

**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 361**  
**Minutes of Meeting of Board of Directors**  
**January 9, 2026**

The Board of Directors (the “Board”) of Harris County Municipal Utility District No. 361 (the “District”) held its regular monthly meeting in accordance with the duly posted notice of the meeting and the Texas Open Meetings Act. The roll was called of the duly constituted officers and members of said Board, as follows:

Todd Covart	President
Jaclyn Hood	Vice President
Erica Dobbs	Assistant Vice President
Christopher D. Roundy	Secretary
Richard Williamson	Director

All of the above were present, thus constituting a quorum.

Also present at the meeting were Charlie LaConti of Municipal Accounts & Consulting, L.P. (the “District’s Bookkeeper”); Josh Maas of M. Marlon Ivy & Associates, Inc. (the “District’s Operator”); Cindy Fields of BGE, Inc. (the “District’s Engineer”); Monica Pena of Utility Tax Service, LLC (the “District’s Tax Assessor”); and Jonathan Roach, Ray Arce, and Jessica Gentry of Roach & Associates, PLLC (the “District’s Attorney”).

**COMMENTS FROM THE PUBLIC**

There were no comments from the public.

**MINUTES FOR PRIOR BOARD MEETINGS**

The Board considered the regular meeting minutes of December 12, 2025, for approval. After some discussion, Director Hood motioned to approve the minutes from the regular meeting held on December 12, 2025. Director Covart seconded the motion, which passed unanimously.

**BOOKKEEPER’S REPORT**

Mr. LaConti presented the Bookkeeper’s Report, including the investment report and invoices submitted for payment; a copy is attached as **Exhibit “A”**. After some discussion, Director Covart motioned to approve the Bookkeeper’s Report and to authorize payment of the invoices. Director Williamson seconded the motion, which passed unanimously.

**TAX ASSESSOR’S REPORT**

Ms. Pena presented the Tax Assessor’s Report; a copy is attached as **Exhibit “B”**. After some discussion, Director Covart motioned to approve the Tax Assessor’s Report and authorize payment of invoices. Director Hood seconded the motion, which passed unanimously.

## RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES

Mr. Roach noted that pursuant to applicable sections of the Texas Tax Code, the District can levy an additional penalty of up to twenty percent (20%) covering the costs of collections on any delinquent personal property tax accounts as of February 1, each year. After some discussion, Director Hood motioned to maintain the previously approved additional twenty percent (20%) penalty as authorized for 2007 and subsequent years and to authorize the District's Delinquent Tax Attorney to proceed with the usual statutory/contractual twenty percent (20%) additional penalty to be effective February 1, 2026. Director Covart seconded the motion, which passed unanimously.

## RESOLUTION GRANTING EXEMPTIONS FROM TAXATION FOR 2026

Mr. Neupert presented the 2026 tax exemption analysis. After a lengthy discussion, Director Roundy motioned to adopt the Resolution Concerning Exemptions from Taxation for 2026 to include: (1) an exemption of \$50,000 for individuals over 65 years of age or under a disability according to applicable federal statutes; and (2) a ten percent (10%) general homestead exemption. Director Covart seconded the motion, which passed unanimously.

## ENGINEER'S REPORT

Ms. Fields reviewed the Engineer's Report; a copy is attached as Exhibit "C", and provided updates on the following:

(1) Wastewater Treatment Plant Generator & Main Electrical Service Replacement, noting that McDonald Municipal and Industrial is demolishing and removing the existing generator pad and addressing minor punch list items resulting from the start-up held on December 4, 2025. She further noted that the final inspection would be held on January 15, 2026.

Mr. Tabor entered the meeting.

(2) Water Plant Motor Control Center ("MCC") Replacement, noting that the new MCC is being fabricated.

(3) WWTP Permit Renewal Amendment, noting it is in the review phase and the District's Engineer is awaiting the draft permit. She further stated that the District's Engineer completed the first publication and would complete the second publication once the draft permit is received.

## OPERATOR'S REPORT

Mr. Maas presented the Operator's Report; a copy is attached as Exhibit "D". Next, he discussed the Badger Meter Beacon Master Agreement.

## COMMUNICATIONS REPORT

Ms. Gentry presented the Communications Report; a copy is attached as Exhibit “E”, presenting an update on the new apparel for the Directors.

## SECURITY MATTERS

Mr. Arce noted that a security committee meeting would be held soon.

## REVIEW PROPOSALS FOR INSURANCE POLICIES (*BROWN & BROWN, EXPIRES MARCH 31, 2026*)

Mr. Roach presented the insurance policy renewal from Brown & Brown, noting the additional cybersecurity coverage. After some discussion, Director Hood motioned to approve the Brown & Brown 2026-2027 Insurance Renewal Proposal, including the CFC cyber liability coverage. Director Williamson seconded the motion, which passed unanimously.

## DIRECTOR’S REPORT

The Board had a brief discussion regarding community events at Lakeview Park.

## ATTORNEY’S REPORT

Mr. Roach presented the 2026 Master Calendar for the Board’s review. Next, he discussed the upcoming Director training in the Spring and the 2026 District Strategy Meeting in Galveston, Texas.

## \*EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE, SECTIONS 551.071, 551.074, ET. SEQ.

The Board did not enter an executive session.

## PENDING BUSINESS AND MATTERS FOR FUTURE AGENDAS

The Board concurred to reconvene for their next regular meeting on February 13, 2026, at 12:00 p.m. at the District Attorney’s new office. After no further discussion, Director Covart motioned to adjourn the meeting. Director Hood seconded the motion, which passed unanimously.

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Approved this 13<sup>th</sup> day of February 2026.

/s/ Christopher D. Roundy  
Secretary, Board of Directors



**LIST OF EXHIBITS**

- Exhibit A - Bookkeeper's Report
- Exhibit B - Tax Assessor's Report
- Exhibit C - Engineer's Report
- Exhibit D - Operator's Report
- Exhibit E - Communications Report