

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

NOTICE OF PUBLIC MEETING

Notice is hereby given to all interested members of the public that the Board of Directors of the captioned district will hold a public meeting at **610 River Plantation Drive, Conroe, Texas 77302.**

The meeting will be held at **6:30 p.m.** on **Wednesday, January 22, 2025.**

The subject of the meeting is to consider and act on the following:

1. Minutes of the meeting(s) of Board of Directors
2. Receive comments from the Public
3. Financial and bookkeeping matters including:
 - a. Bookkeeper's report
 - b. Depository Pledge Agreement with Central Bank
 - c. Tax Assessor-Collectors' report
 - d. Review of investments
 - e. Payment of District bills
4. Audit Report
5. Resolution Affirming Review of Investment Policy, Strategies and Objectives and list of approved brokers/dealers
6. Park maintenance matters
7. Operator's Report
8. Engineer's Report
9. Order Adopting Residence Homestead Exemption for Persons Sixty-Five or Older or Disabled
10. Order Rescinding and Adopting Additional Meeting Places Outside District
11. Violation of District rules; Public hearing for violation of District rules and damage to District property; assessment of penalties
12. Executive (closed) Session Pursuant to Texas Government Code Chapter 551 as necessary
13. Pending business





J. Davis Bonham, Jr., Attorney for the District

River Plantation MUD
Cash Analysis
January 22, 2025

GENERAL OPERATING FUND - Central Bank

Ending Balance from last meeting	\$	47,218.15
<u>Receipts</u>		
Transfer from General Operating - Online	+	98,081.56
Transfer from General Operating - Texas Class	+	70,000.00
<u>Withdrawals</u>		
Bank service charges	-	5.00
Checks previously approved		
1201 - River Plantation MUD - Joint Drainage, November billing	-	244.92
1202 - River Plantation MUD - STP, November billing	-	15,917.23
1228 - Entergy, utility expense	-	5,179.44
1229 - Centerpoint Energy, utility expense	-	94.36
1230 - Consolidated, blank check for telephone expense, holding	-	
1231 - First Financial Bank, safe deposit box rent	-	65.00
Checks presented for signatures on January 22, 2025		
1232 - Alpha Lawn Care, lawn services	-	7,725.00
1233 - Consolidated, telephone expense	-	141.83
1234 - Houston Chronicle, notice of public hearing on tax rate	-	847.90
1235 - L & S District Services, LLC., bookkeeping fees & expenses for December	-	4,294.54
1236 - Mark C. Eyring, CPA, PLLC., audit fees	-	12,300.00
1237 - Municipal Operations & Consulting, Inc., maintenance & operations for December	-	71,441.60
1238 - Prepared Publications, Inc., operations admin	-	237.78
1239 - Smith, Murdaugh, Little & Bonham, LLP., legal fees	-	6,408.93
1240 - The Radich Law Firm, PLLC., legal fees	-	29,926.44
1241 - Touchstone District Services, emergency alert system	-	200.00
1242 - Vogler & Spencer Engineering, general engineering fees - \$2,540.00 Plantation Village Drainage Improvements - \$4,237.50, Storm Water Management Plan - \$16,000.00 Sanitary Sinkhole Repairs - \$1,425.00, Tachus Lawsuit - \$1,095.00,	-	25,297.50
1243 - Diosbel Ferrada, refund	-	116.20
1244 - Grand Monarch Management, refund	-	344.14
1245 - Robert Paul, refund	-	129.31
1246 - Quinton Boles, refund	-	38.89
1247 - Robert Schroeder, refund	-	8.41
1248 - Texas Receivable Investments, Inc., refund	-	188.44
1249 - Antonio Noworyta Gutierrez, refund	-	136.64
1250 - Pam Steed Palermo, refund	-	94.14
1251 - Jacob Garza, refund	-	15.66
1252 - River Plantation MUD - Joint Drainage, blank check for billing		
1253 - River Plantation MUD - STP, blank check for billing		
1254 - Centerpoint Energy, blank check for utility expense		
1255 - Entergy, blank check for utility expense		
Total Disbursements	\$	181,399.30
Ending Balance at January 22, 2025	\$	33,900.41

GENERAL OPERATING FUND - ONLINE - Central

Ending Balance from last meeting	\$	35,762.43
<u>Receipts</u>		
Accounts Receivable	+	74,413.94
<u>Withdrawals</u>		
Transfer to General Operating Fund	-	98,081.56
Customer returned NSF items	-	911.78
Bank service charge	-	5.00
Total Disbursements	\$	98,998.34
Ending Balance at January 22, 2025	\$	11,178.03
<u>Investments</u>		
General Operating Fund - Texas Class	\$	561,737.39
Total Operating Funds	\$	606,815.83

TAX DEPOSIT ACCOUNT - Central Bank

Ending Balance from last meeting	\$	160,696.65
<u>Receipts</u>		
Tax Collections	+	190,884.45
Interest earned on account	+	7.20
<u>Withdrawals</u>		
Bank service charge	-	5.00
Total Disbursements	\$	5.00
Ending Balance at January 22, 2025	\$	351,583.30
2024 Levy - \$1,532,670.49 (59.34% collected as of 12/31/24)		
All Outstanding - \$692,825.81		

CAPITAL PROJECTS FUND - Central Bank

Ending Balance from last meeting	\$	50,422.01
<u>Receipts</u>		
Interest earned on account	+	22.74
<u>Withdrawals</u>		
Bank service charge	-	30.00
Checks presented for signatures on January 22, 2025		
4033 - Vogler & Spencer Engineering, Wastewater Treatment Facility Rehab Phase 1 - \$1,973.40, Sanitary Sewer Rehab Phase 2 - \$2,140.20, Water Plant No. 2 Electrical Conrols - \$1,106.69	-	5,220.29
Total Disbursements	\$	5,250.29
Ending Balance at January 22, 2025	\$	45,194.46
<u>Investments</u>		
Texas Class - Series 2022 WSD	\$	1,390,785.34
Total Capital Projects Funds	\$	1,435,979.80

DEBT SERVICE FUND - Texas Class

Ending Balance from last meeting	\$	389,603.42
<u>Receipts</u>		
Interest earned on account	+	1,569.23
Ending Balance at January 22, 2025	\$	391,172.65

DEBT SERVICE FUND - PARK - Texas Class

Ending Balance from last meeting	\$	5,543.54
<u>Receipts</u>		
Interest earned on account	+	22.32
Ending Balance at January 22, 2025	\$	5,565.86

SEWER TREATMENT PLANT FUND - Central Bank

Ending Balance from last meeting	\$	(23,386.76)
<u>Receipts</u>		
Accounts Receivable - River Plantation MUD	+	40,414.78
<u>Withdrawals</u>		
Bank service charge	-	5.00
Checks previously approved		
3043 - Entergy, utility expense	-	4,327.07
3044 - Republic Services, garbage expense	-	255.34
Checks presented for signatures on January 22, 2025		
3045 - Entergy, utility expense	-	4,468.08
3046 - L & S District Services, LLC., bookkeeping fees & expenses for December	-	609.38
3047 - Municipal Operations & Consulting, operations & maintenance	-	15,960.23
3048 - Entergy, blank check for utility expense		
3049 - Republic Services, blank check for garbage expense		
Total Disbursements	\$	25,625.10
Ending Balance at January 22, 2025	\$	(8,597.08)

JOINT DRAINAGE FUND - Central Bank

Ending Balance from last meeting	\$	5,932.20
<u>Receipts</u>		
Accounts Receivable - River Plantation MUD	+	577.69
<u>Withdrawals</u>		
Bank service charge	-	5.00
Checks previously approved		
2028 - Entergy, utility expense	-	26.38
Checks presented for signatures on January 22, 2025		
2029 - L & S District Services, LLC., bookkeeping fees & expenses for December	-	459.47
2030 - Entergy, utility expense	-	30.91
2031 - Entergy, blank check for utility expense		
Total Disbursements	\$	521.76
Ending Balance at January 22, 2025	\$	5,988.13

River Plantation MUD General Operating Fund
Profit & Loss Budget Performance

December 2024

	<u>Dec 24</u>	<u>Oct - Dec 24</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
Water Revenue			
4100 · Customer Service Fees - Water	20,970.80	92,735.93	317,365.00
4110 · Water Tap Connection Fees	0.00	0.00	26,000.00
4150 · LSGCD Fees	516.54	2,176.97	7,350.00
Total Water Revenue	<u>21,487.34</u>	<u>94,912.90</u>	<u>350,715.00</u>
Sewer Revenue			
4200 · Customer Service Fees - Sewer	33,348.06	102,073.85	416,750.00
Total Sewer Revenue	<u>33,348.06</u>	<u>102,073.85</u>	<u>416,750.00</u>
Other Revenues			
4320 · Maintenance Taxes	0.00	305,643.78	953,200.00
4330 · Penalties and Interest	1,017.29	3,325.82	12,000.00
4380 · Termination/Reconnection/NSF Fe	4,579.72	6,956.87	39,500.00
4400 · Transfer/Connection Fees	300.00	810.00	3,360.00
4600 · TCEQ Assessment Fees	284.12	980.33	3,340.00
4800 · Customer Service Inspections	0.00	0.00	2,000.00
5380 · Miscellaneous Income	0.00	0.00	1,000.00
5391 · Interest Income	2,887.30	10,269.32	50,000.00
Total Other Revenues	<u>9,068.43</u>	<u>327,986.12</u>	<u>1,064,400.00</u>
Total Income	<u>63,903.83</u>	<u>524,972.87</u>	<u>1,831,865.00</u>
Expense			
Water Expenses			
6124 · Laboratory Expense	729.50	3,239.65	12,000.00
6126 · Permit Fees	0.00	2,366.70	3,500.00
6127 · LSGWCD Fees	0.00	19,198.81	20,500.00
6130 · TCEQ Regulatory - Water	0.00	0.00	2,050.00
6132 · Operator Fees	7,889.72	24,992.12	115,000.00
6135 · Repairs & Maintenance	25,291.09	144,478.79	291,197.00
6136 · Landscape Services - Water	3,862.50	15,287.50	81,890.00
6142 · Chemicals	456.04	1,368.05	6,700.00
6152 · Utilities	5,311.60	21,708.08	60,000.00
6170 · Tap Connection Expense	0.00	0.00	26,000.00
Total Water Expenses	<u>43,540.45</u>	<u>232,639.70</u>	<u>618,837.00</u>
Sewer Expenses			
6201 · Purchased Sewer Service	0.00	30,414.78	267,901.00
6224 · Laboratory Expense	0.00	0.00	2,000.00
6226 · Permit Fees	0.00	0.00	5,600.00
6230 · TCEQ Regulatory - Wastewater	0.00	3,473.53	0.00
6232 · Operator Fees	3,532.94	9,950.77	50,000.00
6235 · Repair and Maintenance	33,557.34	49,857.93	109,600.00
6236 · Landscape Services - Wastewater	3,862.50	11,587.50	81,890.00

River Plantation MUD General Operating Fund
Profit & Loss Budget Performance
December 2024

	<u>Dec 24</u>	<u>Oct - Dec 24</u>	<u>Annual Budget</u>
6237 · Sludge Removal	0.00	2,736.00	0.00
6240 · Purchased Drainage	0.00	577.69	22,900.00
6242 · Chemicals	222.75	445.50	400.00
6252 · Utilities	104.03	409.39	1,100.00
6271 · Tap Connection - Wastewater	0.00	0.00	5,000.00
6276 · Maintenance & Repairs - Park	0.00	0.00	40,000.00
Total Sewer Expenses	<u>41,279.56</u>	<u>109,453.09</u>	<u>586,391.00</u>
Other Expenses			
6310 · Director Fees	0.00	8,700.00	11,250.00
6314 · Payroll Taxes	0.00	665.55	1,125.00
6320 · Legal Fees	36,335.37	59,832.45	205,000.00
6321 · Auditing Fees	0.00	12,300.00	12,000.00
6322 · Engineering Fees	9,297.50	47,365.00	80,300.00
6325 · Election Expense	0.00	14,069.00	0.00
6330 · Appraisal District Fees	3,347.00	3,347.00	14,000.00
6333 · Bookkeeping Fees	4,294.54	12,443.84	49,800.00
6335 · M&R - Park	0.00	0.00	60,000.00
6337 · Tax Assessor/Collector	0.00	0.00	800.00
6338 · Legal Notices/Other Publication	847.90	847.90	1,000.00
6340 · Office Expense	0.00	0.00	1,000.00
6341 · Delivery Expense	0.00	0.00	500.00
6353 · Insurance	0.00	38,002.44	35,000.00
6354 · Travel Expense	0.00	171.52	4,000.00
6356 · Registration/Membership Fees	0.00	0.00	3,000.00
6357 · Website Expense	400.00	400.00	0.00
6359 · Other Expenses	75.00	4,034.50	20,000.00
6361 · Mass Communication Expense	0.00	1,423.95	3,500.00
Total Other Expenses	<u>54,597.31</u>	<u>203,603.15</u>	<u>502,275.00</u>
Total Expense	<u>139,417.32</u>	<u>545,695.94</u>	<u>1,707,503.00</u>
Net Ordinary Income	<u>-75,513.49</u>	<u>-20,723.07</u>	<u>124,362.00</u>
Net Income	<u>-75,513.49</u>	<u>-20,723.07</u>	<u>124,362.00</u>

River Plantation MUD STP Fund
Profit & Loss Budget Performance
November 2024

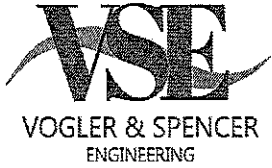
	<u>Nov 24</u>	<u>Oct - Nov 24</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
4203 · RP MUD Revenue	15,917.23	30,414.78	267,901.05
4204 · EPUD Revenue	10,183.69	19,489.44	172,218.95
4205 · RP CPF Revenue	0.00	0.00	0.00
5380 · Miscellaneous Income	0.00	0.00	0.00
5391 · Interest earned	0.00	0.00	50.00
Total Income	<u>26,100.92</u>	<u>49,904.22</u>	<u>440,170.00</u>
Expense			
6236 · Mowing - Wastewater	0.00	0.00	900.00
6397 · Garbage Expense	255.78	453.21	2,460.00
6224 · Laboratory Expense	1,386.00	4,627.70	20,740.00
6226 · Permit Fees	0.00	0.00	34,000.00
6232 · Operator Fees	1,500.00	3,000.00	25,000.00
6235 · Repair and Maintenance	17,990.71	32,479.11	200,000.00
6237 · Sludge Removal	0.00	0.00	30,000.00
6242 · Chemicals	0.00	0.00	12,150.00
6251 · Telephone	0.00	0.00	720.00
6252 · Utilities	4,327.07	8,092.65	48,700.00
6322 · Engineering Fees	0.00	0.00	50,000.00
6333 · Bookkeeping Fees	611.36	1,216.55	7,400.00
6353 · Insurance	0.00	0.00	5,000.00
6359 · Other Expenses	30.00	35.00	100.00
6395 · Security Service	0.00	0.00	3,000.00
Total Expense	<u>26,100.92</u>	<u>49,904.22</u>	<u>440,170.00</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

River Plantation MUD Joint Drainage Fund
Profit & Loss Budget Performance
 November 2024

	<u>Nov 24</u>	<u>Oct - Nov 24</u>	<u>Annual Budget</u>
Ordinary Income/Expense			
Income			
4203 - RP MUD Revenue	244.91	577.67	22,900.00
4204 - EPUD Revenue	244.92	577.69	22,900.00
4205 - RP CPF Revenue	0.00	0.00	0.00
5391 - Interest Earned on Checking	0.00	0.00	50.00
Total Income	<u>489.83</u>	<u>1,155.36</u>	<u>45,850.00</u>
Gross Profit	489.83	1,155.36	45,850.00
Expense			
6235 - Repair and Maintenance	0.00	0.00	10,000.00
6252 - Utilities	26.38	51.17	350.00
6315 - Mowing	0.00	0.00	20,000.00
6322 - Engineering Fees	0.00	180.00	10,000.00
6333 - Bookkeeping Fees	458.45	914.19	5,400.00
6359 - Other Expenses	5.00	10.00	100.00
Total Expense	<u>489.83</u>	<u>1,155.36</u>	<u>45,850.00</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

RIVER PLANTATION
MUD

CAPITAL PROJECTS
FUND



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

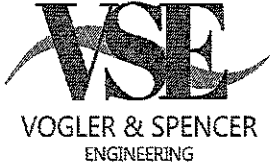
January 10, 2025
 Project No: 320008082UTL
 Invoice No: 54790

Project 320008082UTL Sanitary Sewer Rehabilitation Phase 2
Professional Services from December 09, 2024 to January 05, 2025

Phase	050	Additional Services			
Fee					
Estimated Construction Cost		692,620.00			
Fee Percentage		10.30			
Total Fee		71,339.86			
Billing Phase		Percent of Fee	Fee	Percent Complete	Earned
Preliminary Design		25.00	17,834.97	100.00	17,834.97
Design		60.00	42,803.92	100.00	42,803.92
Construction		15.00	10,700.98	60.00	6,420.59
			Total Earned		67,059.48
			Previous Fee Billing		64,919.28
			Current Fee Billing		2,140.20
			Total Fee		2,140.20
				Total this Phase	\$2,140.20
				Total this Invoice	\$2,140.20

TO BE PAID FROM SERIES 2022 BAR

Invoices due upon receipt; if not paid within 30 days of invoice date, a 1% per month interest penalty will accrue.



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

January 10, 2025
 Project No: 320005011STP
 Invoice No: 54787

Project 320005011STP Wastewater Treatment Facility Rehabilitation Phase 1
Professional Services from December 09, 2024 to January 05, 2025

Fee

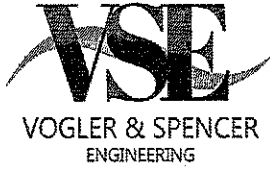
Estimated Construction Cost 1,495,000.00
 Fee Percentage 8.80
 Total Fee 131,560.00

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Preliminary Design	25.00	32,890.00	100.00	32,890.00
Design	60.00	78,936.00	100.00	78,936.00
Construction	15.00	19,734.00	65.00	12,827.10
Total Earned				124,653.10
Previous Fee Billing				122,679.70
Current Fee Billing				1,973.40

Total Fee 1,973.40

Total this Invoice \$1,973.40

TO BE PAID FROM SERIES 2022 BAR - BILLED THROUGH JOINT FACILITIES BUDGET (WWTF)



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
 vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

January 10, 2025
 Project No: 320004021WPL
 Invoice No: 54786

Project 320004021WPL Water Plant No. 2 Electrical Controls
Professional Services from December 09, 2024 to January 05, 2025

Fee

Estimated Construction Cost	551,469.00
Fee Percentage	10.80
Total Fee	59,558.65

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Preliminary Design	25.00	14,889.66	100.00	14,889.66
Design	60.00	35,735.19	100.00	35,735.19
Construction	15.00	8,933.80	95.00	8,487.11
		Total Earned		59,111.96
		Previous Fee Billing		58,665.27
		Current Fee Billing		446.69

Total Fee 446.69

Consultants

Baird Gilroy & Dixon, LLC				
12/20/2024	Baird Gilroy & Dixon, LLC	Electrical Construction Svcs	660.00	
		Inv. 5155		
	Total Consultants		660.00	660.00

Total this Invoice \$1,106.69

TO BE PAID FROM SERIES 2022 BAR

**RIVER PLANTATION
MUD**

**JOINT DRAINAGE
FACILITY**

L & S District Services, LLC

P. O. Box 170

Tomball, TX 77377

Invoice

Date
12/31/2024

Bill To
River Plantation MUD Joint Drainage P. O. Box 80 Tomball, TX 77377

Quantity	Description	Amount
126	Bookkeeping Services for the month of December, 2024	425.00
	Copies	18.90
	Postage	2.92
	Supplies	12.65

	Total	\$459.47
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RIVER PLANTATION
MUD

SEWER TREATMENT
PLANT FUND



Entergy Texas, Inc.
Entergy-Texas.com

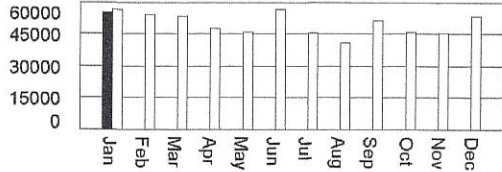
Service Location
Sewer Plant
Conroe, TX 77302

Customer Service, 800-368-3749 (800-ENTERGY)
Residential: 7a-7p; Business: 8a-5p; Mon-Fri
Power Outage or Safety Concern, 24 hrs/7days
800-9OUTAGE (800-968-8243)

Internet

Total Monthly Energy Usage

Billing Period	Billing Days	kWh Used	Avg kWh Per Day	2025	2024
Jan 2025	32	55200	1725.0	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jan 2024	34	56800	1670.6	<input type="checkbox"/>	<input type="checkbox"/>



Important Messages

Thank you for the prompt way you pay your bill.
 Please Bring Entire Bill When Paying in Person
 Si necesita tener la información de esta cuenta en español, favor de llamar al 1-800-368-3749 y pida que le pasen con un traductor.
 See your daily cost and usage to help manage your bill. Visit entergy.com/myAdvisor.

