

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

BOARD MEETING MINUTES

September 14, 2026

DIRECTORS PRESENT: Karl Sakocius, Tom Vandever, Mark Denham, Doug Hernandez, and Carey Poarch

DIRECTORS ABSENT: None

OTHERS PRESENT: Julie Gilmer, Betty Brown, Tim Goodman, Dee Judge, Deborah Lang and Denise Waller, District residents; Michael Murr of Murr Incorporated; Mario Garcia of Municipal Operations and Consulting; Tiffany Loggins of L&S District Services, LLC; Paul Radich of the Radich Law Firm and Taylor Reed of Vogler & Spencer Engineering

OTHERS PRESENT BY MICROSOFT TEAMS:

J. Davis Bonham, Jr., District attorney

FIRST ORDER: MINUTES OF THE MEETING(S) OF BOARD OF DIRECTORS

The Board considered the minutes of the meetings held on August 17, 2026. Upon motion made by Director Denham, seconded by Director Poarch and unanimously carried, the Board approved the minutes of the August 17, 2026 meeting as corrected.

SECOND ORDER: RECEIVE COMMENTS FROM THE PUBLIC

The Board opened the floor for public comment. The Board recognized Ms. Betty Brown who inquired with the Board regarding the status of the District's pending lawsuit. The Board then recognized Ms. Dee Judge who addressed the Board regarding various concerns with the District's pending lawsuit. The Board recognized Ms. Denise Waller who addressed the Board regarding concerns with sinkholes near her home. Ms. Waller informed the Board that she has been in contact with the District's engineer and noted that the work that has been completed has not eliminated the sinkholes. Mr. Reed agreed to investigate the matter further and noted that work to address the sinkholes along the channel is ongoing.

THIRD ORDER: FINANCIAL AND BOOKKEEPING MATTERS

The Board then recognized Ms. Tiffany Loggins who presented the bookkeeper's report. Ms. Loggins reviewed the report in detail with the Board. The Bookkeeper informed the Board that a District check was stolen from the mail, but was not successfully deposited due to security protections on the District's accounts. Thereafter, the Board reviewed the tax assessor-collector's report in detail. The Board reviewed the investment report in detail. The Board then considered the payment of District bills. After discussion, upon motion made by Director Vandever, seconded

by Director Poarch and unanimously carried, the Board approved the bookkeeper's report, the tax assessor-collector's report, the review of investments, and the payment of District bills.

FOURTH ORDER: PUBLIC HEARING ON PROPOSED 2026 TAX RATE

The Board then confirmed publication of notice of the District's public hearing to consider the District's 2026 tax rate. Accordingly, the Board opened a public hearing on the District's proposed 2026 tax rate. There being no public in attendance, the public hearing was then closed.

FIFTH ORDER: ORDER ADOPTING APPRAISAL ROLL AND LEVYING TAX FOR 2026

The Board then considered the Order Setting Tax Rate, Approving Tax Roll and Levying Tax for the Year 2026. Upon motion duly made by Director Vandever, seconded by Director Denham and unanimously carried, the Board voted that there be passed and adopted the attached Order accepting the final appraisal roll and setting a tax rate of \$0.708 per \$100 valuation, which the Board noted consists of a debt service tax rate of \$0.39, a maintenance tax rate of \$0.318.

SIXTH ORDER: AMENDMENT TO STATEMENT OF DIRECTORS

The attorney then presented the Amendment to Statement of Directors for the Board's review and approval. Upon motion made by Director Vandever, seconded by Director Poarch and unanimously carried the Board approved the Amendment to Statement of Directors and authorized the District's attorney to file it in the real property records of Montgomery County.

SEVENTH ORDER: RESOLUTION ADOPTING OPERATING BUDGET

The Board then considered the Resolution Adopting Operating Budget. Upon motion made by Director Vandever, seconded by Director Poarch and unanimously carried, the Board approved the bookkeeper's report and adopted the Resolution Adopting Operating Budget for the fiscal year ended 9/30/2026.

EIGHTH ORDER: ENGAGE AUDITOR

The Board reviewed the two year engagement letter with Mark C. Eyring, CPA, PLLC, for the District's fiscal year end audit. Upon motion made by Director Sakocius, seconded by Director Denham and unanimously carried, the Board moved to engage Mark C. Eyring, CPA, PLLC for the District's fiscal year end audit.

NINTH ORDER: MOWING AND MAINTENANCE OF PARK FACILITIES

The Board then considered park and maintenance matters. Director Denham addressed the Board regarding his recent efforts to maintain the park facilities including the replacement of dog waste bags. The Board discussed concerns regarding trash and debris left around the District's amenity ponds. The Board discussed the need to update the park signage to reflect the updated park

rules. The Board approved a budget not to exceed \$150 for the replacement of the signage. Director Vandever addressed the Board regarding efforts to complete the repair of the irrigation system in the park. Mr. Vandever reviewed the work completed to date in detail and noted that additional sprinkler head replacement will be required.

