



BOARD OF COMMISSIONERS
Frank R. Rose, Chairman
Reggie Boykin, Secretary
Jay Levingston, Jr., Commissioner

NOTICE OF MEETING AND AGENDA

BOARD OF COMMISSIONERS FOR DRAINAGE DISTRICT NO. 3
JEFFERSON COUNTY, TEXAS

APRIL 17, 2024

7:30 A.M.

Notice is hereby given that the Board of Commissioners of Jefferson County Drainage District No. 3 will meet at 7:30 a.m., on the **17th of APRIL, 2024**, at its regular meeting place in the District's Office, 24460 Hwy 124, Hamshire, Texas.

Said meeting will be a Regular meeting for the purpose of transacting the routine business of the District.

I. Call to order and take roll.

II. Announcement:

This Commissioner's meeting is being recorded for the purpose of transcribing minutes.

III. Public Comments

At this time, the Board will listen to comments from the public and others regarding both agenda action items and items that are not on the agenda. No action may be taken on non-agenda items. Public participation is limited to the designated open forum portion of a regular meeting. No presentation shall exceed a maximum of five minutes. Delegations of more than five persons shall appoint one person to present their views before the Board. COMPLAINTS AGAINST SPECIFIC EMPLOYEES OR INDIVIDUALS ARE NOT ALLOWED. THESE COMPLAINTS ARE COVERED BY A SEPARATE POLICY. Members of the public will not be allowed to offer comments on agenda action items when that item is on the floor for discussion unless requested to do so by the Chairman of the Board. This audience participation period is not the appropriate means for bringing complaints for which resolution is sought.

IV. Approve Minutes from March 20, 2024 meeting.

V. Office Update

A. Review and Accept Regular District Bills March 31, 2023 to April 15, 2024

B. Review and Accept Monthly Financial Reports

C. Review and Accept Monthly Insurance Summary

D. Consider and Approve Amendment to the District policy on installation of metal corrugated culverts in crossings on landowners Property.

E. Executive Session – *See footnote ¹*

F. Consider and take action, if any, on items discussed in Executive Session

VI. Equipment/Project Update

- A. Equipment Update –
- B. Project Update –

Pipe Replacements

- 1. DITCH 112 – (1) 36”X20’ – Dawson Property – Coon Rd
- 2. DITCH 323 – (1) 18”X20’ – Yaninski Property – Coon Rd

New Construction Updates

- 1. Longhorn RV Park – Wilber Rd- Co. Engineer has sent comments on the plans and installed water wells
- 2. AGY RV Park – Hwy 73 – TBCD sent requirements for water and sewer
- 3. Oasis Truck Stop – Hwy 73 & Kiker Rd – Co. Engineer sent comments on multiple revisions needed on plans
- 4. I-10/Hamshire Rd -Hamshire Rd – No update
- 5. Tazz RV Park – Waiting final plans for approval and payment of County Engineer Fees to finalize the plans.

Completed Projects

- 1. K. Broussard – Ditch 124 & 110 - Wilber Rd
- 2. V. Wright – Ditch 308 - Vincent Rd

Projects in Progress

- 1. M. Davis – Ditch 323 – Coon Rd
- 2. L. Dawson – Ditch 112 – Coon Rd
- 3. E. Kelley – Ditch 323 – Kiker Rd
- 4. C. Yazinski – Ditch 323 – Coon Rd
- 5. D. Vincent – Ditch 308 – Vincent Rd
- 6. G. Vincent – Ditch 308 – Vincent Rd

Upcoming Projects

- 1. B. Fischer – Wise Rd
- 2. Labelle Properties Hwy 73 – Ditch 750-B
- 3. J. Broussard – E. Hamshire Rd
- 4. S. Verret – Ditch 301 – Shellhammer Rd

VII. New Business

- A. Meeting Updates
- B. Board Comments
- C. Set Next Meeting Date

¹ The District reserves the right to adjourn into executive session at any time during the course of this meeting as authorized by the Texas Open meetings Act, Texas Government Code §§ 551.071 (Consultation with Attorney), 551.072 (Deliberation about Real Property), 551.073 (Deliberation about Gifts and Donations), 551.074 (Personnel Matters), and any other provision under Texas law that permits a governmental body to discuss a matter in a closed executive session. Should any final action, decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then the final action, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting; or
- (b) at a subsequent public meeting of the Commissioners upon notice thereof; as the Commissioners shall determine.

