

River Plantation Municipal Utility District
Information Required by Section 26.18, Texas Tax Code

Date: February 11, 2021

(1) Name of each member of the governing body:

Julie Gilmer
Timothy Goodman
Gerard W. Smith
Thomas Vandever
Mark A. Robin

(2) Mailing address, e-mail address, and telephone number:

P. O. Box 747
Conroe, Texas 77305-0747
rramirez@rpmud.com
936-273-4641

(3) Official contact information for each member of the governing body:

Same as Item (2) above.

(4) District's budget for the preceding two years:

See attached budgets for FYE 2019 and 2020

(5) Proposed or adopted budget for the current year:

See attached budget for FYE 2021

(6) Change in amount of District budget from the preceding year to current year, by dollar amount and percentage:

<u>2020 Budget Revenues</u>	<u>2021 Budget Revenues</u>	<u>\$ Amt change</u>	<u>% Change</u>
\$2,123,209	\$1,164,680	(\$958,529)	(45.1453%)

(7) Amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:

See attached budgets.

(8) Amount of property tax revenue budgeted for debt service for the preceding two years and the current year:

The District does not budget for debt service.

(9) Tax rate for maintenance and operations adopted by the taxing unit for the preceding two years:

2020: \$0.3223

2019: \$0.3200

(10) The tax rate for debt service adopted by the taxing unit for the preceding two years:

2020: \$0.00

2019: \$0.00

(11) This information required by Section 26.18 is applicable only to school districts.

(12) Tax rate for maintenance and operations proposed by the taxing unit for the current year:

As of the date of this report, no proposed tax rate has been established for the current year.

(13) Tax rate for debt service proposed by the taxing unit for the current year:

As of the date of this report, no proposed tax rate has been established for the current year.

(14) This information required by Section 26.18 is applicable only to school districts.

(15) The most recent financial audit of the District.

See attached audit report for FYE 9/30/2019

River Plantation Municipal Utility District

Proposed Fiscal Year 2021 Budget

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21
Income										
14110 · Water - Customer Service Revenue	16,000.00	14,500.00	14,000.00	14,000.00	14,000.00	14,000.00	15,000.00	16,000.00	16,000.00	16,000.00
14112 · EPUD Revenues	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
14130 · Reconnection Fee	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
14150 · Tap Connections-Water	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14210 · Sewer - Customer Service Fee	29,000.00	29,000.00	28,500.00	28,500.00	28,500.00	28,500.00	29,000.00	29,000.00	29,000.00	29,000.00
14251 · Tap Revenue-Sewer	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14310 · Penalties & Interest	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
14311 · Penalty & Interest Tax	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
14330 · Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14350 · Maintenance Tax Collections	15,300.00	20,300.00	165,500.00	155,500.00	73,000.00	17,000.00	17,000.00	6,300.00	4,300.00	3,300.00
14360 · ST Fee	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
14370 · Interest Earned on Temp. Invest	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
14371 · Interest Earned on Checking	44.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
14380 · LSGCD Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
14390 · PC M&R Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	73,294.00	77,670.00	220,970.00	210,970.00	128,470.00	72,470.00	73,970.00	64,270.00	62,270.00	61,270.00
Expense										
16101 · Payroll -Water	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
16130 · Maintenance & Repairs - Water	4,000.00	13,000.00	4,000.00	20,000.00	10,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
16131 · Materials & Supplies-Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16140 · Chemicals - Water	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00
16150 · Laboratory Expense - Water	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
16160 · Utilities-WW	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,500.00	5,500.00	5,500.00	5,500.00
16161 · Operations -WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16162 · TCEQ Fees Water	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00
16163 · LSGWCD Fees	0.00	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16230 · Payroll- STP	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00
16233 · Lab Fees - STP	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
16234 · Telephone STP	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00
16235 · Maintenance & Repair STP	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00	5,000.00	10,000.00	5,000.00
16236 · Utilities-STP	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
16237 · Materials & Supplies -STP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16238 · Operations- STP	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00

River Plantation Municipal Utility District

Proposed Fiscal Year 2021 Budget

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21
16239 · TCEQ FEES- STP	0.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16240 · Chemicals - STP	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
16241 · Maintenance & Repair - Sewer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
16242 · Payroll -Sewer	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
16243 · Utilities-Sewer	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
16245 · Tap Connection- Sewer	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
16246 · Materials & Supplies-Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16250 · Lab Fees - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16255 · Utilities - Joint	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
16256 · Maintenance & Repairs- Joint	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
16260 · Sludge Removal - STP	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
16290 · Maintenance & Repairs - Park	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	2,500.00	2,500.00	2,500.00	2,500.00
16300 · Payroll- Directors	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00
16301 · Payroll -Admin	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00
16310 · Operations Admin	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
16311 · Materials & Supplies- Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16312 · Small Tool Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16313 · Utilities-Admin	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16314 · Maintenance & Repair -Admin	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
16315 · Educational Exp -Admin	0.00	400.00	0.00	0.00	400.00	0.00	0.00	400.00	0.00	0.00
16316 · Medical Exp.-Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16317 · Computer Exp-Admin	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16318 · Sundry Exp- Admin	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
16319 · Telephone Exp- Admin	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
16320 · Insurance & Surety Bond	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16321 · Printing & Office Supplies	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16330 · Legal Fees	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
16332 · Bookkeeping Fees	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
16336 · Tax Assessor/MCAD Fees	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16340 · Auditing Fees	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16350 · Engineering Fees	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
16370 · Election Expense	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00
16385 · Membership & Dues	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
16390 · Maintenance & Repair - P/C	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
16391 · Payroll - P/C Maint.	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00

River Plantation Municipal Utility District

Proposed Fiscal Year 2021 Budget

	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21
16410 - RP CIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16420 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16465 - Bank Service Charges	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
16490 - Maint & Repair GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
16500 - Payroll - GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
16520 - Postage	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
16530 - Employee Health Insurance	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
16531 - Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16540 - Travel Expense	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	500.00
16584 - Vehicle Expense	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16600 - Payroll- Maint.	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
16610 - Maintenance & Supplies-Maint	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
16615 - Maintenance & Repair-Maint/Storm	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
16620 - Small Tools- Maint	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
16700 - Mower/Equip Exp.	300.00	300.00	300.00	40,000.00	300.00	300.00	300.00	300.00	300.00	300.00
16701 - Payroll-TWC/ TAX	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
16702 - Truck Exp-Maint.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
16703 - Utility Vehicle (Gator)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
16704 - Backhoe Exp-Maint.	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
16705 - Sundry-Maint.	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
16850 - Capitol Expense WWTP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	<u>106,165.00</u>	<u>104,665.00</u>	<u>100,665.00</u>	<u>137,865.00</u>	<u>88,065.00</u>	<u>91,665.00</u>	<u>98,665.00</u>	<u>84,565.00</u>	<u>94,165.00</u>	<u>89,665.00</u>
Net Income	<u>-32,871.00</u>	<u>-26,995.00</u>	<u>120,305.00</u>	<u>73,105.00</u>	<u>40,405.00</u>	<u>-19,195.00</u>	<u>-24,695.00</u>	<u>-20,295.00</u>	<u>-31,895.00</u>	<u>-28,395.00</u>

River Plantation Municipal Utility District

TOTAL Proposed Fiscal Year 2021 Budget

	Aug 21	Sep 21	Oct '20 - Sep 21
Income			
14110 · Water - Customer Service Revenue	16,000.00	16,000.00	181,500.00
14112 · EPUD Revenues	8,500.00	8,500.00	102,000.00
14130 · Reconnection Fee	350.00	350.00	4,200.00
14150 · Tap Connections-Water	0.00	0.00	400.00
14210 · Sewer - Customer Service Fee	29,000.00	29,000.00	346,000.00
14251 · Tap Revenue-Sewer	0.00	0.00	500.00
14310 · Penalties & Interest	500.00	500.00	6,000.00
14311 · Penalty & Interest Tax	400.00	400.00	4,800.00
14330 · Miscellaneous Income	0.00	0.00	0.00
14350 · Maintenance Tax Collections	2,300.00	816.00	480,616.00
14360 · ST Fee	200.00	200.00	2,400.00
14370 · Interest Earned on Temp. Invest	2,000.00	2,000.00	24,000.00
14371 · Interest Earned on Checking	20.00	20.00	264.00
14380 · LSGCD Fees	1,000.00	1,000.00	12,000.00
14390 · PC M&R Revenue	0.00	0.00	0.00
Total Income	60,270.00	58,786.00	1,164,680.00
Expense			
16101 · Payroll -Water	2,250.00	2,250.00	27,000.00
16130 · Maintenance & Repairs - Water	4,000.00	4,000.00	79,000.00
16131 · Materials & Supplies-Water	0.00	0.00	0.00
16140 · Chemicals - Water	550.00	550.00	6,600.00
16150 · Laboratory Expense - Water	400.00	400.00	4,800.00
16160 · Utilities-WWW	5,500.00	5,500.00	56,500.00
16161 · Operations -WW	0.00	0.00	0.00
16162 · TCEQ Fees Water	550.00	550.00	6,600.00
16163 · LSGWCD Fees	0.00	0.00	19,000.00
16230 · Payroll- STP	6,150.00	6,150.00	73,800.00
16233 · Lab Fees - STP	500.00	500.00	6,000.00
16234 · Telephone STP	55.00	55.00	660.00
16235 · Maintenance & Repair STP	5,000.00	5,000.00	80,000.00
16236 · Utilities-STP	4,000.00	4,000.00	48,000.00
16237 · Materials & Supplies -STP	0.00	0.00	0.00
16238 · Operations- STP	300.00	300.00	3,600.00

