

**CARTER PLANTATION COMMUNITY DEVELOPMENT DISTRICT
PARISH OF LIVINGSTON, STATE OF LOUISIANA**

The Board of Supervisors of Carter Plantation Community Development District (the “Board”) met on Monday, February 26, 2024, at 5:00 p.m. at the Carter Plantation Clubhouse, located at 23475 Carter Trace, Springfield, Louisiana 70462, concerning matters pertaining to the Carter Plantation Community Development District (the “District”), pursuant to the provisions of Chapter 27-B of Title 33 of the Louisiana Revised Statutes of 1950, as amended, comprised of La. R. S. 33:9039.11 through 9039.37, inclusive (the “Act”).

The minutes for the meeting of the Board of Supervisors of Carter Plantation Community Development District, Parish of Livingston, State of Louisiana (the “District”) follow:

February 26, 2024 CP CDD Board Meeting Agenda

- Item 1. Call to order.
- Item 2. Approval of the minutes for the January 15, 2024 Board Meeting.
- Item 3. HCHS Report
- Item 4. Financial Report
- Item 5. Old Business/Status of Action Items.
 - a.) NetDMR 14-Day Notice of DMR. DEQ report.
 - b.) Sewer Plant and Lift Station Repairs.
 - c.) Sewer Plant expansion report.
 - d.) Fairway Gardens Act of Transfer / common area drainage
 - e.) Street crack repairs
 - f.) Traffic Issues/Speed hump repairs/replacement
 - g.) CDD Website (Amber Narro)
 - h.) Sexual Harassment Policy
 - i.) CDD Ownership of other streets
- Item 6. Any New Business.
- Item 7. Set Date for Next Board Meeting and Adjourn.

Item 1. Call to Order - 5:00 PM by Paul ‘Butch’ Marchinko with pledge of allegiance and opening prayer shared by Ronnie Morse.

Members present: Jason Ard, Butch Marchinko, Ronnie Morse & John Munding.

Others in attendance: Gene Powell Anna Papp John Estess Pat Beauchamp
Bobby Waters Bart LeBlanc Dan Lemoine Judy Sharp John Crutchfield

Item 2. Minutes from the January 15, 2024, meeting were reviewed. Ronnie Morse made a motion to approve. Butch Marchinko seconded the motion. The motion to approve passed unanimously.

Item 3. HCHS Report – Judy Sharp gave general report on financial standing of the HCHS, showing minor expenses of \$1062 and income of \$2135. Other than waiting for shutters to be delivered and installed, no significant repairs are in process or needed at this time. Plans are starting for a family Easter event and the December Teddy Bear Tea.

Item 5. Financial Report – John Estess provided the second quarter report. (see attachment) Through the first two quarters of the 23-24 fiscal year revenues for water and sewer are ahead of budget and revenue for property taxes are far behind budget. Those funds typically are delivered after the first of the year, so it is not seen as a concern. Expenses are a good bit lower than budgeted, and the overall

income and expenses are balanced. It is anticipated that revenue will increase significantly in the following months and expenses will be somewhat lower than budgeted. The year-end surplus could put the Board in position to set aside funds for unanticipated contingency, make additional street repairs, or other capital improvements.

<u>Revenue/Expenses through December (6 months)</u>			
Property taxes	\$4k	Administrative	\$41k
Water/Sewer	\$153k	Water/Sewer	\$59k
<u>New Tap Connections</u>	<u>\$27k</u>	New Tap Connections	\$36k
Total Revenue	\$184k	Carter House	\$6k
		<u>Capital Improvements</u>	<u>\$41k</u>
		Total Expenses	\$184k

