

MINUTES  
EMERALD FOREST UTILITY DISTRICT

March 12, 2026

The Board of Directors (the "Board") of Emerald Forest Utility District (the "District") met in regular session, open to the public, on the 12th day of March, 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 G. Dillard	Vice President
William B. Schmidt	Secretary
Donald F. Brooks	Asst. 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 Justin Waggoner of Touchstone District Services; Luly Stripling of District Data Services, Inc.; Erik Spencer of Vogler & Spencer Engineering, Inc. ("VSE"); Scott Barr of Regional Water Corporation ("RWC"); Brenda McLaughlin of Bob Leared Interests; and Katie Sherborne and Jessica Richardson of Allen Boone Humphries Robinson LLP ("ABHR").

PUBLIC COMMENTS

There were no members of the public who wished to address the Board

APPROVE MINUTES

The Board considered approving the minutes of the February 12, 2026, regular meeting. After review and discussion, Kimball moved to approve the minutes of the February 12, 2026, regular meeting. Director Brooks seconded the motion, which passed unanimously.

WEBSITE AND COMMUNICATION MATTERS

Mr. Waggoner 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.

#### ADOPT RESOLUTION REGARDING DEVELOPMENT STATUS FOR 2026 TAX YEAR

The Board discussed the District's development status. After fully considering relevant data, information, and statutory definitions, the Board determined that the District is a Developing District for the 2026 tax year. After review and discussion, Director Schmidt moved to adopt a Resolution Regarding Development Status for 2026 Tax Year establishing the District as a Developing District for the 2026 tax year, pursuant to Section 49.23603, Texas Water Code, and direct that the Resolution be filed appropriately and retained in the District's official records. Director Kimball seconded the motion, which passed unanimously.

#### TAX ASSESSMENT AND COLLECTION MATTERS

Ms. McLaughlin presented the monthly tax report, including the delinquent tax roll, a copy of which is attached. She stated that 95.39% of the District's 2025 taxes were collected as of February 28, 2026. Ms. McLaughlin added that the District's delinquent statements for the 2025 tax year have been sent to District homeowners.

The Board next reviewed the delinquent tax report provided by Perdue, Brandon, Fielder, Collins & Mott, LLP ("Perdue Brandon"), a copy of which is attached, and reviewed the delinquent accounts eligible for water termination letters.

After discussion, Director Schmidt moved to: (1) approve the tax report and payment of the tax bills; and (2) authorize Perdue Brandon to send letters to the District's delinquent taxpayers providing notice that the Board will consider terminating service to the delinquent taxpayers with water and sewer accounts if their respective taxes are not paid by the next regular meeting. Director Kimball seconded the motion, which passed unanimously.

Discussion ensued regarding a delinquent tax account that the Board believes remains in a deceased person's name. Ms. McLaughlin stated that she will work with Perdue Brandon to determine the correct ownership of the property in question.

#### FINANCIAL AND BOOKKEEPING MATTERS

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

## ANNUAL REVIEW OF DROUGHT CONTINGENCY PLAN

The Board reviewed the District's Drought Contingency Plan and discussed the possibility of adopting an amended Drought Contingency Plan in order to better clarify the District's drought response measures in relation to the response measures taken by the North Harris County Regional Water Authority. Following review and discussion, Director Dillard moved to authorize ABHR to review the District's Drought Contingency Plan and to present an Amended and Restated Drought Contingency Plan, if necessary.

## REVIEW OF EMERGENCY PREPAREDNESS PLAN

The Board discussed the District's Emergency Preparedness Plan. Mr. Spencer and Mr. Barr confirmed that no changes are needed to the current Emergency Preparedness Plan.