River Plantation Municipal Utility District

TOTAL Proposed Fiscal Year 2021 Budget

	Aug 21	Sep 21	Oct 20 - Sep 21
16239 · TCEQ FEES- STP	0.00	0.00	3,600.00
16240 · Chemicals - STP	700.00	700.00	8,400.00
16241 · Maintenance & Repair - Sewer	5,000.00	4,800.00	59,800.00
16242 · Payroll -Sewer	1,500.00	1,500.00	18,500.00
16243 · Utilities-Sewer	100.00	100.00	1,200.00
16245 · Tap Connection- Sewer	50.00	50.00	600.00
16246 · Materials & Supplies-Sewer	0.00	0.00	0.00
16250 · Lab Fees - Sewer	0.00	0.00	0.00
16255 · Utilities - Joint	20.00	20.00	240.00
16256 · Maintenance & Repairs-Joint	3,000.00	3,000.00	36,000.00
16260 · Sludge Removal - STP	1,800.00	1,800.00	21,600.00
16290 · Maintenance & Repairs - Park	2,500.00	2,500.00	24,500.00
16300 · Payroll- Directors	1,125.00	1,125.00	13,500.00
16301 · Payroll -Admin	3,750.00	3,750.00	45,000.00
16310 · Operations Admin	500.00	500.00	6,000.00
16311 · Materials & Supplies- Admin	0.00	0.00	0.00
16312 · Small Tool Expense	0.00	0.00	0.00
16313 · Utilities-Admin	300.00	300.00	3,600.00
16314 · Maintenance & Repair -Admin	500.00	500.00	6,000.00
16315 · Educational Exp -Admin	400.00	0.00	1,600.00
16316 · Medical Exp-Admin	0.00	0.00	0.00
16317 · Computer Exp-Admin	300.00	300.00	3,600.00
16318 · Sundry Exp- Admin	50.00	50.00	600.00
16319 · Telephone Exp- Admin	350.00	350.00	4,200.00
16320 · Insurance & Surety Bond	0.00	0.00	23,000.00
16321 · Printing & Office Supplies	300.00	300.00	3,600.00
16330 · Legal Fees	10,000.00	10,000.00	120,000.00
16332 · Bookkeeping Fees	1,700.00	1,700.00	20,400.00
16336 · Tax Assessor/MCAD Fees	300.00	300.00	3,600.00
16340 · Auditing Fees	0.00	0.00	10,000.00
16350 · Engineering Fees	3,000.00	3,000.00	36,000.00
16370 · Election Expense	0.00	0.00	10,000.00
16385 · Membership & Dues	50.00	50.00	600.00
16390 · Maintenance & Repair -P/C	0.00	0.00	10,000.00
16391 · Payroll -P/C Maint.	165.00	165.00	1,980.00

River Plantation Municipal Utility District

TOTAL Proposed Fiscal Year 2021 Budget

	Aug 21	Sep 21	Oct '20 - Sep 21
16410 · RP CIA	0.00	0.00	0.00
16420 · Contract Services	0.00	0.00	0.00
16465 · Bank Service Charges	20.00	20.00	240.00
16490 · Maint & Repair-GRP	100.00	100.00	1,200.00
16500 · Payroll-GRP	100.00	100.00	1,200.00
16520 · Postage	400.00	400.00	4,800.00
16530 · Employee Health Insurance	5,000.00	5,000.00	60,000.00
16531 · Dependent Insurance	0.00	0.00	0.00
16540 · Travel Expense	0.00	0.00	1,500.00
16584 · Vehicle Expense	300.00	300.00	3,600.00
16600 · Payroll- Maint	7,000.00	7,000.00	84,000.00
16610 · Maintenance & Supplies-Maint	250.00	250.00	3,000.00
16615 · Maintenance & Repair-Maint,Storm	1,500.00	1,500.00	18,000.00
16620 · Small Tools- Maint	100.00	100.00	1,200.00
16700 · Mower/Equip Exp.	300.00	300.00	43,300.00
16701 · Payroll-TWC/ TAX	1,700.00	1,700.00	20,400.00
16702 · Truck Exp-Maint.	300.00	300.00	3,600.00
16703 · Utility Vehicle (Gator)	30.00	30.00	360.00
16704 · Backhoe Exp-Maint.	600.00	600.00	7,200.00
16705 · Sundry-Maint.	150.00	150.00	1,800.00
16850 - Capital Expense WWTP	0.00	0.00	0.00
Total Expense	<u>84,565.00</u>	<u>83,965.00</u>	<u>1,164,680.00</u>
Net Income	<u>-24,295.00</u>	<u>-25,179.00</u>	<u>0.00</u>

**River Plantation
Municipal Utility District**

Fiscal Year 2019 Budget

TOTAL

	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct '18 - Sep 19
Income													
14110 - Water - Customer Service Revenue	16,000.00	14,500.00	14,000.00	14,000.00	14,000.00	14,000.00	15,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	181,500.00
14112 - EPUD Revenues	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	84,000.00
14130 - Reconnection Fee	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
14150 - Tap Connections-Water	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
14210 - Sewer - Customer Service Fee	30,000.00	29,000.00	28,500.00	28,500.00	28,500.00	28,500.00	30,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	358,000.00
14251 - Tap Revenue-Sewer	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
14310 - Penalties & Interest	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	8,400.00
14311 - Penalty & Interest Tax	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
14330 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14350 - Maintenance Tax Collections	15,300.00	20,300.00	145,500.00	145,500.00	67,000.00	12,000.00	10,300.00	6,300.00	4,300.00	3,300.00	2,375.00	1,300.00	433,475.00
14360 - ST Fee	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	2,160.00
14370 - Interest Earned on Temp. Invest	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
14371 - Interest Earned on Checking	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240.00
14380 - LSGCD Fees	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	9,600.00
14390 - PC M&R Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	70,410.00	73,810.00	197,110.00	197,110.00	118,810.00	63,610.00	64,410.00	62,410.00	60,410.00	59,410.00	58,485.00	57,410.00	1,083,195.00
Expense													
16101 - Payroll -Water	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
16130 - Maintenance & Repairs - Water	3,000.00	13,000.00	3,000.00	20,000.00	10,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	70,000.00
16131 - Materials & Supplies-Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16140 - Chemicals - Water	300.00	300.00	300.00	300.00	300.00	300.00	400.00	500.00	600.00	600.00	600.00	600.00	5,100.00
16150 - Laboratory Expense - Water	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16160 - Utilities-WW	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	56,500.00
16161 - Operations -WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16162 - TCEQ Fees Water	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	6,600.00
16163 - LSGWCD Fees	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
16230 - Payroll- STP	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00
16233 - Lab Fees - STP	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16234 - Telephone STP	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16235 - Maintenance & Repair STP	3,000.00	10,000.00	3,000.00	3,000.00	10,000.00	3,000.00	3,000.00	3,000.00	10,000.00	3,000.00	3,000.00	3,000.00	57,000.00
16236 - Utilities-STP	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	5,000.00	5,000.00	64,000.00
16237 - Materials & Supplies -STP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16238 - Operations- STP	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16239 - TCEQ FEES- STP	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00

**River Plantation
Municipal Utility District**

Fiscal Year 2019 Budget

TOTAL

	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct '18 - Sep 19
16240 · Chemicals - STP	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	8,400.00
16241 · Maintenance & Repair - Sewer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
16242 · Payroll -Sewer	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,500.00
16243 · Utilities-Sewer	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	130.00	1,560.00
16245 · Tap Connection- Sewer	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16246 · Materials & Supplies-Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16250 · Lab Fees - Sewer	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00
16255 · Utilities - Joint	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240.00
16256 · Maintenance & Repairs- Joint	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
16260 · Sludge Removal - STP	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
16290 · Miscellaneous Projects	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16300 · Payroll- Directors	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	13,500.00
16301 · Payroll -Admin	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	45,000.00
16310 · Operations Admin	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16311 · Materials & Supplies- Admin	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
16312 · Small Tool Expense	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16313 · Utilities-Admin	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16314 · Maintenance & Repair -Admin	550.00	5,000.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	11,050.00
16315 · Educational Exp -Admin	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	1,200.00
16316 · Medical Exp.-Admin	50.00	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	200.00
16317 · Computer Exp-Admin	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16318 · Sundry Exp- Admin	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16319 · Telephone Exp- Admin	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16320 · Insurance & Surety Bond	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00
16321 · Printing & Office Supplies	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16330 · Legal Fees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
16332 · Bookkeeping Fees	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	16,800.00
16336 · Tax Assessor/Collector	0.00	0.00	760.00	0.00	0.00	760.00	0.00	0.00	780.00	0.00	0.00	800.00	3,100.00
16340 · Auditing Fees	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
16350 · Engineering Fees	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
16370 · Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16385 · Membership & Dues	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00
16390 · Maintance & Repair - P/C	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
16391 · Payroll - P/C Maint.	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	7,200.00
16410 · RP CIA	80.00	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	125.00	0.00	0.00	365.00
16420 · Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**River Plantation
Municipal Utility District**