IMPORTANT NOTICE: Sending an eligible check payment authorizes Entergy to convert your paper check to an electronic debit. For more information call 1-888-627-6695. For more energy saving tips, visit entergy.com.

Please add \$1 to total bill amount for **The Power to Care**. Learn more at entergy.com.

Account Summary for River Plantation Mud

Account # 135803625	Mail Date 01/07/2025	QPC 06000
Invoice # 440003431236		Cycle 03
Amount Due by 01/23/2025		\$4,468.08

Account Detail

Previous Balance	4,327.07
Payment Received (12/27/2024)	-4,327.07
Remaining Balance	\$0.00

Current Charges

Customer Charge	52.59
Demand Charge	874.00
Energy Charge	1,646.94
SCO Storm Cost Offset-2	55200 kWh @ \$-0.000035 -1.93
Fuel Charge	55200 kWh @ \$0.0317506 1,752.63
Energy Efficiency Cost Recovery Factor	55200 kWh @ \$0.000786 43.39
Total Metered Charges (Contract 15865711)	\$4,367.62
System Restoration Cost-2	100.46
Current Month Energy Charges	\$4,468.08

Meter Reading (Contract 15865711)

Meter # AM12232203	Rate : TX_GSM1
Total Days (32)	
Current Meter Reading (01/03/2025 11:59 PM)	11072
Previous Meter Reading (12/02/2024 11:59 PM)	- 10796
Difference	276
Multiplier	x 200
kWh Metered	55200
kW Metered	92.00

Usage Adjustments

Contract Power kW (01/2025)	5.00
Billed kW	92.00



Entergy-Texas.com

Account 135803625 QPC 06000 Invoice # 440003431236

Customer Service 800-ENTERGY (800-368-3749)	Amount Due by 01/23/2025	\$4,468.08
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Please send stub with check payable to Entergy. Thank You.

3181 1 AB 0.593 * ENTBTXDS010725003543 77377 010 00



Internet



RIVER PLANTATION MUD
PO BOX 170
TOMBALL TX 77377-0170

ENTERGY
PO BOX 8104
BATON ROUGE, LA 70891-8104

000003181 ENTBTXDS010725003543 01 110000 008104 001

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AM 5 TXNR E2

L & S District Services, LLC

P. O. Box 170

Tomball, TX 77377

Invoice

Date
12/31/2024

Bill To
River Plantation MUD STP P. O. Box 80 Tomball, TX 77377

Quantity	Description	Amount
	Bookkeeping Services for the month of December, 2024	575.00
120	Copies	18.00
	Postage	4.38
	Supplies	12.00

	Total	\$609.38
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Municipal Operations & Consulting, LLC

20141 Schiel Rd
 Cypress, TX 77433
 Phone: (281) 367-5511
 Fax: (281) 367-5517

Invoice: IN-16577

District: River Plantation MUD SP

Billing Period: DECEMBER 2024

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Dec		<u>Operations</u> Wastewater Plant Operations		1	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
		Total Operations					\$1,500.00
12/20		<u>Administration</u> Prepared and submitted December DMR on behalf of district. BASIC SERVICE	Clerical	1.0	\$ 0.00	\$ 0.00	
			CO Officer	0.5	\$ 0.00	\$ 0.00	
		Total Administration					\$0.00
12/10		<u>Laboratory Fees</u> Eastex Environmental Labs, Inc Lab Fees	Contractor	1.0	\$ 0.00	\$ 1,202.30	\$ 1,202.30
		Total Laboratory Fees					\$1,202.30
Nov		<u>Wastewater Plant</u> Operated belt press. 11/11, 11/14, 11/22, 11/27	Plant Operator Level III	10.0	\$ 55.00	\$ 550.00	
			Utility Truck	10.0	\$ 22.00	\$ 220.00	\$ 770.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
09/27		Inspected generator coolant level and found it to be low. Arranged to have coolant added to generator.	Skilled Laborer	7.0	\$ 37.00	\$ 259.00	\$ 413.00
			Utility Truck	7.0	\$ 22.00	\$ 154.00	
11/07		Tapered new hub, realigned motor and blower, and installed new coupling.	Skilled Laborer	3.5	\$ 37.00	\$ 129.50	\$ 635.76
			Supervisor	3.5	\$ 55.00	\$ 192.50	
			Utility Truck	3.5	\$ 22.00	\$ 77.00	
			1-Ton Utility Truck	3.5	\$ 33.00	\$ 115.50	
			Materials			\$ 121.26	
11/10		Responded to a call out for a high level caused by heavy rain. Monitored pumps and verified proper operations. Reset auto dialer.	Plant Operator Level III-OT	1.5	\$ 82.50	\$ 123.75	\$ 156.75
			Utility Truck	1.5	\$ 22.00	\$ 33.00	
11/15		Cleaned sump pumps and bar screens. Met with lab to pull samples at facility. 11/12 - 11/15	Plant Operator Level III	4.5	\$ 55.00	\$ 247.50	\$ 451.00
			Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	5.5	\$ 22.00	\$ 121.00	
11/15		Additional time for process control. 11/12 - 11/13, 11/15	Plant Operator Level III	3.5	\$ 55.00	\$ 192.50	\$ 374.00
			Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	4.5	\$ 22.00	\$ 99.00	
11/15		Repaired a leak at contact chamber.	Plant Operator Level I	2.0	\$ 47.00	\$ 94.00	\$ 110.00
			Plant Operator Level III	2.0	\$ 55.00	\$ 110.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/21		Clean sump pump and bar screens. Met with lab to pull samples at facility. 11/18 - 11/21	Utility Truck	4.0	\$ 22.00	\$ 88.00	\$ 340.24
			Materials			\$ 48.24	
			Plant Operator Level III	6.0	\$ 55.00	\$ 330.00	
			Plant Operator Level III-OT	0.5	\$ 82.50	\$ 41.25	
			Utility Truck	6.5	\$ 22.00	\$ 143.00	
11/21		PVS DX, Inc Chlorine	Contractor	1.0	\$ 0.00	\$ 2,383.22	\$ 2,383.22
11/22		Additional time for process control. 11/18 - 11/20, 11/22	Plant Operator Level III	5.0	\$ 55.00	\$ 275.00	\$ 385.00
			Utility Truck	5.0	\$ 22.00	\$ 110.00	
11/27		Cleaned sump pumps and bar screens. 11/25 - 11/27	Plant Operator Level III	3.5	\$ 55.00	\$ 192.50	\$ 269.50
			Utility Truck	3.5	\$ 22.00	\$ 77.00	
11/27		Additional time for process control. 11/25 -11/27	Plant Operator Level III	4.5	\$ 55.00	\$ 247.50	\$ 398.75
			Plant Operator Level III-OT	0.5	\$ 82.50	\$ 41.25	
			Utility Truck	5.0	\$ 22.00	\$ 110.00	
12/02		Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
12/12		Lift pump #1 was troubleshot for not running in hand or auto. A bad local lockout switch and corroded wiring were found. The switch was replaced, wire connections were remade, and pumps were tested. Crack in the pump case was found, causing a leak. Jumper was installed in the alternator for pump operation, and lift pump #1 was turned off at HOA. Mechanic tech was to be contacted for pump replacement.	Contractor	1.0	\$ 0.00	\$ 1,714.90	\$ 1,714.90

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
12/18		Belts were cleaned. PLC was troubleshot to the limit switch. Limit was moved to cards for proper functionality.	Contractor	1.0	\$ 0.00	\$ 4,400.00	\$ 4,400.00
		Total Wastewater Plant					\$13,257.93
					Total:	\$15,960.23	

RIVER PLANTATION
MUD

GENERAL OPERATING
FUND

Joe Castro
 PO BOX 8967
 The Woodlands, TX 77387 USA
 +12814352380
 joe@alphalawns.com
 www.alphalawns.com

Invoice

BILL TO RP MUD 610 River Plantation Dr Conroe, TX 77302

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
233520	12/31/2024	\$7,725.00	01/01/2025	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Lawn Service	RP MUD Mowing & Maintenance Agreement - December 2024 Maintenance	1	7,725.00	7,725.00

Contact Alpha Lawn Care to pay.

SUBTOTAL	7,725.00
TAX	0.00
TOTAL	7,725.00
BALANCE DUE	\$7,725.00



P.O. Box 1568 Conroe, TX 77305-1568

Address Service Requested

0593003596 PRESORT PBPS001
RIVER PLANTATION MUD
PO BOX 80
TOMBALL TX 77377-0080

Remittance Information

Account Number: 936-044-2528/0
Billing Date: 01/11/25
Due Date: 02/05/25
Amount Due: \$ 141.83
Total Amount Enclosed: \$

Make checks payable to CCI.

CONSOLIDATED COMMUNICATIONS
PO BOX 66523
SAINT LOUIS MO 63166-6523

See reverse side for alternate payment options

02009360442528022025011100000141835

Please detach and return above portion with your payment.



Invoice Information

Account Number: 936-044-2528/0
Billing Date: 01/11/25
Due Date: 02/05/25
Amount Due: \$ 141.83

Account Summary

Past Charges and Credits
Previous Bill \$ 141.83
Payment Received 12/31/24 -141.83
Adjustments 0.00
Balance Before New Charges \$ 0.00
New Consolidated Charges
Monthly Charges \$ 139.95
Taxes and Fees 1.88
Total New Consolidated Charges \$ 141.83
Total Amount Due \$ 141.83

Consumer Information Summary

1 Prevent Disconnect 2 LD Provider Change
For more information, please see page 2.

To avoid a 5.00% late payment charge, payment must be received by
February 05, 2025. If paying by mail, allow five to seven business days.
For phone payment, call 1-866-240-8889.

For Online payments www.consolidated.com

For questions contact:

Customer Service 844-968-7224
¿Preguntas? Llame a: 844-968-7224
Repair Service 844-968-7224
Buried Cable Information 800-344-8377
Technical Support 844-968-7224



HEARST

MEDIA SOLUTIONS

Houston Chronicle | Houston Community Newspapers & Media Group | The Courier

RIVER PLANTATION MUD
PO BOX 747
CONROE, TX 77305

REMITTANCE ADDRESS

Houston Chronicle
PO BOX 14484
DES MOINES, IA 50306-3484

12/30/2024

Invoice Bill

Invoice #: 34350306

Purchase Order No.

Bill Account Number: 20019722

Invoice Text: River Plantation MUD: Water District Notice of Public Hearing on Tax Rate

Adv Number	Advertiser Name	Publication/ Campaign #	Placement/ Campaign Type	Position	Pub Date	Amount
20019722	RIVER PLANTATION MUD	HCN Conroe Courier	Main	Any Main	09/06/24	
			Sales Tax	0.00		847.90

Total 847.90

Houston Chronicle 4747 Southwest Freeway Houston TX 77027
For questions regarding your bill please call 713-362-2834 or send an e-mail to hchroncustomerservice@hearst.com

L & S District Services, LLC

P. O. Box 170

Tomball, TX 77377

Invoice

Date
12/31/2024

Bill To
River Plantation MUD P. O. Box 80 Tomball, TX 77377

Quantity	Description	Amount
406	Bookkeeping Services for the month of December, 2024	3,950.00
	Copies	60.90
	Postage	31.39
	Supplies	45.25
	Storage	42.00
	Delivery Service (audit boxes)	165.00

	Total	\$4,294.54
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Mark C. Eyring, CPA, PLLC

12702 Century Drive • Suite C2 • Stafford, Texas 77477 • 281-277-9595 • Mark@EyringCPA.com

February 1, 2024

River Plantation Municipal Utility District
Montgomery County, Texas

FINAL BILL:

Audit for the year ended September 30, 2023.

\$12,300.00

Municipal Operations & Consulting, LLC

20141 Schiel Rd
 Cypress, TX 77433
 Phone: (281) 367-5511
 Fax: (281) 367-5517

Invoice: IN-16576

District: River Plantation MUD

Billing Period: DECEMBER 2024

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
		<u>Operations</u>					
Dec		Single Family Residential Connection		939	\$ 3.00	\$ 2,817.00	\$ 2,817.00
		Multi-Family & Commercial Connections (ESFC)		34	\$ 3.00	\$ 102.00	\$ 102.00
		Monthly Base Operations (LS #1)		1	\$ 600.00	\$ 600.00	\$ 600.00
		Monthly Base Operations (LS #2)		1	\$ 600.00	\$ 600.00	\$ 600.00
		Monthly Base Operations (LS #3)		1	\$ 600.00	\$ 600.00	\$ 600.00
		Total Operations				\$4,719.00	
		<u>Administration</u>					
Dec		Postage		1	\$ 619.32	\$ 619.32	\$ 619.32
		Photocopies		247	\$ 0.20	\$ 49.40	\$ 49.40
		One Page Billing Stationary		685	\$ 1.00	\$ 685.00	\$ 685.00
		Messenger Service		1	\$ 1.90	\$ 1.90	\$ 1.90
		Elec. Transmitted Letters		88	\$ 2.00	\$ 176.00	\$ 176.00
		Record Storage		1	\$ 32.00	\$ 32.00	\$ 32.00
		Scanned Bank Processing Fee		1	\$ 33.00	\$ 33.00	\$ 33.00
		Paperless Billing		377	\$ 0.80	\$ 301.60	\$ 301.60
		Online Access (Customer access to bill view, bill print & bill pay)		1	\$ 0.00	\$ 0.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Nov	569 Roanoke 593 Brandon Road 707 Stonewall Jackson Dr	Additional time spent with customers regarding billing.	Clerical	1.5	\$ 63.00	\$ 94.50	\$ 94.50
Nov	740 River Plantation Dr	Closed account for non-payment.	Clerical	0.5	\$ 63.00	\$ 31.50	\$ 31.50
Dec		Prepared delinquent letters to customers.	Clerical	1.0	\$ 63.00	\$ 63.00	\$ 63.00
11/19		Door tags for delinquent accounts.	Clerical	0.5	\$ 63.00	\$ 31.50	\$ 31.50
11/19		Collected 900.00 from AR Turnkee Construction for temporary meter rental.	Clerical	0.5	\$ 63.00	\$ 31.50	
			Materials			\$ 900.00	\$ 931.50
11/26		Prepared boil water and rescind notices to affected area due to main line break. 100 Mosswood Dr 500 Mosswood Dr	Compliance Level I	0.5	\$ 60.00	\$ 30.00	
			Contractor	1.0	\$ 0.00	\$ 385.00	
			Materials			\$ 0.66	\$ 415.66
		Total Administration				\$3,465.88	
		Laboratory Fees					
Dec		TCEQ Monitoring Plan Compliance		31	\$ 17.50	\$ 542.50	\$ 542.50
12/04		Water Utility Services Inc Bacteriological Sampling Analysis	Contractor	1.0	\$ 0.00	\$ 187.00	\$ 187.00
		Total Laboratory Fees				\$729.50	
		Lift Station					
05/16	Mosswood	Top cleaned lift station.	Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	4.0	\$ 195.00	\$ 780.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
05/31	Cumberland	Top cleaned lift station.	Materials			\$ 44.00	\$ 1,824.00
			Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	4.0	\$ 195.00	\$ 780.00	
			Materials			\$ 44.00	\$ 1,824.00
06/03	Phillips Park	Top cleaned lift station.	Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	4.0	\$ 195.00	\$ 780.00	
			Materials			\$ 44.00	\$ 1,824.00
07/16	Phillips Park	Performed top and bottom clean of lift station.	Chase Truck	6.0	\$ 125.00	\$ 750.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	6.0	\$ 195.00	\$ 1,170.00	
			Vactor Crew-OT	4.0	\$ 292.50	\$ 1,170.00	
			Materials			\$ 44.00	\$ 3,634.00
09/03	Mosswood	Performed top and bottom clean of lift station.	Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	
			Vactor Crew	4.0	\$ 195.00	\$ 780.00	
			Materials			\$ 44.00	\$ 1,824.00
11/13	Mosswood	Met with contractor to derag lift pump. Pumped down lift station after contractor requested the force main to be turned off. Turned off lift station for contractor to complete repairs.	Plant Operator Level III	2.0	\$ 55.00	\$ 110.00	
			Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	3.0	\$ 22.00	\$ 66.00	\$ 258.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/18	Mosswood	Met with contractors regarding placing pump back into service.	Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	\$ 38.50
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
11/22	Mosswood	Met with contractors to derag pump.	Contractor	1.0	\$ 0.00	\$ 3,168.00	\$ 3,245.00
			Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
11/25	Mosswood	Met with contractor for lift station bottom clean.	Contractor	1.0	\$ 0.00	\$ 2,944.37	\$ 3,098.37
			Plant Operator Level III	2.0	\$ 55.00	\$ 110.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
12/02	Phillips Park	Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
12/02	Mosswood	Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
12/02	Cumberland	Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
12/05	Phillips Park	Lift pump #1 was reinstalled with a new 3/16 SS chain. During testing for rotation, the pump functioned properly, except the starter became welded and stuck. To stop the pump, the breaker had to be switched off. It was determined that a new starter and overload were required, as leaving it in that condition could result in the pump running continuously in auto mode, potentially damaging it. The pump was subsequently tested in manual mode, running smoothly with appropriate amperage and effective pumping performance.	Contractor	1.0	\$ 0.00	\$ 9,930.80	\$ 9,930.80
12/12	Mosswood	Performed top and bottom clean of lift station.	Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Chase Truck-OT	1.0	\$ 187.50	\$ 187.50	
			Contractor	1.0	\$ 0.00	\$ 235.40	
			Dump Fee 500	1.0	\$ 500.00	\$ 500.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
12/06			1-Ton Utility Truck	4.0	\$ 33.00	\$ 132.00	
			Vactor Crew	4.0	\$ 195.00	\$ 780.00	
			Vactor Crew-OT	1.0	\$ 292.50	\$ 292.50	
			Materials			\$ 44.00	\$ 2,671.40
			Total Lift Station				\$30,274.57
12/06		<u>Miscellaneous</u>					
		PVS DX, Inc Chlorine cylinder and fittings rental	Contractor	1.0	\$ 0.00	\$ 222.75	\$ 222.75
		Total Miscellaneous				\$222.75	
11/17	536 Robert E Lee	Investigated reported sinkhole; dye tested sinkhole and took pictures. Placed caution tape around sinkhole. Informed supervisor of findings.	Plant Operator Level I-OT	1.0	\$ 70.50	\$ 70.50	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 92.50
11/18	592 Stonewall Jackson Bnd	Investigated call reporting sink hole. Upon arrival, found issue on district sewer lines.	Skilled Laborer	2.0	\$ 37.00	\$ 74.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	
			Materials			\$ 46.43	\$ 164.43
11/23	495 Merrimac Park	Investigated reported sinkhole; located sinkhole and scheduled repairs. Made customer contact.	Plant Operator Level I-OT	2.5	\$ 70.50	\$ 176.25	
			Utility Truck	2.5	\$ 22.00	\$ 55.00	\$ 231.25
12/18	660 Stonewall Jackson Dr.	Met with vendor to clear manholes.	Contractor	1.0	\$ 0.00	\$ 1,540.00	
			Plant Operator Level II-OT	4.5	\$ 76.50	\$ 344.25	
			Utility Truck	4.5	\$ 22.00	\$ 99.00	\$ 1,983.25
			Total Sewer Collection				\$2,471.43

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
10/29	300 Tara Park	<u>Storm Sewer</u>					
		Gathered information for slit removed in concrete drainage ditch. Discussed with board representative.	Supervisor	3.0	\$ 55.00	\$ 165.00	
			1-Ton Utility Truck	3.0	\$ 33.00	\$ 99.00	\$ 264.00
11/13		Met with the customer and engineer to discuss drainage issues. The information was then forwarded to the County.	Supervisor	1.5	\$ 55.00	\$ 82.50	
		1-Ton Utility Truck	1.5	\$ 33.00	\$ 49.50	\$ 132.00	
		Total Storm Sewer				\$396.00	
		<u>Water Distribution</u>					
Aug		Flushed dead end mains throughout district.	Skilled Laborer	4.5	\$ 37.00	\$ 166.50	
			Skilled Laborer-OT	1.0	\$ 55.50	\$ 55.50	
			Utility Truck	5.5	\$ 22.00	\$ 121.00	\$ 343.00
Nov	551 Hampton Road 593 Brandon Road 720 River Plantation Dr 722 River Plantation Dr 732 Stonewall Jackson Dr 743 Stonewall Jackson Dr 790 Stone Mountain Drive	Replaced meter box lid.	Rate	7.0	\$ 33.00	\$ 231.00	\$ 231.00
Nov		Located district water lines, per customers request.	Line Locating Crew	1.0	\$ 150.00	\$ 150.00	\$ 150.00
Nov	532 Marymont Park 548 Brandon Road 554 Brandon Road 812 Stone Mountain Drive	Verified water was still off at the meter from previous months cut off. Pulled meter if necessary.	Skilled Laborer	2.0	\$ 37.00	\$ 74.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 118.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
Nov	623 Mosswood Drive	Located and marked water and sewer lines within the district.	Line Locating Crew	2.0	\$ 150.00	\$ 300.00	\$ 300.00
Dec	447 Chattanooga Park 550 Hermitage Court 594 Jubal Early Lane 614 Mosswood Drive 727 Vicksburg Lane	Replaced 5/8" x 3/4" meter.	Rate	5.0	\$ 95.00	\$ 475.00	
			Utility Truck	5.0	\$ 22.00	\$ 110.00	\$ 585.00
11/11	716 Stonewall Jackson Dr	Investigated an illegal connection. Upon arrival, no illegal connection found.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
11/11	740 River Plantation Dr	Investigated an illegal connection. Upon arrival, no illegal connection found.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
11/11	557 Brandon Road	Investigated an illegal connection. Upon arrival, no illegal connection found.	Skilled Laborer	1.0	\$ 37.00	\$ 37.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
			Materials			\$ 6.04	\$ 65.04
11/11	606 Jeb Stuart Lane	Investigated an illegal connection. Upon arrival, no illegal connection found.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	
			Materials			\$ 13.70	\$ 43.20
11/14	734 Stone Mountain Drive	Investigated reported leak and re-read meter; leak found on customer's line, left door tag.	Skilled Laborer	1.0	\$ 37.00	\$ 37.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 59.00
11/19		Downloaded and filed dead end flushing reports for the month of November per TCEQ.	Supervisor	0.5	\$ 55.00	\$ 27.50	\$ 27.50