NOTICE OF MEETING AND AGENDA
APRIL 17, 2024 – 7:30 A.M.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the Board of Commissioners of Jefferson County Drainage District No. 3 is a true and correct copy of said Notice at a place convenient and readily accessible to the general public at all times in its administrative office at 24460 Hwy 124, Hamshire, Texas. This notice can also be viewed via the District's website at <http://jcdd3.org>. This notice remained so posted continuously for at least 72 hours immediately preceding the scheduled time of said Meeting. And further, that a true and correct copy of said notice was furnished to the County Clerk of Jefferson County for posting in the Jefferson County Courthouse.

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on April 11, 2024.

JEFFERSON COUNTY DRAINAGE DISTRICT No. 3

By: 
Frank R. Rose, Chairman

I, the undersigned County Clerk of Jefferson County, do hereby certify that the above Notice of Meeting of the Jefferson County Drainage District No. 3 Board of Commissioners, is a true and correct copy of said Notice, and that I received and posted said Notice on the Courthouse Doors and the bulletin board at the Courthouse of Jefferson County, Texas, at a place readily accessible to the general public at all times on the _____ day of _____, 20____ at _____m. and said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

Dated this the _____ day of _____, 20_____.

By: _____
Jefferson County Clerk

Return File Copy To: Jefferson County Drainage District No. 3, P.O. Box 388, Hamshire, TX 77622

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

APRIL 17, 2024

7:30 A.M.

A meeting was held April 17, 2024, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. Present were Chairman Frank R. Rose and Commissioner Joel Levingston, Jr.; absent was Reggie Boykin, Secretary

1. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose.
 2. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
 3. There were no Public Comments
 4. The Minutes of March 20, 2024, meeting were approved on a motion made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 5. Office Update -
 - A. Commissioners reviewed and accepted the Districts' regular checks written March 31, 2024 to April 15, 2024. Motion made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 - B. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,794,699.44 a decrease of \$43,794.72 from last month. Motion made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 - C. Insurance summary from February 2024 was presented by Shanna Verret. The active employees have a profit of \$24,896.30 and retirees show a profit of \$3,000.77. Motion was made by Commissioner Levingston and seconded by Chairman Rose to accept the insurance summary as presented. All voted AYE.
 - D. A motion was made by Commissioner Levingston and seconded by Chairman Rose to approve the revision to the District's policy and procedures for installing metal corrugated pipes. All vote AYE
 - E. Executive session – None
 6. Equipment/Project Update –
 - A. Equipment Update
 1. General Manager Ruffus Lavernge reported that the A/C repair was completed on the John Deere tractor and was covered under warranty.
All other equipment is working fine.
 - B. Project Update –

Pipe Replacements

 1. DITCH 112 – (2) 36"x20' – Dawson Property – Coon Rd
 2. DITCH 323 – (1) 18"x20' – Yaninski Property – Coon Rd
 3. DITCH 323 – (1) 48"x20' – Kelley Property – Kiker Rd
- New Construction Updates-**
1. Longhorn RV Park – Wilber Rd – Engineers have sent comments on the plans and installed water wells.
 2. AGY RV Park – Hwy 73 – TBCD sent requirements for water and sewer.
 3. Oasis Truck Stop – Kiker Rd & Hwy 73 – County Engineer have sent comments on multiple revisions needed on the plans.
 4. I-10/Hamshire Rd Project – Hamshire Rd – No updates
 5. Tazz RV Park – Hwy 73 – Waiting on final plans for County Engineer approval and payment to the County for fees to be able to finalize the plans.

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

APRIL 17, 2024

7:30 A.M.

Completed Projects

- a) Ditch 308 - V. Wright – Vincent Rd
- b) Ditch 308 – K. Broussard – Wilber Rd
- c) Ditch 323 – C. Yazinski – Coon Rd

Projects in Progress

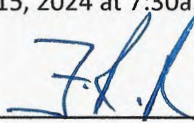
- a) Ditch 323 – M. Davis – Coon Rd
- b) Ditch 112 – L. Dawson – Coon Rd
- c) Ditch 323 – E. Kelley – Kiker Rd
- d) Ditch 308 – D. Vincent – Vincent Rd
- e) Ditch 308 – G. Vincent – Vincent Rd

Upcoming Projects

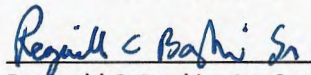
- a) B. Fischer – Wise Rd
- b) Ditch 750B - Labelle Properties Hwy 73
- c) J. Broussard – E. Hamshire Rd
- d) Ditch 301 – S. Verret – Shellhammer Rd

7. New Business

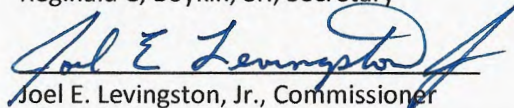
- A. No Meeting Updates
- B. No Board Comments
- C. The next regular meeting date is set for Wednesday, May 15, 2024 at 7:30a.m.
With no further business, meeting adjourned at 7:54 a.m.