TENTH ORDER: ORDER ADOPTING RULES AND REGULATIONS FOR PARK AND RECREATIONAL FACILITIES

The Board discussed the current prohibition against smoking and concerns regarding enforcement. The Board agreed that the prohibition should be removed. The Board then discussed fireworks restrictions and agreed that the rules should allow fireworks with the written consent of the Board. The Board agreed to consider both pending rule changes and the proposed changes at the October meeting.

ELEVENTH ORDER: OPERATOR'S REPORT

The Board recognized Mario Garcia, who presented the operator's report. The Board reviewed maintenance and repairs performed during the prior month in detail. The District maintained 982 connections and accounted for 93% of water produced. The operator discussed water consumption in detail with the Board. The Board reviewed operations expenses in detail with the operator including expenses associated with the dropbox collection. The operator discussed a recent leak repair with the Board. After discussion, upon motion made by Director Vandever, seconded by Director Sakocius and unanimously carried, the Board approved the operator's report as presented.

TWELFTH ORDER: ENGINEER'S REPORT

The Board recognized Taylor Reed who presented the engineer's report and reviewed ongoing projects. The engineer then recommended approval of Pay Application No. 5 in the amount of \$124,287.50 and Change Order No. 1 in the amount of \$299,491.00 to Top Star Construction, LLC for East Ditch Rehabilitation Project. A majority of the change order is due to the expansion of existing sections that required more concrete once the original area was exposed. The Board discussed the status of the FEMA claim repairs and the likelihood of reimbursement. The engineer informed the Board that there is some possibility that the expenses will be reimbursed, but that it is not likely. Then, the engineer presented Pay Application No. 4 in the amount of \$189,720.00 to Civcon Group, LLC for Storm Water Rehabilitation Phase 2. Then, upon motion made by Director Denham, seconded by Director Vandever, and unanimously carried, the Board approved the engineer's report as presented.

THIRTEENTH ORDER: VIOLATION OF DISTRICT RULES; PUBLIC HEARING FOR VIOLATION OF DISTRICT RULES AND DAMAGE TO DISTRICT PROPERTY; ASSESSMENT OF PENALTIES

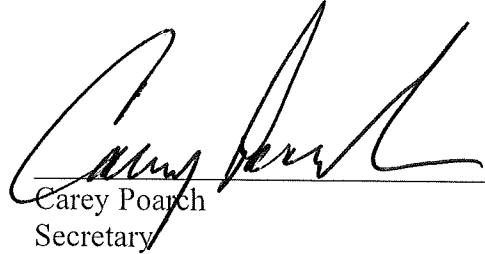
The Board tabled consideration of violations of District rules and regulations.

FOURTEENTH ORDER: DISCUSSION OF ATTORNEY RATE

The Board discussed concerns with current litigation representation and seeking replacement counsel.

FIFTEENTH ORDER: EXECUTIVE (CLOSED) SESSION PURSUANT TO TEXAS GOVERNMENT CODE CHAPTER 551 AS NECESSARY

No executive session was held.



Carey Poarch
Secretary

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

AMENDED 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 **Monday, September 14, 2026.**

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

1. Minutes of the meeting(s) of Board of Directors
2. Public Comment
3. Financial and bookkeeping matters including:
 - a. Bookkeeper's report
 - b. Tax Assessor-Collector's report
 - c. Review of investments
 - d. Payment of District bills
4. Public hearing on proposed 2026 tax rate
5. Order Adopting Appraisal Roll and Levying Tax for 2026
6. Amendment of Statement of Directors
7. Resolution Adopting Operating Budget
8. Confirm Engagement of Auditor
9. Mowing and Maintenance of Park Facilities
10. Order Adopting Rules and Regulations for Park and Recreational Facilities
11. Operator's Report
12. Engineer's Report
13. Violation of District rules; Public hearing for violation of District rules and damage to District property; assessment of penalties
14. Discussion of Attorney Rate
15. Executive (closed) Session Pursuant to Texas Government Code Chapter 551 as necessary
16. Pending business





J. Davis Bonham, Jr.
Attorney for the District

RIVER PLANTATION MUNICIPAL UTILITY DISTRICT

Compliance with Texas Government Code Section 551.043

Pursuant to Texas Government Code § 551.043(c), a physical copy of the proposed budget has been attached to this Notice of Public Meeting.

Taxpayer Impact Statement

Below is a comparison of a property tax bill for a median-valued homestead property in the District for the current fiscal year to an estimate of a property tax bill for the same property for the upcoming fiscal year if the proposed budget is adopted.¹

Description	Tax Bill (\$)
Property tax bill for a median-valued homestead property in District for current fiscal year	\$1,732.40
Estimated property tax bill for the same median-valued homestead property in District for upcoming fiscal year if proposed budget is adopted	\$1,868.57

Taxing units such as the District adopt their tax rates under the authority of Chapter 49, Texas Water Code and are not governed by the no-new-revenue tax rate calculations set forth in Chapter 26, Texas Tax Code. Therefore, this Taxpayer Impact Statement does not provide a comparison of property tax bills for the current fiscal year to a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26, Texas Tax Code.