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/22	500 Mosswood Drive	Used backhoe to repair main line break.	Rental	1.0	\$ 14.00	\$ 14.00	
			Backhoe Crew	13.0	\$ 200.00	\$ 2,600.00	
			Backhoe Crew-OT	8.0	\$ 300.00	\$ 2,400.00	
			Foreman	6.0	\$ 51.00	\$ 306.00	
			1-Ton Utility Truck	6.0	\$ 33.00	\$ 198.00	
			Materials			\$ 2,920.54	\$ 8,438.54
11/22	588 Brandon Road	Purchased materials for facility use; adjustable combo valve wrench.	Materials			\$ 119.17	\$ 119.17
11/22	588 Brandon Road	Upon arrival of the fire hydrant, it was noticed that the fire hydrant had been fully replaced and was level with the ground. Contacted supervisor and was informed that the fire hydrant no longer needed to be raised.	Crane Truck Crew	2.0	\$ 125.00	\$ 250.00	
			Plant Operator Level I	2.0	\$ 47.00	\$ 94.00	
			Utility Truck	2.0	\$ 22.00	\$ 44.00	\$ 388.00
11/23	500 Mosswood Drive	Investigated leak and found service line leak. Scheduled emergency repairs and assisted crews with isolating valves and monitoring pressure.	Plant Operator Level I-OT	3.5	\$ 70.50	\$ 246.75	
			Plant Operator Level III	1.0	\$ 55.00	\$ 55.00	
			Skilled Laborer	2.5	\$ 37.00	\$ 92.50	
			Supervisor	2.0	\$ 55.00	\$ 110.00	
			Supervisor-OT	2.0	\$ 82.50	\$ 165.00	
			Utility Truck	7.0	\$ 22.00	\$ 154.00	
			1-Ton Utility Truck	4.0	\$ 33.00	\$ 132.00	\$ 955.25

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/23	611 Sycamore	Investigated reported leak and re-read meter; leak found on customer's line, left door tag.	Plant Operator Level I-OT	1.0	\$ 70.50	\$ 70.50	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 92.50
12/01	622 Mosswood Drive	Repaired shallow service line leak.	Rate-OT	1.0	\$ 325.00	\$ 325.00	
			Materials			\$ 45.82	\$ 370.82
12/02	483 Monticello Park	Located meter box.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
12/02	Plantation Village Park S	Located meter box.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
12/02	629 Foxcroft Park	Located meter box.	Skilled Laborer	1.0	\$ 37.00	\$ 37.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	
			Materials			\$ 13.70	\$ 72.70
12/02	629 Stonewall Jackson	Located meter box.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
12/02	759 Stone Mountain Drive	Located meter box.	Skilled Laborer	1.0	\$ 37.00	\$ 37.00	
			Utility Truck	1.0	\$ 22.00	\$ 22.00	\$ 59.00
12/02	707 Stonewall Jackson Dr	Located meter box.	Skilled Laborer	0.5	\$ 37.00	\$ 18.50	
			Utility Truck	0.5	\$ 22.00	\$ 11.00	\$ 29.50
12/09	626 Durham Drive	Used backhoe to repair service line leak.	Rental	7.0	\$ 14.00	\$ 98.00	
			Backhoe Crew	4.0	\$ 200.00	\$ 800.00	
			Backhoe Crew-OT	3.0	\$ 300.00	\$ 900.00	

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
			Materials			\$ 380.57	\$ 2,178.57
		Total Water Distribution				\$14,773.29	
		<u>Sod Repairs</u>					
12/13	626 Durham Drive	Sod repairs due to previous excavations.	Contractor	1.0	\$ 0.00	\$ 830.67	\$ 830.67
		Total Sod Repairs				\$830.67	
		<u>Water Plant #2</u>					
Dec		Monthly Base Operations WTP #2		1	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
10/29	River Plantation Dr WP#2	Met with the engineer to discuss a plan of action for bringing the plant back online.	Supervisor	3.0	\$ 55.00	\$ 165.00	
			1-Ton Utility Truck	3.0	\$ 33.00	\$ 99.00	\$ 264.00
10/31	River Plantation Dr WP#2	Vector machine and chase truck were used to clean out four inches of buildup in the GST at WP2.	Chase Truck	4.0	\$ 125.00	\$ 500.00	
			Chase Truck-OT	1.0	\$ 187.50	\$ 187.50	
			Dump Fee 500	2.0	\$ 500.00	\$ 1,000.00	
			Vector Crew	4.0	\$ 195.00	\$ 780.00	
			Vector Crew-OT	1.0	\$ 292.50	\$ 292.50	
			Materials			\$ 44.00	\$ 2,804.00
11/12	River Plantation Dr WP#2	Closed HPT and hot shot closed GST.	Plant Operator Level I	3.5	\$ 47.00	\$ 164.50	
			Supervisor	4.5	\$ 55.00	\$ 247.50	
			Utility Truck	3.5	\$ 22.00	\$ 77.00	
			1-Ton Utility Truck	4.5	\$ 33.00	\$ 148.50	
			Materials			\$ 475.11	\$ 1,112.61

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/14	River Plantation Dr WP#2	Purchased materials for facility use; flash light, mask, valve respirator and gloves. Power washed HPT.	Plant Operator Level I	5.0	\$ 47.00	\$ 235.00	
			Pressure Washer	1.0	\$ 125.00	\$ 125.00	
			Skilled Laborer	5.0	\$ 37.00	\$ 185.00	
			Utility Truck	10.0	\$ 22.00	\$ 220.00	
			Materials			\$ 205.52	\$ 970.52
11/15	River Plantation Dr WP#2	Met with engineers regarding plan start up.	Plant Operator Level III	1.5	\$ 55.00	\$ 82.50	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 115.50
11/15	River Plantation Dr WP#2	Dosed GST in preparation for plant startup. Turned well in auto mode and monitored operations. Ran well in hand to fill GST and increase chlorine residual. 11/13 and 11/15	Plant Operator Level II-OT	1.0	\$ 76.50	\$ 76.50	
			Plant Operator Level III	0.5	\$ 55.00	\$ 27.50	
			Plant Operator Level III-OT	2.5	\$ 82.50	\$ 206.25	
			Skilled Laborer	3.5	\$ 37.00	\$ 129.50	
			Skilled Laborer-OT	2.0	\$ 55.50	\$ 111.00	
			Supervisor-OT	2.5	\$ 82.50	\$ 206.25	
			Utility Truck	9.5	\$ 22.00	\$ 209.00	
			1-Ton Utility Truck-OT	2.5	\$ 33.00	\$ 82.50	\$ 1,048.50
11/18	River Plantation Dr WP#2	Purchased and installed new gaskets on the water separator for the air compressor.	Supervisor	1.5	\$ 55.00	\$ 82.50	
			1-Ton Utility Truck	1.5	\$ 33.00	\$ 49.50	
			Materials			\$ 9.04	\$ 141.04

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
11/21	River Plantation Dr WP#2	Responded to auto dialer call out for a generator failure. Replaced generator batteries and tested functionality. Reset auto dialer. Materials previously billed.	Plant Operator Level III-OT	1.5	\$ 82.50	\$ 123.75	
			Utility Truck	1.5	\$ 22.00	\$ 33.00	\$ 156.75
11/21	River Plantation Dr WP#2	Met with contractor to put water plant back in auto before final inspection.	Supervisor	3.0	\$ 55.00	\$ 165.00	
			1-Ton Utility Truck	3.0	\$ 33.00	\$ 99.00	\$ 264.00
11/22	River Plantation Dr WP#2	Met with contractors and engineers for final walk through of plant after putting plant back online.	Supervisor	3.5	\$ 55.00	\$ 192.50	
			1-Ton Utility Truck	3.5	\$ 33.00	\$ 115.50	\$ 308.00
11/23	River Plantation Dr WP#2	Met with electricians and opened the HPT to prepare for the booster to run. Instructed operators to put the plant into full use for the night and monitor its cycles. Met with engineers for the final walkthrough of the rehab on the plant. Adjusted the plants to raise the residual in the district.	Plant Operator Level III	6.5	\$ 55.00	\$ 357.50	
			Plant Operator Level III-OT	1.0	\$ 82.50	\$ 82.50	
			Utility Truck	7.5	\$ 22.00	\$ 165.00	\$ 605.00
11/25	River Plantation Dr WP#2	Purchased materials for facility use; generator batteries.	Electrical Technician	0.5	\$ 63.00	\$ 31.50	
			1-Ton Utility Truck	0.5	\$ 33.00	\$ 16.50	
			Materials			\$ 517.55	\$ 565.55
12/02	River Plantation Dr WP#2	Water Utility Services Inc Total Coliform 16 hour walk in.	Contractor	1.0	\$ 0.00	\$ 671.00	
			Supervisor	2.0	\$ 55.00	\$ 110.00	
			Supervisor-OT	4.0	\$ 82.50	\$ 330.00	
			1-Ton Utility	6.0	\$ 33.00	\$ 198.00	\$ 1,309.00

Date	Service Location	Work Description	Material/Labor Cost				Job Total
			Labor/Equip	Qty	Rate	Amount	
			Utility Truck		\$	\$	\$
12/02	River Plantation Dr WP#2	Monthly auto dialer service.	Rate	1.0	\$ 34.00	\$ 34.00	\$ 34.00
12/18	River Plantation Dr WP#2	PVS DX, Inc Chlorine	Contractor	1.0	\$ 0.00	\$ 228.02	\$ 228.02
		Total Water Plant #2					\$11,426.49
		Water Plant #3					
Dec		Monthly Base Operations WTP #3		1	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
10/29	579 Mosswood Dr WP#3	Responded to a call for low coolant in the generator. Filled and ran generator for two hours to ensure there was no leaks. Materials previously billed.	Skilled Laborer	6.0	\$ 37.00	\$ 222.00	
			Utility Truck	6.0	\$ 22.00	\$ 132.00	\$ 354.00
12/02	579 Mosswood Dr WP#3	Monthly auto dialer service.	Rate	1.0	\$ 50.00	\$ 50.00	\$ 50.00
12/18	579 Mosswood Dr WP#3	PVS DX, Inc Chlorine	Contractor	1.0	\$ 0.00	\$ 228.02	\$ 228.02
		Total Water Plant #3					\$2,132.02
						Total:	\$71,441.60

Prepared Publications

17211 West Grand Parkway South STE L2 #102
Sugar Land, TX 77479
Phone: 800-684-4054
Fax: 800-691-6174
E-mail: info@preparedpublications.com

Invoice

Invoice No: 9410
Invoice date: 1/6/2025
Due date: 2/5/2025
Reference:

To:

River Plantation MUD
610 River Plantation Drive
Conroe, Texas 77302

Sales Person	Contact name	Attn: Carol Morrison
Delivery date	Payment terms	Net 30

Qty.	Item	Description	Unit Price	Discount	Line Total
1	Monthly website maintenance	Monthly website maintenance (December 2024)	\$75.00		\$75.00
10	Email account	Email account hosting	\$15.00		\$150.00
1	Miscellaneous	Monthly fee from Dropbox	\$12.78		\$12.78

Subtotal \$237.78
Sales tax \$0.00
Total \$237.78

SMITH, MURDAUGH, LITTLE & BONHAM, L.L.P.

2727 Allen Parkway
Suite 1100
Houston, Texas 77019

(713) 652-6500

Tax ID: 74-1985339

January 2, 2025

Billed through 12/31/2024

Client 009402 00002 Invoice# 46012 DBJ

River Plantation MUD
c/o Tiffany Carden / Debra Loggins
L & S District Services, LLC
P. O. Box 170
Tomball, TX 77377

General Legal Representation
PROFESSIONAL SERVICES

		Rate	Hours Billed	
12/03/2024 DBJ	attention to insurance renewal;	407.00	0.50	203.50
12/03/2024 DBJ	attention to correspondence from Texas Commission on Environmental Quality;	407.00	0.30	122.10
12/06/2024 DBJ	attention to file and pending matters;	407.00	0.30	122.10
12/09/2024 TSW	interoffice conference regarding meeting place outside district;	145.00	0.30	43.50
12/09/2024 DBJ	attention to annual eminent domain reporting;	407.00	0.30	122.10
12/10/2024 DBJ	attention to annual planning matters;	407.00	1.00	407.00
12/10/2024 TSW	email from FA and responded forwarding copy of order setting 2024 tax rate;	145.00	0.30	43.50
12/10/2024 TSW	reviewed calendar for agenda items; reviewed files for meeting places outside district; interoffice conference and drafted agenda; forwarded to attorney for final;	145.00	0.40	58.00
12/10/2024 DBJ	board of directors meeting; prepared and posted notices; paid filing fees; notified directors and others;	407.00	1.00	407.00
12/10/2024 DBJ	attention to park rules and proposed event;	407.00	0.30	122.10
12/10/2024 DBJ	attention to enforcement matters;	407.00	0.50	203.50
12/10/2024 ATR	draft application for use for special event form;	300.00	0.60	180.00
12/10/2024 ATR	correspond regarding form of application for use for special event and review draft form;	300.00	0.40	120.00
12/10/2024 ATR	attention to receipt of demand letter and correspond regarding same;	300.00	0.30	90.00

12/11/2024	DBJ	attention to demand letter;	407.00	1.00	407.00
12/11/2024	ATR	attention to threatened litigation regarding alleged sewage backup;	300.00	0.30	90.00
12/12/2024	DBJ	attention to Deaton claim and demand letter including related calls with carrier;	407.00	1.00	407.00
12/12/2024	DBJ	attention to file and pending matters;	407.00	0.30	122.10
12/13/2024	DBJ	attention to file and annual calendar;	407.00	1.00	407.00
12/19/2024	DBJ	attention to enforcement matters;	407.00	0.60	244.20
12/19/2024	DBJ	attention to notice of lien;	407.00	0.50	203.50
12/19/2024	DBJ	attention to resident complaint;	407.00	0.50	203.50
12/19/2024	DBJ	preparation for and attendance of board meeting;	407.00	3.00	1,221.00
12/20/2024	DBJ	attention to park rules and adoption;	407.00	0.30	122.10
12/20/2024	DBJ	attention to investment compliance;	407.00	0.30	122.10
12/23/2024	DBJ	attention to G-10 disclosure;	407.00	0.30	122.10
12/26/2024	TSW	reviewed files and drafted calendar of board actions and events for 2025; forwarded to attorney for review;	145.00	0.50	72.50
12/30/2024	DBJ	correspondence with bonding company;	407.00	0.30	122.10
TOTAL FEES					\$6,110.60
<u>DISBURSEMENTS</u>					
12/31/2024		Courier Services			29.58
12/31/2024		Photocopies			18.75
12/31/2024		Monthly Records Management Charge			250.00
TOTAL DISBURSEMENTS					\$298.33

BILLING SUMMARY

River Plantation MUD

Invoice# 46012

Page 3

TOTAL FEES

\$6,110.60

TOTAL DISBURSEMENTS

\$298.33

TOTAL CURRENT INVOICE

\$6,408.93

ADJUSTED INVOICE TOTAL

\$6,408.93

TOTAL BALANCE DUE

\$6,408.93

The Radich Law Firm, PLLC

7670 Woodway Drive, Suite 357
 Houston, TX 77063
 832.875.5617
 paul@radichlawfirm.com



INVOICE

BILL TO
 River Plantation MUD
 610 River Plantation Drive
 Conroe, Texas 77032

INVOICE 1149
DATE 01/03/2025
TERMS Due on receipt
DUE DATE 01/03/2025

ACCOUNT SUMMARY

11/03/2024	Balance Forward	22,801.98
	Other payments and credits after 11/03/2024 through 01/02/2025	0.00
01/03/2025	Other invoices from this date	0.00
	New charges (details below)	29,926.44
	Total Amount Due	52,728.42

DATE	ACTIVITY	DESCRIPTION	AMOUNT
11/01/2024	Hours	Attention to successful service of citation on Mr. Maldonado; review documents and correspondence related to proof of service. -	273.00
11/02/2024	Hours	Reviewing deadlines and assignments -	12.50
11/03/2024	Hours	Review correspondence, update files, outline upcoming action items for pending projects. -	182.00
11/04/2024	Hours	Reviewing new Tachus discovery and organizing files -	62.50
11/04/2024	Hours	Attention to status of service on Mr. Jimenez; address Maldonado lawsuit; attention to Board meeting; communications regarding the meeting and pending District matters.	955.50
11/05/2024	Hours	Attention to recent filing and discovery in the Tachus/Storm-Tek lawsuit (1.0). - Review and analysis of disclosures provided by third-party defendant; begin review and analysis of discovery issued to Tachus. -	637.00
11/06/2024	Hours	Continue review and analysis of discovery issued to Tachus; provide status update. -	819.00
11/07/2024	Hours	Discussing Tachus case updates and new filings -	62.50
11/07/2024	Hours	Address service of citation in the Jimenez enforcement lawsuits; calendar answer deadline for the Maldonado enforcement lawsuit; attention to Tachus/Storm-Tek lawsuit, begin review of recent filings in the case, and outline responses to discovery from third party (2.5); client communications regarding the results of the RPCIA lawsuit, potential sale of golf course, and pending claim related to groundwater credits; preparation for monthly Board meeting; attend and address various issues at such meeting; communications with District Engineer regarding various District matters. -	2,275.00
11/08/2024	Hours	Drafting Third-Party Defendant RFA responses -	187.50

11/08/2024	Hours	Analysis of matters addressed at the monthly Board meeting; outline action items related to such matters; attention to acquisition of lots for drainage use; address service of citation on Mr. Jimenez. -	455.00
11/09/2024	Hours	Editing Third-Party Defendant RFA responses -	62.50
11/10/2024	Hours	Reviewing deadlines and new case filings -	25.00
11/11/2024	Hours	Continue review of recent filings and discovery in the Tachus/Storm-Tek lawsuit, preparation of draft answers to RFAs from third party, and coordinate preparation of draft discovery responses (1.2); attention to status of service of citation on Mr. Jimenez; review return of service; coordinate filing of service returns. -	819.00
11/12/2024	Hours	Attention to Maldonado and Jimenez enforcement lawsuits; calendar case deadlines; address recent filings in the Tachus/Storm-Tek lawsuit (.5). -	500.50
11/13/2024	Hours	Address service of citations and filing of Maldonado return of service; review filed return. -	227.50
11/14/2024	Hours	Attention to service on Mr. Jimenez; review service return; coordinate filing of same. -	364.00
11/15/2024	Hours	Address Maldonado and Jimenez enforcement lawsuits; attention to preparation of responses to third-party RFAs in the Tachus/Storm-Tek lawsuit (.4). -	318.50
11/19/2024	Hours	Address new discovery requests in the Tachus/Storm-Tek lawsuit; review recent filings and discovery; update files (1.8). -	819.00
11/20/2024	Hours	Attention to upcoming answer deadlines for Jimenez and Maldonado; analysis of potential motions for default judgment in the cases. -	182.00
11/21/2024	Hours	Discussing new Third-Party Discovery in Tachus case -	62.50
11/21/2024	Hours	Review of third-party discovery in the Tachus/Storm-Tek lawsuit; outline draft responses to such discovery (1.0). -	500.50
11/22/2024	Hours	Attention to deadline for responding to third-party discovery in the Tachus/Storm-Tek lawsuit; obtain extension of such deadline; update calendar and files (.5). -	273.00
11/23/2024	Hours	Reviewing and drafting third party discovery responses -	50.00
11/24/2024	Hours	Organizing files and reviewing Tachus case deadlines -	25.00
11/27/2024	Hours	Drafting response to 3rd party defendant RFPs -	187.50
11/30/2024		Filing Fees (Maldonado)	369.12
11/30/2024		Filing Fees (Jimenez)	369.12
11/30/2024	Hours	Drafting response to 3rd party defendant RFP, ROGs, and RFAs; Reviewing notes and deadlines for Tachus/S-T case -	675.00
11/30/2024	Hours	Update files and task list; attention to action items and next steps for the pending cases. -	318.50
12/03/2024	Hours	Attention to preparation of third-party discovery responses in the Tachus/Storm-Tek lawsuit (1.2). -	546.00
12/04/2024	Hours	Attention to potential default judgment for the Jimenez and Maldonado cases. -	227.50
12/05/2024	Hours	Attention to motion to compel filed by Lopez in the Tachus/Storm-Tek lawsuit; communications with counsel for Lopez regarding the motion (.7). -	318.50
12/06/2024	Hours	Review of motion and order to withdraw motion to compel in the Tachus/Storm-Tek lawsuit; analysis of issues regarding the pending motions	318.50

