

## 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, August 19, 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:

### August 19, 2024 CP CDD Board Meeting Agenda

- Item 1. Call to order.
- Item 2. Approval of the minutes for the July 15, 2024 Board Meeting.
- Item 3. HCHS Report (fencing?)
- Item 4. Financial Report (quarterly report was in May)
- Item 5. Old Business/Status of Action Items.
  - a.) NetDMR 14-Day Notice of DMR. DEQ report.
  - b.) Water & Sewer Plant and Lift Station Repairs. (chlorine levels in water)
  - c.) Sewer Plant expansion report. Financing (separate utility income/expense)
  - d.) Fairway Gardens drainage
  - e.) Street crack repairs; other repairs (lighting, fencing, etc.)
  - f.) CDD Website (Amber Narro)
  - g.) Sexual Harassment Training / Ethics Training
  - h.) CDD Ownership of other streets (drawing from McLin Taylor)
- Item 7. Any New Business.
- Item 8. Set Date for Next Board Meeting and Adjourn.

- Item 1. Call to Order** - 5:00 PM by Maurice Welsh with pledge of allegiance and opening prayer shared by Ronnie Morse.

Members present: Butch Marchinko, Maurice Welsh, Ronnie Morse & John Munding.

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

- Item 2. Minutes from the July 15, 2024, meeting were reviewed.** Ronnie Morse made a motion to approve. Butch Marchinko seconded the motion, which was approved unanimously.

- Item 3. HCHS Report** – Judy Sharp reported that the fencing project is moving forward. The Board previously authorized up to \$16,000 for the first phase, which includes fencing only. Work will be paid for from insurance and fund raisers. They are still waiting on shutters, but roofing, siding and other repairs have been done. Revenue for July was \$2145 and expenses were \$1227, with a net operating surplus of about \$5350 for the year.

- Item 4. Financial Report** – John Estess shared the fourth quarterly report. The year to date operating revenue for water and sewer was \$361,456, while expenses were \$214,555, for a surplus of \$146,901. Non-operating income was \$239,534, while expenses were \$178,084, with a net surplus of \$61,450.

## **Item 5. Old Business/Status of Action Items**

- a.) **NetDMR 14-day notice of DMR and DEQ quarterly report** – The quarterly DEQ report was filed at the end July.
- b.) **Water and Sewer Plant & Lift Station Repairs** – Regarding the water System, Boondock was out of town, so Robert and Dan addressed an issue prompted by LDH water sampling. Due to chlorine levels in the water, a different chlorine pump was purchased for the water system and is operating properly. During the flushing of the water system, recent issues with bubbles in the water and low pressure have been resolved. Pressure levels remained above 40psi, so a Boil Water Advisory was not needed.  
Recent issues with bubbles in the water and low pressure have been resolved. One pump for each lift station on Monarch Point and Carter Trace/Audubon Trace has been pulled and brought to the motor shop for evaluation and possible repair. Question raised about the possibility of remote meter reading. Dan will pursue the grant money possibly available for this program through LDH. The Mission unit measuring daily chlorine and Ph levels needs to be replaced. Replacing two at \$2000 each was approved.  
Dan reported that six loads of sludge have been removed at a cost of \$4000 per truckload, and received tentative approval for two more. This will be an ongoing need to keep the sewer treatment plant in compliance.
- c.) **Sewer Plant Expansion** – The State Health Department has issued a letter of approval of the permit. Maurice Welsh has contacted Jim Ryan who is the State Financial Advisor to Political Subdivisions to invite him to the August meeting to provide counsel on how the treatment plant can be financed. He asked we wait until we have the latest financial report showing clear separation of water and sewer income and expenses. Pat Beauchamp noted that the State legislature has passed a law to be sure revenue is only used for infrastructure, and separating sewer income and expenses from water will help with that regard. The quarterly financial report shows that as having been done. A hard cost budget of \$625,000 has been set with a total budget of \$800,000. It is hoped financing can be arranged and documents finalize by next spring. Construction could take around 9 months.
- d.) **Fairway Gardens Common Area** – No action has been taken on the proposal for a drainage plan. John and Butch will meet to discuss options.
- e.) **Street crack and other repairs (lighting & fencing)** – Sealant materials have been purchased from Euclid Chemical and repairs have started to take place. Progress has been slow during the heat of the summer. Work to replace damaged light fixtures and replace bulbs at the entrance has been completed, and paid for by the CDD. Sprinkler repairs were done by the HOA at their expense. Repairs to the rail fencing have been completed, with a thank you to Bryan Blount for doing that.
- f.) **CDD Website** – The CDD website is up and running, but it is not complete enough to encourage the community to use it for general information. Minutes and agendas are available now and a tab for finances will be added, along with a Q&A section and a link to the Carter House and HOA websites. Once it is closer to completion, an announcement will be made to the community concerning its availability.
- g.) **Sexual Harassment Policy** – Board members are required to take a continuing education course on the topic. All Board members have completed the course. It was noted that the Ethics Training is available on the Secretary of State website.
- h.) **CDD Ownership of Other Streets** – McLin Taylor has been engaged to provide a plan showing what streets the CDD owns and who owns the streets the CDD does not own, at a cost of \$1500.

