MINUTES
EMERALD FOREST UTILITY DISTRICT

October 8, 2026

The Board of Directors (the "Board") of Emerald Forest Utility District (the "District") met in regular session, open to the public, on the 8th day of October, 2026, at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Suite 2400, Houston, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

DeWayne High	President
Bobby Shepherd	Vice President
William B. Schmidt	Secretary
Paula Berry	Assistant Vice President
Robert M. Kimball	Assistant Secretary

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

Also present at the meeting either in person or via teleconference were Terri Ruesch of Touchstone District Services; Roksi Rivera of District Data Services, Inc.; Erik Spencer of Vogler & Spencer Engineering, Inc. ("VSE"); Scott Barr and Jennifer Rowe-Baker of Regional Water Corporation ("RWC"); Debbie Arellano of Bob Leared Interests ("Bob Leared"); Katie Sherborne and Jessica Richardson of Allen Boone Humphries Robinson LLP ("ABHR").

PUBLIC COMMENTS

The Board opened the meeting for public comments.

APPROVE MINUTES

The Board considered approving the minutes of the September 10, 2026, regular meeting. Director Schmidt noted an error in the discussion of the operator's report. After review and discussion, Schmidt moved to approve the minutes of the September 10, 2026, meeting, with the noted revision. Director Shepherd seconded the motion, which passed unanimously.

WEBSITE AND COMMUNICATION MATTERS

Ms. Ruesch presented and reviewed the website and communication report, a copy of which is attached.

GARBAGE COLLECTION MATTERS

There was no discussion regarding garbage collection matters.

SECURITY MATTERS

The Board reviewed the monthly activity report from Harris County Sheriff's Office, a copy of which is attached.

CONDUCT PUBLIC HEARING REGARDING DISTRICT'S TAX RATE, ADOPT ORDER LEVYING TAXES, AND AUTHORIZE EXECUTION OF AMENDMENT TO INFORMATION FORM

Ms. Arellano confirmed that a Notice of Public Hearing was published on behalf of the District reflecting that the District anticipates levying a total tax rate of $0.60 per $100 of assessed valuation. The Board then opened the public hearing regarding the levying of the 2026 tax rate. No members of the public came forward to make comments. The Board then closed the public hearing.

The Board considered adopting an Order Levying Taxes for 2026 reflecting a total tax rate of $0.60 per $100 of assessed valuation, consisting of $0.35 for debt service and $0.25 for maintenance and operations (the "Order") and authorizing execution of an Amendment to Information Form reflecting the 2026 tax rate.

After review and discussion, Director Schmidt moved to (1) adopt the Order; (2) authorize execution of an Amendment to Information Form reflecting the 2026 tax rate; and (3) direct that such documents be filed appropriately and retained in the District's official records. Director Berry seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Arellano presented the monthly tax report, including the delinquent tax roll and a list of the top delinquent account holders, copies of which are attached. She stated that 98.326% of the District's 2025 taxes were collected as of September 30, 2026. After discussion, Director Shepherd moved to approve the tax report and payment of the bills as presented. Director Schmidt seconded the motion, which passed unanimously.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Rivera presented and reviewed the bookkeeper's report, including the District's investments, the budget comparison, the quarterly investment report, and the bills presented for payment. After review and discussion, Director Schmidt moved to approve the bookkeeper's report and payment of the bills as presented. Director Shepherd seconded the motion, which passed unanimously. A copy of the bookkeeper's report is attached.

WATER AND SEWER RATE ANALYSIS AND ADOPT AMENDED RATE ORDER

Ms. Rowe-Baker presented a water and sewer rate analysis of the District's commercial and retail accounts, a copy of which is attached. Following review and discussion, the Board requested additional information regarding the potential impact of increasing retail and commercial rates.

OPERATION OF DISTRICT FACILITIES

Mr. Barr presented the operations report from RWC, a copy of which is attached. He stated that water accountability for the prior billing cycle was 93.5%.

Mr. Barr reported on routine maintenance and repair items performed in the District, noting that the valve survey repairs are underway.

Mr. Barr presented and reviewed with the Board a written appeal from the customer with account number 50030-1300391504 requesting an adjustment to their unusually high bill caused by a toilet leak.

Ms. Sherborne reported that the District has been contacted by a tenant of a commercial water account holder regarding payment of the water bill while the account holder is incarcerated.