(.7).-

12/07/2024	Hours	Reviewing and Editing 3rd Party Discovery Responses -	87.50
12/09/2024	Hours	Attention to upcoming deadlines in the Tachus/Storm-Tek lawsuit; address pending discovery (.7). -	318.50
12/10/2024	Hours	Attention to possible use of Charleston Park for special events; client communications regarding such use; review of park rules; preparation of form for proposed use of District facilities for special events. -	1,274.00
12/11/2024	Hours	Address potential use of Charleston Park for special events; communications regarding such use; attention to consideration of such use at upcoming Board meeting.	546.00
		Attention to discovery from Lopez in the Tachus/Storm-Tek lawsuit (.4). -	
12/12/2024	Hours	Address upcoming Board meeting; attention to matters to be discussed at the meeting; review correspondence; update files and action items. -	500.50
12/13/2024	Hours	Begin preparation of materials necessary for obtaining default judgments in the Maldonado and Jimenez cases; analysis of issues regarding obtaining such judgment; attention to monthly Board meeting, agenda for the meeting, and matters to be addressed at the meeting; conference with District engineer.	1,046.50
		Attention to pending discovery in the Tachus/Storm-Tek lawsuit; address upcoming case deadlines (.7). -	
12/16/2024	Hours	Attention to filing of answer in the Jimenez lawsuit; review such answer; obtain and review DCO issued in the case.	1,001.00
		Attention to preparation of objections and responses to discovery requests from Lopez in the Tachus/Storm-Tek lawsuit; address upcoming case deadlines; analysis of amendment of lawsuit and amendment of expert designations; review additional filings and correspondence in the case (1.5). -	
12/17/2024	Hours	Attention to additional discovery responses and document production from Tachus; upload document production; address issues related to ongoing discovery (.5). -	227.50
12/17/2024	Hours	Reviewing deadlines and updating the calendar for new Jimenez case -	62.50
12/18/2024	Hours	Attention to additional filings and discovery in the Tachus/Storm-Tek lawsuit; address draft responses to discovery from Lopez; analysis of expert designations and pleadings; telephone conference with District Engineer regarding expert designations; strategize regarding the lawsuit (1.5); attention to DCO issues in the Jimenez lawsuit. -	773.50
12/19/2024	Hours	Address recent filings and discovery in the Tachus/Storm-Tek lawsuit (.5); preparations for monthly Board meeting; communications in connection with the meeting; attend and address issues at the meeting; post-meeting analysis and planning. -	1,137.50
12/20/2024	Hours	Review additional filings in the Tachus/Storm-Tek lawsuit; address expert designations and amendment of pleadings; communications with counsel for Storm-Tek regarding amendment of Third-Party Petition (1.4). -	637.00
12/22/2024	Hours	Drafting Response to Lopez ROGs -	387.50
12/23/2024	Hours	Review correspondence regarding amended third-party petition; review corrected filings regarding such petition; attention to issues in the pending lawsuit; update files (1.4). -	637.00
12/23/2024	Hours	Drafting Response to Lopez ROGs; checking Tachus case for updates -	37.50

12/24/2024	Hours	Attention to case deadlines for the Jimenez lawsuit; address failure to answer by Maldonado and seeking of a declaratory judgment; communications regarding outstanding discovery in the Tachus/Storm-Tek lawsuit (.2). -	273.00
12/26/2024	Hours	Attention to status of preparation of shell discovery responses; address case deadlines and upcoming due dates (.4). -	182.00
12/27/2024	Hours	Preparation of objections, responses, and answers to discovery requests from Lopez Drilling; analysis of such requests, meaning thereof, and responding thereto; communications regarding responding to the discovery; strategize regarding the case and next steps for prosecution thereof (5.9). -	2,730.00
12/27/2024	Hours	Discussing Lopez discovery -	137.50
12/28/2024	Hours	Preparation of draft responses to Lopez discovery (2.5). -	1,137.50
12/29/2024	Hours	Continue preparation of draft responses to Lopez discovery (1.5). -	682.50
12/30/2024	Hours	Continue preparation of objections, responses, and answers to discovery from Third-Party Defendant, Lopez; analysis of issues and conduct research regarding such discovery (3.7). -	1,683.50
12/31/2024		Service of Process Fees	263.70
12/31/2024	Hours	Finalize responses to discovery from Lopez; serve such responses (1.5). -	682.50

Thank you for your business. We accept ACH payments, and checks may be mailed to the address shown above.

TOTAL OF NEW CHARGES 29,926.44

BALANCE DUE **\$52,728.42**

[Pay Invoice](#)



INVOICE

From **Touchstone District Services**
1251 Pin Oak Road Ste. 131 #160
Katy, TX. 77494

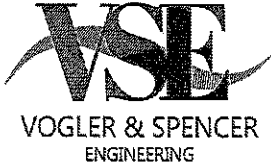
Invoice ID **7687**
Issue Date **01/01/2025**
Due Date **02/15/2025 (Net 45)**
Subject **Monthly Text Alert Service**

Invoice For **River Plantation MUD**

Description	Quantity	Unit Price	Amount
inTEN Text Alert Monthly Maintenance	1.00	\$200.00	\$200.00
Amount Due			\$200.00

Notes

Thank you for your business! We look forward to working again in the future!
For questions regarding your invoice, please contact the Finance Dept via email at s.willett@touchstonedistrictservices.com.
Payment checks can be given to the Touchstone client representative at the meeting, or mailed to:
Touchstone District Services
1251 Pin Oak Road, Ste. 131 #160
Katy, TX. 77494



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

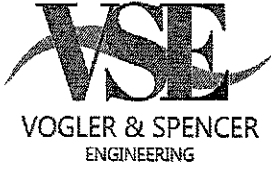
January 10, 2025
 Project No: 320008131UTL
 Invoice No: 54791

Project 320008131UTL Plantation Village Drainage Improvements

Professional Services from December 09, 2024 to January 05, 2025

Professional Personnel

	Hours	Rate	Amount	
Engineer V	7.50	180.00	1,350.00	
Engineer II	10.00	120.00	1,200.00	
Designer IV	8.75	150.00	1,312.50	
Proj Representative2	1.00	100.00	100.00	
Clerical	1.25	80.00	100.00	
Executive Administrator	1.75	100.00	175.00	
Totals	30.25		4,237.50	
Total Labor				4,237.50
		Total this Invoice		\$4,237.50



777 North Eldridge Parkway, Suite 500
Houston, TX 77079
713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com

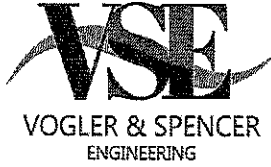


River Plantation MUD
Attn: Tiffany Carden
c/o L&S District Services, LLC
305 Peach Street
Tomball, TX 77375

January 10, 2025
Project No: 320008151OTH
Invoice No: 54792

Project 320008151OTH Tachus Utility Lawsuit
Professional Services from December 09, 2024 to January 05, 2025
Professional Personnel

	Hours	Rate	Amount	
Engineer V	1.50	180.00	270.00	
Designer IV	5.50	150.00	825.00	
Totals	7.00		1,095.00	
Total Labor				1,095.00
		Total this Invoice		\$1,095.00



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com

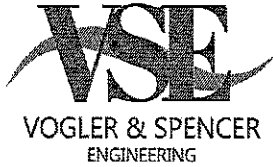


River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

January 10, 2025
 Project No: 320008049UTL
 Invoice No: 54789

Project 320008049UTL Sanitary Sinkhole Repairs
Professional Services from December 09, 2024 to January 05, 2025
Professional Personnel

	Hours	Rate	Amount	
Engineer V	6.25	180.00	1,125.00	
Engineer II	1.50	120.00	180.00	
Clerical	.25	80.00	20.00	
Executive Administrator	1.00	100.00	100.00	
Totals	9.00		1,425.00	
Total Labor				1,425.00
				Total this Invoice \$1,425.00



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

January 10, 2025
 Project No: 320006051RPT
 Invoice No: 54788

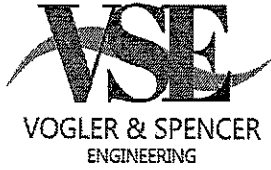
Project 320006051RPT Storm Water Management Plan (MS4)

Professional Services from September 01, 2024 to November 30, 2024

Consultants

Storm Water Solutions, LLC				
1/9/2025	Storm Water Solutions, LLC	SWQMP Report Inv. 265-1*1 (NO MARKUP-REMOVE)	16,000.00	
	Total Consultants		16,000.00	16,000.00
		Total this Invoice		\$16,000.00

TO BE PAID FROM OPERATING



777 North Eldridge Parkway, Suite 500
 Houston, TX 77079
 713.782.0042 | Fax 713.782.5337
info@vs-eng.com
vs-eng.com



River Plantation MUD
 Attn: Tiffany Carden
 c/o L&S District Services, LLC
 305 Peach Street
 Tomball, TX 77375

January 10, 2025
 Project No: 320000000DST
 Invoice No: 54785

Project 320000000DST River Plantation MUD
 Services related to preparing for and attending the December, 2024 District meeting; sinkhole issue; future BAR conversation.

Professional Services from December 09, 2024 to January 05, 2025

Professional Personnel

	Hours	Rate	Amount	
Engineer V	13.00	180.00	2,340.00	
Bookkeeper	2.00	100.00	200.00	
Totals	15.00		2,540.00	
Total Labor				2,540.00
		Total this Invoice		\$2,540.00

FIN177 - Refund Batch Report

Refund Batch #: 41985

Showing Transactions from Log Date: 01/01/25

Displaying By: G/L Account

Municipal Operations & Consulting

River Plantation MUD - 820

UT Res ID	Resident	Billing Address	City/State/Zip	Service Address	Final Bill	Balance Forward	Deposits	Lone Star Groundwater Conservation District	Sewer	Water	TCEQ Fee	Credit Refund
1	602582 GARZA, JACOB	586 ORANGEWOOD DR	Corona, TX 77302 8200	586 ORANGEWOOD DR	11/22/24	\$234.34	(\$250.00)					\$16.60
2	74031 Pam Steed Palomo	13100 AUTUMN ASH DR	Corona, TX 77302	402 LENINGTON CT	11/22/24	\$0.00	(\$100.00)		\$4.13	\$1.70	\$0.03	\$84.14
3	173998 GUTIERREZ NOWORNYA, ANTONIO	23 S LACE ARBOR DR	SPRING, TX 77382	589 TEXAS PARK	11/27/24	\$0.00	(\$150.00)	\$0.17	\$9.90	\$3.92	\$0.07	\$195.64
4	632983 TEXAS RECEIVABLE INVESTMENTS INC	1415 BROOKLYN ST	HOUSTON, TX 77063 1011	561 BRANDON RD	11/27/24	\$48.37	(\$250.00)		\$9.30	\$3.82	\$0.07	\$188.44
5	74212 Sathredder, Robert	312 WILLOWOOD LN	CONROE, TX 77301	600 JEB STUART LN	11/22/24	\$60.73	(\$15.00)		\$4.13	\$1.70	\$0.03	\$8.41
6	74320 Badde, Gailton	141 Lina River Dr	Huntsville, TX 77340 1302	508 RIVER PLANTATION DR	12/16/24	\$0.00	(\$100.00)	\$0.61	\$39.00	\$21.30	\$0.30	\$58.89
7	172092 Paul - Correo Home	1944 SCARLET YALPON WAY	Corona, TX 77301	824 STONE MOUNTAIN DR	12/02/24	\$0.00	(\$150.00)	\$0.17	\$14.47	\$3.95	\$0.10	\$79.31
8	622465 GRAND MONARCH MANAGEMENT	18446 HWY 105 W STE 102 PMS 271	MONTGOMERY, TX 77356	716 STONEYWALL JACKSON DR	11/22/24	\$0.00	(\$350.00)		\$4.13	\$1.70	\$0.03	\$84.14
9	634160 FERRADA, DIOSBEL	5123 BELMONT HARVEST WAY	KATY, TX 77449 6474	828 STONE MOUNTAIN DR	12/11/24	\$0.00	(\$150.00)	\$0.08	\$24.77	\$9.78	\$0.17	\$116.20
Total Residents: 9						\$343.44	(\$1,875.00)	\$0.93	\$109.23	\$49.77	\$0.80	\$1,074.83

DEPOSITORY PLEDGE AGREEMENT

This Depository Pledge Agreement (“Agreement”) is entered into on January 22, 2025 by and between RIVER PLANTATION MUNICIPAL UTILITY DISTRICT (“District”), a conservation and reclamation district created and operating pursuant to Article XVI, Section 59 of the Constitution of the State of Texas and Chapters 49 and 54 of the Texas Water Code, as amended, and CENTRAL BANK (“Bank”), a state chartered financial institution doing banking business in the State of Texas.

The District has selected the Bank as a depository for certain of its funds in demand deposits and/or interest-bearing time deposits entitled as follows:

<u>Account Name(s)</u>	<u>Type of Account</u>	<u>Account Number</u>
RIVER PLANTATION MUNICIPAL UTILITY DISTRICT	_____	_____
	_____ _____	_____ _____

and such additional accounts as the District may from time to time designate, and the Bank desires to be the depository of such funds.

The District has selected the Bank as a depository for certain of its funds, and the Bank desires to be the depository of such funds. Pursuant to law and the District’s Investment Policy, the Bank is required to secure the amount of public funds deposited by the District in the Bank to the extent that such funds are not insured by the Federal Deposit Insurance Corporation or its successors or assigns (the “FDIC”) (such uninsured funds referred to hereafter as the “Collateralized Funds”) by pledging securities (the “Approved Securities”) approved by the Board of Directors of the District which comply with the Public Funds Collateral Act, Chapter 2257, Texas Government Code (the “Collateral Act”). Pursuant to the Collateral Act, the value of a surety bond is its face value, and the value of an investment security is its market value. The Approved Securities pledged to secure the Collateralized Funds must have an aggregate market value that at all times exceeds 100% of the Collateralized Funds of the District on deposit with the Bank plus any interest accrued thereon (the “Required Collateral Value”).

The Bank has agreed to pledge Approved Securities solely for the benefit of the District’s Collateralized Funds and has agreed to place the Approved Securities for safekeeping in a custodial account at the Federal Reserve Bank, a trust/safekeeping department of a commercial bank, or at an independent third-party institution not owned or controlled by the Bank or its holding company (the “Safekeeping Institution,” whether one or more).

NOW, THEREFORE, in consideration of the mutual promises and covenants contained in this Agreement, the District and the Bank agree as follows:

Section 1. TYPE OF COLLATERAL; PLEDGE OF SECURITY; GRANT OF SECURITY INTEREST. The Bank agrees that the Collateralized Funds of the District on deposit with the Bank shall be secured in an amount equal to the Required Collateral Value (the “Collateral”). Approved Securities which may be pledged as collateral are securities defined as “eligible securities” in Section 2257.002, Texas Government Code. Additional Approved Securities include those securities in which a public entity may invest under the Public Funds Investment Act, Chapter 2256, Texas Government Code (the “Investment Act”) and that are authorized by the District’s Investment Policy, including specifically interest-bearing banking deposits authorized under Section 2256.009 (a)(8), Texas Government Code.

Investments with minimum required ratings do not qualify as authorized investments during the period the investment does not have the minimum rating. Notwithstanding anything to the contrary provided above, Bank agrees that investments prohibited by Chapter 2270, Texas Government Code, as well as those prohibited by Section 2256.009 (b), Texas Government Code, may not be used as Collateral.

The Bank acknowledges that the District prefers that the Collateral be pledged solely to and held solely on account of the District, and the Bank agrees to accommodate this preference if practicable. In the event that the Bank cannot accommodate this preference due to the denomination of the security to be pledged, the Bank agrees that it will not pledge portions of any single security in such a manner that the total value of the portions pledged exceeds the market value of such security. Nor will Bank cause or permit the sharing, splitting or co-tenancy of that portion of the Collateral pledged to secure funds of the District. The Bank hereby grants the District a security interest in the Collateral.

Section 2. SAFEKEEPING PROVISIONS. The Safekeeping Institution, by a separate agreement with the Bank (the “Safekeeping Agreement”), has agreed to hold the Collateral in safekeeping to secure the deposits of the customers of the Bank, including the District, pursuant to the terms of the Safekeeping Agreement. The Bank represents and warrants to the District that no terms of the Safekeeping Agreement impair or deprive the District of its full rights under this Agreement and that the Bank will not enter into any safekeeping agreement which will have such effect on the District.

Section 3. INSTRUCTIONS REGARDING COLLATERAL. Until the District has the right to sell the Collateral pursuant to Section 10 of this Agreement, the Safekeeping Institution may act only in accordance with the joint written instructions of the Bank and the District. The names and specimen signatures of individuals authorized to act on behalf of the District are listed in **Addendum A** to this Agreement and the names and specimen signatures of individuals authorized to act on behalf of the Bank are listed in **Addendum B** to this Agreement. Either the District or the Bank may add or remove names from their respective list of authorized individuals without the consent of the other party at any time by providing the other party and the Safekeeping Institution with a replacement notice. In the event that the Safekeeping Institution is the Federal Reserve Bank, this Section shall not apply, and the Safekeeping Agreement between the Bank and the Federal Reserve Bank shall govern actions by the Federal Reserve Bank with respect to the Collateral.

Section 4. SUBSTITUTIONS AND WITHDRAWALS OF COLLATERAL. The Bank understands and agrees that the District has the right to change the Approved Securities identified in this Agreement by providing the Bank and the Safekeeping Institution with written notice of any such change in Approved Securities. The Bank agrees that within thirty (30) days of the Bank's receipt of such written notice of changes in the Approved Securities, the Bank will either (a) comply with the changes or (b) notify the District in writing of the Bank's objection to the changes and, if appropriate, of the Bank's intent to terminate this Agreement.

In addition, if the aggregate market value of the Collateral held by the Safekeeping Institution at any time exceeds the Required Collateral Value, the Bank may withdraw any excess Collateral by providing the Safekeeping Institution with a withdrawal notice signed by an individual authorized by both the Bank and the District. The District agrees to sign the withdrawal notice if the value of the remaining Collateral equals or exceeds the Required Collateral Value. Additionally, the Bank may substitute Collateral held by the Safekeeping Institution at any time by providing the Safekeeping Institution with a substitution notice signed by individuals authorized by both the Bank and the District. The District agrees to sign the substitution notice if the securities to be substituted are Approved Securities and the value of the Collateral following the substitution equals or exceeds the Required Collateral Value.

Section 5. BANK STATEMENTS AND REPORTS RELATING TO PLEDGED COLLATERAL. At the time of the pledge, substitution and release of any of the Collateral, the Bank shall execute and deliver contemporaneously with the execution of this Agreement to the District a statement describing the Collateral deposited to or withdrawn from the Safekeeping Institution and held pursuant to this Agreement. This statement must include the par value, market value as of the date of the statement and maturity date of the Collateral.

Upon request of the District, the Bank also agrees to furnish to the District a statement describing the Collateral held in safekeeping by the Safekeeping Institution (the "Collateral Report"). The Collateral Report must include a description of the securities pledged, the CUSIP number of each security, the par value, the market value, and the maturity date of the Collateral as of the date of the current Collateral Report, and additionally, in connection with the initial Collateral Report, such information as of the date of the pledge of such collateral. The Bank also agrees to generate an updated Collateral Report within three (3) business days of receipt of a written request from the District.

Section 6. BANK'S FINANCIAL POSITION. The Bank will provide to the District upon request a statement of the Bank's financial position on a quarterly basis. The Bank also will provide to the District upon request a copy of the Bank's annual financial statement.