**Item 6.** **New Business.** – It was suggested we ask Frank White about maintenance requirements on the water pump station on Carter Cemetery Road. It was also suggested we look into the cost of painting cart path crossings on streets owned by the CDD. It was approved to proceed as long as the cost stays under \$1000.

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

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



By:

John Mundinget, Secretary

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

**INCOME**

	<i>July, 2024</i>	<i>Year to Date, 2024</i>
<b>RENTAL INCOME</b>		
CARTER HOUSE	\$ -	\$ 3,075.00
GUEST HOUSE	\$ 1,275.00	\$ 7,600.00
PHOTOS	\$ -	\$ 600.00
<b>TOTAL RENTAL INCOME</b>	<b>\$ 1,275.00</b>	<b>\$ 11,275.00</b>
<b>OTHER INCOME</b>		
DONATIONS	10.00	\$ 730.00
FUNDRAISERS	820.00	\$ 2,467.84
MEMBERSHIP DUES	40.00	\$ 1,049.14
MISCELLANEOUS	-	\$ 39.04
SALES - GIFT SHOP	-	\$ -
OPEN HOUSE/TOURS	-	\$ 30.00
<b>TOTAL OTHER INCOME</b>	<b>\$ 870.00</b>	<b>\$ 4,316.02</b>
<b>GROSS INCOME</b>	<b>\$ 2,145.00</b>	<b>\$ 15,591.02</b>

**EXPENSES**

<b>EXPENSES</b>		
CLEANING	\$ -	\$ 500.00
DUES	-	-
FUNDRAISERS	822.59	2,094.76
GARBAGE SERVICE	95.00	175.00
INSURANCE EXPENSE	-	696.83
MAINTENANCE	-	1,485.09
MISCELLANEOUS	-	166.00
MO-DAD SYSTEM	-	-
PHONE SERVICE	-	-
PROFESSIONAL SERVICE	-	229.99
RESTORATION WORK	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 917.59</b>	<b>\$ 5,347.67</b>
<b>NET OPERATING INCOME</b>	<b>\$ 1,227.41</b>	<b>\$ 10,243.35</b>

**Estess CPAs**  
128 Lakewood Drive  
Luling, Louisiana 70070  
(985) 785-1470  
Fax: (985) 785-1497

To the Board  
Carter Plantation Community Development District  
Springfield, LA

Accountant's Compilation Report

Management is responsible for the accompanying financial statements of Carter Plantation Community Development District, a governmental entity, which comprise the statement of assets, liabilities, and net assets as of 06/30/2024, and the related statement of revenues and expenses for the current month and for the period then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has omitted all of the supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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 financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to Carter Plantation Community Development District.

Estess CPAs

August 19, 2024

**Carter Plantation Community Development District  
Statement of Net Assets  
June 30, 2024**

**Assets**

**Current Assets**

102	Cash In Bank-Bank Plus	\$ 98,664.78
103	First Guaranty Bank	503,423.08
106	Water and Sewer Fees Receivable	30,166.44

**Total Current Assets**

\$632,254.30

**Noncurrent Assets**

141	Carter House	1,260,768.17
142	Ponds & Lakes	393,777.41
143	Right of Ways	1,948,858.03
144	Roads & Storm Water	12,132,498.87
145	Sewer System	659,297.25
146	Water System	648,264.14
149	Accumulated Depreciation	(6,640,331.00)
181	Utility Deposits	150.00

**Total Noncurrent Assets**

\$10,403,282.87

**Total Assets**

\$ 11,035,537.17

**Liabilities**

**Current Liabilities**

207	Water & Sewer Deposits	\$ 59,660.90
236	Accrued Sales Tax	90.02
237	Accrued DHH fee	6,387.05

**Total Current Liabilities**

\$66,137.97

**Net Assets**

280	Invested in Capital Assets	10,780,003.00
281	Net Assets Unrestricted	357,914.73
297	Profit/Loss	(168,518.53)

**Total Net Assets**

\$10,969,399.20

**Total Liabilities and Net Assets**

\$ 11,035,537.17

See Accountant's Report

**Estess CPAs**

**Carter Plantation Community Development District  
Statement of Revenues, Expenses, and Change in Net Assets  
For The Twelve Months Ended June 30, 2024**

