

MINUTES
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 355

September 3, 2025

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 355 (the "District") met in regular session, open to the public, on the 3rd day of September, 2025, at the offices of Allen Boone Humphries Robinson LLP ("ABHR"), 3200 Southwest Freeway, Suite 2400, Houston, Texas 77027, outside the boundaries of the District, and the roll was called of the members of the Board:

Claude A. Zackary	President
Letha P. Slagle	Vice President
Jon Elmendorf	Secretary
Kurt A. Baerenstecher	Assistant Secretary
Christopher J. Mudd	Assistant Vice President

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

Also present for all or part of the meeting were Kurt Albaugh of the Lakes of Parkway Homeowners Association ("LOP HOA"); Jyotika Chand and Calvin Steele of LOP HOA attended via teleconference; Avni Patel of Forvis Mazars, LLP; Yaneth Cooper of Municipal Accounts & Consulting, L.P.; Patty Rodriguez of Bob Leared Interests, Inc.; Andy Mersmann of BGE, Inc. ("BGE"); and Greer Pagan and Justine M. Cherne of ABHR.

PUBLIC COMMENTS

There were no comments from the public.

APPROVE MINUTES

The Board considered approving the minutes of its July 3, 2025, regular and August 1, 2025, special meetings. Revisions were noted to the minutes of the July 3, 2025, regular meeting. Following review and discussion, Director Elmendorf moved to approve the minutes of the July 3, 2025, regular meeting as revised and the August 1, 2025, special meeting as written. Director Slagle seconded the motion, which passed unanimously.

ENGAGE AUDITOR

Ms. Patel reviewed a proposal to conduct the District's audit for fiscal year ending September 30, 2025. She stated that the proposed fee for the annual audit was

\$20,200.00, plus fees and expenses. Following review and discussion, Director Mudd moved to engage Forvis Mazars, LLP to conduct the District's audit for fiscal year end September 30, 2025. Director Elmendorf seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTIONS MATTERS

Ms. Rodriguez reviewed the tax assessor/collector's report and invoices for payment. A copy of the tax assessor/collector's report, including a list of checks presented for approval, is attached. Ms. Rodriguez reported that as of August 31, 2025, 98.2% of the District's 2024 taxes were collected. Following review and discussion, Director Elmendorf moved to approve the tax assessor/collector's report and payment of the invoices as presented. Director Slagle seconded the motion, which passed unanimously.

DETENTION AND DRAINAGE FACILITIES MAINTENANCE AND PROPOSALS

Director Slagle reported on her efforts to coordinate with Jeremy Canton and Kim Cosco of Champions Hydro-Lawn, Inc. to install rebar to cover the gap at Jade Cove Drive. She said that the project is complete, and Mr. Steele will review the installation.

ENGINEERING MATTERS

Director Elmendorf reported on the status of construction of the District's Irrigation Pump Station No. 100 Project by Pumps, Motors & Controls, Inc., including meetings held regarding the project. He stated that the project is anticipated to be completed during the first week of December 2025. Director Elmendorf and Mr. Albaugh discussed BGE's verification of requirements related to installing a proposed air gap for the wet well. Mr. Albaugh stated that BGE will design the proposed air gap and LOP HOA will pay for the installation.

Director Slagle noted that Mr. Albaugh distributed an email with a link to a video regarding the impact of the District's Irrigation Pump Station No. 200 Project on decreasing the number of irrigation system line breaks.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Cooper reviewed a District Snapshot report from EVO, a copy of which is attached.

Ms. Cooper presented the bookkeeper's report and invoices for payment. A copy of the bookkeeper's report, including a list of checks presented for approval, is attached. Ms. Cooper presented check no. 6294 for payment to Director Elmendorf for a per diem in the amount of \$246.49. Following review and discussion, Director Elmendorf moved

to approve the bookkeeper's report and the additional check, as presented. Director Slagle seconded the motion, which passed unanimously.

DISCUSS 2025 TAX RATE, SET PUBLIC HEARING DATE, AND AUTHORIZE NOTICE OF PUBLIC HEARING REGARDING ADOPTION OF TAX RATE

The Board discussed proposed zero tax rates for debt service and operations and maintenance for 2025. Following discussion, Director Elmendorf moved to decline to levy a District tax for 2025. Director Mudd seconded the motion, which passed unanimously. Director Zackary thanked those who assisted with the analysis of the District's finances. The Board concurred to authorize Director Baerenstecher to present the District's financial analysis at LOP HOA's annual meeting.

ADOPT BUDGET FOR FISCAL YEAR END SEPTEMBER 30, 2026

Ms. Cooper presented a proposed budget for the District's fiscal year ending September 30, 2026, based on the assumption of a zero tax rate for both debt service and operations and maintenance beginning in 2026. A copy of the proposed budget is attached. Discussion ensued regarding a proposed Irrigation Pump Station No. 300 project anticipated to be performed by LOP HOA. Following review and discussion, Director Elmendorf moved to adopt the budget for fiscal year end September 30, 2026. Director Mudd seconded the motion, which passed unanimously.

ANNUAL REPORT TO BOND REVIEW BOARD

Mr. Pagan 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. He stated that ABHR will work with the District's consultants to prepare and submit the annual report by the September 30th deadline.

LOP HOA MATTERS

Mr. Albaugh addressed the Board to request that the District notify the District's taxpayers that no tax has been levied for 2025. Following discussion, the Board requested that Ms. Rodriguez provide cost estimates for tax assessor/collector service options for review.

Mr. Albaugh additionally addressed the Board regarding various LOP HOA matters.

Mr. Albaugh reported on the impact of the District's Irrigation Pump Station No. 200 Project on decreasing the number of irrigation system line breaks and increasing efficiency, and other beneficial impacts.

ELECTRICITY CONTRACT

The Board concurred to defer this item.

MEETING SCHEDULE

The Board concurred to reschedule its next regular meeting to 12:00 p.m. on Friday, October 10, 2025.

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

(SEAL)




Secretary, Board of Directors

LIST OF ATTACHMENTS TO MINUTES

	Minutes
	<u>Page</u>
Tax Assessor/Collector’s Report	2
District Snapshot report from EVO.....	2
Bookkeeper’s Report.....	2
Proposed budget	3
Memorandum.....	3