Section 7. REPRESENTATIONS OF THE BANK. The Bank represents to the District that:

- a. the Bank is the sole legal and actual owner of the securities utilized to collateralize District deposits;

- b. no other security interest has been, nor will be, granted in the securities or the portions thereof utilized to collateralize District deposits during the period of the pledge to the District;
- c. the Bank is covered for all uncollateralized District deposits up to the maximum FDIC insurance limit;
- d. pursuant to Chapter 2271, Texas Government Code, the Bank verifies that it does not boycott Israel and agrees it will not boycott Israel through the term of the Agreement;
- e. pursuant to Section 2252.152 of the Texas Government Code, the Bank hereby verifies that it is not engaged in active business operations with Sudan, Iran, or a foreign terrorist organization. For purposes of this Agreement, the phrase “foreign terrorist organization” means an organization designated as a foreign terrorist organization by the United States secretary of state as authorized by 8 U.S.C. Section 1189;
- f. pursuant to Chapter 2252, Texas Government Code, Bank represents and certifies that, at the time of execution of this Agreement neither Bank, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, is a company listed by the Texas Comptroller of Public Accounts under Sections 2270.0201 or 2252.153 of the Texas Government Code;
- g. pursuant to Section 2274.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended, Bank hereby verifies that Bank, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott energy companies, and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, “boycott energy companies” shall have the meaning assigned to the term “boycott energy company” in Section 809.001, Texas Government Code;
- h. pursuant to Section 2274.002, Texas Government Code (as added by Senate Bill 19, 87th Texas Legislature, Regular Session), as amended, Bank verifies that Bank, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, (i) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and (ii) will not discriminate against a firearm entity or firearm trade association during the term of the Agreement. As used in the foregoing verifications, "discriminate against a firearm entity or trade association" shall have the meaning assigned to such term in Section 2274.001(3), Texas Government Code;
- i. pursuant to Section 2252.908, Texas Government Code, the Form 1295 filing requirement does apply to this Agreement and a Form 1295 is required;

- j. this Agreement is made pursuant to and is duly authorized by the Board of Directors of the Bank, that this Agreement has been approved by the Bank's Board of Directors or the loan committee authorized to approve depository pledge agreements and that such approval is reflected in the minutes of the meeting of the Bank's Board of Directors or loan committee as appropriate. A true and correct copy of the minutes of the meeting of the Bank's Board of Directors or loan committee at which this Agreement was approved and accepted or such other written certification of approval as is deemed sufficient by the District is attached to this Agreement as **Addendum C** and incorporated for all purposes; and
- f. this Agreement was made an official record of the Bank as of the date of its approval by the Bank and will continue to be held as an official record of the Bank during its term.

Section 8. REPRESENTATIONS OF THE DISTRICT. The District represents to the Bank that it will provide the Bank with written notice of changes in the Approved Securities within seven (7) business days of adoption of the same by the District's Board of Directors. The District agrees that the Bank is not obligated to comply with any new requirements as to Approved Securities until amended document(s) is/are received by the Bank.

Section 9. BANK'S DUTIES AND OBLIGATIONS. The Bank agrees to perform all of the duties and obligations required of a depository for the District under the laws of the State of Texas, and, upon presentation, agrees to pay all checks drawn on it by the duly authorized representatives of the District against available funds of the District on demand deposit. At the expiration of the term of this Agreement, the Bank agrees to turn over to its successor all funds, property and things of value held by it as a depository.

Section 10. BANK DEFAULT AND REMEDIES. If the Bank fails to perform all of its obligations set out in this Agreement between the Bank and the District or if it is ruled "bankrupt," "insolvent," or "failed" by Federal Banking Regulators, then Bank will be considered in default under this Agreement. In the event of such default, failure or insolvency of the Bank, the District shall be deemed to have vested full title to all of the Collateral pursuant to this Agreement. The District may sell all or any part of the Collateral at public or private sale after providing the Bank at least three (3) business days prior written notice and an opportunity to cure the default. In the event that portions of the Collateral are pledged to depositors other than the District, the Bank or any receiver for or successor of the Bank agrees to sell such Collateral on behalf of all secured parties.

The proceeds of any such sale must be applied to satisfy any indebtedness owed by the Bank to the District, including accrued interest, expenses related to the liquidation transaction, including legal fees, which are incurred by the District (and to the other depositors who have a security interest in the security sold, if any,) and any excess proceeds over the value of the defaulted amount of the matured investment, shall be returned to the Bank. In the event that the proceeds are not sufficient to satisfy the indebtedness of the Bank to all depositors who have a security interest in the Collateral, the Bank, its receiver or successor agrees to distribute the proceeds of the sale among the secured parties in proportion that the indebtedness of the Bank to each secured party bears to the total indebtedness owed by the Bank to all parties who have a security interest in the Collateral. This power of sale is in addition to other remedies the District may have pursuant

to this Agreement and applicable law and is without prejudice to the District's rights to maintain any suit in any court for redress of injuries sustained by the District under this Agreement.

Section 11. NON-ASSIGNABILITY. This Agreement is not assignable in whole or in part but is binding on the parties hereto, their successors and assigns.

Section 12. TERMINATION. This Agreement may be terminated by either the Bank or the District by giving thirty (30) days prior written notice to the other party.

Section 13. APPLICABLE LAWS; OTHER AGREEMENTS. This Agreement will be governed by the laws of the State of Texas. If any accounts of the District with the Bank are also subject to additional agreements with the Bank, the Bank agrees to attach copies of such agreements to this Agreement as **Addendum D** and such agreements shall be incorporated for all purposes, provided however, that the provisions of this Agreement shall govern in the event of any conflict between the provisions in such other agreements and those of this Agreement. Moreover, if any such agreement is a depository pledge agreement, this Agreement shall supersede such prior agreement.

Section 14. SAFEKEEPING FEES. Any and all fees associated with the safekeeping of Collateral which the Safekeeping Institution shall charge shall be borne by the Bank and not charged back to the District.

Section 15. MISCELLANEOUS. The headings in this Agreement are for convenience of reference only and should not be used in interpreting this Agreement. If any provision of this Agreement is determined to be illegal or unenforceable under applicable law, that provision should be deemed reformed so as to be enforceable to the extent permitted by applicable law, or, if such reformation is not possible, then this Agreement should be read as if such provision was never a part of it, and the remainder of this Agreement will be enforceable.

This Agreement represents the final agreement of the parties and may not be contradicted by evidence of prior, contemporaneous or subsequent oral agreements of the parties.

Notices required to be given under this Agreement must be addressed as set forth below each party's signature to this Agreement, and will be considered effective upon actual receipt by the addressee or upon refusal of delivery during the normal business hours of the addressee.

Section 16. COUNTERPARTS. This Agreement may be executed in multiple counterparts, each of which will be considered an original.

WITNESS the execution hereof this January 22, 2025.

DISTRICT:

RIVER PLANTATION MUNICIPAL
UTILITY DISTRICT

By: _____
President, Board of Directors

ATTEST:

Secretary, Board of Directors

BANK: CENTRAL BANK

By: _____

Printed Name: _____

Title: _____

ATTEST:

By: _____

Printed Name: _____

Title: _____

Mailing Address of Central Bank:

Central Bank of Houston
11201 Clay Road
Houston TX 77041

ADDENDUM A

At its Board meeting on January 22, 2025, the Board of Directors of RIVER PLANTATION MUNICIPAL UTILITY DISTRICT (“District”) designated the following individuals as authorized representatives empowered to direct CENTRAL BANK (the “Bank”) and _____ (the “Safekeeping Institution”) with regard to collateral pledges, releases and substitutions in the safekeeping account established for the District. Such pledges, releases and substitutions shall follow procedures set forth in the Depository Pledge Agreement between the District and the Bank.

Authorized Representative’s Signature

Name and Title

RIVER PLANTATION MUNICIPAL
UTILITY DISTRICT

BY: _____
Secretary, Board of Directors

CENTRAL BANK

Accepted: _____

Printed Name: _____

Title: _____

ADDENDUM B

CENTRAL BANK (“Bank”) has designated the following officers as specifically authorized to instruct RIVER PLANTATION MUNICIPAL UTILITY DISTRICT (“District”) and _____ (“Safekeeping Institution”) with regard to collateral pledges, releases and substitutions in the safekeeping account established for the District. Such pledges, releases and substitutions shall follow procedures set forth in the Depository Pledge Agreement between the District and the Bank.

Authorized Officer’s Signature

Name and Title

CENTRAL BANK

By: _____

Printed Name: _____

Title: _____

Addendum C

MINUTES OF MEETING OF
BANK BOARD OF DIRECTORS
APPROVING THE AGREEMENT

Addendum D

ADDITIONAL AGREEMENTS BETWEEN
DISTRICT AND THE BANK

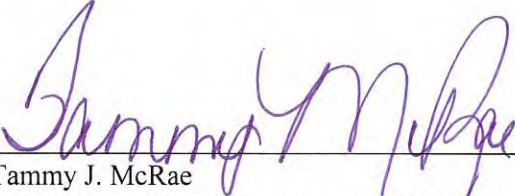
None.

Tammy J. McRae
Montgomery County
Tax Assessor-Collector

Monthly Tax Collection Report
For the month of December 2024

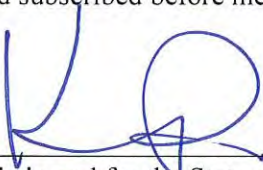
River Plantation MUD

	<u>MTD</u>	<u>YTD</u>
2024 Base Tax	\$ 820,617.14	\$ 912,453.00
2024 Penalty & Interest	-	-
Prior Years Base Tax	2,314.95	10,697.12
Prior Years Penalty & Interest	503.89	2,284.70
Reversals (Refunds, Returned Items, Transfers)	(4,270.36)	(4,568.63)
Collection Fee	-	(497.00)
5% Rendition Fee	-	-
 Total Collections	 <u>\$ 819,165.62</u>	 <u>\$ 920,369.19</u>

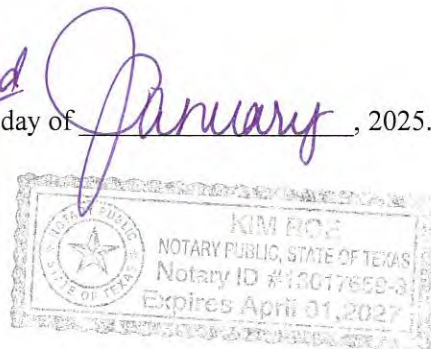


Tammy J. McRae
Montgomery County Tax Assessor-Collector

Sworn to and subscribed before me on the 3rd day of January, 2025.



Notary Public in and for the State of Texas



YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2024	M & O	.410000	507,911.74	.00	.00	.00	507,911.74	.00	.00	.00	507,911.74
	I & S	.250000	309,702.22	.00	.00	.00	309,702.22	.00	.00	.00	309,702.22
	TOTAL	.660000	817,613.96	.00	.00	.00	817,613.96	.00	.00	.00	817,613.96
2023	M & O	.400000	820.74	.00	310.09	.00	1,130.83	532.09	.00	.00	1,662.92
	I & S	.250000	512.98	.00	193.80	.00	706.78	.00	.00	.00	706.78
	TOTAL	.650000	1,333.72	.00	503.89	.00	1,837.61	532.09	.00	.00	2,369.70
2022	M & O	.270000	148.47-	.00	.00	.00	148.47-	.00	.00	.00	148.47-
	I & S	.250000	137.48-	.00	.00	.00	137.48-	.00	.00	.00	137.48-
	TOTAL	.520000	285.95-	.00	.00	.00	285.95-	.00	.00	.00	285.95-
ALL	M & O		508,584.01	.00	310.09	.00	508,894.10	532.09	.00	.00	509,426.19
ALL	I & S		310,077.72	.00	193.80	.00	310,271.52	.00	.00	.00	310,271.52
ALL	TOTAL		818,661.73	.00	503.89	.00	819,165.62	532.09	.00	.00	819,697.71
DLO	M & O		672.27	.00	310.09	.00	982.36	532.09	.00	.00	1,514.45
DLO	I & S		375.50	.00	193.80	.00	569.30	.00	.00	.00	569.30
DLO	TOTAL		1,047.77	.00	503.89	.00	1,551.66	532.09	.00	.00	2,083.75
CURR	M & O		507,911.74	.00	.00	.00	507,911.74	.00	.00	.00	507,911.74
CURR	I & S		309,702.22	.00	.00	.00	309,702.22	.00	.00	.00	309,702.22
CURR	TOTAL		817,613.96	.00	.00	.00	817,613.96	.00	.00	.00	817,613.96

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 SUMMARY OF PAYMENTS AND REVERSALS
 FROM: 12/01/2024 THRU 12/31/2024
 JURISDICTION: 412 RIVER PLANTATION MUD

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT
	2023 TOTAL		2,314.95	0.00	503.89	532.09	0.00	3,350.93
	2024 TOTAL		820,617.14	0.00	0.00	0.00	0.00	820,617.14
	TOTAL PAYMENTS		822,932.09	0.00	503.89	532.09	0.00	823,968.07
	2022 TOTAL		285.95-	0.00	0.00	0.00	0.00	285.95-
	2023 TOTAL		981.23-	0.00	0.00	0.00	0.00	981.23-
	2024 TOTAL		3,003.18-	0.00	0.00	0.00	0.00	3,003.18-
	TOTAL REVERSALS		4,270.36-	0.00	0.00	0.00	0.00	4,270.36-
	TOTAL FOR UNIT		818,661.73	0.00	503.89	532.09	0.00	819,697.71

Held Funds By Deposit Date - Property Tax File

Report run on: January 2, 2025 10:12 AM

For Deposit Dates 12/01/2024 thru 12/31/2024 as of 01/02/2025

Ver: 1.39

Tax Unit	Deposit Date	M & O Total	I & S Total	TIF Levy	TIF Interest	Fee Total	Total
	Grand Total						

TAX COLLECTION SYSTEM
 TAX COLLECTOR MONTHLY REPORT
 FROM 12/01/2024 TO 12/31/2024

FISCAL START: 10/01/2024 END: 09/30/2025 JURISDICTION: 0412 RIVER PLANTATION MUD

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	216,972.524	15,237,773	232,210,297 0	00.660000	1,532,670.49	730
	-----	-----	-----	-----	-----	-----

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2024	1,432,101.18	15,331.64-	100,569.31	817,613.96	909,449.82	623,220.67	59.34	0.00
2023	46,787.17	818.76-	1,116.99-	1,333.72	7,215.12	38,455.06	15.80	0.00
2022	17,931.54	155.98-	156.02-	285.95-	1,916.55	15,858.97	10.78	0.00
2021	4,340.76	78.97	78.97	0.00	0.00	4,419.73		0.00
2020	3,061.33	80.55	80.55	0.00	0.00	3,141.88		0.00
2019	2,050.01	79.99	79.99	0.00	0.00	2,130.00		0.00
2018	1,702.57	.00	0.00	0.00	0.00	1,702.57		0.00
2017	1,415.90	.00	0.00	0.00	0.00	1,415.90		0.00
2016	1,119.69	.00	0.00	0.00	0.00	1,119.69		0.00
2015	662.76	.00	0.00	0.00	0.00	662.76		0.00
2014	304.19	.00	0.00	0.00	0.00	304.19		0.00
2013	264.93	.00	0.00	0.00	0.00	264.93		0.00
2012	12.80	.00	0.00	0.00	0.00	12.80		0.00
2011	16.00	.00	0.00	0.00	0.00	16.00		0.00
2010	12.40	.00	0.00	0.00	0.00	12.40		0.00
2009	12.40	.00	0.00	0.00	0.00	12.40		0.00
2008	12.44	.00	0.00	0.00	0.00	12.44		0.00
2007	12.62	.00	0.00	0.00	0.00	12.62		0.00
2006	13.54	.00	0.00	0.00	0.00	13.54		0.00
2005	18.02	.00	0.00	0.00	0.00	18.02		0.00
2004	19.24	.00	0.00	0.00	0.00	19.24		0.00
2003	0.00	.00	0.00	0.00	0.00	0.00		0.00
****	1,511,871.49	16,066.87-	99,535.81	818,661.73	918,581.49	692,825.81		0.00
CURR	1,432,101.18	15,331.64-	100,569.31	817,613.96	909,449.82	623,220.67		0.00
DELO	79,770.31	735.23-	1,033.50-	1,047.77	9,131.67	69,605.14		0.00

ANNUAL FILING AFFIDAVIT

THE STATE OF TEXAS §
§
COUNTY OF MONTGOMERY §

I, Julie Gilmer, President of River Plantation Municipal Utility District, hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on January 22, 2025, its annual audit report for the fiscal year or period ended September 30, 2024 and that copies of the annual audit report have been filed in the district office located at 2727 Allen Parkway, Suite 1100, Houston, Texas 77019.

The annual filing affidavit and the attached copy of the annual audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of all annual filing requirements within Section 49.194 of the Texas Water Code.

Dated: January 22, 2025.

**By: _____
Julie Gilmer, President of River
Plantation Municipal Utility District**

**Sworn to and subscribed to before me on this _____, 2025,
by Julie Gilmer, President of River Plantation Municipal Utility District, by and on behalf of
said District.**

Notary Public, State of Texas

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
Montgomery County, Texas

January 22, 2025

Mark C. Eyring
Mark C. Eyring, CPA, PLLC
12702 Century Drive, Suite C2
Stafford, Texas 77477

Dear Mr. Eyring:

This representation letter is provided in connection with your audit of the financial statements of River Plantation Municipal Utility District (the "District"), which comprise the respective financial position of the governmental activities and each fund as of September 30, 2024, and the respective changes in financial position for the year then ended, and the related notes to the financial statements for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 22, 2025, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with U. S. generally accepted accounting principles and include all properly classified funds and other financial information of the District.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The District's bookkeeper has reviewed and approved the adjusting journal entries you have proposed in the course of your audit.

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have made available to you all:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the District's meetings or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
25. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
26. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
27. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
28. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
30. The financial statements properly classify all funds and activities in accordance with GASB No. 34, as amended.
31. All funds that meet the quantitative criteria in GASB Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
32. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
33. Provisions for uncollectible receivables have been properly identified and recorded.

34. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
35. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
39. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
40. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
41. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
42. With respect to the supplementary information required by the Texas Commission on Environmental Quality (TCEQ):
 - a. We acknowledge our responsibility for presenting the TCEQ supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the TCEQ supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the TCEQ supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the TCEQ supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Board of Directors
River Plantation Municipal Utility District

By: _____
President, Board of Directors

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RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
MONTGOMERY COUNTY, TEXAS
ANNUAL AUDIT REPORT
SEPTEMBER 30, 2024

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Mark C. Eyring, CPA, PLLC

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12702 Century Drive • Suite C2 • Stafford, Texas 77477 • 281-277-9595 • Mark@EyringCPA.com

January 22, 2025

INDEPENDENT AUDITOR'S REPORT

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

Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the River Plantation Municipal Utility District as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise River Plantation Municipal Utility District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the River Plantation Municipal Utility District, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows there of for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of River Plantation Municipal Utility District, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about River Plantation Municipal Utility District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. I obtain an understanding of internal control relevant to the audit 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 River Plantation Municipal Utility District's internal control. Accordingly, no such opinion is expressed. I evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements. I conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about River Plantation Municipal Utility District's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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 our 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.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise River Plantation Municipal Utility District's basic financial statements. The supplementary information on Pages 23 to 39 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.

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, 2024.

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.

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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>2024</u>	<u>2023</u>	<u>Change</u>
Current and other assets	\$ 4,663,954	\$ 6,921,178	\$ (2,257,224)
Capital assets	9,000,156	6,627,741	2,372,415
Total assets	<u>13,664,110</u>	<u>13,548,919</u>	<u>115,191</u>
Long-term liabilities	8,404,121	8,568,470	(164,349)
Other liabilities	<u>1,007,918</u>	<u>649,720</u>	<u>358,198</u>
Total liabilities	<u>9,412,039</u>	<u>9,218,190</u>	<u>193,849</u>
Net position:			
Invested in capital assets, net of related debt	431,686	(2,095,341)	2,527,027
Restricted	2,730,867	5,202,204	(2,471,337)
Unrestricted	<u>1,089,518</u>	<u>1,223,866</u>	<u>(134,348)</u>
Total net position	<u>\$ 4,252,071</u>	<u>\$ 4,330,729</u>	<u>\$ (78,658)</u>

Summary of Changes in Net Position

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues:			
Property taxes, including related penalty and interest	\$ 1,455,894	\$ 1,062,349	\$ 393,545
Charges for services	997,139	1,143,161	(146,022)
Other revenues	<u>287,558</u>	<u>344,554</u>	<u>(56,996)</u>
Total revenues	<u>2,740,591</u>	<u>2,550,064</u>	<u>190,527</u>
Expenses:			
Service operations	2,479,762	2,387,365	92,397
Debt service	<u>339,487</u>	<u>407,300</u>	<u>(67,813)</u>
Total expenses	<u>2,819,249</u>	<u>2,794,665</u>	<u>24,584</u>
Change in net position	(78,658)	(244,601)	165,943
Net position, beginning of year	<u>4,330,729</u>	<u>4,575,330</u>	<u>(244,601)</u>
Net position, end of year	<u>\$ 4,252,071</u>	<u>\$ 4,330,729</u>	<u>\$ (78,658)</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, 2024, were \$3,793,853, a decrease of \$2,628,078 from the prior year.

The General Fund balance decreased by \$147,450, in accordance with the District's financial plan.

The Special Revenue Fund balance did not change.

The Debt Service Fund balance increased by \$88,134, in accordance with the District's financial plan.

The Capital Projects Fund balance decreased by \$2,568,762, as authorized expenditures exceeded interest earnings on deposits and investments.

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 21 of this report. The budgetary fund balance as of September 30, 2024, was expected to be \$1,183,831 and the actual end of year fund balance was \$1,036,381.