¹ While the legislation uses the term "median-valued," such term does not appear in the sections of Texas Tax Code Chapter 26 that are applicable to taxing units such as the District. Laws applicable to the District require its tax assessor-collector to calculate the tax rate using the "average taxable value" of homestead properties. (*Texas Water Code, Sections 49.23601, 49.23602(d) and 49.23603*) Therefore this notice calculates the property tax bill using such "average taxable value."

River Plantation MUD
General Operating Fund

	Actuals as of 08/17/2026	Budget for 09/30/2026	Proposed Budget for 09/30/2027
<u>Income</u>			
<u>Water Revenue</u>			
Customer Service Fees - Water Revenue	\$ 308,903.90	\$ 330,000.00	\$ 355,000.00
Water Tap Connection Fees	0.00	10,000.00	10,000.00
LSGCD Fees	6,265.73	7,350.00	7,350.00
<u>Sewer Revenue</u>			
Customer Service Fees - Sewer	\$ 377,257.22	\$ 416,750.00	\$ 475,000.00
<u>Other Revenue</u>			
Maintenance Taxes	\$ 682,925.23	\$ 720,000.00	\$ 750,000.00
Penalties and Interest	9,127.51	12,000.00	12,000.00
Termination/Reconnection/NSF Fee	39,087.13	30,000.00	42,000.00
Transfer/Connection Fees	3,390.00	3,360.00	3,360.00
TCEQ Assessment Fees	3,403.90	3,650.00	4,000.00
Customer Service Inspections	0.00	1,000.00	1,000.00
Miscellaneous Income	35,201.35	1,000.00	1,000.00
Interest Income	45,712.56	45,000.00	52,000.00
Total Income	\$ 1,511,274.53	\$ 1,580,110.00	\$ 1,712,710.00
<u>Water Expense</u>			
Laboratory Expense	\$ 13,421.26	\$ 14,000.00	\$ 14,000.00
Permit Fees	2,466.70	3,500.00	2,500.00
LSGWCD Fees	19,198.81	20,500.00	20,500.00
TCEQ Permit Fees	3,441.56	2,050.00	3,500.00
Operator Fees	94,553.79	115,000.00	115,000.00
Repairs & Maintenance	241,652.96	241,197.00	241,197.00
Landscape Services	34,762.50	50,000.00	50,000.00
Chemicals	17,221.49	6,700.00	18,000.00
Utilities	68,984.66	64,000.00	75,000.00
Tap Connection Expense	17,028.63	7,000.00	7,000.00
<u>Sewer Expense</u>			
Purchased Sewer Service	\$ 343,233.52	\$ 308,379.00	\$ 378,895.00
Laboratory Expense	0.00	2,000.00	2,000.00
TCEQ Permit Fees	3,473.53	5,600.00	3,500.00
Operator Fees	39,663.09	50,000.00	50,000.00
Repair and Maintenance	172,298.08	125,000.00	150,000.00
Landscape Services	34,762.50	50,000.00	50,000.00
Sludge Removal	0.00	4,000.00	4,000.00
Purchased Drainage	56,141.69	32,225.00	74,825.00
Chemicals	222.75	3,200.00	1,200.00
Utilities	1,109.04	1,800.00	1,500.00
Tap Connection Expense - Wastewater	0.00	5,000.00	2,500.00
Sewer Inspection Expense	0.00	250.00	250.00
Maintenance & Repairs - Park	9,897.08	40,000.00	40,000.00
<u>Other Expense</u>			
Director Fees	\$ 15,000.00	\$ 13,260.00	\$ 16,575.00
Payroll Taxes	1,147.51	1,060.00	1,325.00
Legal Fees	204,804.10	205,000.00	205,000.00
Auditing Fees	12,300.00	13,800.00	13,800.00
Engineering Fees	69,659.38	80,000.00	80,000.00
Election Expense	35,870.58	20,000.00	0.00
Appraisal District Fees	8,935.77	14,000.00	13,000.00
Bookkeeping Fees	39,500.00	49,800.00	49,800.00
Maintenance & Repairs - Park	7,174.71	60,000.00	60,000.00
Legal Notices/Other Publication	0.00	3,000.00	1,000.00

Office Expense	956.91	1,000.00	1,000.00
Insurance	56,008.28	39,000.00	56,000.00
Travel Expense	59.45	4,000.00	4,000.00
Registration/Membership Fees	145.00	3,000.00	3,000.00
Tree Replacement/takedown	33,743.18	40,000.00	40,000.00
Other Expenses	12,736.92	20,000.00	20,000.00
Mass Communication Expense	2,266.00	3,500.00	3,500.00
Termination/Reconnection/NSF	875.00	0.00	1,200.00
Security Service	400.00	0.00	0.00
Builder Inspections	0.00	500.00	500.00
Total Expense	\$ 1,675,116.33	\$ 1,722,321.00	\$ 1,875,067.00
Net Gain	\$ (163,841.80)	\$ (142,211.00)	\$ (162,357.00)