

HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 109

Minutes of Meeting of Board of Directors
August 24, 2026

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, 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
W. Kemp Culbreth III, Vice President
William Lakin, Secretary
Mike Lyons, Assistant Secretary
Juan Salinas, Assistant Secretary

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

Also attending the meeting were: Ashlie Whittemore of Wheeler & Associates, Inc., the District's Tax Assessor-Collector; Debra Loggins of L & S District Services, LLC, the District's Bookkeeper; Bradley Jenkins, Conner Murphy, and Jordan Dunn of Quiddity Engineering, LLC ("Quiddity"); and Kendall Dicke of Schwartz, Page & Harding, L.L.P. ("SPH"). Johnson Ashcraft of Inframark, LLC ("Inframark") entered later in the meeting as noted herein.

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

TAX ASSESSOR/COLLECTOR'S REPORT

Ms. Whittemore presented and reviewed with the Board the Tax Assessor-Collector's report for the month of July 2026, including the checks presented for payment, a copy of such report being attached hereto as **Exhibit A**. 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 Lyons seconded said motion, which unanimously carried.

MINUTES

The Board considered approval of the minutes of its meeting held on July 27, 2026. After review and discussion of the minutes, it was moved by Director Lakin, seconded by Director Lyons, and unanimously carried that the minutes be approved as written.

INTERNAL REVENUE SERVICE FORM 8038-G RELATIVE TO THE DISTRICT'S \$19,350,000 UNLIMITED TAX BONDS, SERIES 2026 ("2026 BONDS ")

The Board considered the execution and filing of Internal Revenue Service reporting form 8038-G relative to the 2026 Bonds. Mr. Dicke reviewed the form with the Board. After discussion, Director Lyons moved that said reporting form be approved, that the President be authorized to execute same on behalf of the Board and District, and that it be filed with the Internal Revenue Service as required. Director Lakin seconded said motion, which carried unanimously.

Mr. Ashcraft entered the meeting at this time.

CORRESPONDENCE FROM BOND COUNSEL

Mr. Dicke presented and reviewed correspondence from SPH, as Bond Counsel to the District in respect of the 2026 Bonds, regarding certain provisions of the federal tax laws and regulations of the Internal Revenue Service pertaining to the expenditure and investment of proceeds of the 2026 Bonds. He advised the Board that certain periodic reviews and reports are required to monitor compliance with the requirements set forth therein and that arbitrage rebate or yield reduction payments could be required to be made based on said review and reports. He also advised the Board that the District's bookkeeper would monitor investment rates, that the District's financial advisor would review the debt service fund balance and coverage in connection with the annual tax rate recommendation, and that Municipal Risk Management Group, L.L.C. had been engaged by the District to provide annual reports regarding arbitrage compliance. Mr. Dicke advised the Board, however, that compliance with the requirements set forth in the correspondence is ultimately the responsibility of the Board.

DISTRICT INFORMATION FORM

The Board next considered the approval and execution of an Amendment to the District's Ninth Amended and Restated District Information Form (the "Amendment"), reflecting the amount of the bonds that will have been issued by the District upon closing on the 2026 Bonds. After discussion regarding same, Director Lakin moved that the Amendment be approved and that all Board members present be authorized to execute same on behalf of the Board and the District. Director Salinas seconded said motion, which carried unanimously.

OTHER MATTERS IN CONNECTION WITH THE ISSUANCE OF THE 2026 BONDS

The Board considered the approval of various documents to be executed by the District in connection with the closing of the sale of the District's 2026 Bonds. In that regard, Mr. Dicke presented and reviewed various closing documents with the Board, including the No-Litigation Certificate, the District's Receipt, and the Federal Tax Certificate, and advised that the closing is scheduled for September 9, 2026, at 10:00 a.m. After further discussion of the closing documents, it was moved by Director Lyons, seconded by Director Lakin and unanimously carried, that the above-referenced documents be approved by the Board, that the President and Secretary be authorized to execute same on behalf of the Board and District, and that SPH be authorized to deliver same, as appropriate, upon the closing of the 2026 Bonds.

Ms. Whittemore exited the meeting at this time.

BOOKKEEPER'S REPORT

Ms. Loggins presented to and reviewed with the Board a written bookkeepers report dated August 24, 2026, a copy of which is attached hereto as **Exhibit B**. After discussion on the matter, it was moved by Director Salinas that said report be approved and the checks identified in the bookkeepers report be approved for payment. Director Lakin seconded said motion, which unanimously carried.

DISCUSSION REGARDING 1.77 MGD WASTEWATER TREATMENT PLANT IMPROVEMENTS PROJECT

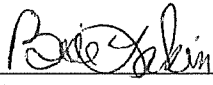
Mr. Jenkins presented to and reviewed with the Board data regarding the District's recent re-rating, a copy of which is attached hereto as **Exhibit C**. He reported that the re-rating data indicates that the District's flow is nearing the capacity level that is proposed for the new 1.77 MGD Wastewater Treatment Plant ("WWTP"). Mr. Jenkins advised the Board that the flow level for the construction of a new WWTP should actually be increased from 1.77 MGD to 2.25 MGD. He stated that the District will need to submit a new re-rating application to the Texas Commission on Environmental Quality ("TCEQ") to confirm actual flow. Following a discussion, the Board requested additional information regarding the how the flow calculation for the new WWTP was identified.

MATTERS FOR POSSIBLE PLACEMENT ON FUTURE AGENDAS

Other than as discussed earlier in the meeting and reflected above, there were no additional agenda items requested.

ADJOURNMENT

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



Secretary
Board of Directors

EXHIBITS

July 27, 2026

EXHIBIT A: Tax Assessor-Collector's Report

EXHIBIT B: Bookkeeper's Report

EXHIBIT C: Quiddity Re-Rating Summary