After review and discussion, Director Schmidt moved to: (1) approve the operator's report; (2) authorize reduction of the water bill for the account number 50030-1300391504 by $142.50 for the sewer portion of the bill and to offer a three-month payment plan to the account holder; and (3) authorize ABHR to prepare a letter to the tenant of the commercial property regarding the water termination process. Director Kimball seconded the motion, which passed unanimously.

HEARING REGARDING TERMINATION OF WATER AND SEWER SERVICE

The Board conducted a hearing on the termination of water and sewer service to delinquent accounts. Mr. Barr stated that the residents on the list were delinquent in payment of their water and sewer bills and had been given written notification prior to the meeting of the opportunity to appear before the Board to explain, contest, or correct the utility service bills and to show reason for nonpayment, all in accordance with the District's Rate Order. After discussion, Director Schmidt moved that, because the customers on the list were neither present at the meeting nor had presented any written statement on the matter, water and sewer service for accounts totaling $10.00 or more would be terminated the following week in accordance with the District's Rate Order, except (i) accounts in compliance with payment agreements, and (ii) commercial accounts, which are to be contacted first by RWC and then terminated the following Tuesday if payment has not been received, subject to confirmation that the date of the Board meeting included in the delinquent notice was correct. Director Kimball seconded the motion, which passed unanimously.

ENGINEERING MATTERS

Mr. Spencer presented and reviewed the engineer's report, a copy of which is attached.

FEASIBILITY STUDIES, PLAN REVIEWS, AND SERVICE REQUESTS

Mr. Spencer reported that the commercial company at 10831 Woodedge Drive inquired about the possibility of receiving sewer service from the District. He noted that there are no District sewer lines in the vicinity. Following discussion, the Board determined that the project would be cost prohibitive.

Mr. Spencer reported that the Interlocal Agreement regarding the proposed relocation of the District's water line and force main along Cypress North Houston has been received.

GENERATOR REPLACEMENT PROJECT FOR WASTEWATER TREATMENT PLANT, WATER PLANT NO. 3, AND GREEN CREEK LIFT STATION

Mr. Spencer updated the Board on the generator replacement project for the wastewater treatment plant, water plant no. 3, and Green Creek lift station, noting that the breakers for the project have been delayed until January 2027. The Board requested that Mr. Spencer determine if the current generator breakers could be used until the new breakers are delivered.

Next, Mr. Spencer presented and recommended approval of Pay Application No. 2 in the amount of $768,467.05, submitted by Texan Municipal and Industrial, LLC.

LINNFIELD DETENTION POND REHABILITATION

Mr. Spencer updated the Board on the Linnfield detention pond rehabilitation project.

LIFT STATION NO. 2

Mr. Spencer updated the Board on lift station no. 2 project, noting that plans have been submitted to the applicable agencies for approval.

SCHROEDER OAKS LIFT STATION NO. 3 FENCING

Mr. Spencer updated the Board on plans for lift station no. 3 fencing project and updated the Board on the land swap with the Schroeder Oaks Village Homeowners Association ("Schroeder Oaks HOA") for property adjacent to the lift station No. 3.

AIR HEADER REPLACEMENT

Mr. Spencer reported that V&S is preparing plans for the air header replacement project.

INTERCONNECT OPTIONS

Mr. Spencer updated the Board on the status of the application to the Texas Water Development Board for grant funding for the District's possible interconnect projects.

UPDATE REGARDING EXCEPTION REQUESTS FROM TCEQ AND COMPLIANCE WITH ENFORCEMENT ORDER

There was no discussion regarding this matter.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Mr. Spencer reviewed updates to the District's five-year Capital Improvement Plan

DEEDS, EASEMENTS, AND/OR CONSENTS TO ENCROACHMENT

There was no discussion on this agenda item.

ANNEXATION AGREEMENT

There was no discussion on this agenda item.

UPDATE ON BOND APPLICATION NO. 12

Mr. Spencer stated that V&S is updating the District's bond application to reflect the recent increase in interest rates.

OTHER ENGINEERING MATTERS

Following review and discussion, Director Schmidt moved to: (1) approve the engineer's report; and (2) based on the engineer's recommendation, approve Pay Application No. 2 in the amount of $768,467.05 for the generator replacement project for the wastewater treatment plant, water plant no. 3, and Green Creek lift station. Director Shepherd seconded the motion, which passed unanimously.

ATTORNEY'S REPORT

Ms. Sherborne updated the Board on the upcoming legislative session.

DISCUSS MEETING SCHEDULE

The Board discussed its meeting schedule and concurred to hold the District's next regular meeting on November 12, 2026.

There being no further matters to come before the Board, the meeting was adjourned.

Secretary, Board of Directors

(SEAL)



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