		Current Month	Twelve Months Year To Date	% Revenues Current	% Revenues Y-T-D
<b>Operating Revenues</b>					
302	Water Service Charges	13,641.10	145,916.28	50.1	40.4
303	Sewer Service Charges	10,804.01	145,401.52	39.7	40.2
304	Water Tap Fees		14,700.00		4.1
305	Sewer Tap Fees		47,006.46		13.0
306	Other Charges	2,763.28	8,431.41	10.2	2.3
<b>Total Operating Revenues</b>		<u>27,208.39</u>	<u>361,455.67</u>	100.0	100.0
<b>Operating Expenses</b>					
410	Water Svc Operating Exp	2,771.00	55,029.39	10.2	15.2
411	Sewer Svc Operating Exp	10,927.50	87,842.19	40.2	24.3
412	Water Tap Fee Exp		17,383.08		4.8
413	Sewer Tap Fee Exp		54,300.00		15.0
<b>Total Operating Expenses</b>		<u>13,698.50</u>	<u>214,554.66</u>	50.3	59.4
<b>Operating Income (Loss)</b>		13,509.89	146,901.01	49.7	40.6
<b>Non-Operating Expenses</b>					
506	Assessor/Tax Collector Fees	216.00	28,700.42	0.8	7.9
507	Legal & Accounting	1,540.46	51,691.02	5.7	14.3
508	Utilities		17,440.15		4.8
509	Insurance		18,642.92		5.2
512	Bank Charges		57.49		0.0
515	Office Expenses		1,116.90		0.3
516	Licenses and Permits		1,991.30		0.6
538	Per Diem	300.00	2,775.00	1.1	0.8
<b>Total Non-Operating Expenses</b>		<u>2,056.46</u>	<u>122,415.20</u>	7.6	33.9
<b>Chng in Net Assets Bef Oth Inc</b>		<u>11,453.43</u>	<u>24,485.81</u>	42.1	6.8
<b>Other Income</b>					
307	Interest on Maintenance Assessme	90.03	683.93	0.3	0.2
308	Maintenance Assessment Revenue		238,850.00		66.1
530	Infrastructure Maintenance	(1,641.00)	(19,155.93)	(6.0)	(5.3)
532	Carter House Expenses		(7,336.62)		(2.0)
595	Capital Expenditures	(450.00)	(29,176.00)	(1.7)	(8.1)
<b>Total Other Income</b>		<u>(2,000.97)</u>	<u>183,865.38</u>	(7.4)	50.9
<b>Depreciation</b>					
475	Water Depreciation Exp	2,249.81	26,997.72	8.3	7.5
476	Sewer Depreciation Exp	2,289.75	27,477.00	8.4	7.6
575	Depreciation Expense	26,866.25	322,395.00	98.7	89.2
<b>Total Depreciation</b>		<u>31,405.81</u>	<u>376,869.72</u>	115.4	104.3
<b>Change in Net Assets</b>		<u>(21,953.35)</u>	<u>(168,518.53)</u>	(80.7)	(46.6)

See Accountant's Report

**Estess CPAs**

Carter Plantation Community Development District  
Statement of Revenues, Expenses, and Change in Net Assets  
For The Four Quarters Ended June 30, 2024