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>2024</u>	<u>2023</u>	<u>Change</u>
Land	\$ 1,444,898	\$ 1,444,898	\$ 0
Construction in progress	991,065	527,103	463,962
Buildings and improvements	38,563	47,047	(8,484)
Machinery and equipment	3,239	3,455	(216)
Infrastructure	<u>6,522,391</u>	<u>4,605,238</u>	<u>1,917,153</u>
Totals	<u>\$ 9,000,156</u>	<u>\$ 6,627,741</u>	<u>\$ 2,372,415</u>

Changes to capital assets during the fiscal year ended September 30, 2024, are summarized as follows:

Additions:		
Water system improvements		\$ 340,562
Sewer system improvements		541,881
Drainage system improvements		<u>1,816,888</u>
Total additions to capital assets		2,699,331
Decreases:		
Depreciation		<u>(326,916)</u>
Net change to capital assets		<u>\$ 2,372,415</u>

Debt

Changes in the bonded debt position of the District during the fiscal year ended September 30, 2024, are summarized as follows:

Bonded debt payable, beginning of year	\$ 8,560,000
Bonds paid	<u>(145,000)</u>
Bonded debt payable, end of year	<u>\$ 8,415,000</u>

At September 30, 2024, the District had \$8,050,000 of bonds authorized but unissued for the purposes of acquiring, constructing and improving the water, sanitary sewer and drainage system within the District and \$325,943 of bonds authorized but unissued for parks and recreational facilities.

The District's Series 2022 utility bonds and Series 2022 park bonds are insured by Build America Mutual Assurance Company. The insured rating of the Series 2022 utility bonds and Series 2022 park bonds is AA by Standard & Poor's. There were no changes in the bond ratings during the fiscal year ended September 30, 2024.

RELEVANT FACTORS AND WATER SUPPLY ISSUES

Property Tax Base

The District's tax base increased approximately \$17,430,000 for the 2023 tax year (approximately 9%), due to 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, 2024, 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

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STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET

SEPTEMBER 30, 2024

	General	Special Revenue Fund	Debt Service	Capital Projects	Total	Adjustments (Note 3)	Statement of Net Position
ASSETS							
Cash, including interest-bearing accounts, Note 7	\$ 479,826	\$ 22,741	\$ 71,737	\$ 72,015	\$ 646,319	\$	\$ 646,319
Temporary investments, at cost, Note 7	653,824		391,968	2,583,600	3,629,392		3,629,392
Receivables:							
Property taxes	53,137		26,633		79,770		79,770
Service accounts	87,340				87,340		87,340
Due from East Plantation Utility District, Note 9		88,783		132,350	221,133		221,133
Maintenance taxes collected not yet transferred from other fund	27,666				27,666	(27,666)	0
Due from other fund	101,977	40,156		5,371	147,504	(147,504)	0
Operating reserve at joint facilities, Note 9	25,000				25,000	(25,000)	0
Capital assets, net of accumulated depreciation, Note 4:							
Capital assets not being depreciated					0	2,435,963	2,435,963
Depreciable capital assets					0	6,564,193	6,564,193
Total assets	\$ 1,428,770	\$ 151,680	\$ 490,338	\$ 2,793,336	\$ 4,864,124	8,799,986	13,664,110
LIABILITIES							
Accounts payable	\$ 215,502	\$ 47,217	\$	\$ 4,696	\$ 267,415		267,415
Construction contracts payable				429,537	429,537		429,537
Accrued interest payable					0	28,238	28,238
Customer and builder deposits	118,379				118,379		118,379
Maintenance taxes collected not yet transferred to other fund			27,666		27,666	(27,666)	0
Due to other fund	5,371	79,463		62,670	147,504	(147,504)	0
Long-term liabilities, Note 5:							
Due within one year					0	164,349	164,349
Due in more than one year					0	8,404,121	8,404,121
Total liabilities	339,252	126,680	27,666	496,903	990,501	8,421,538	9,412,039
DEFERRED INFLOWS OF RESOURCES							
Property tax revenues	53,137	0	26,633	0	79,770	(79,770)	0
FUND BALANCES / NET POSITION							
Fund balances:							
Reserved for:							
Operating reserve at joint facilities, Note 9	25,000				25,000	(25,000)	0
Committed to construction contracts in progress				1,535,741	1,535,741	(1,535,741)	0
Assigned to:							
Debt service			436,039		436,039	(436,039)	0
Capital projects				760,692	760,692	(760,692)	0
Operating reserve at joint facilities, Note 9		25,000			25,000	(25,000)	0
Unassigned	1,011,381				1,011,381	(1,011,381)	0
Total fund balances	1,036,381	25,000	436,039	2,296,433	3,793,853	(3,793,853)	0
Total liabilities, deferred inflows, and fund balances	\$ 1,428,770	\$ 151,680	\$ 490,338	\$ 2,793,336	\$ 4,864,124		
Net position:							
Invested in capital assets, net of related debt						431,686	431,686
Restricted for debt service						434,434	434,434
Restricted for capital projects						2,296,433	2,296,433
Unrestricted						1,089,518	1,089,518
Total net position						\$ 4,252,071	\$ 4,252,071

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

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments (Note 3)	Statement of Activities
REVENUES							
Property taxes	\$ 868,379	\$	\$ 542,135	\$	\$ 1,410,514	\$ 21,598	\$ 1,432,112
Water service	340,646				340,646		340,646
Sewer service	418,057				418,057		418,057
Surface water fees, Note 10	7,753				7,753		7,753
From participants in joint facilities		615,827			615,827	(453,738)	162,089
Penalty and interest	54,069		23,782		77,851		77,851
Interest on deposits and investments	55,451	66	25,896	206,145	287,558		287,558
Other revenues	14,525				14,525		14,525
Total revenues	1,758,880	615,893	591,813	206,145	3,172,731	(432,140)	2,740,591
EXPENDITURES / EXPENSES							
Service operations:							
Purchased services, Note 9	257,659				257,659	(257,659)	0
Professional fees	364,600	52,175	8,313		425,088		425,088
Contracted services	245,608	38,151	472		284,231		284,231
Utilities	52,059	48,868			100,927		100,927
Surface water fees, Note 10	19,199				19,199		19,199
Repairs and maintenance	798,876	225,048		103,679	1,127,603		1,127,603
Other operating expenditures	21,730	55,437			77,167		77,167
Administrative expenditures	118,496	135			118,631		118,631
Depreciation					0	326,916	326,916
Capital outlay / non-capital outlay		196,079		2,699,331	2,895,410	(2,895,410)	0
Debt service:							
Principal retirement			145,000		145,000	(145,000)	0
Interest and fees			349,894		349,894	(10,407)	339,487
Total expenditures / expenses	1,878,227	615,893	503,679	2,803,010	5,800,809	(2,981,560)	2,819,249
Excess (deficiency) of revenues over expenditures	(119,347)	0	88,134	(2,596,865)	(2,628,078)	2,549,420	(78,658)
OTHER FINANCING SOURCES (USES)							
Increase (decrease) in operating reserve	(28,103)	0	0	28,103	0	0	0
Total other financing sources (uses)	(28,103)	0	0	28,103	0	0	0
Net change in fund balances / net position	(147,450)	0	88,134	(2,568,762)	(2,628,078)	2,549,420	(78,658)
Beginning of year	1,183,831	25,000	347,905	4,865,195	6,421,931	(2,091,202)	4,330,729
End of year	\$ 1,036,381	\$ 25,000	\$ 436,039	\$ 2,296,433	\$ 3,793,853	\$ 458,218	\$ 4,252,071

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

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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NOTES TO THE FINANCIAL STATEMENTSSEPTEMBER 30, 2024

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.

The District is the manager of the joint facilities with East Plantation Utility District. Oversight of the joint facilities is exercised by the Board of Directors of the District and financial activity of the Plant has been included as a component unit in the financial statements of the District. The Plant's General Fund has been reported as the Special Revenue Fund of the District. Transactions of the joint facilities are described in Note 9.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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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 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.

Special Revenue Fund -- To account for all revenues and expenditures of the general operations of the joint wastewater and drainage facilities with East Plantation Utility District.

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)

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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)

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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		\$ 3,793,853
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Total capital assets, net		9,000,156
Some long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds payable	\$ (8,415,000)	
Issuance premiums (to be amortized as interest expense)	<u>(153,470)</u>	(8,568,470)
The assets in the special revenue fund are owned by the District and other participants in the joint venture:		
The District's equity		(25,000)
Some receivables that do not provide current financial resources are not reported as receivables in the funds:		
Uncollected property taxes		79,770
Some liabilities that do not require the use of current financial resources are not reported as liabilities in the funds:		
Accrued interest		<u>(28,238)</u>
Net position, end of year		<u>\$ 4,252,071</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Total net change in fund balances		\$ (2,628,078)
<p>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:</p>		
Capital outlay	\$ 2,699,331	
Depreciation	<u>(326,916)</u>	2,372,415
<p>The issuance of long-term debt (bonds payable) provides current financial resources to the funds, while the repayment of the principal of long-term debt consumes the current financial resources of the funds. Neither transaction, however, has any effect on net position. The effect of these differences in the treatment of long-term debt:</p>		
Principal reduction		145,000
<p>The funds report the effect of bond issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the treatment of these items:</p>		
Issuance premiums		9,612
<p>Some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in the funds:</p>		
Uncollected property taxes		21,598
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds:</p>		
Accrued interest		<u>795</u>
Change in net position		<u>\$ (78,658)</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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NOTE 4: CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,444,898	\$	\$	\$ 1,444,898
Construction in progress	<u>527,103</u>	<u>2,699,331</u>	<u>2,235,369</u>	<u>991,065</u>
Total capital assets not being depreciated	<u>1,972,001</u>	<u>2,699,331</u>	<u>2,235,369</u>	<u>2,435,963</u>
Depreciable capital assets:				
Buildings and improvements	238,122			238,122
Machinery and equipment	170,326			170,326
Infrastructures	<u>13,731,042</u>	<u>2,235,369</u>		<u>15,966,411</u>
Total depreciable capital assets	<u>14,139,490</u>	<u>2,235,369</u>	<u>0</u>	<u>16,374,859</u>
Less accumulated depreciation for:				
Buildings and improvements	(191,075)	(8,484)		(199,559)
Machinery and equipment	(166,871)	(216)		(167,087)
Infrastructures	<u>(9,125,804)</u>	<u>(318,216)</u>		<u>(9,444,020)</u>
Total accumulated depreciation	<u>(9,483,750)</u>	<u>(326,916)</u>	<u>0</u>	<u>(9,810,666)</u>
Total depreciable capital assets, net	<u>4,655,740</u>	<u>1,908,453</u>	<u>0</u>	<u>6,564,193</u>
Total capital assets, net	<u>\$ 6,627,741</u>	<u>\$ 4,607,784</u>	<u>\$ 2,235,369</u>	<u>\$ 9,000,156</u>
Changes to capital assets:				
Capital outlay		\$ 2,699,331	\$	
Assets transferred to depreciable assets		2,235,269	2,235,269	
Depreciation expense for the fiscal year		<u>(326,916)</u>		
Net increases / decreases to capital assets		<u>\$ 4,607,684</u>	<u>\$ 2,235,269</u>	

NOTE 5: LONG-TERM LIABILITIES

Long-term liability activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Bonds payable	\$ 8,560,000	\$	\$ 145,000	\$ 8,415,000	\$ 155,000
Deferred amounts:					
For issuance (discounts) premiums	<u>163,082</u>		<u>9,612</u>	<u>153,470</u>	<u>9,349</u>
Total bonds payable	<u>8,723,082</u>	<u>0</u>	<u>154,612</u>	<u>8,568,470</u>	<u>164,349</u>
Total long-term liabilities	<u>\$ 8,723,082</u>	<u>\$ 0</u>	<u>\$ 154,612</u>	<u>\$ 8,568,470</u>	<u>\$ 164,349</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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As of September 30, 2024, the debt service requirements on the bonds payable were as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 155,000	\$ 338,856	\$ 493,856
2026	160,000	328,593	488,593
2027	170,000	317,969	487,969
2028	175,000	306,619	481,619
2029	185,000	295,070	480,070
2030 - 2034	1,060,000	1,342,034	2,402,034
2035 - 2039	1,325,000	1,132,706	2,457,706
2040 - 2044	1,650,000	861,280	2,511,280
2045 - 2049	2,060,000	522,806	2,582,806
2050 - 2052	<u>1,475,000</u>	<u>116,312</u>	<u>1,591,312</u>
	<u>\$ 8,415,000</u>	<u>\$ 5,562,245</u>	<u>\$ 13,977,245</u>

Bonds voted for financing facilities	\$ 21,470,000
Bonds for financing facilities approved for sale and sold	13,420,000
Bonds voted for financing facilities and not issued	8,050,000
Bonds voted for financing parks and recreational facilities	\$ 2,000,943
Bonds voted for financing parks and recreational facilities and issued	1,675,000
Bonds voted for financing parks and recreational facilities and not issued	325,943

The bonds are payable from the proceeds of an ad valorem tax levied upon all property subject to taxation within the District, without limitation as to rate or amount.

The bond issues payable at September 30, 2024, were as follows:

	<u>Series 2022</u>	<u>Series 2022 Park</u>
Amounts outstanding, September 30, 2024	\$6,810,000	\$1,605,000
Interest rates	3.25% to 7.25%	2.75% to 4.00%
Maturity dates, serially beginning/ending	September 1, 2025/2052	September 1, 2025/2051
Interest payment dates	March 1/September 1	March 1/September 1
Callable dates	September 1, 2028*	September 1, 2028*

*Or any date thereafter at par plus accrued interest to the date of redemption, in whole or in part at the option of the District.

Developer Construction Commitments and Liabilities

At September 30, 2024, there were no developer construction commitments or liabilities.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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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.

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 7, 2023, the District levied the following ad valorem taxes for the 2023 tax year on the adjusted taxable valuation of \$220,712,153:

	<u>Rate</u>	<u>Amount</u>
Debt service	\$ 0.2500	\$ 551,852
Maintenance	<u>0.4000</u>	<u>882,963</u>
	<u>\$ 0.6500</u>	<u>\$ 1,434,815</u>

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

2023 tax year total property tax levy	\$ 1,434,815
Appraisal district adjustments to prior year taxes	<u>(2,703)</u>
Statement of Activities property tax revenues	<u>\$ 1,432,112</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 District's deposits were covered by federal insurance.

At the balance sheet date the carrying value and market value of the investments in the authorized private sector investment pool was \$3,629,392.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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Deposits and temporary investments restricted by state statutes and the Bond Orders:

Debt Service Fund

For payment of debt principal and interest, paying agent fees and costs of assessing and collecting taxes:

Cash	\$ 71,737
Temporary investments	<u>391,968</u>
	<u>\$ 463,705</u>

Capital Projects Fund

For construction of capital assets:

Cash	\$ 72,015
Temporary investments	<u>2,583,600</u>
	<u>\$ 2,655,615</u>

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.

At September 30, 2024, the District had physical damage coverage of \$14,728,000, mobile equipment coverage of \$6,655, 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 and employee's crime coverage of \$50,000.

NOTE 9: CONTRACT WITH EAST PLANTATION UTILITY DISTRICT

On March 28, 2019, 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 agreement also provides that each district will provide water to the other district in event of emergency at cost.

Each participant is responsible only for its share of the operating costs of the Plant. Participants are billed a monthly amount which is based upon actual costs incurred during the prior month as allocated based upon capacity owned and the number of equivalent connections within each participating district. The District has contributed \$25,000 for the operating reserve. The District's share of operating costs was \$257,659 and capital improvement costs were \$256,011 for the year ended September 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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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, 2024, 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, 2024, were \$19,199. The District billed its customers \$7,753 during the fiscal year to pay for the fees charged by the LSGCD.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE, BUDGET AND ACTUAL, GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 855,828	\$ 855,828	\$ 868,379	\$ 12,551
Water service	484,689	484,689	340,646	(144,043)
Sewer service	425,000	425,000	418,057	(6,943)
Surface water fees	13,000	13,000	7,753	(5,247)
Penalty and interest	26,000	26,000	54,069	28,069
Interest on deposits	20,850	20,850	55,451	34,601
Other revenues	<u>7,000</u>	<u>7,000</u>	<u>14,525</u>	<u>7,525</u>
TOTAL REVENUES	<u>1,832,367</u>	<u>1,832,367</u>	<u>1,758,880</u>	<u>(73,487)</u>
EXPENDITURES				
Service operations:				
Purchased services	186,622	186,622	257,659	71,037
Professional fees	285,000	285,000	364,600	79,600
Contracted services	114,800	114,800	245,608	130,808
Utilities	71,000	71,000	52,059	(18,941)
Surface water fees	20,500	20,500	19,199	(1,301)
Repairs, maintenance and other operating expenditures	1,076,490	1,076,490	820,606	(255,884)
Administrative expenditures	77,955	77,955	118,496	40,541
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,832,367</u>	<u>1,832,367</u>	<u>1,878,227</u>	<u>45,860</u>
EXCESS REVENUES (EXPENDITURES)	<u>0</u>	<u>0</u>	<u>(119,347)</u>	<u>(119,347)</u>
OTHER FINANCING SOURCES (USES)				
Increase (decrease) in operating reserve	<u>0</u>	<u>0</u>	<u>(28,103)</u>	<u>(28,103)</u>
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(28,103)</u>	<u>(28,103)</u>
EXCESS SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(147,450)</u>	<u>(147,450)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>1,183,831</u>	<u>1,183,831</u>	<u>1,183,831</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,183,831</u>	<u>\$ 1,183,831</u>	<u>\$ 1,036,381</u>	<u>\$ (147,450)</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 REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE, BUDGET AND ACTUAL, SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

DRAFT

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From participants in plant:				
River Plantation Municipal Utility District	\$ 186,622	\$ 186,622	\$ 369,929	\$ 183,307
East Plantation Utility District	127,748	127,748	245,898	118,150
Interest on deposits	100	100	66	(34)
TOTAL REVENUES	314,470	314,470	615,893	301,423
EXPENDITURES				
Service operations:				
Professional fees	55,000	55,000	52,175	(2,825)
Contracted services	41,000	41,000	38,151	(2,849)
Utilities	45,350	45,350	48,868	3,518
Repairs and maintenance	79,516	79,516	225,048	145,532
Other operating expenditures	54,520	54,520	55,437	917
Administrative expenditures	39,084	39,084	135	(38,949)
Capital outlay	0	0	196,079	196,079
TOTAL EXPENDITURES	314,470	314,470	615,893	301,423
EXCESS REVENUES (EXPENDITURES)	0	0	0	0
FUND BALANCE, BEGINNING OF YEAR	25,000	25,000	25,000	0
FUND BALANCE, END OF YEAR	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</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.

