MINUTES

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 355

March 6, 2026

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 6th day of March, 2026, 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 Zackary, thus constituting a quorum.

Also present for all or part of the meeting were Patricia Redman, Chairperson of the Safety Committee of the Lakes of Parkway Homeowners Association ("LOP HOA"); Calvin Steele and Jyotika Chand of LOP HOA via teleconference; Justin Colfer of Champions Hydro-Lawn, Inc.; Rahi Patel of Municipal Accounts & Consulting, L.P.; Andy Mersmann of BGE, Inc.; 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 January 9, 2026 regular meeting. Following review and discussion, Director Elmendorf moved to approve the minutes as submitted. Director Mudd seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTIONS MATTERS

The Board 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. Following review and discussion, Director Elmendorf moved to approve the tax assessor/collector's report and payment of the invoices. Director Mudd seconded the motion, which passed unanimously.

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

The Board considered establishing the District's tax exemptions for the 2026 tax year and reviewed a proposed Resolution Concerning Exemptions from Taxation. Following review and discussion, Director Mudd moved to adopt a Resolution Concerning Exemptions from Taxation that exempts from ad valorem taxation the amount of $10,000 of the appraised value of residence homesteads of individuals who are disabled or are sixty-five years of age or older and rejects the general residential homestead exemption. Director Elmendorf seconded the motion, which passed unanimously.

ADOPT RESOLUTION REGARDING DEVELOPMENT STATUS FOR 2026 TAX YEAR

Mr. Pagan discussed the "truth-in-taxation" property tax calculations and tax levy process for water districts and stated that Chapter 49 of the Texas Water Code establishes three main categories for water districts, based on a district's development status and/or tax rate. He reviewed the definitions for each of the three categories and said the Board must annually determine the District's category for that tax year and follow the associated notice and levy provisions in the Texas Water Code. Discussion ensued regarding the District's development status. After fully considering relevant data, information, and statutory definitions, the Board determined that the District is a Developed District for the 2026 tax year. Following review and discussion, Director Mudd moved to adopt a Resolution Regarding Development Status for 2026 Tax Year establishing the District as a Developed district for the 2026 tax year, pursuant to Section 49.23602, Texas Water Code, and direct that the resolution be filed appropriately and retained in the District's official records. Director Elmendorf seconded the motion, which passed unanimously.

ASSOCIATION OF WATER BOARD DIRECTORS ("AWBD") CONFERENCES

The Board discussed topics presented during the AWBD winter conference. Director Slagle reported that the bookkeeper's report incorrectly reflects a per diem for a meeting she had with a potential developer as a per diem for AWBD conference attendance. Following review and discussion, Director Mudd moved to approve reimbursement of eligible expenses and authorize Directors' attendance at the AWBD summer conference. Director Elmendorf seconded the motion, which passed unanimously.

DETENTION AND DRAINAGE FACILITIES MAINTENANCE AND PROPOSALS

Mr. Colfer reviewed a Detention and Drainage Facilities Report and reported on maintenance items. A copy of the report is attached. No action was taken by the Board.

FINANCIAL AND BOOKKEEPING MATTERS

Mr. Patel presented the bookkeeper's report and invoices for payment and discussed additional checks written from the General Operating Fund after the report was issued. A copy of the bookkeeper's report, including a list of checks presented for approval, and a quarterly investment report, is attached.

Following review and discussion, Director Elmendorf moved to approve the bookkeeper's report, as presented, including the following additional checks:

1. Check No. 6342 in the amount of $204,400.00, payable to Pumps, Motors & Controls, Inc. ("PMC"), for Pay Estimate No. 2 and Final for construction of the District's Irrigation Pump Station No. 100 Project, pending receipt of the executed Affidavit of Bills Paid and the Consent of the Surety;
2. Check No. 6343 in the amount of $1,054.85, payable to Director Elmendorf for AWBD expenses; and
3. Check Nos. 6344-6346, payable to TXU Energy for future monthly utility expenses.