Item 6. Old Business/Status of Action Items

- a.) **NetDMR 14-day notice of DMR and DEQ quarterly report** – A report was filed prior to the January 28 deadline. There are no other issues to report.
- b.) **Sewer Plant & Lift Station Repairs** – There are repair issues on Snowy Egret; Allen Environmental is in the process of determining what action will be require. Regarding our arrangement with Allen Environmental, John and Butch met with Dan Lemoine to discuss changes within Mo-Dad’s billing system. To cover the cost of replacing Mo-Dad. Dan has asked the Board to consider increasing the monthly cost per customer from \$15 to \$19. John and Butch will get with John Estess to discuss whether current revenue foe water & sewer service can absorb the additional expense.
- c.) **Sewer Plant Expansion** – No change was reported since last month’s meeting. We are waiting on the State Health Department for final approval of the permit, McLin Taylor sent for review.
- d.) **Fairway Gardens Common Area** –Pat Beauchamp reported that Carter Pines LLC owns lot CA-1 in the common area. He is looking into whether they are interested deeded it over to the CDD. No action has been taken on the proposal for a drainage plan.
- e.) **Street crack repairs** – Gene Powell and Butch Marchinko have selected sealants to fill various minor cracks on Carter Trace. They were authorized to continue to fill other cracks on Carter Trace and make a recommendation on how much can be done in the spring before it becomes too hot.
- f.) **Traffic Issues/Street hump repairs/replacement** – The speed bump at the main entrance has been replaced. It was agreed to leave the other speed humps in place until repairs or replacement parts are needed.
- g.) **CDD Website** – With help from Amber Narro, the CDD website is up and running, but it is not complete enough to encourage the community to use it for general information. Those attending were encouraged to access the site to view the meeting agenda. Tabs have been set up to give us a place to file minutes and agendas, and one for finances to explain how money is collected and spent. Tab where homeowners can ask questions and express concerns have not been set up yet. We would like to set up links to the Carter House and HOA websites. Once it is closer to completion, an announcement will be made to the community concerning its availability. Hopefully this can be done by the end of March. Gene Powell asked if the brochure on low pressure sewer systems could be posted. John asked him to send a pdf, and it will be forwarded to be included.
- h.) **Sexual Harassment Policy** – A Policy has been put in place. We are also required to take a continuing education course on the topic. Once completed, Board members were asked to forward certificates to John Estess.
- i.) **CDD Ownership of Other Streets** –Pat Beauchamp was asked to provide a better understanding of

what streets the CDD owns and who owns the streets the CDD does not own. Question was raised as to who owns the section of Carter Cemetery Road between the cemetery and Carter House and outside the gates to the intersection of Panther Road. The long term goal is for the CDD to own and maintain all streets, and not have any that are privately owned.

Item 6. New Business. – No new business was introduced.

Item 7. Set date for Next Board Meeting and Adjourn - Monday, March 25, 2024, at 5:00 PM.

BOARD OF SUPERVISORS
CARTER PLANTATION COMMUNITY DEVELOPMENT DISTRICT
PARISH OF LIVINGSTON, STATE OF LOUISIANA



By:

John Munding, Secretary

**HISTORIC CARTER HOUSE SOCIETY, INC.
INCOME STATEMENT AS OF JANUARY 31, 2024**

INCOME

	<i>January, 2024</i>	<i>Year to Date, 2024</i>
RENTAL INCOME		
CARTER HOUSE	\$ 525.00	\$ 525.00
GUEST HOUSE	\$ 1,150.00	\$ 1,150.00
PHOTOS	\$ -	\$ -
TOTAL RENTAL INCOME		\$ 1,675.00
OTHER INCOME		
DONATIONS	10.00	\$ 10.00
FUNDRAISERS	-	\$ -
MEMBERSHIP DUES	420.00	\$ 420.00
MISCELLANEOUS	-	\$ -
SALES - GIFT SHOP	-	\$ -
OPEN HOUSE/TOURS	30.00	\$ 30.00
TOTAL OTHER INCOME		\$ 460.00
GROSS INCOME		\$ 2,135.00

EXPENSES

EXPENSES		
CLEANING	\$ 100.00	\$ 100.00
DUES	-	-
FUNDRAISERS	-	-
GARBAGE SERVICE	-	-
INSURANCE EXPENSE	696.83	696.83
MAINTENANCE	100.00	100.00
MISCELLANEOUS	166.00	166.00
MO-DAD SYSTEM	-	-
PHONE SERVICE	-	-
PROFESSIONAL SERVICE	-	-
RESTORATION WORK	-	-
TOTAL EXPENSES		\$ 1,062.83