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

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
SCHEDULE OF TEXAS SUPPLEMENTARY INFORMATION
REQUIRED BY THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
SEPTEMBER 30, 2024

(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
- [X] TSI-5. Long-Term Debt Service Requirements by Years
- [X] TSI-6. Changes in Long-Term Bonded Debt
- [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

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SCHEDULE OF SERVICES AND RATES

SEPTEMBER 30, 2024

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:	\$12.75	under 3,000	N	\$2.85	3,001 to 10,000
				3.15	10,001 to 20,000
				3.55	20,001 to 30,000
				4.00	30,001 to 40,000
				4.75	40,001 to 50,000
				6.00	Over 50,000
WASTEWATER:	\$31.00	under 3,000	Y	\$0.00	
	39.00	over 3,000	Y	0.00	

SURCHARGE: 0.50 % of monthly billing -- TCEQ assessment fees.
\$0.085 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: \$32.70 Wastewater: \$39.00 Surcharge: \$1.21

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

SCHEDULE OF SERVICES AND RATES (Continued)

SEPTEMBER 30, 2024

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"	932	898	1.0	898
1"	19	19	2.5	48
1-1/2"	1	1	5.0	5
2"	12	12	8.0	96
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>964</u>	<u>930</u>		<u>1,047</u>
Total Wastewater**	<u>942</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): 100,078
 Gallons billed to customers (unaudited): 93,923

Water Accountability Ratio
 (Gallons billed/ gallons pumped): 94%

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

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EXPENDITURES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
CURRENT					
Purchased services:					
Wastewater	\$ 231,095	\$	\$	\$	\$ 231,095
Drainage	26,564				26,564
	<u>257,659</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,659</u>
Professional fees:					
Auditing	12,300				12,300
Legal	255,136		8,313		263,449
Engineering	97,164	52,175			149,339
	<u>364,600</u>	<u>52,175</u>	<u>8,313</u>	<u>0</u>	<u>425,088</u>
Contracted services:					
Operation and billing	161,104	21,558			182,662
Bookkeeping	71,969	16,593			88,562
Tax assessor-collector			472		472
Central appraisal district	12,535				12,535
	<u>245,608</u>	<u>38,151</u>	<u>472</u>	<u>0</u>	<u>284,231</u>
Utilities	<u>52,059</u>	<u>48,868</u>	<u>0</u>	<u>0</u>	<u>100,927</u>
Surface water fees	<u>19,199</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,199</u>
Repairs and maintenance	<u>798,876</u>	<u>225,048</u>	<u>0</u>	<u>103,679</u>	<u>1,127,603</u>
Other operating expenditures:					
Sludge hauling		28,272			28,272
Chemicals	5,952	10,099			16,051
Laboratory costs	11,168	14,778			25,946
Security					0
TCEQ assessment	4,610				4,610
Other		2,288			2,288
	<u>21,730</u>	<u>55,437</u>	<u>0</u>	<u>0</u>	<u>77,167</u>
Administrative expenditures:					
Director's fees	7,600				7,600
Office supplies and postage	5,167				5,167
Insurance	34,677				34,677
Election costs	52,611				52,611
Permit fees	2,640				2,640
Other	15,801	135			15,936
	<u>118,496</u>	<u>135</u>	<u>0</u>	<u>0</u>	<u>118,631</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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EXPENDITURES (Continued)FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
CAPITAL OUTLAY					
Authorized expenditures	<u>\$ 0</u>	<u>\$ 196,079</u>	<u>0</u>	<u>\$2,699,331</u>	<u>\$2,895,410</u>
DEBT SERVICE					
Principal retirement	<u>0</u>	<u>0</u>	<u>145,000</u>	<u>0</u>	<u>145,000</u>
Interest and fees:					
Interest			348,394		348,394
Paying agent fees			1,500		1,500
	<u>0</u>	<u>0</u>	<u>349,894</u>	<u>0</u>	<u>349,894</u>
TOTAL EXPENDITURES	<u>\$1,878,227</u>	<u>\$ 615,893</u>	<u>\$ 503,679</u>	<u>\$2,803,010</u>	<u>\$5,800,809</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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ANALYSIS OF CHANGES IN DEPOSITS
ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals (Memorandum Only)</u>
SOURCES OF DEPOSITS AND TEMPORARY INVESTMENTS					
Cash receipts from revenues excluding maintenance taxes	\$ 914,448	\$ 582,352	\$ 591,813	\$ 206,145	\$ 2,294,758
Maintenance tax collections			868,379		868,379
Maintenance tax transfers	841,634				841,634
Reimbursement from other fund	<u>123,426</u>	<u> </u>	<u> </u>	<u>34,112</u>	<u>157,538</u>
TOTAL DEPOSITS AND TEMPORARY INVESTMENTS PROVIDED	<u>1,879,508</u>	<u>582,352</u>	<u>1,460,192</u>	<u>240,257</u>	<u>4,162,309</u>
APPLICATIONS OF DEPOSITS AND TEMPORARY INVESTMENTS					
Cash disbursements for:					
Current expenditures	1,660,502	427,641	8,785	103,679	2,200,607
Capital outlay	118,496	196,079		2,377,342	2,691,917
Debt service			494,894		494,894
Other district				126,032	126,032
Other fund	62,670			5,371	68,041
Reimbursement to other fund	34,112			123,426	157,538
Maintenance tax transfers			841,634		841,634
Decrease in customer and builder deposits	<u>665</u>	<u> </u>	<u> </u>	<u> </u>	<u>665</u>
TOTAL DEPOSITS AND TEMPORARY INVESTMENTS APPLIED	<u>1,876,445</u>	<u>623,720</u>	<u>1,345,313</u>	<u>2,735,850</u>	<u>6,581,328</u>
INCREASE (DECREASE) IN DEPOSITS AND TEMPORARY INVESTMENTS	3,063	(41,368)	114,879	(2,495,593)	(2,419,019)
DEPOSITS AND TEMPORARY INVESTMENTS BALANCES, BEGINNING OF YEAR	<u>1,130,587</u>	<u>64,109</u>	<u>348,826</u>	<u>5,151,208</u>	<u>6,694,730</u>
DEPOSITS AND TEMPORARY INVESTMENTS BALANCES, END OF YEAR	<u>\$ 1,133,650</u>	<u>\$ 22,741</u>	<u>\$ 463,705</u>	<u>\$ 2,655,615</u>	<u>\$ 4,275,711</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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SCHEDULE OF TEMPORARY INVESTMENTS

SEPTEMBER 30, 2024

	<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	\$ 653,824	\$ 0
DEBT SERVICE FUND				
Texas CLASS				
No. TX-01-0752-0003	Market	On demand	5,402	0
No. TX-01-0752-0005	Market	On demand	<u>386,566</u>	<u>0</u>
			<u>\$ 391,968</u>	<u>\$ 0</u>
CAPITAL PROJECTS FUND				
Texas CLASS				
No. TX-01-0752-0002	Market	On demand	0	0
No. TX-01-0752-0004	Market	On demand	<u>2,583,600</u>	<u>0</u>
			<u>\$ 2,583,600</u>	<u>\$ 0</u>
Total – All Funds			<u>\$ 3,629,392</u>	<u>\$ 0</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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TAXES LEVIED AND RECEIVABLEFOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Maintenance Taxes</u>	<u>Debt Service Taxes</u>
RECEIVABLE, BEGINNING OF YEAR	\$ 40,035	\$ 18,137
Additions and corrections to prior year taxes	<u>(1,482)</u>	<u>(1,221)</u>
Adjusted receivable, beginning of year	38,553	16,916
2023 ADJUSTED TAX ROLL	<u>882,963</u>	<u>551,852</u>
Total to be accounted for	921,516	568,768
Tax collections: Current tax year	(854,171)	(533,857)
Prior tax years	<u>(14,208)</u>	<u>(8,278)</u>
RECEIVABLE, END OF YEAR	<u>\$ 53,137</u>	<u>\$ 26,633</u>
RECEIVABLE, BY TAX YEAR		
2013 and prior	\$ 376	\$ 17
2014	304	0
2015	663	0
2016	1,120	0
2017	1,416	0
2018	1,703	0
2019	2,050	0
2020	3,061	0
2021	4,341	0
2022	9,311	8,621
2023	<u>28,792</u>	<u>17,995</u>
RECEIVABLE, END OF YEAR	<u>\$ 53,137</u>	<u>\$ 26,633</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

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TAXES LEVIED AND RECEIVABLE (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2024

ADJUSTED PROPERTY VALUATIONS AS OF JANUARY 1 OF TAX YEAR	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Land	\$ 27,528,989	\$ 42,456,878	\$ 24,233,854	\$ 24,276,884
Improvements	235,111,659	205,649,102	163,177,670	153,775,974
Personal property	5,572,954	4,873,281	4,182,021	4,021,620
Less exemptions	<u>(47,501,449)</u>	<u>(49,698,864)</u>	<u>(22,877,543)</u>	<u>(22,591,942)</u>
 TOTAL PROPERTY VALUATIONS	 <u>\$ 220,712,153</u>	 <u>\$ 203,280,397</u>	 <u>\$ 168,716,002</u>	 <u>\$ 159,482,536</u>
 TAX RATES PER \$100 VALUATION				
Debt service tax rates	\$ 0.25000	\$ 0.25000	\$ 0.00000	\$ 0.00000
Maintenance tax rates*	<u>0.40000</u>	<u>0.27000</u>	<u>0.31602</u>	<u>0.32000</u>
 TOTAL TAX RATES PER \$100 VALUATION	 <u>\$ 0.65000</u>	 <u>\$ 0.52000</u>	 <u>\$ 0.31602</u>	 <u>\$ 0.32000</u>
 TAX ROLLS	 <u>\$ 1,434,815</u>	 <u>\$ 1,059,835</u>	 <u>\$ 533,697</u>	 <u>\$ 515,900</u>
 PERCENT OF TAXES COLLECTED TO TAXES LEVIED	 <u>96.7 %</u>	 <u>98.3 %</u>	 <u>99.2 %</u>	 <u>99.4 %</u>

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

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS, BY YEARS
SEPTEMBER 30, 2024

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<u>Due During Fiscal Years Ending September 30</u>	<u>Series 2022</u>		
	<u>Principal Due September 1</u>	<u>Interest Due March 1, September 1</u>	<u>Total</u>
2025	\$ 125,000	\$ 292,075	\$ 417,075
2026	130,000	283,012	413,012
2027	140,000	273,588	413,588
2028	140,000	263,438	403,438
2029	150,000	253,288	403,288
2030	160,000	242,412	402,412
2031	165,000	236,012	401,012
2032	170,000	229,412	399,412
2033	175,000	223,888	398,888
2034	185,000	218,200	403,200
2035	190,000	210,800	400,800
2036	205,000	203,200	408,200
2037	210,000	195,000	405,000
2038	220,000	186,600	406,600
2039	230,000	177,800	407,800
2040	240,000	168,600	408,600
2041	250,000	159,000	409,000
2042	265,000	149,000	414,000
2043	275,000	138,400	413,400
2044	285,000	127,400	412,400
2045	295,000	116,000	411,000
2046	315,000	104,200	419,200
2047	325,000	91,600	416,600
2048	340,000	78,600	418,600
2049	355,000	65,000	420,000
2050	370,000	50,800	420,800
2051	385,000	36,000	421,000
2052	515,000	20,600	535,600
TOTALS	<u>\$ 6,810,000</u>	<u>\$ 4,793,925</u>	<u>\$ 11,603,925</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS, BY YEARS (Continued)
SEPTEMBER 30, 2024

DRAFT

<u>Due During Fiscal Years Ending September 30</u>	<u>Series 2022 Park</u>		
	<u>Principal Due September 1</u>	<u>Interest Due March 1, September 1</u>	<u>Total</u>
2025	\$ 30,000	\$ 46,781	\$ 76,781
2026	30,000	45,581	75,581
2027	30,000	44,381	74,381
2028	35,000	43,181	78,181
2029	35,000	41,782	76,782
2030	35,000	40,732	75,732
2031	40,000	39,682	79,682
2032	40,000	38,482	78,482
2033	45,000	37,282	82,282
2034	45,000	35,932	80,932
2035	50,000	34,694	84,694
2036	50,000	33,318	83,318
2037	55,000	31,944	86,944
2038	55,000	30,432	85,432
2039	60,000	28,918	88,918
2040	60,000	27,268	87,268
2041	65,000	25,618	90,618
2042	65,000	23,832	88,832
2043	70,000	22,044	92,044
2044	75,000	20,118	95,118
2045	80,000	18,056	98,056
2046	80,000	15,856	95,856
2047	85,000	13,656	98,656
2048	90,000	11,212	101,212
2049	95,000	8,626	103,626
2050	100,000	5,894	105,894
2051	105,000	3,018	108,018
TOTALS	<u>\$ 1,605,000</u>	<u>\$ 768,320</u>	<u>\$ 2,373,320</u>

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

DRAFT

LONG-TERM DEBT SERVICE REQUIREMENTS, BY YEARS (Continued)

SEPTEMBER 30, 2024

<u>Due During Fiscal Years Ending September 30</u>	<u>Annual Requirements for All Series</u>		
	<u>Total Principal Due</u>	<u>Total Interest Due</u>	<u>Total</u>
2025	\$ 155,000	\$ 338,856	\$ 493,856
2026	160,000	328,593	488,593
2027	170,000	317,969	487,969
2028	175,000	306,619	481,619
2029	185,000	295,070	480,070
2030	195,000	283,144	478,144
2031	205,000	275,694	480,694
2032	210,000	267,894	477,894
2033	220,000	261,170	481,170
2034	230,000	254,132	484,132
2035	240,000	245,494	485,494
2036	255,000	236,518	491,518
2037	265,000	226,944	491,944
2038	275,000	217,032	492,032
2039	290,000	206,718	496,718
2040	300,000	195,868	495,868
2041	315,000	184,618	499,618
2042	330,000	172,832	502,832
2043	345,000	160,444	505,444
2044	360,000	147,518	507,518
2045	375,000	134,056	509,056
2046	395,000	120,056	515,056
2047	410,000	105,256	515,256
2048	430,000	89,812	519,812
2049	450,000	73,626	523,626
2050	470,000	56,694	526,694
2051	490,000	39,018	529,018
2052	515,000	20,600	535,600
TOTALS	<u>\$ 8,415,000</u>	<u>\$ 5,562,245</u>	<u>\$ 13,977,245</u>

See accompanying independent auditor's report.

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RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
ANALYSIS OF CHANGES IN LONG-TERM BONDED DEBT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>(1)</u>	<u>(2)</u>	<u>Totals</u>
Bond Series:	2022	2022 Park	
Interest Rate:	3.25% to 7.25%	2.75% to 4.00%	
Dates Interest Payable:	March1/ September 1	March1/ September 1	
Maturity Dates:	September 1, 2025/2052	September 1, 2025/2051	
Bonds Outstanding at Beginning of Current Year	\$ 6,925,000	\$ 1,635,000	\$ 8,560,000
Less Retirements:	<u>(115,000)</u>	<u>(30,000)</u>	<u>(145,000)</u>
Bonds Outstanding at End of Current Year	<u>\$ 6,810,000</u>	<u>\$ 1,605,000</u>	<u>\$ 8,415,000</u>
Current Year Interest Paid:	<u>\$ 300,413</u>	<u>\$ 47,981</u>	<u>\$ 348,394</u>

Bond Descriptions and Original Amount of Issue

- (1) River Plantation Municipal Utility District Unlimited Tax Bonds, Series 2022 (\$6,950,000)
- (2) River Plantation Municipal Utility District Unlimited Tax Park Bonds, Series 2022 (\$1,675,000)

Paying Agent/Registrar

(1) (2) The Bank of New York Mellon Trust Company, N.A., Dallas, Texas

<u>Bond Authority</u>	<u>Tax Bonds</u>	<u>Other Bonds</u>	<u>Refunding Bonds</u>
Amount Authorized by Voters:	\$ 21,470,000	\$ 2,000,943	\$ 0
Amount Issued:	13,420,000	1,675,000	
Remaining to be Issued:	8,050,000	325,943	

Net Debt Service Fund deposits and investments balances as of September 30, 2024: \$436,039
 Average annual debt service payment for remaining term of all debt: 499,187

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT DRAFT

COMPARATIVE STATEMENTS OF REVENUES AND EXPENDITURES,
GENERAL FUND

FOR YEARS ENDED SEPTEMBER 30

	AMOUNT					PERCENT OF TOTAL REVENUES				
	2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
REVENUES										
Property taxes	\$ 868,379	\$ 545,241	\$ 529,376	\$ 518,885	\$ 484,125	49.4 %	34.9 %	34.7 %	40.3 %	39.2 %
Water and sewer service	758,703	891,797	809,606	610,506	570,137	43.1	57.0	52.9	47.5	46.3
Service to East Plantation Utility District	0	0	85,413	95,559	88,458	0.0	0.0	5.6	7.4	7.2
Surface water fees	7,753	10,097	14,096	15,026	16,468	0.4	0.6	0.9	1.2	1.3
Penalty and interest	54,069	26,839	22,746	25,642	22,020	3.1	1.7	1.5	2.0	1.8
Interest on deposits	55,451	49,266	8,774	501	33,970	3.2	3.1	0.6	0.0	2.8
Other revenues	<u>14,525</u>	<u>42,482</u>	<u>58,601</u>	<u>20,228</u>	<u>17,607</u>	<u>0.8</u>	<u>2.7</u>	<u>3.8</u>	<u>1.6</u>	<u>1.4</u>
TOTAL REVENUES	<u>1,758,880</u>	<u>1,565,722</u>	<u>1,528,612</u>	<u>1,286,347</u>	<u>1,232,785</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
EXPENDITURES										
Current:										
Personnel salaries and benefits	0	0	202,424	298,775	306,981	0.0	0.0	13.2	23.2	24.9
Purchased services	257,659	235,930	0	0	0	14.6	15.1	0.0	0.0	0.0
Professional fees	364,600	349,956	277,416	332,041	269,325	20.7	22.4	18.1	25.8	21.8
Contracted services	245,608	219,448	90,208	26,047	25,556	14.0	14.0	5.9	2.0	2.1
Utilities	52,059	73,751	122,861	112,588	89,056	3.0	4.7	8.0	8.8	7.2
Surface water fees	19,199	19,199	18,341	19,199	19,199	1.1	1.2	1.2	1.5	1.6
Repairs, maintenance and other operating expenditures	820,606	649,090	489,064	219,107	341,677	46.7	41.4	32.0	17.0	27.8
Administrative expenditures	118,496	102,698	85,417	71,974	58,068	6.7	6.6	5.6	5.6	4.7
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,085</u>	<u>1,822,897</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>41.6</u>	<u>147.8</u>
TOTAL EXPENDITURES	<u>1,878,227</u>	<u>1,650,072</u>	<u>1,285,731</u>	<u>1,614,816</u>	<u>2,932,759</u>	<u>106.8</u>	<u>105.4</u>	<u>84.0</u>	<u>125.5</u>	<u>237.9</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$ (119,347)</u>	<u>\$ (84,350)</u>	<u>\$ 242,881</u>	<u>\$ (328,469)</u>	<u>\$ (1,699,974)</u>	<u>(6.8) %</u>	<u>(5.4) %</u>	<u>16.0 %</u>	<u>(25.5) %</u>	<u>(137.9) %</u>
 TOTAL ACTIVE RETAIL WATER CONNECTIONS	 <u>930</u>	 <u>955</u>	 <u>952</u>	 <u>933</u>	 <u>934</u>					
 TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	 <u>915</u>	 <u>935</u>	 <u>952</u>	 <u>924</u>	 <u>915</u>					

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

	AMOUNT					PERCENT OF TOTAL REVENUES				
	2024	2023	2022*	2021	2020	2024	2023	2022	2021	2020
REVENUES										
Property taxes	\$ 542,135	\$ 491,485	\$ 0			91.6 %	95.0 %	0.0 %	%	%
Penalty and interest	23,782	3,136	2,310			4.0	0.6	100.0		
Interest on deposits and investments	25,896	22,800	0			4.4	4.4	0.0		
TOTAL REVENUES	591,813	517,421	2,310			100.0	100.0	100.0		
EXPENDITURES										
Current:										
Professional fees	8,313	0	0			1.4	0.0	0.0		
Contracted services	472	0	0			0.1	0.0	0.0		
Other expenditures	0	0	0			0.0	0.0	0.0		
Debt service:										
Principal retirement	145,000	50,000	15,000			24.5	9.7	649.4		
Interest and fees	349,894	432,710	25,962			59.1	83.6	1123.9		
TOTAL EXPENDITURES	503,679	482,710	40,962			85.1	93.3	1773.3		
EXCESS REVENUES (EXPENDITURES)	\$ 88,134	\$ 34,711	\$ (38,652)			14.9 %	6.7 %	(1,673. %)	%	%

*First year of financial activity.

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

SEPTEMBER 30, 2024

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: July 26, 2024

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 5/07/22- 5/02/26	\$ 0	\$ 2,123	President
Timothy Goodman P.O. Box 747 Conroe, Texas 77305	Elected 5/07/22- 5/02/26	3,600	959	Vice President
Karl Sakocius P.O. Box 747 Conroe, Texas 77305	Elected 5/07/22- 5/02/26	0	0	Secretary
Thomas Vandever P.O. Box 747 Conroe, Texas 77305	Elected 5/04/24- 5/06/28	0	0	Treasurer/ Investment Officer
Mark Denham P.O. Box 747 Conroe, Texas 77305	Elected 5/04/24- 5/06/28	0	0	Assistant Secretary

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

DRAFT

BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS (Continued)SEPTEMBER 30, 2024CONSULTANTS

<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	\$ 183,502	Attorney
Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 N. Loop West, Suite 600 Houston, Texas 77008	Prior to 2012	8,313	Delinquent Tax Attorney
Municipal Accounts & Consulting, L.P. 611 Longmire Road, Suite 1 Conroe, Texas 77304	10/01/13	52,084	Bookkeeper
Municipal Operations & Consulting, Inc. 27316 Spectrum Way Oak Ridge, Texas 77385	4/28/22	600,438	Operator
Vogler & Spencer Engineering, Inc. 777 North Eldridge Parkway, Suite 500 Houston, Texas 77079	1/11/21	620,439	Engineer
Tammy J. McRae Montgomery County TAC 400 N. San Jacinto Conroe, Texas 77301	2/01/96	472	Tax Assessor- Collector
Montgomery Central Appraisal District P.O. Box 2233 Conroe, Texas 77305	Legislative Action	12,535	Central Appraisal District
Rathmann & Associates, L.P. 8584 Katy Freeway, Suite 250 Houston, Texas 77024	7/25/24	0	Financial Advisor
RBC Capital Markets, LLC 609 Main Street, Suite 3600 Houston, Texas 77002	Replaced 7/25/24	0	Financial Advisor
Mark C. Eyring, CPA, PLLC 12702 Century Drive, Suite C2 Stafford, Texas 77477	9/27/12	12,300	Independent Auditor

See accompanying independent auditor's report.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

Resolution Affirming Review
of Investment Policy, Strategies and Objectives

The Board of Directors (“Board”) of River Plantation Municipal Utility District (“District”) met at the Board’s regular meeting place on January 22, 2025, with a quorum of directors present, as follows:

Julie Gilmer, President
Timothy Goodman, Vice President
Karl Sakocius, Secretary
Thomas Vandever, Treasurer
Mark V. Denham, Director

and the following absent:

None

when the following business was transacted:

Whereas, the District is required by the Public Funds Investment Act, Tex. Gov’t. Code Chapter 2256 (the “Act”) to adopt an investment policy for the purchase and management of investments for District funds; and

Whereas, Section 2256.005 (e) of the Act and the District’s investment policy requires that the District review its investment policy, strategies and objectives not less than annually; and

Whereas, as a part of the District’s 2024 fiscal year end audit review, the District has reviewed its investment policy, strategies and objectives and has determined that the policy should remain in effect with no changes.