Fiscal Year 2019 Budget

TOTAL

	<u>Oct 18</u>	<u>Nov 18</u>	<u>Dec 18</u>	<u>Jan 19</u>	<u>Feb 19</u>	<u>Mar 19</u>	<u>Apr 19</u>	<u>May 19</u>	<u>Jun 19</u>	<u>Jul 19</u>	<u>Aug 19</u>	<u>Sep 19</u>	<u>Oct '18 - Sep 19</u>
16465 - Bank Service Charges	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
16490- Maint & Repair GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16500 - Patroll - GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16520 - Postage	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
16530 . Employee Health Insurance	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	4,550.00	54,600.00
16531 . Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16540 - Travel Expense	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	1,500.00
16584 - Vehicle Expense	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
16600 - Payroll- Maint.	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	72,000.00
16610 - Maintenance & Supplies-Maint	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
16615 - Maintenance & Repair-Maint./Storm	1,500.00	1,500.00	1,500.00	40,000.00	30,000.00	30,000.00	1,500.00	1,500.00	18,000.00	1,500.00	1,500.00	1,500.00	190,000.00
16620 - Small Tools- Maint	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16700 - Mower/Equip Exp.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16701 - Payroll-TWC/ TAX	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
16702 - Truck Exp-Maint.	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
16703 - Utility Vehicle (Gator)	0.00	0.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	200.00
16704 - Backhoe Exp-Maint.	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16705 - Sundry-Maint.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
Total Expense	93,770.00	105,390.00	85,420.00	128,790.00	112,480.00	98,920.00	71,890.00	72,660.00	96,740.00	73,135.00	71,760.00	72,260.00	1,083,195.00
Net Income	-23,360.00	-31,580.00	111,690.00	68,320.00	6,150.00	-35,310.00	-7,480.00	-10,250.00	-36,330.00	-13,725.00	-13,275.00	-14,850.00	0.00

**River Plantation
Municipal Utility District**

Fiscal Year 2019 Budget

TOTAL

	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct '18 - Sep 19
16101 - Payroll -Water	2,000.00	2,000.00 ##	2,000.00 ##	2,000.00 ##	2,000.00 #	2,000.00 ##	2,000.00 ##	2,000.00 ##	2,000.00 ##	2,000.00 ##	2,000.00 ##	2,000.00	24,000.00
16230 - Payroll- STP	6,150.00	6,150.00 ##	6,150.00 ##	6,150.00 ##	6,150.00 #	6,150.00 ##	6,150.00 ##	6,150.00 ##	6,150.00 ##	6,150.00 ##	6,150.00 ##	6,150.00	73,800.00
16242 - Payroll -Sewer	2,000.00	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 #	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00	18,500.00
16301 - Payroll -Admin	3,750.00	3,750.00 ##	3,750.00 ##	3,750.00 ##	3,750.00 #	3,750.00 ##	3,750.00 ##	3,750.00 ##	3,750.00 ##	3,750.00 ##	3,750.00 ##	3,750.00	45,000.00
16391 - Payroll - P/C Maint.	600.00	600.00 ##	600.00 ##	600.00 ##	600.00 #	600.00 ##	600.00 ##	600.00 ##	600.00 ##	600.00 ##	600.00 ##	600.00	7,200.00
16500 - Payroll - GRP	100.00	100.00 ##	100.00 ##	100.00 ##	100.00 #	100.00 ##	100.00 ##	100.00 ##	100.00 ##	100.00 ##	100.00 ##	100.00	1,200.00
16600 - Payroll- Maint.	6,000.00	6,000.00 ##	6,000.00 ##	6,000.00 ##	6,000.00 #	6,000.00 ##	6,000.00 ##	6,000.00 ##	6,000.00 ##	6,000.00 ##	6,000.00 ##	6,000.00	72,000.00
16300 - Payroll- Directors	1,125.00	1,125.00 ##	1,125.00 ##	1,125.00 ##	1,125.00 #	1,125.00 ##	1,125.00 ##	1,125.00 ##	1,125.00 ##	1,125.00 ##	1,125.00 ##	1,125.00	13,500.00
16701 - Payroll-TWC/ TAX	1,500.00	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 #	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00 ##	1,500.00	18,000.00
Total Payroll	23,225.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	22,725.00	273,200.00
16530 - Employee Health Insurance	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	26,880.00
Total Employee Cost	25465.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	24965.00	300,080.00

**River Plantation
Municipal Utility District**

Fiscal Year 2020 Budget

	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	TOTAL Oct '19 - Sep 20
Income													
14110 - Water - Customer Service Revenue	16,000.00	14,500.00	14,000.00	14,000.00	14,000.00	14,000.00	15,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	181,500.00
14112 - EPUD Revenues	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	480,000.00
14130 - Reconnection Fee	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
14150 - Tap Connections-Water	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
14210 - Sewer - Customer Service Fee	29,000.00	29,000.00	28,500.00	28,500.00	28,500.00	28,500.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00	346,000.00
14251 - Tap Revenue-Sewer	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
14310 - Penalties & Interest	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	10,800.00
14311 - Penalty & Interest Tax	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
14330 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14350 - Maintenance Tax Collections	15,300.00	20,300.00	165,500.00	145,500.00	67,000.00	17,000.00	10,300.00	6,300.00	4,300.00	3,300.00	2,309.00	1,300.00	458,409.00
14360 - ST Fee	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	2,160.00
14370 - Interest Earned on Temp. Invest	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
14371 - Interest Earned on Checking	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240.00
14380 - LSGCD Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
14390 - PC M&R Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14400 - Equipment Reserve Funds	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	600,000.00
Total Income	155,000.00	159,400.00	302,700.00	282,700.00	204,200.00	154,200.00	149,000.00	146,000.00	144,000.00	143,000.00	142,009.00	141,000.00	2,123,209.00
Expense													
16101 - Payroll -Water	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
16130 - Maintenance & Repairs - Water	3,000.00	13,000.00	3,000.00	20,000.00	10,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	70,000.00
16131 - Materials & Supplies-Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16140 - Chemicals - Water	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	6,600.00
16150 - Laboratory Expense - Water	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
16160 - Utilities-WW	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	56,500.00
16161 - Operations -WW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16162 - TCEQ Fees Water	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	6,600.00
16163 - LSGWCD Fees	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
16230 - Payroll- STP	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00
16233 - Lab Fees - STP	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16234 - Telephone STP	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16235 - Maintenance & Repair STP	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
16236 - Utilities-STP	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	5,000.00	5,000.00	64,000.00
16237 - Materials & Supplies -STP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16238 - Operations- STP	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16239 - TCEQ FEES- STP	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
16240 - Chemicals - STP	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	8,400.00
16241 - Maintenance & Repair - Sewer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
16242 - Payroll -Sewer	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,500.00
16243 - Utilities-Sewer	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16245 - Tap Connection- Sewer	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16246 - Materials & Supplies-Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16250 - Lab Fees - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16255 - Utilities - Joint	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	240.00
16256 - Maintenance & Repairs- Joint	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
16260 - Sludge Removal - STP	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
16290 - Miscellaneous Projects	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16300 - Payroll- Directors	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	13,500.00
16301 - Payroll -Admin	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	45,000.00
16310 - Operations Admin	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16311 - Materials & Supplies- Admin	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
16312 - Small Tool Expense	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16313 - Utilities-Admin	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16314 - Maintenance & Repair -Admin	550.00	5,000.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	11,050.00
16315 - Educational Exp -Admin	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	1,200.00

**River Plantation
Municipal Utility District**

Fiscal Year 2020 Budget

	TOTAL												
	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct '19 - Sep 20
16316 - Medical Exp.-Admin	50.00	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	50.00	0.00	0.00	200.00
16317 - Computer Exp-Admin	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
16318 - Sundry Exp- Admin	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00
16319 - Telephone Exp- Admin	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	3,900.00
16320 - Insurance & Surety Bond	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00
16321 - Printing & Office Supplies	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16330 - Legal Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
16332 - Bookkeeping Fees	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	19,200.00
16336 - Tax Assessor/Collector	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00	3,240.00
16340 - Auditing Fees	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
16350 - Engineering Fees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
16370 - Election Expense	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	10,000.00
16385 - Membership & Dues	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00
16390 - Maintenance & Repair - P/C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16391 - Payroll - P/C Maint.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16410 - RP CIA	80.00	0.00	0.00	80.00	0.00	0.00	80.00	0.00	0.00	125.00	0.00	0.00	365.00
16420 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16465 - Bank Service Charges	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
16490 - Maint & Repair GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16500 - Payroll - GRP	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16520 - Postage	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
16530 - Employee Health Insurance	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	59,400.00
16531 - Dependent Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16540 - Travel Expense	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	1,500.00
16584 - Vehicle Expense	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16600 - Payroll- Maint.	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	72,000.00
16610 - Maintenance & Supplies-Maint	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
16615 - Maintenance & Repair-Maint/Storm	1,500.00	1,500.00	1,500.00	40,000.00	30,000.00	30,000.00	1,500.00	20,000.00	18,000.00	10,000.00	1,500.00	1,500.00	157,000.00
16620 - Small Tools- Maint	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16700 - Mower/Equip Exp.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16701 - Payroll-TWC/ TAX	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
16702 - Truck Exp-Maint.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
16703 - Utility Vehicle (Gator)	0.00	0.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	200.00
16704 - Backhoe Exp-Maint.	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
16705 - Sundry-Maint.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
16850 - Capitol Expense WWTP	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,333.00	83,337.00	1,000,000.00
Total Expense	179,543.00	184,663.00	171,433.00	211,563.00	191,233.00	188,933.00	157,563.00	176,733.00	179,433.00	167,108.00	157,233.00	156,937.00	2,122,375.00
Net Income	-24,543.00	-25,263.00	131,267.00	71,137.00	12,967.00	-34,733.00	-8,563.00	-30,733.00	-35,433.00	-24,108.00	-15,224.00	-15,937.00	834.00

