

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 361
Minutes of Meeting of Board of Directors
January 12, 2024

The board of directors (the “Board”) of Harris County Municipal Utility District No. 361 (the “District”) held its regular monthly meeting in accordance with the duly posted notice of the meeting and the Texas Open Meetings Act. The meeting was held at 2001 Timberloch Place, Suite 500, The Woodlands, Texas 77380, and the roll was called of the duly constituted officers and members of said Board, as follows:

Todd Covart	President
Jaclyn Hood	Vice President
Christopher D. Roundy	Secretary
Erica Dobbs*	Assistant Vice President

All of the above were present, thus constituting a quorum.

Also present at the meeting were Charlie LaConti of Municipal Accounts & Consulting, L.P.; Josh Maas of M. Marlon Ivy & Associates, Inc.; Cindy Fields of BGE, Inc. (“BGE”); Monica Pena of Utility Tax Service, LLC; and Jonathan Roach, Dana Huebner, and Jessica Gentry of Roach & Associates, PLLC (“RAPLLC”). [*Remote Attendees]

COMMENTS FROM THE PUBLIC

There were no comments from the public.

MINUTES FOR PRIOR BOARD MEETINGS

The Board considered for approval the regular meeting minutes of December 15, 2023. After no discussion, Director Hood motioned to approve the regular meeting minutes from December 15, 2023. Director Covart seconded the motion, which passed unanimously.

BOOKKEEPER’S REPORT

Mr. LaConti presented the Bookkeeper’s Report, including the investment report and invoices submitted for payment; a copy is attached as **Exhibit “A”**. After some discussion, Director Covart motioned to approve the Bookkeeper’s Report and authorize payment of invoices. Director Roundy seconded the motion, which passed unanimously.

TAX ASSESSOR’S REPORT

Ms. Pena presented the Tax Assessor’s Report; a copy is attached as **Exhibit “B”**. After some discussion, Director Covart motioned to approve the Tax Assessor’s Report and authorize payment of invoices. Director Hood seconded the motion, which passed unanimously.

RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES

Mr. Roach noted that pursuant to applicable sections of the Texas Tax Code, the District can levy an additional penalty of up to twenty percent (20%) to cover the costs of collections on any delinquent personal property tax accounts as of February 1 each year. After a brief discussion, Director Covart, seconded by Director Hood, moved to maintain the additional twenty percent (20%) penalty (previously approved in 2007 and subsequent years) and to authorize the District's Delinquent Tax Attorney (Perdue, Brandon, Fielder, Collins & Mott, LLP) to proceed with the usual statutory/contractual twenty percent (20%) additional penalty to be effective February 1, 2024. The motion carried unanimously.

RESOLUTION GRANTING EXEMPTIONS FROM TAXATION FOR 2024

Mr. Roach presented the Resolution Concerning Exemptions from Taxation for 2024, explaining the exemptions available under Section 11.13 of the Texas Tax Code and noting the Board had not adopted a homestead exemption in the past. He further stated that the District's Financial Advisor (David Smalling, Jr.) suggested not adopting a homestead exemption and maintaining their previous exemptions. A discussion ensued regarding the possibility of adding a homestead exemption. The Board concurred to defer this item until their next meeting.

ENGINEER'S REPORT

Ms. Fields reviewed the Engineer's Report; a copy is attached as **Exhibit "C"**, and provided updates on the following: (1) Harris County Municipal Utility District No. 344 Wastewater Treatment Plant Generator Replacement, noting the generator is being designed and she anticipates submitting the plans for governmental review in February 2024; and (2) Lead and Copper Rules and Regulations Service Line Inventory, noting BGE is preparing the required information for submittal to the Texas Commission on Environmental Quality before October 2024. There were no action items.

Director Covart inquired if the Geographic Information System ("GIS") was working well. Ms. Fields noted the GIS is not typically updated unless the waterlines are changed. Director Covart then inquired if BGE was marking the waterlines when they are repaired. Ms. Fields stated that BGE is not marking the waterlines because the alignment of the waterlines has not changed; BGE is only fixing what is broken.

OPERATOR'S REPORT

Mr. Maas presented the Operator's Report; a copy is attached as **"Exhibit D"**. Mr. Mass also presented the Summerwood Community Association's ("Summerwood") tier water rate comparison for irrigation uses. There were no action items.

SUMMERWOOD MATTERS

Mr. Roach noted that RAPLLC sent a letter to Summerwood on behalf of the Board requesting Summerwood repair the Lakeview Park gate and Summerwood post a link to the District's website. Director Roundy noted that the pedestrian gate has been broken for at least a week. Director Covart pointed out that Summerwood's management company has been bought by another conglomeration. Mr. Roach congratulated the Board on the Association of Water Board Directors ("AWBD") park project award.

SECURITY MATTERS

Director Covart noted an isolated crime occurred in the neighborhood. Director Hood stated that besides a few incidents, there was no concern for safety.

PROPOSALS FOR INSURANCE POLICIES

Mr. Roach informed the Board that the District's insurance policies with Brown & Brown expire on March 31, 2024. After some discussion, the Board concurred to solicit insurance proposals from additional companies.

ATTORNEY'S REPORT

The Board reviewed identification cards ("Director ID Cards") created by RAPLLC for the Board. Mr. Roach discussed benefits of having Director ID Cards. After some discussion, the Board concurred to move forward with the purchase of Director ID Cards. Next, the Board discussed the polo shirt designs created by RAPLLC for the Board. After some discussion, the Board concurred to purchase polo shirts with the design presented. Then, Mr. Roach presented the District's Master Calendar for 2024.

***EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE, SECTIONS 551.071, 551.074, ET. SEQ.**

The Board did not enter into executive session.

PENDING BUSINESS AND MATTERS FOR FUTURE AGENDAS

The Board concurred to hold a special meeting to review park ideas for Lakeview Park Phase 2 on February 3, 2024, at 10:00 a.m. Next, there was a discussion regarding the awards process at AWBD's 2024 Winter Conference. After some discussion, Director Roundy motioned for the Board to pay for the Board's former president (Brian Harding) to attend AWBD's 2024 Winter Conference Awards Luncheon. Director Hood seconded the motion, which passed unanimously.

The Board concurred to reconvene for their next regular meeting on February 9, 2024, at 12:00 p.m. at RAPLLC's Galveston office. After no further discussion, Director Hood motioned to adjourn the meeting. Director Roundy seconded the motion, which passed unanimously.

Approved this 9th day of February 2024.

/s/ Christopher D. Roundy
Secretary, Board of Directors

(SEAL)



LIST OF EXHIBITS

- Exhibit A - Bookkeeper's Report
- Exhibit B - Tax Assessor's Report
- Exhibit C - Engineer's Report
- Exhibit D - Operator's Report