

MINUTES
EMERALD FOREST UTILITY DISTRICT

February 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 February, 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 except Director Brooks, thus constituting a quorum.

Also present at the meeting either in person or via teleconference were Danae Dehoyos of Touchstone District Services; Luly Stripling of District Data Services, Inc.; Erik Spencer of Vogler & Spencer Engineering, Inc. ("VSE"); Jennifer Rowe-Baker and Scott Barr of Regional Water Corporation ("RWC"); Debbie Arellano of Bob Leared Interests; and Katie Sherborne and Jennifer Ramirez 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 January 8, 2026, regular meeting. After review and discussion, Director Dillard moved to approve the minutes of the January 8, 2026, regular meeting. Director Schmidt seconded the motion, which passed unanimously.

WEBSITE AND COMMUNICATION MATTERS

Ms. Dehoyos presented and reviewed the website and communication report, a copy of which is attached. She suggested adding a tile to the website home page regarding signing up for text alerts and the Board concurred.

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 discussion, the Board deferred discussion on this agenda item, pending the receipt of additional information from the District's engineer.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

Ms. Sherborne discussed the optional tax rate exemptions the District may offer. She noted that the District granted a homestead exemption of \$30,000 for disabled persons or persons over 65 years of age and a 20% residential homestead exemption for the 2025 tax year.

The Board discussed the optional tax rate exemptions. After review and discussion, Director Kimball moved to adopt a Resolution Concerning Exemptions From Taxation providing for the exemption from ad valorem taxation of \$30,000 of the appraised value of residence homesteads of individuals who are disabled or are sixty-five years of age or older and 20% of the total appraised value of residential homesteads and direct that the Resolution be filed appropriately and retained in the District's official records. Director Schmidt seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Arellano presented the monthly tax report, including the delinquent tax roll, a copy of which is attached. She stated that 99.5% of the District's 2024 taxes and 93.4% of the District's 2025 taxes were collected as of January 31, 2026. After review and discussion, Director Dillard moved to approve the tax report and payment of the tax bills. Director Schmidt seconded the motion, which passed unanimously.

DISCUSS ASSOCIATION OF WATER BOARD DIRECTORS ("AWBD") WINTER CONFERENCE, REIMBURSEMENT OF ELIGIBLE EXPENSES, AND ATTENDANCE AT SUMMER CONFERENCE

The Board considered approving reimbursement to the directors for eligible expenses incurred in attending the AWBD winter conference and authorizing attendance at the AWBD summer conference. After review and discussion, Director Schmidt moved to approve reimbursement of the AWBD winter conference expenses and to authorize attendance of Board members at the AWBD summer conference. Director Dillard seconded the motion, which passed unanimously.

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.

Ms. Stripling discussed the energy consumption reporting page. After discussion, the Board concurred to remove the ESI ID and the addresses for each of the facilities for security purposes.

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.

DETENTION POND MAINTENANCE MATTERS

Mr. Barr updated the Board on the ongoing maintenance of the Schroeder Oaks detention pond by the Harris County Flood Control District.

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, including the results of the District's fire hydrant survey and the recommended repairs. He stated that water accountability for the prior billing cycle was 90.7%.

The Board discussed the District's water and sewer rates. The Board requested that VSE conduct a water and sewer rate analysis for the 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; and (2) authorize RWC to conduct the recommended fire hydrant repairs. 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.

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 stated that he had nothing new to report regarding 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.

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.

LIFT STATION NO. 2

Mr. Spencer updated the Board on lift station no. 2 project.

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. He reviewed an exhibit of a proposed fence for Lift Station No. 3 in Schroeder Oaks Village, a copy of which is attached to the engineer's report. Mr. Spencer noted that the design for the fence would encroach on the Schroeder Oaks Village Homowners Association's ("Schroeder Oaks HOA") property and discussed the possibility of swapping certain District property for the Schroder Oaks HOA property adjacent to the Lift Station No. 3 site. After discussion, the Board concurred to proceed with black chain link fencing for the project and to consider the potential land swap at a later date.

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

Mr. Spencer presented and reviewed a wastewater capacity analysis, a copy of which is attached. He noted that in order for the District to maintain the necessary wastewater capacity to serve additional connections, the District will need to construct two aeration basins and two digester basins.

Mr. Spencer next presented and reviewed a land use calculation reflecting the water and wastewater equivalent single family connections in the District, a copy of which is attached.

RESOLUTION EXPRESSING INTENT TO REIMBURSE

The Board determined to defer action on a Resolution Expressing Intent to

Reimburse pending award of a construction contract for the sanitary sewer extension to serve the QuikTrip gas station and Bubble Bath car wash.

ATTORNEY'S REPORT

There was no discussion on this agenda item.

2026 DIRECTORS ELECTION

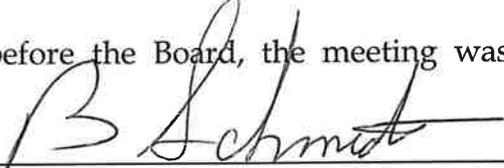
Ms. Sherborne discussed procedures related to the 2026 Directors Election. The Board considered a proposed Order Calling Directors Election for the May 2, 2026 election. Following review and discussion, Director Dillard moved to adopt the Order Calling Directors Election and direct that the Order be filed appropriately and retained in the District's official records. Director Schmidt seconded the motion, which passed unanimously.

Ms. Sherborne discussed that Notice of Election may be required to be posted or published and provided to the County Clerk and Voter Registrar of Harris County. After review and discussion, Director Dillard moved to authorize the Secretary's agent to post or publish and provide to the County Clerk and Voter Registrar Notice of Election, if required. Director Schmidt 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 February and to next meet on March 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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