Whereas, as a part of its annual review, the District shall review, revise if necessary, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District.

Whereas, the District has determined that the brokers listed on Exhibit "A" are qualified and authorized to engage in investment transactions with the District.

NOW, THEREFORE, be it resolved by the Board of Directors of the District as follows:

1. In accordance with Section 2256.005(e) of the Act and the District's investment policy, the investment policy and the investment strategies and objectives of the District have been reviewed by the Board.

2. The Board has determined that the investment policy and investment strategies and objectives of the District are appropriate for the District's purposes and should not be changed.

3. The brokers listed on Exhibit "A" are qualified and authorized to engage in investment transactions with the District.

The president or vice president is authorized to execute and the secretary, assistant secretary or secretary pro tempore to attest this Resolution on behalf of the District.

JULIE GILMER

President

ATTEST:

KARL SAKOCIUS

Secretary

I, the undersigned Secretary of the Board of Directors of River Plantation Municipal Utility District, hereby certify that the foregoing is a true and correct copy of the resolution adopted by said Board at its meeting of January 22, 2025, and a minute entry of that date showing the adoption thereof, the original of which resolution appears in the minute book of said Board, on file in the District's office.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq.

Witness my hand and seal of said District, this January 22, 2025.

Secretary



Exhibit "A"
Qualified List of Brokers

AMEGY BANK A DIVISION OF ZIONS BANCORP.	LONE STAR BANK
ALLEGIANCE BANK	LONESTAR CAPITAL BANK (FORMERLY BUSINESS BK OF TX)
AMERICAN BANK OF COMMERCE (ABC BANK)	LONE STAR INVESTMENT POOL
AMERICAN NATIONAL BANK OF TEXAS	MOODY NATIONAL BANK
AMERANT BANK	MORGAN STANLEY
AUSTIN CAPITAL BANK	NEW FIRST NATIONAL BANK
BANCORPSOUTH	ORIGIN BANK
BANK OF AMERICA	PIONEER BANK
BANK OF HOUSTON	PLAINS CAPITAL BANK
BANK OF NEW YORK MELLON	PLAINS STATE BANK
BANK OF TEXAS DIVISION OF BOKF NA	PNC BANK
BOK FINANCIAL SECURITIES	PROSPERITY BANK
BANK OZK	PFM ASSET MANAGEMENT LLC
BANK OF THE WEST	R BANK
BEAL BANK	RAYMOND JAMES FINANCIAL
CADENCE BANK	RBC CAPITAL MARKETS
CAPITAL ONE	REGIONS BANK
CAPITAL BANK OF TEXAS	ROBERT BAIRD
CENTRAL BANK	SIMMONS BANK
CHASEWOOD BANK	SPIRIT OF TEXAS BANK
CITIBANK N.A.	SOUTHSIDE BANK
COMERICA BANK	SOUTHSTAR BANK, SSB
COMMERCIAL STATE BANK	STATE BANK OF TEXAS
COMMUNITY BANK OF TEXAS	TEXAS CLASS
COMMUNITY BANK OF TEXAS	TEXAS CLASS
EAST WEST BANK	TEXPOOL
FEDERATED IHERMES INC	TEXSTAR INVESTMENT POOL
FIRST FINANCIAL BANK	TEXAN BANK (formerly Bank of Fort Bend)
FIRST CITIZENS BANK	TEXAS CAPITAL BANK
FIRST NATL. BANK TEXAS / FIRST CONVENIENCE BANK	TEXAS FIRST BANK
THE FIRST NATIONAL BANK BASTROP	TEXAS EXCHANGE BANK
THE FIRST NATIONAL BANK OF BELLVILLE	TEXAS GULF BANK
FIRST HORIZON BANK	TEXAS REGIONAL BANK
FIRST TEXAS BANK	TIB - THE INDEPENDENT BANKERS BANK
FIRST UNITED BANK	TEXAS CITIZENS BANK
FRONTIER BANK	TEXAS REGIONAL BANK
FROST BANK	THE FIRST STATE BANK
GUARANTY BANK & TRUST N.A.	THIRD COAST BANK
HANCOCK WHITNEY BANK	TRUIST FINANCIAL CORP
HERRING BANK	TRUSTMARK NATIONAL BANK
HILLTOP SECURITIES	UBANK
HOMETOWN BANK N.A.	UBS FINANCIAL SERVICES
INDEPENDENT BANK	UNITED BANK OF EL PASO DEL NORTE
INTERNATIONAL BANK OF COMMERCE	UNITED TEXAS BANK
JP MORGAN CHASE	UNITY NATIONAL BANK
LOGIC	US BANK
	VANTAGE BANK TEXAS
	VERITEX COMMUNITY BANK
	WALLIS BANK
	WELLS FARGO
	WELLS FARGO ADVISORS
	WELLS FARGO SECURITIES
	WESTSTAR BANK
	WOODFOREST NATIONAL BANK



MONTHLY OPERATIONS REPORT FOR RIVER PLANTATION MUD

December, 2024

Connections: 977
Vacant: 42

REVENUE:	Water	LSGCD	Sewer	TCEQ	Taps	Deposits	Penalty	Misc.	TOTAL
	\$ 29,950.67	\$ 714.27	\$ 31,632.39	\$ 312.96	\$ -	\$ 3,703.26	\$ 994.54	\$ 7,129.04	\$ 74,437.13

BILLED CONS:	Residential	Builder/Temp	Multi-Family	Irrigation	STP/LS	Commercial	Total
	5,776,000	27,000	0	296,000	444,000	45,000	6,588,000

WATER:	11/18/24 - 12/18/24	LSGCD - Well Permit
Gallons pumped from Well No.2	4,246,000	Permit Expires: 12/31/2024
Gallons pumped from Well No.3	2,904,000	Permitted Authorization: 225,868,339
Total Pumpage	7,150,000	December Withdrawal: 6,638,000
Total Gallons Billed	6,588,000	Y-T-D Withdrawal: 104,679,000
Leaks, Construction, Flushing	30,000	Amount Remaining: 121,189,339
Pumped vs. Billed	92%	
Pumped vs. Accounted	93%	
Leaks repaired in District	3	
Bacteriological samples:	6	Good

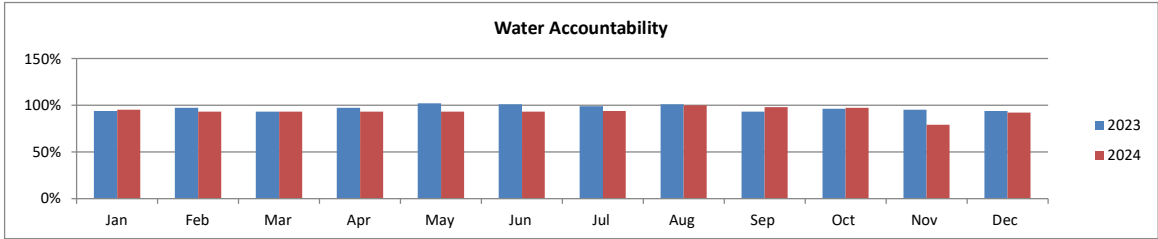
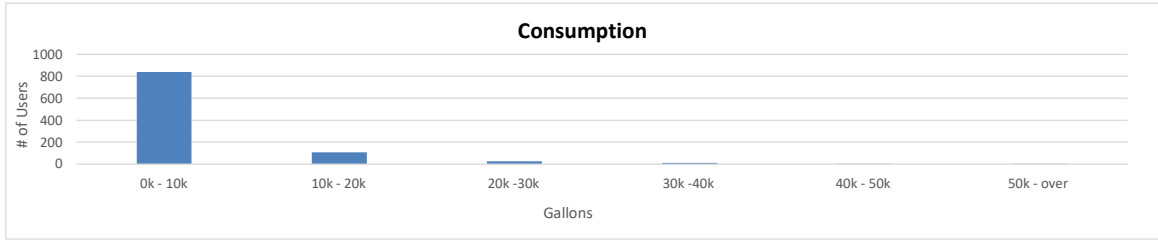
WASTEWATER TREATMENT PLANT
T.C.E.Q. Permit Number: WQ0010978001
Permit expiration date: January 2, 2029

	December, 2024	Measured by:
Average daily flow	339,065	Permitted Daily Flow 600,000 gal.per day
Average CBOD	3.05	Permitted CBOD 10 mg/l
Average Total Suspended Solids	7.98	Permitted T.S.S. 15 mg/l
Average Ammonia Nitrogen	1.25	Permitted Ammonia Nitrogen 3 mg/l
Average PH	7.05	Permitted PH 6.00 - 9.00 STD UNIT
Average Dissolved Oxygen	7.3	Permitted Dissolved Oxygen (Min.) 6.0 mg/l
Maximum Chlorine Residual	3.91	Permitted Chlorine Maximum 4.0 mg/l
Minimum Chlorine Residual	1.6	Permitted Chlorine Minimum 1.0 mg/l
Average E. coli	5.00	Permitted E. coli 63.0 mpn/100 ml
Total Rainfall	7.27"	

Sewer Treatment plant is currently operating at 57% of the permitted capacity.

Total gallons of Reuse for the month of December - 1.505 MG
Reuse revenue - \$1087.20

Aged Receivables:	Current	30 day	60 day	90 day	120 day	Total
	\$ 58,727.98	\$ 28.76	\$ 1,013.00	\$ 936.74	\$ 719.09	\$ 61,425.57



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Permit #:	TX0025674	Permittee:	RIVER PLANTATION MUD
Major:	No	Permittee Address:	2727 ALLEN PKWY SUTIE 1100 HOUSTON, TX 77019
Permitted Feature:	001 External Outfall	Discharge:	001-A DOMESTIC FACILITY - 001

Report Dates & Status	Monitoring Location	DMR Due Date:	Status:
From 12/01/24 to 12/31/24	1 - Effluent Gross	01/20/25	NetDMR Validated

Considerations for Form Completion

Principal Executive Officer

First Name: _____ **Title:** _____

Last Name: _____ **Telephone:** _____

No Data Indicator (NODI)

Form NODI: --

Code	Parameter Name	Monitoring Location	Season #	Param. NODI	Quantity or Loading			Quality or Concentration			# of Ex.	Frequency of Analysis	Sample Type	
					Qualifier 1	Value 1	Qualifier 2	Value 2	Units	Qualifier 3				Value 3
00300	Oxygen, dissolved [DO]	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	7.3	>=	6.0 MO MIN			19 - mg/L	01/07 - Weekly	GR - Grab
00400	pH	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	6.9	>=	6.0 MINIMUM			12 - SU	01/07 - Weekly	GR - Grab
00530	Solids, total suspended	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	10.7		75.0 DAILY AV			26 - lb/d	01/07 - Weekly	GR - Grab
00610	Nitrogen, ammonia total [as N]	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	2.31		15.0 DAILY AV			19 - mg/L	01/07 - Weekly	CP - Composite
50050	Flow, in conduit or thru treatment plant	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	0.339065		0.6 DAILY AV			03 - MGD	01/07 - Weekly	TM - Totalizer
50060	Chlorine, total residual	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	1.6		1.0 MO MIN			19 - mg/L	01/01 - Daily	GR - Grab
51040	E. coli	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	4.32		50.0 DAILY AV			30 - MPN/100mL	02/30 - Twice Per Month	GR - Grab
80082	BOD, carbonaceous [5 day, 20 C]	1 - Effluent Gross	0	--	Sample Permit Req. Value NODI	=	50.0		10.0 DAILY AV			30 - MPN/100mL	01/07 - Weekly	CP - Composite

Submission Note

If a parameter row does not contain any values for the Sample nor Effluent Trading, then none of the following fields will be submitted for that row: Units, Number of Excursions, Frequency of Analysis, and Sample Type.

Edit Check Errors

No errors.

Comments

Attachments

No attachments.

Report Last Saved By

RIVER PLANTATION MUD

User:

EASTEXDMRCT

Name:

Cassie Tarron

E-Mail:

ctarron.eastex@gmail.com

Date/Time:

2025-01-09 07:42 (Time Zone: -06:00)

Report Last Signed By

User:

MRIVERA14

Name:

Marcus Rivera

E-Mail:

mrivera@municipalops.com

Date/Time:

2025-01-13 16:12 (Time Zone: -06:00)

**RIVER PLANTATION MUNICIPAL UTILITY DISTRICT
ENGINEER'S REPORT
VSE Project No. 32000-000-0-DST
January 22, 2025, 6:30 p.m.**

Engineering Representative: Taylor J. Reed, P.E.

**Directors: Julie Gilmer, President
Tim Goodman, Vice President
Tom Vandever, Treasurer
Karl Sakocius, Secretary
Mark Denham, Asst. Secretary**

08. Items for Discussion:

I. Permits

- A. WWTF Discharge Permit Renewal (Expires September 2028)**
 - 1. No update

- B. Storm Water Quality Management Plan - MS4 Permit (Expires January 2024)**
 - 1. We received the draft of the permit and are currently reviewing it.

- C. Water Plant No. 1 - Water Well No. 1 Testing**
 - 1. Testing and Inspection due January 12, 2026

- D. Emergency Operation Information**
 - 1. Update as necessary.

II. Design Projects

A. Joint Projects

1. East Ditch FEMA Work (No Update)

- a) FEMA sent back the corrections and requested clarification. We have still not received the revised agreement.
- b) Design underway. Awaiting the cleanout of the channel to perform final inspections to ensure all damage has been addressed by the proposed plans.

2. East Ditch Maintenance

- a) We are working on soliciting bids from multiple contractors. The holidays made this difficult, but plan to have bids for the February meeting.

3. WWTP Rehabilitation and Electrical Upgrades

- a) Construction underway. The contractor has been pulling wires and setting up the new MCC controls.
- b) No pay application this month.

4. Holly Springs Drainage Issue

- a) We are waiting for the final pay application.

B. District Projects

1. Sanitary Sewer Rehabilitation Phase 2

- a) Construction underway. No pay application this month.

2. Charleston Park Irrigation Maintenance – No Update

- a) I have not received any verification that the electrical was completed for the Sprinkler system. I will continue to reach out to the contractor for an update.

3. Water Plant No. 2 Electrical Upgrades

- a) Project is substantially complete. We held a site walk and punch list was generated that the contractor is working on completing

4. Plantation Village Drainage Improvements

- a) Construction underway.

5. FEMA Public Assistance for April-June Declaration – No Update

- a) FEMA awarded the District approximately \$24K for the generator run times due to power outages. We have submitted the paperwork for approval and funding.

6. BAR No. 10 - \$8,050,00

- a) We have sent the report for review by the attorney and financial advisor.

7. Sanitary Sinkholes

- a) The contractor has performed their preconstruction inspections and will begin work shortly.

III. Other Matters

A. 10 Year CIP (No Update)

IV. Questions/Answers

1. 703 Fairway Oaks Storm Sewer Failure

- a) Still working on a plausible cost-effective solution.

2. Lot Acquisition

- a) Coordinating with the attorney as needed.

3. 726 Stonewall Jackson Sinkhole

- a) Looking into sinkhole. Operator dye tested and confirmed that it was a storm sewer issue and we are going to televise the line to see the extent of the damage.

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

**Order Adopting Residence Homestead Exemption
for Persons Sixty-Five or Older or Disabled**

The board of directors (“Board”) of River Plantation Municipal Utility District (“District”) met at the Board’s regular meeting place on January 22, 2025, with the following Directors present:

Julie Gilmer, President
Timothy Goodman, Vice President
Karl Sakocius, Secretary
Thomas Vandever, Treasurer
Mark V. Denham, Director

and the following directors absent:

None

when the following business was transacted:

The Order set out below was introduced for consideration of the Board. It was duly moved, seconded and unanimously carried that the following Order be adopted:

Whereas, pursuant to Texas Property Tax Code, Section 11.13 an individual is entitled to an exemption from taxation as set forth therein;

Whereas, the Board of Directors of the District has determined that it is in the public interest for said District, to provide the residence homestead exemption for persons 65 or older or disabled, as defined by Texas Property Tax Code Section 11.3.

It is, therefore, ordered by the Board of Directors of the District, as follows:

Pursuant to the provisions of Texas Property Tax Code Section 11.13(d), this Board does hereby exempt \$25,000 of the market value of each residence homestead within the District of an individual who is disabled or is 65 years of age or older from all ad valorem taxes levied by the

District for the year 2025 subject to the terms and conditions set out below and, where applicable, the compliance therewith by the owner of the residence homestead, hereinafter called “applicant.”

The exemption above set out shall be granted upon the following terms and conditions:

Such exemption shall extend only to applicant’s residence homestead as same is defined by Texas Property Tax Code Section 11.3.

To be eligible for the exemption, applicant must be disabled or have attained the age of 65 or over by January 1 of the year for which the exemption is sought; provided, however, that if applicant’s spouse has attained such age by such date, applicant shall be entitled to the exemption regardless of applicant’s age.

Applicant shall file with the Appraisal District for the County in which the homestead is located on or before July 1 of the year for which the exemption is claimed all information required by the Appraisal District to determine eligibility for the exemption.

Passed, ordered and approved as the date first written above.

JULIE GILMER

President

ATTEST:

KARL SAKOCIUS

Secretary

I, the undersigned secretary of the Board of Directors of River Plantation Municipal Utility District, hereby certify that the foregoing is a true and correct copy of the Order Adopting Residence Homestead Exemption for Persons Sixty-Five or Older or Disabled, the original of which instrument, dated January 22, 2025, appears in the official minute book of the Board, on file and open to the public at the office of the District.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq.

Witness my hand and the seal of said District, this January 22, 2025.

Secretary



RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

**Order Rescinding Meeting Places Outside District and
Designating Additional Meeting Places Outside District**

The Board of Directors (“Board”) of River Plantation Municipal Utility District (the “District”) met at the Board’s regular meeting place on January 22, 2025, with a quorum of directors present, as follows:

Julie Gilmer, President
Timothy Goodman, Vice President
Karl Sakocius, Secretary
Thomas Vandever, Treasurer
Mark V. Denham, Director

and the following absent:

None

when the following business was transacted:

The order set out below was introduced and considered by the Board. It was then moved, seconded and unanimously carried that the following order be adopted:

WHEREAS, the District is a conservation and reclamation district and a political subdivision of the State of Texas created and operating pursuant to the provisions of Chapters 49 and 54, Texas Water Code and Article XVI, Section 59 of the Texas Constitution; and

WHEREAS, pursuant to Section 49.062(a), Texas Water Code, the Board shall designate and maintain one or more regular offices for conducting the business of the District and for maintaining the records of the District; and

WHEREAS, pursuant to Section 49.062(b), Texas Water Code, the Board shall designate one or more places inside or outside the District for conducting the meetings of the Board and shall declare the same to be a public place and invite the public to attend any meeting of the Board; and

WHEREAS, meetings of the Board are conducted in accordance with the open meetings law, Chapter 551, Texas Government Code, and notices of such meetings are provided in accordance with such law;

WHEREAS, the Board has previously designated 610 River Plantation Drive, Conroe, Montgomery County, Texas as an office and meeting place inside the District and which the Board has declared to be a public place and to which the Board has invited the public to attend any meeting of the Board; and

WHEREAS, the Board has previously designated 2727 Allen Parkway, Suite 1100, Houston, Texas 77019, as an office of the District for conducting the business of the District and for maintaining the records of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF RIVER PLANTATION MUNICIPAL UTILITY DISTRICT THAT:

Section 1: The Board hereby finds and determines that the matters and facts recited above are true and correct.

Section 2: The Board hereby establishes (1) 2727 Allen Parkway, Suite 1075, (2) 2727 Allen Parkway, Ground Level Meeting Room; (3) 2777 Allen Parkway, Plaza Level Meeting Room; and (4) 3300 Smith Street, all located in Houston, Harris County, Texas and outside the boundaries of the District, as meeting places of the Board of Directors of the District. Said meeting places are each hereby declared to be a public place and the public is invited to attend any meeting of the Board. Said meeting places are to provide alternate meeting locations convenient to interested members of the public.

Section 3: The Board hereby reaffirms its previous designation of 610 River Plantation Drive, Conroe, Montgomery County, Texas as an office and meeting place inside the

District and which the Board has declared to be a public place and to which the Board has invited the public to attend any meeting of the Board;

Section 4: The Board hereby reaffirms its previous designation of 2727 Allen Parkway, Suite 1100, Houston, Texas 77019, as an office of the District for conducting the business of the District and for maintaining the records of the District.

Section 6: Notice of this order shall be given as provided by law.

PASSED and APPROVED this January 22, 2025.

JULIE GILMER

President

ATTEST:

KARL SAKOCIUS

Secretary

I, the undersigned Secretary of the Board of Directors of River Plantation Municipal Utility District, hereby certify that the foregoing is a true and correct copy of the Order Rescinding Meeting Places Outside District and Designating Additional Meeting Places Outside District adopted by said Board at its meeting of January 22, 2025, together with excerpts from the minutes of said Board's meeting on that date showing the adoption of said Order, as same appear of record in the official minutes of the Board, on file in the District's office.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq.

Witness my hand and the official seal of said District, this January 22, 2025.

Secretary