## DETENTION POND MAINTENANCE MATTERS

Mr. Spencer updated the Board on the maintenance of the Schroeder Oaks detention pond by the Harris County Flood Control District ("HCFCD"). He reported that HCFCD confirmed that the project is complete and that there is no intent to regrade the bottom of the detention pond or to remove the tree stumps that have been left in the pond basin. The Board discussed future maintenance of the detention pond as well as drainage issue that may be caused by the failure to remove the stumps along the bottom of the detention pond. Following discussion, the Board directed ABHR to prepare and send a formal request to HCFCD to reconsider removing the stumps and regrading the detention pond basin. The Board also directed Mr. Spencer to obtain a proposal for cleanup and ongoing maintenance of the detention pond.

## OPERATION OF DISTRICT FACILITIES

Mr. Barr presented the operations report from RWC, a copy of which is attached. He reported on routine maintenance and repair items in the District. He stated that water accountability for the prior billing cycle was 83.7%.

Mr. Barr reported that vehicles are driving through the gap in the fence at lift station no. 1 and causing damage to District property. He recommended installing bollards at the site to prevent access to lift station no. 1 property.

Mr. Barr presented and reviewed the annual report on the District's Identity Theft Prevention Program, a copy of which is included in the operator's report. He stated that the annual report indicates no significant incidents of identity theft detection and recommended no changes to the program at this time.

Mr. Barr stated that RWC will prepare and submit the District's water loss audit to the Texas Water Development Board.

Mr. Barr stated that the water and sewer rate analysis will be presented for Board's review at the next regular meeting.

Mr. Barr updated the Board on the status of the bacteriological testing and monitoring required by the Texas Commission on Environmental Quality ("TCEQ") as part of the conditional approval for the water well exception request. He stated that there were no excursions found.

After review and discussion, Director Dillard moved to: (1) approve the operator's report; (2) authorize RWC to install a bollard at lift station no. 1 at a cost not to exceed \$1,100.00; (3) accept the annual report on the Identity Theft Prevention Program and to continue the program as currently operating; and (4) authorize RWC to submit the annual water loss audit the Texas Water Development Board, as discussed. Director Schmidt 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 Dillard 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 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 Schmidt 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 updated the Board on the status of the pending plan reviews and service requests, as reflected in his report.

Mr. Spencer updated the Board on VSE's coordination with the three

businesses on FM 1960 on connecting to the District's utility system. He reported that all three locations now have water taps to the District's system. Mr. Spencer reported that the owners of Mechanical 360 are contesting the payment owed for installation of the sewer tap.

Mr. Spencer then updated the Board on the installation of facilities at 9960 FM 1960. He reviewed with the Board the current location of the onsite grit separator and reported that the cost to install a new grit separator would be approximately \$10,000. Following discussion, the Board determined to leave the grit separator in its current location.

Mr. Spencer updated the Board on the proposed relocation of the District's water line and force main along Cypress North Houston by Harris County. He stated that Harris County is preparing an interlocal agreement for the Board's consideration.

#### SANITARY SEWER EXTENSION TO SERVE 21-ACRE TRACT

Mr. Spencer updated the Board on the QuikTrip gas station and Bubble Bath car wash proposed to be developed on a 21-acre tract located at the intersection of Mills Road and F.M. 1960, noting that there is no action to be taken at this time.

#### 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.

#### SANITARY SEWER CLEANING AND TELEVISIONING OF TURTLE LAKES SECTIONS 1 AND 2 AND TURTLE HILL VILLAGE

Mr. Spencer updated the Board on the status of the Turtle Lakes Sections 1 & 2 and Turtle Hill Village project.

#### LINNFIELD DETENTION POND REHABILITATION

Mr. Spencer updated the Board on the Linnfield detention pond rehabilitation project. He stated that the Notice to Proceed will be issued for March 16, 2026.

#### LIFT STATION NO. 2

Mr. Spencer updated the Board on lift station no. 2 project. He presented the preliminary design plan for the project, noting that the estimated cost of the project is \$600,000.00. The Board requested that the design plan be updated to

include a water tap to serve the lift station.

LIFT STATION NO. 3 FENCING

Mr. Spencer reported that VSE is looking into additional options for construction of Lift Station No. 3 fencing due to the location of the electrical lines.