Director Mudd seconded the motion, which passed unanimously.

ENGINEERING MATTERS

Mr. Mersmann reported that construction of the District's Irrigation Pump Station No. 100 Project is complete. A copy of the engineer's report is attached. Mr. Mersmann reviewed and recommended approval of Pay Estimate No. 2 and Final submitted by PMC for the project, subject to receipt of the executed Affidavit of Bills Paid and the Consent of the Surety. Mr. Mersmann additionally presented a copy of a letter from PMC stating that the station was properly installed, documented, and officially commissioned for service, and that the warranty period begins on February 23, 2026, and ends on February 23, 2031. Copies of the pay estimate and letter are attached to the engineer's report.

Mr. Steele expressed gratitude for the District's project. A letter from LOP HOA regarding conditional acceptance of the project and support for the release of the final payment subject to certain conditions is attached.

Following review and discussion, Director Elmendorf moved to approve Pay Estimate No. 2 and Final, and acceptance of the project, subject to: (i) receipt of the executed Affidavit of Bills Paid and the Consent of the Surety; and (ii) final acceptance by LOP HOA. Director Mudd seconded the motion, which passed unanimously.

DRAINAGE COORDINATION WITH THE DEVELOPER OF A 3.0 ACRE TRACT LOCATED AT 1851 HIGHWAY 6 SOUTH AND LOP HOA MATTERS

Director Slagle reported on a meeting she attended with Director Zackary, Ms. Redman, and the potential developer of a low income housing facility containing 60 to 70 units on a 3.0-acre tract located within the District at 1851 Highway 6 South. She stated that the sale of the tract of land to the potential developer is contingent upon the developer receiving a tax credit from the City of Houston. Ms. Redman discussed the process for obtaining tax credits from the City of Houston and the developer's efforts to obtain them for the potential development. She additionally discussed community concerns regarding the potential development, including increased density and its impact on drainage requirements in the District. She noted that changes to the District's drainage requirements have prevented some residents from installing pools due to limitations on impervious cover. Mr. Mersmann reported on his review of the preliminary site plan for the potential project and the drainage requirements for the tract of land. He stated that the development would require a drainage study for review by the District and the City of Houston. Discussion ensued regarding the District's previous drainage improvement projects.

ELECTRICITY CONTRACT

The Board concurred to defer this item.

REVIEW ARBITRAGE REBATE REPORT FOR THE SERIES 2015 REFUNDING BONDS

Mr. Pagan reported that the District is not required to remit payment to the Internal Revenue Service per the previously distributed arbitrage rebate and yield restriction liability report for the District's Series 2015 Refunding Bonds prepared by OmniCap Group, LLC.

2026 DIRECTORS ELECTION

Mr. Pagan discussed procedures related to the 2026 Directors Election. He presented a Certificate Declaring Unopposed Status of Candidates for Election to the Board executed by the Board Secretary stating that the District received two candidate applications for the two director positions for the May 2, 2026 Directors Election. Following review and discussion, Director Mudd moved to accept the Certificate Declaring Unopposed Status of Candidates for Election to the Board. Director Elmendorf seconded the motion, which passed unanimously.

Mr. Pagan presented and reviewed with the Board an Order Cancelling Election and Declaring Unopposed Candidates Elected to Office stating that the May 2, 2026 Directors Election is cancelled and that the unopposed candidates, Letha Slagle and Claude A. Zackary, are declared elected to office to serve from May 2, 2026, until the directors election on May 4, 2030, or until their successors have been duly elected or appointed and have qualified. Following review and discussion, Director Mudd moved to adopt the Order Cancelling Election and Declaring Unopposed Candidates Elected to Office. Director Elmendorf seconded the motion, which passed unanimously.

MEETING SCHEDULE

The Board concurred to hold its next regular meeting at 12:00 p.m. on Friday, July 10, 2026.

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

Secretary, Board of Directors

(SEAL)

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT No. 355
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LIST OF ATTACHMENTS TO MINUTES

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