NET OPERATING INCOME

\$ 1,072.17

Carter Plantation CDD Monthly Cash Position

through first six months of the 23-24 fiscal year

Revenue	to date	anticipated	year's end	original budget
Property Tax	\$4,346	\$213,185	\$217,531	\$217,800
Water/Sewer	\$153,500	\$124,643	\$278,143	\$279,000
Tap Fees	\$26,806	\$25,750	\$52,556	\$45,000
	\$184,652	\$363,578	\$548,230	\$541,800
Expenses				
Administrative	\$41,131	\$60,792	\$101,923	\$102,817
Water/Sewer	\$59,520	\$83,048	\$142,568	\$198,817
W/S Connections	\$35,630	\$2,678	\$38,308	\$40,000
Carter House	\$6,151	\$3,247	\$9,398	\$10,000
Capital Improvements	\$41,839	\$73,039	\$114,878	\$134,300
	\$184,271	\$222,804	\$407,075	\$485,934

**Carter Plantation Community Development District
Income Statement - Twelve Periods
For The Twelve Months Ended June 30, 2024**

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total	Without Tap Fees
Operating Revenues														
302 Water Service C	10,937	14,629	16,428	12,410	11,203	9,496	11,067	10,166	10,166	10,166	10,166	10,166	137,000	137,000
303 Sewer Service C	12,573	15,430	14,844	12,493	9,218	9,904	11,916	10,166	10,166	10,166	10,166	10,166	137,208	137,208
304 Water Tap Fees	1,050	2,100		3,150			5,250						11,550	
305 Sewer Tap Fees	5,000	10,006	661	5,500			20,500						41,006	
306 Late Fee Charge	162	966		1,705	(22)	462	156						4,090	4,090
307 Interest on Mal	246												246	246
308 Maintenance Ass	4,100						29,500	177,500	3,000	3,185			217,285	217,285
Total Operating	34,067	43,132	31,933	35,258	20,399	19,863	78,390	197,832	23,332	23,517	20,322	20,322	548,367	495,829
Operating Expenses														
410 Water Svc Opera	3,671		3,326	2,741	11,200	0	6,042	5,333	5,333	5,333	5,333	5,333	53,645	53,645
411 Sewer Svc Opera	2,666		11,918	12,536	4,378	7,085	11,176	7,833	7,833	7,833	7,833	7,833	88,924	88,924
412 Water Tap Fee E				9,000	5,950	2,680	2,678						20,308	
413 Sewer Tap Fee E					18,000								18,000	
Total Operating	6,336		15,244	24,276	21,528	27,765	19,896	13,166	13,166	13,166	13,166	13,166	180,875	142,569
Operating Income (Loss)	27,731	43,132	16,689	10,982	(1,129)	(7,902)	58,494	184,666	10,166	10,351	7,156	7,156	367,492	353,260
Non-Operating Expenses (Revenue)														
506 Assessor/Tax Co	314						3,540	22,854	360				27,068	27,068
507 Legal & Account	1,488	1,488	17,223	1,488	1,488	2,532	2,977	18,488	1,488	1,488	1,488	1,488	53,124	53,124
508 Utilities	38	2,861		3,462	2,392	1,497	1,899	1,333	1,333	1,333	1,333	1,333	18,814	18,814
509 Insurance			3,648				6,645	7,929					18,222	18,222
530 Infrastructure	353	225	8,853	1,198	1,110	2,214	1,184	4,000	4,000	4,000	4,000	4,000	35,137	35,137
532 Carter House Ex		3,300	840	1,045	590	376	622	525	525	525	525	525	9,398	9,398
538 Per Diem	300	300		150	75	375	300	225	225	225	225	225	2,625	2,625
595 Capital Expenditures			6,600	21,176				10,371	10,370	10371	10,371	10,370	79,629	79,629
Total Non-Operating	2,493	8,175	37,163	28,519	5,655	6,994	17,168	57,796	26,230	17,942	17,942	17,942	244,017	244,017
Chng in Net Assets Before	25,237	34,957	(20,474)	(17,537)	(6,784)	(14,896)	41,326	126,870	(16,064)	(7,591)	(10,786)	(10,786)	123,472	109,243