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
MONTGOMERY COUNTY, TEXAS
ANNUAL AUDIT REPORT
SEPTEMBER 30, 2020

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Mark C. Eyring, CPA, PLLC

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January 28, 2021

INDEPENDENT AUDITOR'S REPORT

Board of Directors
River Plantation Municipal
Utility District
Montgomery County, Texas

I have audited the accompanying financial statements of the governmental activities and each fund of River Plantation Municipal Utility District, as of and for the year ended September 30, 2020, which collectively comprise the District's basic financial statements, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risk of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each fund of River Plantation Municipal Utility District as of September 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT (Continued)**Other Matters**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on Pages 3 to 7 and Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual, General Fund, on Page 17 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on Pages 18 to 28 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Except for the portion marked "unaudited," the information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The supplementary information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on it. The accompanying supplementary information includes financial data excerpted from prior year financial statements which were audited by my firm.

A handwritten signature in black ink, appearing to read "M. G. J.", is located at the bottom right of the page.

Management's Discussion and Analysis

Using this Annual Report

Within this section of the River Plantation Municipal Utility District (the "District") annual report, the District's Board of Directors provides narrative discussion and analysis of the financial activities of the District for the fiscal year ended September 30, 2020.

The annual report consists of a series of financial statements plus additional supplemental information to the financial statements as required by its state oversight agency, the Texas Commission on Environmental Quality. In accordance with required reporting standards, the District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single governmental program. In the District's case, the single governmental program is provision of water and sewer services. The financial statements of special-purpose governments combine two types of financial statements into one statement. These two types of financial statements are the government-wide financial statements and the fund financial statements. The fund financial statements are presented on the left side of the statements, a column for adjustments is to the right of the fund financial statements, and the government-wide financial statements are presented to the right side of the adjustments column. The following sections describe the measurement focus of the two types of statements and the significant differences in the information they provide.

Government-Wide Financial Statements

The focus of government-wide financial statements is on the overall financial position and activities of the District. The District's government-wide financial statements include the statement of net position and statement of activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the statement of net position is to attempt to report all of the assets and liabilities owned by the District. The District reports all of its assets when it acquires or begins to maintain the assets and reports all of its liabilities when they are incurred.

The difference between the District's total assets and total liabilities is labeled as *net position* and this difference is similar to the total owners' equity presented by a commercial enterprise.

The purpose of the statement of activities is to present the revenues and expenses of the District. Again, the items presented on the statement of activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the District. Thus, revenues are reported even when they may not be collected for several months or years after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Although the statement of activities looks different from a commercial enterprise's income statement, the financial statement is different only in format, not substance. Whereas the bottom line in a commercial enterprise is its net income, the District reports an amount described as *change in net position*, essentially the same thing.

Fund Financial Statements

Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the District rather than the District as a whole. Except for the General Fund, a specific fund is established to satisfy managerial control over resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations.

Governmental fund financial statements consist of a balance sheet and statement of revenues, expenditures and change in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted into cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a very short period of time, but do not include capital assets such as land and water and sewer systems. Fund liabilities include amounts that are to be paid within a very short period after the end of the fiscal year. The difference between a fund's total assets and total liabilities is labeled the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities. Likewise, the operating statement for governmental funds reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the fiscal year.

Because the focus of the government-wide and fund financial statements are different, there are significant differences between the totals presented in these financial statements. For this reason, there is an analysis in Note 3 of the notes to the financial statements that reconciles the total fund balances to the amount of net position presented in the governmental activities column on the statement of net position. Also, there is an analysis in Note 3 of the notes to the financial statements that reconciles the total change in fund balances for all governmental funds to the change in net position as reported in the governmental activities column in the statement of activities.

Financial Analysis of the District as a Whole

Financial Analysis of the District as a Whole begins with an understanding of how financial resources flow through the District's funds. Resources in the Capital Projects Fund are derived principally from proceeds of the sale of bonds, and expenditures from this fund are subject to the Rules of the Texas Commission on Environmental Quality. Resources in the Debt Service Fund are derived principally from the collection of property taxes and are used for the payment of tax collection costs and bond principal and interest. Resources in the General Fund are derived principally from property taxes and billings for water and sewer services and are used to operate and maintain the system and to pay costs of administration of the District.

Management has financial objectives for each of the District's funds. The financial objective for the Capital Projects Fund is to spend the funds as necessary in accordance with the Rules of the Texas Commission on Environmental Quality. The financial objective for the General Fund is to keep the fund's expenditures as low as possible while ensuring that revenues are adequate to cover expenditures and maintaining the fund balance that Management believes is prudent. Management believes that these financial objectives were met during the fiscal year.

Management believes that the required method of accounting for certain elements of the government-wide financial statements makes the government-wide financial statements as a whole not useful for financial analysis. In the government-wide financial statements, capital assets and depreciation expense have been required to be recorded at historical cost. Management's policy is to maintain the District's capital assets in a condition greater than or equal to the condition required by regulatory authorities, and management does not believe that depreciation expense is relevant to the management of the District. In the government-wide financial statements, property tax revenues are required to be recorded in the fiscal year for which the taxes are levied, regardless of the year of collection. Management believes that the cash basis method of accounting for property taxes in the funds provides more useful financial information.

The following required summaries of the District's overall financial position and operations for the past two years are based on the information included in the government-wide financial statements. For the reasons described in the preceding paragraph, a separate analysis of the summaries is not presented.

Summary of Net Position

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Current and other assets	\$ 1,574,362	\$ 3,200,979	\$ (1,626,617)
Capital assets	4,688,693	3,116,702	1,571,991
Total assets	<u>6,263,055</u>	<u>6,317,681</u>	<u>(54,626)</u>
Current liabilities	<u>185,713</u>	<u>116,863</u>	<u>68,850</u>
Total liabilities	<u>185,713</u>	<u>116,863</u>	<u>68,850</u>
Net position:			
Invested in capital assets, net of related debt	4,688,693	3,116,702	1,571,991
Unrestricted	<u>1,388,649</u>	<u>3,084,116</u>	<u>(1,695,467)</u>
Total net position	<u>\$ 6,077,342</u>	<u>\$ 6,200,818</u>	<u>\$ (123,476)</u>

Summary of Changes in Net Position

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Revenues:			
Property taxes, including related penalty and interest	\$ 488,632	\$ 430,719	\$ 57,913
Charges for services	714,690	700,436	14,254
Other revenues	<u>33,970</u>	<u>57,802</u>	<u>(23,832)</u>
Total revenues	<u>1,237,292</u>	<u>1,188,957</u>	<u>48,335</u>
Expenses:			
Service operations	<u>1,360,768</u>	<u>1,023,516</u>	<u>337,252</u>
Change in net position	(123,476)	165,441	(288,917)
Net position, beginning of year	<u>6,200,818</u>	<u>6,035,377</u>	<u>165,441</u>
Net position, end of year	<u>\$ 6,077,342</u>	<u>\$ 6,200,818</u>	<u>\$ (123,476)</u>

Financial Analysis of the District's Funds

The District's combined fund balances as of the end of the fiscal year ended September 30, 2020, were \$1,353,769, a decrease of \$1,699,974 from the prior year. The General Fund balance decreased by \$1,699,974, as the District made planned improvements to its infrastructure.

General Fund Budgetary Highlights

The Board of Directors did not amend the budget during the fiscal year. The District's budget is primarily a planning tool. Accordingly, actual results varied from the budgeted amounts. A comparison of actual to budgeted amounts is presented on Page 17 of this report. The budgetary fund balance as of September 30, 2020, was expected to be \$2,454,577 and the actual end of year fund balance was \$1,353,769.

Capital Asset and Debt Administration

Capital Assets

Capital assets held by the District at the end of the current and previous fiscal years are summarized as follows:

	<u>Capital Assets (Net of Accumulated Depreciation)</u>		
	<u>2020</u>	<u>2019</u>	<u>Change</u>
Land	\$ 67,672	\$ 67,672	\$ 0
Construction in progress	145,683	0	145,683
Buildings and improvements	72,499	67,587	4,912
Machinery and equipment	4,103	0	4,103
Infrastructure	<u>4,398,736</u>	<u>2,981,443</u>	<u>1,417,293</u>
Totals	<u>\$ 4,688,693</u>	<u>\$ 3,116,702</u>	<u>\$ 1,571,991</u>

Changes to capital assets during the fiscal year ended September 30, 2020, are summarized as follows:

Additions:		
Security system and other equipment		\$ 17,715
Drainage improvements		81,343
Sewer system improvements		219,593
Water system improvements		<u>1,504,246</u>
Total additions to capital assets		1,822,897
Decreases:		
Depreciation		<u>(250,906)</u>
Net change to capital assets		<u>\$ 1,571,991</u>

Debt

At September 30, 2020, the District had no outstanding bonds and no bonds authorized but unissued for the purposes of acquiring, constructing and improving the water, sanitary sewer and drainage system within the District.