	First Quarter Jul '23-Sep '23	Second Quarter Oct '23-Dec '23	Third Quarter Jan '24-Mar '24	Fourth Quarter Apr '24-Jun '24	Four Quarters Year To Date	Four Quarters Budget	Budget Variance
<b>Operating Revenues</b>							
302 Water Service Charges	41,994.20	33,109.66	31,321.39	39,491.03	145,916.28	141,542.00	4,374.28
303 Sewer Service Charges	42,846.09	31,615.49	33,160.87	37,779.07	145,401.52	144,196.00	1,205.52
304 Water Tap Fees	3,150.00	3,150.00	7,350.00	1,050.00	14,700.00	14,700.00	0.00
305 Sewer Tap Fees	15,006.46	5,500.00	26,000.00	500.00	47,006.46	47,000.00	6.46
306 Late Fee Charges	1,789.44	2,145.19	800.12	3,696.66	8,431.41	6,281.00	2,150.41
<b>Total Operating Revenues</b>	<b>104,786.19</b>	<b>75,520.34</b>	<b>98,632.38</b>	<b>82,516.76</b>	<b>361,455.67</b>	<b>353,719.00</b>	<b>7,736.67</b>
<b>Operating Expenses</b>							
410 Water Svc Operating Exp	6,996.42	13,940.61	24,577.30	9,515.06	55,029.39	62,323.00	(7,293.61)
411 Sewer Svc Operating Exp	14,583.69	23,998.92	19,999.02	29,260.56	87,842.19	90,534.00	(2,691.81)
412 Water Tap Fee Exp		8,629.82	8,753.26		17,383.08	14,700.00	2,683.08
413 Sewer Tap Fee Exp		27,000.00	22,750.00	4,550.00	54,300.00	47,000.00	7,300.00
<b>Total Operating Expenses</b>	<b>21,580.11</b>	<b>73,569.35</b>	<b>76,079.58</b>	<b>43,325.62</b>	<b>214,554.66</b>	<b>214,557.00</b>	<b>(2.34)</b>
<b>Operating Income (Loss)</b>	<b>83,206.08</b>	<b>1,950.99</b>	<b>22,552.80</b>	<b>39,191.14</b>	<b>146,901.01</b>	<b>139,162.00</b>	<b>7,739.01</b>
<b>Non-Operating Expenses (Revenues)</b>							
506 Assessor/Tax Collector Fees	314.42		27,402.00	984.00	28,700.42	28,077.00	623.42
507 Legal & Accounting	20,199.60	5,509.11	21,465.11	4,517.20	51,691.02	51,635.00	56.02
508 Utilities	2,899.19	6,518.93	3,673.27	4,348.76	17,440.15	17,488.00	(47.85)
509 Insurance	3,647.75		14,995.17		18,642.92	22,397.00	(3,754.08)
515 Office Expenses			1,116.90		1,116.90	1,117.00	1,116.90
512 Bank Charges		57.49			57.49	57.00	0.49
516 Licenses and Permits		784.80		1206.5	1,991.30	1,992.00	(0.70)
538 Per Diem	600.00	600.00	975.00	600.00	2,775.00	2,775.00	0.00
<b>Total Non-Operating Expenses</b>	<b>27,660.96</b>	<b>13,470.33</b>	<b>69,627.45</b>	<b>11,656.46</b>	<b>122,415.20</b>	<b>125,538.00</b>	<b>(2,005.80)</b>
<b>Chng in Net Assets Before Other Exp &amp; Depreciation</b>	<b>55,545.12</b>	<b>(11,519.34)</b>	<b>(47,074.65)</b>	<b>27,534.68</b>	<b>24,485.81</b>	<b>13,624.00</b>	<b>9,744.81</b>
<b>Other Expense (Income)</b>							
307 Interest on Maintenance Assess	(246.00)		(143.96)	(293.97)	(683.93)	(528.00)	(155.93)
308 Maintenance Assessment	(4,100.00)		(228,350.00)	(6,400.00)	(238,850.00)	(235,450.00)	(3,400.00)
530 Infrastructure Maintenance	9,430.09	4,511.82	5,061.35	152.67	19,155.93	23,095.00	(3,939.07)
532 Carter House Expenses	1,760.34	2,010.39	2,109.38	1,456.51	7,336.62	7,573.00	(236.38)
595 Capital Expenditures	6,600.00	21,176.00		1,400.00	29,176.00	29,176.00	0.00
<b>Total Other Exp (Income)</b>	<b>13,444.43</b>	<b>27,698.21</b>	<b>(221,323.23)</b>	<b>(3,684.79)</b>	<b>(183,865.38)</b>	<b>(176,134.00)</b>	<b>(7,731.38)</b>
<b>Depreciation</b>							
475 Water Depreciation Exp	6,749.43	6,749.43	6,749.43	6,749.43	26,997.72	26,998.00	(0.28)
476 Sewer Depreciation Exp	6,869.25	6,869.25	6,869.25	6,869.25	27,477.00	27,477.00	0.00
575 Depreciation Expense	80,598.75	80,598.75	80,598.75	80,598.75	322,395.00	322,395.00	0.00
<b>Total Depreciation</b>	<b>94,217.43</b>	<b>94,217.43</b>	<b>94,217.43</b>	<b>94,217.43</b>	<b>376,869.72</b>	<b>376,870.00</b>	<b>(0.28)</b>
<b>Change in Net Assets</b>	<b>(52,116.74)</b>	<b>(133,434.98)</b>	<b>80,031.15</b>	<b>(62,997.96)</b>	<b>(168,518.53)</b>	<b>(187,112.00)</b>	<b>17,476.47</b>

See Accountant's Report

Estess CPAs

128 Lakewood Drive Luling, LA 70070