Carter Plantation Community Development District
Statement of Revenues, Expenses, and Change in Net Assets
For The One Quarter Ended September 30, 2023

	First Quarter Jul '23-Sep '23	Second Quarter Oct '23-Dec '23	Third Quarter Jan '24-Mar '24	Fourth Quarter Apr '24-Jun '24	Two Quarters Year To Date	Two Quarters Budget	Budget Variance
Operating Revenues							
302 Water Service Charges	41,994.20	33,109.66			75,103.86	61,000.00	14,103.86
303 Sewer Service Charges	42,846.09	31,615.49			74,461.58	61,000.00	13,461.58
304 Water Tap Fees	3,150.00	3,150.00			6,300.00	8,000.00	(1,700.00)
305 Sewer Tap Fees	15,006.46	5,500.00			20,506.46	32,000.00	(11,493.54)
306 Late Fee Charges	1,789.44	2,145.19			3,934.63		3,934.63
Total Operating Revenues	104,786.19	75,520.34	0.00	0.00	180,306.53	162,000.00	18,306.53
Operating Expenses							
410 Water Svc Operating Exp	6,996.42	13,940.61			20,937.03	32,000.00	(11,062.97)
411 Sewer Svc Operating Exp	14,583.69	23,998.92			38,582.61	47,000.00	(8,417.39)
412 Water Tap Fee Exp		8,629.82			8,629.82	8,000.00	629.82
413 Sewer Tap Fee Exp		27,000.00			27,000.00	32,000.00	(5,000.00)
Total Operating Expenses	21,580.11	73,569.35	0.00	0.00	95,149.46	119,000.00	(23,850.54)
Operating Income (Loss)	83,206.08	1,950.99	0.00	0.00	85,157.07	43,000.00	42,157.07
Non-Operating Expenses (Revenues)							
506 Assessor/Tax Collector Fees	314.42				314.42		314.42
507 Legal & Accounting	20,199.60	5,509.11			25,708.71	20,346.00	5,362.71
508 Utilities	2,899.19	6,518.93			9,418.12	8,000.00	1,418.12
509 Insurance	3,647.75				3,647.75	4,000.00	(352.25)
512 Bank Charges		57.49			57.49		57.49
516 Licenses and Permits		784.80			784.80	400.00	384.80
538 Per Diem	600.00	600.00			1,200.00	1,150.00	50.00
Total Non-Operating Expenses (Revenue)	27,660.96	13,470.33	0.00	0.00	41,131.29	33,896.00	7,235.29
Chng in Net Assets Before Other Exp & Depreciation	55,545.12	(11,519.34)	0.00	0.00	44,025.78	9,104.00	34,921.78
Other Expense (Income)							
307 Interest on Maintenance Assess	(246.00)				(246.00)	(240.00)	(6.00)
308 Maintenance Assessment	(4,100.00)				(4,100.00)	(3,000.00)	(1,100.00)
530 Infrastructure Maintenance	9,430.09	4,511.82			13,941.91	24,000.00	(10,058.09)
532 Carter House Expenses	4,140.34	2,010.39			6,150.73	3,150.00	3,000.73
595 Capital Expenditures	6,600.00	21,176.00			27,776.00	45,000.00	(17,224.00)
Total Other Exp (Income)	15,824.43	27,698.21	0.00	0.00	43,522.64	68,910.00	(25,387.36)
Depreciation							
475 Water Depreciation Exp	6,749.43	6,749.43			13,498.86	13,498.86	0.00
476 Sewer Depreciation Exp	6,869.25	6,869.25			13,738.50	13,738.50	0.00
575 Depreciation Expense	80,598.75	80,598.75			161,197.50	161,197.50	0.00
Total Depreciation	94,217.43	94,217.43	0.00	0.00	188,434.86	188,434.86	0.00
Change in Net Assets	(54,496.74)	(133,434.98)	0.00	0.00	(187,931.72)	(248,240.86)	60,309.14

See Accountant's Report

Estess CPAs

128 Lakewood Drive Luling, LA 70070