RELEVANT FACTORS AND WATER SUPPLY ISSUES

Property Tax Base

The District's tax base increased approximately \$18,195,000 for the 2019 tax year (approximately 14%), due to the addition of new property and the increase in the average assessed valuations on existing properties.

Relationship to the City of Conroe

Under existing Texas law, since the District lies totally within the extraterritorial jurisdiction of the City of Conroe ("City"), the District must conform to a City ordinance consenting to the creation of the District. In addition, the District may be annexed by the City. If the District is annexed, the City will assume the District's assets and obligations (including the bonded indebtedness) and dissolve the District within ninety (90) days.

Utilizing a provision of Texas law, the City and the District entered into a Strategic Partnership Agreement ("SPA") effective as of November 14, 2014. The SPA continues through December 31, 2034 and provides guarantees against municipal annexation for the portions of the District located to the East of Interstate 45 in exchange for the District's exclusion of certain commercial and undeveloped non-residential territory located to the West of Interstate 45 in order to facilitate the annexation of such territory by the City.

Water Supply Issues

The District is within the boundaries of the Lone Star Groundwater Conservation District ("LSGCD"). The LSGCD was created by the Legislature of the State of Texas in Acts 2001, 77th Legislature, Regular Session. The LSGCD is a political subdivision of the State of Texas, governed by an elected seven member board of directors. The purpose of the LSGCD is to provide for the conservation, preservation, protection, recharging, and prevention of waste of groundwater, and of groundwater reservoirs or their subdivisions, and the control of subsidence caused by the withdrawal of water from those groundwater reservoirs or their subdivisions, consistent with the objectives of Section 59, Article XVI, Texas Constitution. Rule 8.1 of the rules of the LSGCD authorizes the board of directors of the LSGCD to establish by resolution a regulatory water use fee to accomplish the purposes of the LSGCD. In accordance with this rule, as of September 30, 2020, the LSGCD had established a regulatory water use fee of \$0.085 per 1,000 gallons of water pumped from each regulated well.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2020

	General	Debt Service	Capital Projects	Total	Adjustments (Note 3)	Statement of Net Position
ASSETS						
Cash, including interest-bearing accounts, Note 7	\$ 509,366	\$	\$	\$ 509,366	\$	\$ 509,366
Temporary investments, at cost, Note 7	381,442			381,442		381,442
Receivables:						
Property taxes	34,880			34,880		34,880
Service accounts	47,796			47,796		47,796
Due from East Plantation Utility District, Note 9	61,593			61,593		61,593
Prepaid expenditures	24,085			24,085		24,085
Advance for land acquisition	511,180			511,180		511,180
Materials and supplies inventories	4,020			4,020		4,020
Capital assets, net of accumulated depreciation, Note 4:						
Capital assets not being depreciated				0	213,355	213,355
Depreciable capital assets				0	4,475,338	4,475,338
Total assets	<u>\$ 1,574,362</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,574,362</u>	<u>4,688,693</u>	<u>6,263,055</u>
LIABILITIES						
Accounts payable	\$ 84,691	\$	\$	\$ 84,691		84,691
Customer and other deposits	101,022			101,022		101,022
Total liabilities	<u>185,713</u>	<u>0</u>	<u>0</u>	<u>185,713</u>	<u>0</u>	<u>185,713</u>
DEFERRED INFLOWS OF RESOURCES						
Property tax revenues	34,880	0	0	34,880	(34,880)	0
FUND BALANCES / NET POSITION						
Fund balances:						
 Nonspendable:						
Materials, supplies and other assets	4,020			4,020	(4,020)	0
Advance for land acquisition	511,180			511,180	(511,180)	0
Committed to construction contracts in progress	315,146			315,146	(315,146)	0
Unassigned	523,423			523,423	(523,423)	0
Total fund balances	<u>1,353,769</u>	<u>0</u>	<u>0</u>	<u>1,353,769</u>	<u>(1,353,769)</u>	<u>0</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,574,362</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,574,362</u>		
Net position:						
Invested in capital assets, net of related debt					4,688,693	4,688,693
Unrestricted					1,388,649	1,388,649
Total net position					<u>\$ 6,077,342</u>	<u>\$ 6,077,342</u>

The accompanying notes are an integral part of the financial statements.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments (Note 3)	Statement of Activities
REVENUES						
Property taxes	\$ 484,125	\$	\$	\$ 484,125	\$ 4,507	\$ 488,632
Water service	232,930			232,930		232,930
Sewer service	337,207			337,207		337,207
Service to East Plantation UD, Note 9	88,458			88,458		88,458
Surface water fees, Note 10	16,468			16,468		16,468
Penalty and interest	22,020			22,020		22,020
Interest on deposits	33,970			33,970		33,970
Other revenues	17,607			17,607		17,607
Total revenues	1,232,785	0	0	1,232,785	4,507	1,237,292
EXPENDITURES / EXPENSES						
Service operations:						
Personnel salaries and benefits	306,981			306,981		306,981
Professional fees	269,325			269,325		269,325
Contracted services	25,556			25,556		25,556
Utilities	89,056			89,056		89,056
Surface water fees, Note 10	19,199			19,199		19,199
Repairs, maintenance and other operating expenditures	341,677			341,677		341,677
Administrative expenditures	58,068			58,068		58,068
Depreciation				0	250,906	250,906
Capital outlay / non-capital outlay	1,822,897			1,822,897	(1,822,897)	0
Total expenditures / expenses	2,932,759	0	0	2,932,759	(1,571,991)	1,360,768
Excess (deficiency) of revenues over expenditures	(1,699,974)	0	0	(1,699,974)	1,576,498	(123,476)
Net change in fund balances / net position	(1,699,974)	0	0	(1,699,974)	1,576,498	(123,476)
Beginning of year	3,053,743	0	0	3,053,743	3,147,075	6,200,818
End of year	\$ 1,353,769	\$ 0	\$ 0	\$ 1,353,769	\$ 4,723,573	\$ 6,077,342

The accompanying notes are an integral part of the financial statements.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2020

NOTE 1: REPORTING ENTITY

River Plantation Municipal Utility District (the "District") was created by the Texas Legislature in 1963 as a fresh water supply district and converted to a municipal utility district in 1978. The District operates in accordance with Texas Water Code Chapters 49 and 54. The first bonds were sold on April 15, 1966. The District is a political subdivision of the State of Texas, governed by an elected five member Board of Directors. The District is subject to the continuing supervision of the Texas Commission on Environmental Quality.

The District is empowered, among other things, to purchase, construct, operate and maintain all works, improvements, facilities and plants necessary for the supply of water; the collection, transportation and treatment of wastewater; and the control and diversion of storm water. The District may provide garbage disposal and collection services. In addition, the District is empowered, if approved by the electorate, the Texas Commission on Environmental Quality and other governmental entities having jurisdiction, to establish, operate and maintain a fire department, either independently or jointly with certain other districts.

Under existing Texas law, since the District lies totally within the extraterritorial jurisdiction of the City of Conroe ("City"), the District must conform to a City ordinance consenting to the creation of the District. In addition, the District may be annexed by the City without the District's consent. If the District is annexed, the City will assume the District's assets and obligations (including the bonded indebtedness) and dissolve the District within ninety (90) days.

Utilizing a provision of Texas law, the City and the District entered into a Strategic Partnership Agreement ("SPA") effective as of November 14, 2014. The SPA continues through December 31, 2034 and provides guarantees against municipal annexation for the portions of the District located to the East of Interstate 45 in exchange for the District's exclusion of certain commercial and undeveloped non-residential territory located to the West of Interstate 45 in order to facilitate the annexation of such territory by the City.

In evaluating how to define the District for financial reporting purposes, the Board of Directors of the District has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there were no other entities which were included as a component unit in the District's financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

The District's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board (the "GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board issued through November 30, 1989 (when applicable), that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the District are discussed below.

Basic Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and governmental fund financial statements (reporting the District's funds). Because the District is a single-program government as defined by the GASB, the District has combined the government-wide statements and the fund financial statements using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements. An additional reconciliation between the fund and the government-wide financial data is presented in Note 3.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The government-wide statement of activities reports the components of the changes in net position during the reporting period.

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for in a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues and expenditures and changes in fund balances. The District's fund balances are either not spendable, restricted, committed, assigned or unassigned. Nonspendable fund balances are reported as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balances are either not in spendable form or are contractually required to remain intact. Restricted fund balances include amounts that can only be used for the specific purposes stipulated by constitutional provisions, external resource providers or enabling legislation. Committed fund balances include amounts that can only be used for the specific purposes determined by formal action of the District's Board of Directors. Assigned fund balances are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed. Unassigned fund balance is the residual classification for the District's General Fund and includes all spendable amounts not contained in the other classifications. The transactions of the District are accounted for in the following funds:

General Fund -- To account for all revenues and expenditures not required to be accounted for in other funds.

Debt Service Fund -- To account for the accumulation of financial resources for, and the payment of, bond principal and interest, paid principally from property taxes levied by the District.