UPDATE REGARDING EXCEPTION REQUESTS FROM TCEQ AND COMPLIANCE WITH ENFORCEMENT ORDER

There was no discussion on this agenda item.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Mr. Spencer updated the Board on updates to the District's five-year Capital Improvement Plan, including the water plant no. 3 motorized and pedestrian gates. He presented a proposal from National Fence Company ("NFC") for removal of the current change link fencing and installation of new fencing with an automatic cantilever gate in the amount of \$22,070.01. Mr. Spencer also presented a proposal from NTS pumps, Motors and Controls ("NTS") for installation of an electrical connection to the conduit for the automatic gate in the amount of \$11,000.00. Following review and discussion, Director Schmidt moved to approve the proposals from NFC and NTS. Director Dillard seconded the motion, which passed unanimously.

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.

OTHER ENGINEERING MATTERS

There were no additional engineering matters.

UPDATE OF CRITICAL LOAD SPREADSHEET

The Board reviewed the District's critical load spreadsheet, was previously provided to the District's operator, engineer, and bookkeeper for review. Ms. Sherborne noted that the critical load information is required to be reviewed at least annually and provided to certain entities, which include the District's electricity provider, the Public Utility Commission, and other governmental entities. After review and discussion, Director Schmidt moved to approve the critical load spreadsheet, authorize providing it

to the appropriate entities, and direct that a copy be retained in the District's official records. Director Kimball seconded the motion, which carried unanimously.

#### ATTORNEY'S REPORT

There was no discussion on this agenda item.

#### APPROVE ANNUAL REPORT AND AUTHORIZE FILING OF SAME

The Board considered approving the Annual Report updating the District's financial and operating data in accordance with the continuing disclosure agreements contained in the resolutions authorizing issuance of the District's bonds and SEC Rule 15c2-12. After review and discussion, Director Schmidt moved to approve the Annual Report and to authorize filing with the information depositories in accordance with the District's agreements in the resolutions authorizing issuance of the District's bonds and pursuant to SEC Rule 15c2-12. Director Dillard seconded the motion, which passed unanimously.

#### ANNUAL REVIEW OF PROCEDURES FOR CONTINUING DISCLOSURE COMPLIANCE

Ms. Sherborne reviewed the District's procedures for continuing disclosure compliance. She stated that no changes are required at this time.

#### 2026 DIRECTORS ELECTION

Ms. Sherborne discussed procedures related to the 2026 Directors Election. She presented a Certificate Declaring Unopposed Status of Candidates for Election to the Board of Directors executed by the Board Secretary stating that the District received three candidate applications for the three director positions for the May 2, 2026, Directors Election.

Ms. Sherborne presented an Order Cancelling Election and Declaring Unopposed Candidates Elected to Office (the "Order Cancelling") stating that the May 2, 2026, Directors Election is cancelled and that the unopposed candidates, Dwayne High, William B. Schmidt, and Bobby Shepherd are declared elected to office to serve from the May 2, 2026, Directors Election until the May 4, 2030, Directors Election.

Following review and discussion, Director Schmidt moved to: (1) accept the Certificate Declaring Unopposed Status of Candidates for Election to the Board of Directors and direct that the Certificate be filed appropriately and retained in the District's official records; and (2) adopt the Order Cancelling, authorize the Secretary's agent to post the Order Cancelling, as required, and direct that the Order Cancelling be

filed appropriately and retained in the District's official records. Director Dillard seconded the motion, which passed unanimously.

DISCUSS MEETING SCHEDULE

The Board discussed its meeting schedule and concurred to not hold a special meeting in the month of March and to next meet on April 9, 2026.

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

  
Secretary, Board of Directors

(SEAL)



LIST OF ATTACHMENTS TO MINUTES

	Minutes
	<u>Page</u>
Website and communication report.....	1
Harris County Sheriff's Office activity report .....	2
Tax assessor/collector's report.....	2
Delinquent tax report provided by Perdue .....	2
Bookkeeper's report.....	2
Operations report.....	3
Annual report on the District's Identity Theft Prevention Program.....	3
Engineer's report.....	4