects within the District and requested approval of (1) the purchase of a new digital sign at a cost not to exceed \$35,000; and (2) an amount not to exceed \$22,000 for the park fence extension and gates. Mr. Breyette provided an update on the fountains.

Upon motion by Director Strickland, seconded by Director Perkins, and after full discussion, the Board voted unanimously to approve (1) the purchase of a new digital sign at a cost not to exceed \$35,000; and (2) an amount not to exceed \$22,000 for the park fence extension and gates.

DIRECTOR COMMENTS

No comments were offered.

[SIGNATURE PAGE FOLLOWS]

THERE BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD, the meeting was adjourned.

APPROVED THIS January 14, 2026.



Vanessa Sommer
Secretary, Board of Directors