Capital Projects Fund -- To account for financial resources designated to construct or acquire capital assets. Such resources are derived principally from proceeds of the sale of bonds.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Basis of Accounting

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting which recognizes all long-term assets and receivables as well as long-term debt and obligations. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem property taxes are recognized as revenues in the fiscal year for which they have been levied and related penalties and interest are recognized in the fiscal year in which they are imposed. An allowance for uncollectibles is estimated for delinquent property taxes and reported separately in the financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred except for principal and interest on bonds payable which are recorded only when payment is due.

Interfund Activity

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is reported as interfund receivables or payables, as appropriate, as are all other outstanding balances between funds. Operating transfers between funds represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Receivables

Service accounts receivable as reported are considered collectible. The District uses the direct write off method for uncollectible service accounts. Unbilled water and sewer revenues are not material and are not recorded at year end. The District considers service accounts revenues to be available if they are to be collected within 60 days after the end of the fiscal year.

In the fund financial statements, ad valorem taxes and penalties and interest are reported as revenues in the fiscal year in which they become available to finance expenditures of the fiscal year for which they have been levied. Property taxes which have been levied and are not yet collected (or have been collected in advance of the fiscal year for which they have been levied) are recorded as deferred inflow of resources. Property taxes collected after the end of the fiscal year are not included in revenues.

Inventory

Inventory is valued at cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased and significant inventories on hand at the balance sheet date are reported as an asset in the balance sheet. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute "available spendable resources."

Capital Assets

Capital assets, which include property, plant, equipment, and immovable public domain or "infrastructure" assets are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,000 (including installation costs, if any, and associated professional fees) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed by the District. Donated capital assets are recorded at historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset or increase the value of an asset are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

Plant and equipment	10-45 years
Underground lines	45 years

Long-term Liabilities

Long-term debt and other long-term obligations are reported in the government-wide financial statements. Bond premiums and discounts, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable premium or discount. If bonds are refunded and the carrying amount of the new debt is different than the net carrying amount of the old debt, the difference is netted against the new debt and amortized using the effective interest method over the shorter of the remaining life of the refunded debt or the life of the new debt issued.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures of the fund from which they are paid.

NOTE 3: RECONCILIATION OF FUND TO GOVERNMENT-WIDE FINANCIAL STATEMENTS

Reconciliation of year end fund balances to net position:

Total fund balances, end of year		\$ 1,353,769
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Total capital assets, net		4,688,693
Some receivables that do not provide current financial resources are not reported as receivables in the funds:		
Uncollected property taxes		<u>34,880</u>
Net position, end of year		<u>\$ 6,077,342</u>

Reconciliation of net change in fund balances to change in net position:

Total net change in fund balances		\$ (1,699,974)
The funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	\$ 1,822,897	
Depreciation	<u>(250,906)</u>	1,571,991
Some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in the funds:		
Uncollected property taxes		<u>4,507</u>
Change in net position		<u>\$ (123,476)</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 4: CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 67,672	\$	\$	\$ 67,672
Construction in progress	<u>0</u>	<u>145,683</u>		<u>145,683</u>
Total capital assets not being depreciated	<u>67,672</u>	<u>145,683</u>	<u>0</u>	<u>213,355</u>
Depreciable capital assets:				
Buildings and improvements	224,726	13,396		238,122
Machinery and equipment	166,007	4,319		170,326
Infrastructures	<u>11,083,152</u>	<u>1,659,499</u>		<u>12,742,651</u>
Total depreciable capital assets	<u>11,473,885</u>	<u>1,677,214</u>	<u>0</u>	<u>13,151,099</u>
Less accumulated depreciation for:				
Buildings and improvements	(157,139)	(8,484)		(165,623)
Machinery and equipment	(166,007)	(216)		(166,223)
Infrastructures	<u>(8,101,709)</u>	<u>(242,206)</u>		<u>(8,343,915)</u>
Total accumulated depreciation	<u>(8,424,855)</u>	<u>(250,906)</u>	<u>0</u>	<u>(8,675,761)</u>
Total depreciable capital assets, net	<u>3,049,030</u>	<u>1,426,308</u>	<u>0</u>	<u>4,475,338</u>
Total capital assets, net	<u>\$ 3,116,702</u>	<u>\$ 1,571,991</u>	<u>\$ 0</u>	<u>\$ 4,688,693</u>
Changes to capital assets:				
Capital outlay		\$ 1,822,897	\$	
Depreciation expense for the fiscal year		<u>(250,906)</u>		
Net increases / decreases to capital assets		<u>\$ 1,571,991</u>	<u>\$ 0</u>	

NOTE 5: LONG-TERM LIABILITIES

Bonds voted, approved for sale, sold and retired \$ 6,470,000

At September 30, 2020, the District had no bonds outstanding.

At September 30, 2020, there were no developer construction commitments or liabilities.

NOTE 6: PROPERTY TAXES

The Montgomery Central Appraisal District has the responsibility for appraising property for all taxing units within the county as of January 1 of each year, subject to review and change by the county Appraisal Review Board. The appraisal roll, as approved by the Appraisal Review Board, must be used by the District in establishing its tax roll and tax rate. The District's taxes are usually levied in the fall, are due when billed and become delinquent after September 30 of the following year or 30 days after the date billed, whichever is later. On January 1 of each year, a statutory tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

At an election held on November 6, 2007, the voters within the District authorized a maintenance tax without limit as to rate or amount on all property subject to taxation within the District. This maintenance tax is being used by the General Fund to pay expenditures of operating the District.

On September 10, 2019, the District levied the following ad valorem taxes for the 2019 tax year on the adjusted taxable valuation of \$152,922,680:

	<u>Rate</u>	<u>Amount</u>
Maintenance	\$ 0.32000	\$ 489,397

A reconciliation of the tax levy to property tax revenues on the Statement of Activities is as follows:

2019 tax year total property tax levy	\$ 489,397
Appraisal district adjustments to prior year taxes	<u>(765)</u>
Statement of Activities property tax revenues	<u>\$ 488,632</u>

NOTE 7: DEPOSITS

The District complied with the requirements of the Public Funds Investment Act during the current fiscal year including the preparation of quarterly investment reports required by the Act.

State statutes authorize the District to invest and reinvest in direct or indirect obligations of the United States, the State of Texas, any county, city, school district, or other political subdivision of the state, or in local government investment pools authorized under the Public Funds Investment Act. Funds of the District may be placed in certificates of deposit of state or national banks or savings and loan associations within the state provided that they are secured in the manner provided for the security of the funds under the laws of the State of Texas. In accordance with the District's investment policies, during the current year the District's funds were invested in interest bearing accounts at authorized financial institutions and an authorized private sector investment pool. The private sector investment pool is rated AAAM by Standard & Poor's.

In accordance with state statutes and the District's investment policies, the District requires that insurance or security be provided by depositories for all funds held by them. At the balance sheet date, the carrying amount of the District's deposits was \$509,366 and the bank balance was \$711,582. Of the bank balance, \$250,000 was covered by federal insurance and \$461,582 was covered by the market value of collateral held by the District's custodial bank in the District's name. The market value of collateral was reported to the District by the depository.

At the balance sheet date the carrying value and market value of the investments in the authorized private sector investment pool was \$381,442.

NOTE 8: RISK MANAGEMENT

The District is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; personal injuries and natural disasters. Significant losses are covered by insurance as described below. There were no significant reductions in insurance coverage from the prior fiscal year. There have been no settlements which have exceeded the insurance coverage for each of the past three fiscal years.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

At September 30, 2020, the District had physical damage coverage of \$5,560,807, mobile equipment coverage of \$69,878, boiler and machinery coverage of \$100,000, general liability coverage with a per occurrence limit of \$5,000,000 and \$10,000,000 general aggregate, automobile liability coverage of \$500,000, employee's crime coverage of \$50,000, and statutory worker's compensation coverage with the Texas Municipal League Intergovernmental Risk Pool (the "Pool"). The Pool is a public entity risk pool currently operating as a common risk management and insurance program for various Texas public entities. The District pays annual premiums for its general insurance coverage. The Pool purchases reinsurance for protection against catastrophic losses that exceed the Pool's self-insurance retention. This reinsurance is purchased from companies rated A- or higher by A. M. Best Company.

NOTE 9: CONTRACT WITH EAST PLANTATION UTILITY DISTRICT

On March 28, 2020, the District entered into a ten year agreement with the East Plantation Utility District ("EPUD") upon the expiration of the original 1979 agreement. Under the terms of the agreement, the District owns 59% of the District's sewage treatment facilities and EPUD owns 41%. In addition the districts each own half of the joint sewage trunkline improvements serving EPUD. Costs of operating the sewage treatment facilities are divided based upon the number of connections served by each district and are billed to EPUD monthly. Capital improvements are billed based upon capacity owned by each district. The District billed EPUD \$88,458 for operations and \$111,724 for capital improvements during the fiscal year ended September 30, 2020, of which \$61,593 was receivable at that date. The agreement also provides that each district will provide water to the other district in event of emergency at cost.

