

MINUTES
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 278

September 5, 2025

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 278 (the "District") met in regular session, open to the public, on the 5th day of September, 2025, at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Houston, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

Eugene Newsom	President
Tommie Ruth Allen	Vice President
Gwen Thornburg	Secretary
Shantai Magee	Assistant Vice President
Vacant	Assistant Secretary

and all of the above were present, thus constituting a quorum.

Also attending the meeting were: Greg East of Perdue, Brandon, Fielder, Collins & Mott, LLP ("Perdue"); Jessica Preston of Municipal Accounts & Consulting, L.P.; Brittnei Silva of Assessments of the Southwest, Inc. ("ASW"); and Adisa Harrington and Hope Palmer of Allen Boone Humphries Robinson LP ("ABHR").

MINUTES

The Board considered approving the minutes of the regular meeting of August 8, 2025. After review and discussion, Director Allen moved to approve the minutes, as presented. Director Thornburg seconded the motion, which passed unanimously.

PUBLIC COMMENTS

Director Newsom offered any members of the public attending the meeting the opportunity to make public comment. There being no members of the public present to address the Board at this time, Director Newsom closed the public comments portion of the meeting.

THE WATER EXPO CONFERENCE

The Board discussed The Water Expo Conference ("Water Expo") and considered approving expenses from the conference and authorizing attendance at the next Water Expo. After discussion, Director Thornburg moved to approve reimbursement of all eligible expenses for Directors who attended Water Expo, which the bookkeeper confirmed were submitted in accordance with the District's Travel Reimbursement

Guidelines, and to authorize attendance of any interested Directors at the next Water Expo. Director Magee seconded the motion, which passed unanimously.

FINANCIAL AND BOOKKEEPING MATTERS; UPDATE ON ANNUAL LETTER AGREEMENTS FOR FLOCK SAFETY

Ms. Preston presented and reviewed the bookkeeper's report, a copy of which is attached, including the summary of investments and bills for payment from the District's accounts. Ms. Preston also requested approval of check no. 17041 in the amount of \$4,677.60, payable to the City of Houston for the annual permit fee.

Ms. Palmer stated the Villages of Tour 18 Homeowners Association (the "Village HOA") requested a reimbursement in the amount of \$10,000.00 for the 2025 reimbursement of Flock Safety license plate reader expenses. She noted the Village HOA provided the required documentation today, which was after the Board's designated deadline of August 31, 2025. She inquired how the Board would like to proceed. Following discussion, Director Newsom moved to approve the reimbursement to the Village HOA and to authorize the bookkeeper to prepare check no. 17042 in the amount of \$10,000.00. Director Allen seconded the motion. Director Magee abstained from voting, all other Directors voted in favor of the motion, and the motion passed 3-0.

The Board considered giving contributions to homeowners associations ("HOAs") within the District that are holding events for National Night Out. The Board reviewed requests from the Village HOA, Blackstone Creek HOA, Laurel Place HOA, and Atascocita Trace HOA for contributions towards their respective events, copies of which are attached.

Director Magee left the meeting.

Following review and discussion, Director Thornburg moved to: (1) approve the bookkeeper's report, the summary of investments, and payment of the bills, including check no. 17041; and (2) approve the contributions to the Village HOA, Blackstone Creek HOA, Laurel Place HOA, and Atascocita Trace HOA, each in the amount of \$500.00 towards the cost of their respective National Night Out events. Director Allen seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Silva presented and reviewed the tax assessor/collector's report, including the delinquent tax report. She stated that 99.09% of the 2024 property taxes were collected as of August 31, 2025. Following review and discussion, Director Allen moved to approve the tax assessor/collector's report and the delinquent tax report. Director Thornburg seconded the motion, which passed unanimously. A copy of the tax assessor/collector's report, including the delinquent tax report, is attached.

CONDUCT HEARING ON TERMINATION OF WATER AND SEWER SERVICE FOR NON-TENANT-OCCUPIED HOMES ON DELINQUENT TAX REPORT

Mr. East distributed and reviewed a delinquent tax report from Perdue, a copy of which is included in the tax report. He reported that Perdue mailed notice to the property owners on the delinquent tax report prior to this meeting in accordance with Water Code § 49.212. Mr. East noted the Board should not terminate water and sewer service for tenant-occupied homes on the delinquent tax report.

Mr. East noted that property owner Ronald Odhiambo ("Odhiambo") has requested to pay the amount due in November, 2025. Mr. East also noted that property owner Brooks Thomas ("Thomas") has requested additional time to make payment in order to consult with the mortgage company.

The Board then conducted a hearing on the termination of water and sewer service to property owners with delinquent tax accounts. There being no property owners present for the hearing, the Board then closed the hearing.

The Board considered the requests from Odhiambo and Thomas for additional time to make payment and considered terminating service for the 30 property owners on the report who failed to respond to the notice sent by Perdue.

Following review and discussion, Director Newsom moved to: (1) approve the report from Perdue; (2) deny the requests from Odhiambo and Thomas and terminate water and sewer service in accordance with Water Code § 49.212, subject to confirmation that such accounts are owner-occupied properties; and (3) terminate water and sewer service to the 30 property owners identified in the report who failed to respond in accordance with Water Code § 49.212, subject to confirmation that such accounts are owner-occupied properties. Director Allen seconded the motion, which passed unanimously.

RESOLUTION NOMINATING CANDIDATE FOR VACANCY ON THE BOARD OF DIRECTORS FOR HARRIS CENTRAL APPRAISAL DISTRICT ("HCAD")

Ms. Harrington reported that the Board has an opportunity to nominate someone to fill a vacant position on the HCAD Board of Directors. She noted that the HCAD Board will appoint a person from the list of nominees submitted by the deadline of September 22, 2025. Following discussion, Director Allen moved to adopt a Resolution Nominating Candidate for Vacancy on the Board of Directors of HCAD, specifying Director Newsom as the District's nominee. Director Thornburg seconded the motion, which passed unanimously.

REVIEW ARBITRAGE REBATE REPORT FOR SERIES 2015 REFUNDING BONDS

Ms. Harrington reviewed the Interim Arbitrage Rebate Report for the Unlimited Tax Refunding Bonds, Series 2015. She stated the report will be filed in the District's official records and no action is needed by the Board.

ANNUAL REPORT TO BOND REVIEW BOARD

Ms. Harrington presented a memorandum regarding the required submission of an annual report to the Bond Review Board containing certain information about the District's voter-approved but unissued bonds, a copy of which is attached, and stated that ABHR will work with the District's consultants to prepare and submit the annual report by the September 30th deadline.

ATTORNEY REPORT

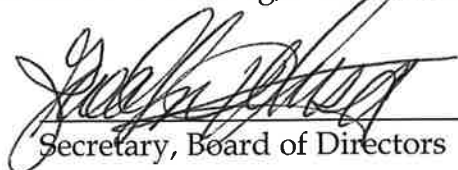
Ms. Harrington stated she had nothing additional to report.

ADDITIONAL REPORTS FROM DIRECTORS AND CONSULTANTS

The Board concurred to hold its next meeting regarding financial matters on October 3, 2025.

There being no further business brought before the Board, and based on a motion made by Director Allen, seconded by Director Thornburg, and voted unanimously, the meeting was adjourned.




Secretary, Board of Directors

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