NOTE 10: GROUNDWATER CONSERVATION DISTRICT

The District is within the boundaries of the Lone Star Groundwater Conservation District ("LSGCD"). The LSGCD was created by the Legislature of the State of Texas in Acts 2001, 77th Legislature, Regular Session. The LSGCD is a political subdivision of the State of Texas, governed by an elected seven member board of directors. The purpose of the LSGCD is to provide for the conservation, preservation, protection, recharging, and prevention of waste of groundwater, and of groundwater reservoirs or their subdivisions, and the control of subsidence caused by the withdrawal of water from those groundwater reservoirs or their subdivisions, consistent with the objectives of Section 59, Article XVI, Texas Constitution. Rule 8.1 of the rules of the LSGCD authorizes the board of directors of the LSGCD to establish by resolution a regulatory water use fee to accomplish the purposes of the LSGCD. In accordance with this rule, as of September 30, 2020, the LSGCD had established a regulatory water use fee of \$0.085 per 1,000 gallons of water pumped from each regulated well. The District's well regulatory water use fees payable to the LSGCD for the fiscal year ended September 30, 2020, were \$19,199. The District billed its customers \$16,468 during the fiscal year to pay for the fees charged by the LSGCD.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE, BUDGET AND ACTUAL, GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 458,409	\$ 458,409	\$ 484,125	\$ 25,716
Water service	181,500	181,500	232,930	51,430
Sewer service	346,000	346,000	337,207	(8,793)
Service to East Plantation Utility District	480,000	480,000	88,458	(391,542)
Surface water fees	12,000	12,000	16,468	4,468
Penalty and interest	15,600	15,600	22,020	6,420
Interest on deposits	24,240	24,240	33,970	9,730
Other revenues	<u>5,460</u>	<u>5,460</u>	<u>17,607</u>	<u>12,147</u>
TOTAL REVENUES	<u>1,523,209</u>	<u>1,523,209</u>	<u>1,232,785</u>	<u>(290,424)</u>
EXPENDITURES				
Service operations:				
Personnel salaries and benefits	313,100	313,100	306,981	(6,119)
Professional fees	95,000	95,000	269,325	174,325
Contracted services	22,440	22,440	25,556	3,116
Utilities	125,540	125,540	89,056	(36,484)
Surface water fees	16,000	16,000	19,199	3,199
Repairs, maintenance and other operating expenditures	471,170	471,170	341,677	(129,493)
Administrative expenditures	79,125	79,125	58,068	(21,057)
Capital outlay	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,822,897</u>	<u>822,897</u>
TOTAL EXPENDITURES	<u>2,122,375</u>	<u>2,122,375</u>	<u>2,932,759</u>	<u>810,384</u>
EXCESS REVENUES (EXPENDITURES)	(599,166)	(599,166)	(1,699,974)	(1,100,808)
FUND BALANCE, BEGINNING OF YEAR	<u>3,053,743</u>	<u>3,053,743</u>	<u>3,053,743</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,454,577</u>	<u>\$ 2,454,577</u>	<u>\$ 1,353,769</u>	<u>\$ (1,100,808)</u>

The District's Board of Directors adopts an annual nonappropriated budget. This budget may be amended throughout the fiscal year and is prepared on a basis consistent with generally accepted accounting principles.

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
SCHEDULE OF TEXAS SUPPLEMENTARY INFORMATION
REQUIRED BY THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
SEPTEMBER 30, 2020

(Schedules included are checked or explanatory notes provided for omitted schedules.)

- [X] TSI-1. Services and Rates
- [X] TSI-2. General Fund Expenditures
- [X] TSI-3. Temporary Investments
- [X] TSI-4. Taxes Levied and Receivable
- [] TSI-5. Long-Term Debt Service Requirements by Years
None at September 30, 2020.
- [] TSI-6. Changes in Long-Term Bonded Debt
Not Applicable.
- [X] TSI-7. Comparative Schedule of Revenues and Expenditures -
General Fund and Debt Service Fund - Five Year
- [X] TSI-8. Board Members, Key Personnel and Consultants

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

SCHEDULE OF SERVICES AND RATES

SEPTEMBER 30, 2020

1. Services Provided by the District during the Fiscal Year:

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> Retail Water | <input type="checkbox"/> Wholesale Water | <input checked="" type="checkbox"/> Drainage |
| <input checked="" type="checkbox"/> Retail Wastewater | <input type="checkbox"/> Wholesale Wastewater | <input type="checkbox"/> Irrigation |
| <input type="checkbox"/> Parks/Recreation | <input type="checkbox"/> Fire Protection | <input type="checkbox"/> Security |
| <input type="checkbox"/> Solid Waste/Garbage | <input type="checkbox"/> Flood Control | <input type="checkbox"/> Roads |
| <input checked="" type="checkbox"/> Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect) | | |
| <input type="checkbox"/> Other | | |

2. Retail Service Providers

a. Retail Rates for a 5/8" meter (or equivalent):

	<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1000 Gallons Over Minimum</u>	<u>Usage Levels</u>
WATER:	\$9.80	under 5,000	Y	\$2.10	5,001 to 10,000
				2.25	10,001 to 20,000
				2.50	20,001 to 30,000
				2.75	30,001 to 40,000
				3.25	40,001 to 50,000
				4.00	Over 50,000
WASTEWATER:	\$26.00	under 5,000	Y	\$0.00	
	34.00	over 5,000	Y	0.00	

SURCHARGE: 0.50 % of monthly billing -- TCEQ assessment fees.
 \$0.14 per 1,000 gallons of water used. – LSGCD surface water fees.

District employs winter averaging for wastewater usage: Yes No

Total charges per 10,000 gallons usage: Water: \$20.30 Wastewater: \$34.00 Surcharge: \$1.67

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

SCHEDULE OF SERVICES AND RATES (Continued)

SEPTEMBER 30, 2020

b. Water and Wastewater Retail Connections (unaudited):

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC* Factor</u>	<u>Active ESFCs</u>
Unmetered	0	0	1.0	0
< or = 3/4"	948	906	1.0	906
1"	21	21	2.5	53
1-1/2"	1	1	5.0	5
2"	6	6	8.0	48
3"	0	0	15.0	0
4"	0	0	25.0	0
6"	0	0	50.0	0
8"	0	0	80.0	0
10"	0	0	115.0	0
Total Water	<u>976</u>	<u>934</u>		<u>1,012</u>
Total Wastewater**	<u>957</u>	<u>915</u>	1.0	<u>915</u>

*Single family equivalents

**Does not include the approximately 550 sewer connections in East Plantation Utility District.

3. Total Water Consumption during the Fiscal Year (rounded to thousands):

Gallons pumped into system (unaudited): 100,070
 Gallons billed to customers (unaudited): 98,148

Water Accountability Ratio
 (Gallons billed/ gallons pumped): 98%

4. Standby Fees (authorized only under TWC Section 49.231):

Does the District have Debt Service standby fees? Yes No

If yes, date of the most recent Commission Order: _____

Does the District have Operation and Maintenance standby fees? Yes No

If yes, date of the most recent Commission Order: _____

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

EXPENDITURES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
CURRENT				
Personnel salaries and benefits:				
Salaries and wages	\$ 233,601	\$	\$	\$ 233,601
Employee insurance	55,501			55,501
Payroll taxes	17,879			17,879
	<u>306,981</u>	<u>0</u>	<u>0</u>	<u>306,981</u>
Professional fees:				
Auditing	9,300			9,300
Legal	207,711			207,711
Engineering	52,314			52,314
	<u>269,325</u>	<u>0</u>	<u>0</u>	<u>269,325</u>
Contracted services:				
Bookkeeping	21,154			21,154
Tax assessor-collector	337			337
Central appraisal district	4,065			4,065
	<u>25,556</u>	<u>0</u>	<u>0</u>	<u>25,556</u>
Utilities	<u>89,056</u>	<u>0</u>	<u>0</u>	<u>89,056</u>
Surface water fees	<u>19,199</u>	<u>0</u>	<u>0</u>	<u>19,199</u>
Repairs, maintenance and other operating expenditures:				
Repairs and maintenance	278,177			278,177
Sludge hauling	25,600			25,600
Chemicals	14,476			14,476
Laboratory costs	10,857			10,857
TCEQ assessment	2,883			2,883
Other	9,684			9,684
	<u>341,677</u>	<u>0</u>	<u>0</u>	<u>341,677</u>
Administrative expenditures:				
Director's fees	4,800			4,800
Office supplies and postage	8,981			8,981
Insurance	22,603			22,603
Permit fees	6,151			6,151
Other	15,533			15,533
	<u>58,068</u>	<u>0</u>	<u>0</u>	<u>58,068</u>
CAPITAL OUTLAY				
Authorized expenditures	<u>1,822,897</u>	<u>0</u>	<u>0</u>	<u>1,822,897</u>
TOTAL EXPENDITURES	<u>\$ 2,932,759</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,932,759</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

ANALYSIS OF CHANGES IN DEPOSITS
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
SOURCES OF DEPOSITS				
Cash receipts from revenues	\$ 1,209,455	\$	\$	\$ 1,209,455
Increase in customer and other deposits	<u>7,475</u>	<u> </u>	<u> </u>	<u>7,475</u>
TOTAL DEPOSITS PROVIDED	<u>1,216,930</u>	<u>0</u>	<u>0</u>	<u>1,216,930</u>
APPLICATIONS OF DEPOSITS				
Cash disbursements for:				
Current expenditures	1,049,469			1,049,469
Prepaid expenditures	24,085			24,085
Advance for land acquisition	511,180			511,180
Capital outlay	<u>1,822,897</u>	<u> </u>	<u> </u>	<u>1,822,897</u>
TOTAL DEPOSITS APPLIED	<u>3,407,631</u>	<u>0</u>	<u>0</u>	<u>3,407,631</u>
INCREASE (DECREASE) IN DEPOSITS	(2,190,701)	0	0	(2,190,701)
DEPOSITS BALANCES, BEGINNING OF YEAR	<u>3,081,509</u>	<u>0</u>	<u>0</u>	<u>3,081,509</u>
DEPOSITS BALANCES, END OF YEAR	<u>\$ 890,808</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 890,808</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

SCHEDULE OF TEMPORARY INVESTMENTS

SEPTEMBER 30, 2020

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Year End Balance</u>	<u>Accrued Interest Receivable</u>
GENERAL FUND				
Texas CLASS				
No. TX-01-0752-0001	Market	On demand	\$ <u>381,442</u>	\$ <u>0</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Maintenance Taxes</u>
RECEIVABLE, BEGINNING OF YEAR	\$ 30,373
Additions and corrections to prior year taxes	<u>(765)</u>
Adjusted receivable, beginning of year	29,608
2019 ADJUSTED TAX ROLL	<u>489,397</u>
Total to be accounted for	519,005
Tax collections: Current tax year	(474,285)
Prior tax years	<u>(9,840)</u>
RECEIVABLE, END OF YEAR	<u><u>\$ 34,880</u></u>
 RECEIVABLE, BY TAX YEAR	
2009 and prior	\$ 3,682
2010	415
2011	431
2012	373
2013	643
2014	699
2015	1,356
2016	2,151
2017	3,220
2018	6,798
2019	<u>15,112</u>
RECEIVABLE, END OF YEAR	<u><u>\$ 34,880</u></u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

TAXES LEVIED AND RECEIVABLE (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2020

ADJUSTED PROPERTY VALUATIONS AS OF JANUARY 1 OF TAX YEAR	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Land	\$ 22,052,884	\$ 22,138,391	\$ 20,343,641	\$ 14,124,303
Improvements	149,818,411	124,443,240	139,598,700	148,168,874
Personal property	4,559,231	4,442,425	4,917,782	4,945,407
Less exemptions	<u>(23,507,846)</u>	<u>(16,296,848)</u>	<u>(16,510,388)</u>	<u>(16,995,844)</u>
 TOTAL PROPERTY VALUATIONS	 <u>\$ 152,922,680</u>	 <u>\$ 134,727,208</u>	 <u>\$ 148,349,735</u>	 <u>\$ 150,242,740</u>
 MAINTENANCE TAX RATES PER \$100 VALUATION*	 <u>\$ 0.32000</u>	 <u>\$ 0.32000</u>	 <u>\$ 0.32000</u>	 <u>\$ 0.32000</u>
 TAX ROLLS	 <u>\$ 489,397</u>	 <u>\$ 431,451</u>	 <u>\$ 475,134</u>	 <u>\$ 481,184</u>
 PERCENT OF TAXES COLLECTED TO TAXES LEVIED	 <u>96.9 %</u>	 <u>98.4 %</u>	 <u>99.3 %</u>	 <u>99.6 %</u>

*Maximum tax rate approved by voters on November 6, 2007: Unlimited

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES,
GENERAL FUND
FOR YEARS ENDED SEPTEMBER 30

	AMOUNT					PERCENT OF TOTAL REVENUES				
	2020	2019	2018	2017	2016	2020	2019	2018	2017	2016
REVENUES										
Property taxes	\$ 484,125	\$ 424,495	\$ 474,857	\$ 483,530	\$ 445,989	39.2 %	35.9 %	42.2 %	36.7 %	38.6 %
Water and sewer service	570,137	556,154	520,771	545,267	460,019	46.3	47.0	46.4	41.5	39.9
Service to East Plantation Utility District	88,458	95,113	67,039	228,119	192,927	7.2	8.0	6.0	17.4	16.8
Surface water fees	16,468	12,656	12,836	12,557	13,320	1.3	1.1	1.1	1.0	1.2
Penalty and interest	22,020	21,132	22,538	25,996	19,156	1.8	1.8	2.0	2.0	1.7
Interest on deposits	33,970	57,802	20,078	11,366	9,787	2.8	4.9	1.8	0.9	0.9
Other revenues	17,607	15,381	5,282	6,561	9,797	1.4	1.3	0.5	0.5	0.9
TOTAL REVENUES	1,232,785	1,182,733	1,123,401	1,313,396	1,150,995	100.0	100.0	100.0	100.0	100.0
EXPENDITURES										
Current:										
Personnel salaries and benefits	306,981	298,265	283,223	251,480	261,895	24.9	25.1	25.3	19.1	22.8
Professional fees	269,325	96,488	51,487	18,154	23,048	21.8	8.2	4.6	1.4	2.0
Contracted services	25,556	24,670	22,111	21,490	22,951	2.1	2.1	2.0	1.6	2.0
Utilities	89,056	80,446	112,302	108,725	103,021	7.2	6.8	10.0	8.3	9.0
Surface water fees	19,199	13,764	14,574	11,858	9,486	1.6	1.2	1.3	0.9	0.8
Repairs, maintenance and other operating expenditures	341,677	260,551	184,694	538,197	273,838	27.8	22.0	16.4	40.9	23.7
Administrative expenditures	58,068	45,702	54,434	41,725	41,549	4.7	3.9	4.8	3.2	3.6
Capital outlay	1,822,897	220,658	428,391	110,433	240,271	147.8	18.7	38.1	8.4	20.9
TOTAL EXPENDITURES	2,932,759	1,040,544	1,151,216	1,102,062	976,059	237.9	88.0	102.5	83.8	84.8
EXCESS REVENUES (EXPENDITURES)	<u>\$(1,699,974)</u>	<u>\$ 142,189</u>	<u>\$(27,815)</u>	<u>\$ 211,334</u>	<u>\$ 174,936</u>	<u>(137.9) %</u>	<u>12.0 %</u>	<u>(2.5) %</u>	<u>16.2 %</u>	<u>15.2 %</u>
TOTAL ACTIVE RETAIL WATER CONNECTIONS	<u>934</u>	<u>935</u>	<u>927</u>	<u>906</u>	<u>944</u>					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	<u>915</u>	<u>917</u>	<u>927</u>	<u>888</u>	<u>927</u>					

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS

SEPTEMBER 30, 2020

Complete District Mailing Address: River Plantation Municipal Utility District
P.O. Box 747
Conroe, Texas 77305

District Business Telephone No.: 936-273-4641

Submission date of the most recent District Registration Form: November 13, 2020

Limit on Fees of Office that a Director may receive during a fiscal year: \$7,200

BOARD MEMBERS

<u>Name and Address</u>	<u>Term of Office (Elected/ Appointed)</u>	<u>Fees of Office Paid</u>	<u>Expense Reimb.</u>	<u>Title at Year End</u>
Julie Gilmer P.O. Box 747 Conroe, Texas 77305	Elected 5/05/18- 5/07/22	\$ 1,200	\$ 0	President
Timothy Goodman P.O. Box 747 Conroe, Texas 77305	Elected 5/05/18- 5/07/22	1,600	0	Vice President
Gerald Smith P.O. Box 747 Conroe, Texas 77305	Elected 5/02/20- 5/04/24	0	0	Secretary
Thomas Vandever P.O. Box 747 Conroe, Texas 77305	Elected 5/02/20- 5/04/24	0	0	Treasurer/ Investment Officer
Mark Robin P.O. Box 747 Conroe, Texas 77305	Elected 5/05/18- 5/07/22	0	0	Director

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS (Continued)

SEPTEMBER 30, 2020

KEY PERSONNEL

<u>Name and Address</u>	<u>Date Hired</u>	<u>Fees and Expense Reimbursements</u>	<u>Title at Year End</u>
Richard Ramirez P.O. Box 747 Conroe, Texas 77305	2002	\$ 88,621	General Manager

CONSULTANTS

<u>Name and Address</u>	<u>Date Hired</u>	<u>Fees and Expense Reimbursements</u>	<u>Title at Year End</u>
Smith, Murdaugh, Little & Bonham, L.L.P. 2727 Allen Parkway, Suite 1100 Houston, Texas 77019	2008	\$ 190,456	Attorney
Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 N. Loop West, Suite 600 Houston, Texas 77008	Prior to 2012	2,765	Delinquent Tax Attorney
Municipal Accounts & Consulting, L.P. 611 Longmire Road, Suite 1 Conroe, Texas 77304	10/01/13	22,258	Bookkeeper
Bleyl & Associates 100 Nugent Street Conroe, Texas 77301	2006	87,458	Engineer
Tammy J. McRae Montgomery County TAC 400 N. San Jacinto Conroe, Texas 77301	2/01/96	337	Tax Assessor-Collector
Montgomery Central Appraisal District P.O. Box 2233 Conroe, Texas 77305	Legislative Action	4,065	Central Appraisal District
Masterson Advisors, LLC 4400 Post Oak Parkway, Suite 2370 Houston, Texas 77027	7/03/18	0	Financial Advisor
Mark C. Eyring, CPA, PLLC 12702 Century Drive, Suite C2 Stafford, Texas 77477	9/27/12	9,300	Independent Auditor

See accompanying independent auditor's report.