Frank R. Rose, Chairman



Reginald C. Boykin, Sr., Secretary



Joel E. Levingston, Jr., Commissioner

GROUP: DD3 Active
 PERIOD: 1/1/2024-12/31/2024

SUMMARY REPORT

MONTH	PAID MEDICAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID VISION CLAIMS	% OF TOTAL CLAIMS PAID	PAID DENTAL CLAIMS	% OF TOTAL CLAIMS PAID	PAID PRESCRIPTION CLAIMS	% OF TOTAL CLAIMS PAID	TOTAL CLAIMS PAID	ADMIN	TOTAL EXPENSES	BILLED PREMIUM	NET PROFIT/(LOSS)
January	\$ 1,212.78	20.25%	\$ -	0.00%	\$ 936.00	15.63%	\$ 3,839.99	64.12%	\$ 5,988.77	\$ 538.99	\$ 6,527.76	\$ 17,859.62	\$ 11,331.86
February	\$ (977.47)	-24.81%	\$ -	0.00%	\$ -	0.00%	\$ 4,918.00	124.81%	\$ 3,940.53	\$ 354.65	\$ 4,295.18	\$ 17,859.62	\$ 13,564.44
March													
April													
May													
June													
July													
August													
September													
October													
November													
December													
TOTALS	\$ 235.31	2.37%	\$ -	0.00%	\$ 936.00	9.43%	\$ 8,757.99	88.20%	\$ 9,929.30	\$ 893.64	\$ 10,822.94	\$ 35,719.24	\$ 24,896.30
MONTHLY AVERAGE	\$ 117.66		\$ -		\$ 468.00		\$ 4,379.00		\$ 4,964.65	\$ 446.82	\$ 5,411.47	\$ 17,859.62	\$ 12,448.15
ANNUAL PROJECTIONS	\$ 1,411.86		\$ -		\$ 5,616.00		\$ 52,547.94		\$ 59,575.80	\$ 5,361.82	\$ 64,937.62	\$ 214,315.44	\$ 149,377.82
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 16.81		\$ -		\$ 66.86		\$ 625.57		\$ 709.24				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 11.77		\$ -		\$ 46.80		\$ 437.90		\$ 496.47				

DRAINAGE DISTRICT No. 3
Account QuickReport
As of April 15, 2024

03/28/2024	ACH	PAYROLL ACCOUNT	SALARIES & AUTO ALLOWANCE 3/31/2024	\$ 14,723.00
03/28/2024	ACH	Texas County & District Retirement System	Employer Contribution	\$ 2,038.90
03/28/2024	13051	Seabreeze Culvert Inc.	Metal Culvert Pipe	\$ 13,860.82
03/28/2024	13052	Tri-Con Inc	Fuel	\$ 2,980.96
03/28/2024	13053	Winnie Welding Works	Equipment Rental	\$ 960.00
03/28/2024	13054	Coastal Welding Supply	Equipment Rental	\$ 250.00
03/28/2024	13056	PreCheck, Inc.	Professional Services	\$ 360.43
03/29/2024	ACH	PAYROLL TAX LIABILITY	Payroll Tax Liability	\$ 3,032.26
		Total 3/31/2024		\$ 38,206.37
04/15/2024	ACH	PAYROLL TAX LIABILITY	Payroll Tax Liability	\$ 2,610.62
04/15/2024	13057	PAYROLL ACCOUNT	Salaries 4/15/2024	\$ 12,198.00
04/15/2024	13058	Southeast Tx Gov't Employees Benefit Pool	Insurance	\$ 15,155.44
04/15/2024	13059	Amwins Group Benefits, LLC	Insurance	\$ 8,850.40
04/15/2024	13060	Southeast Tx Gov't Employees Benefit Pool	VOID: May 2024 Premiums	\$ -
04/15/2024	13061	Seabreeze Culvert Inc.	Metal Culvert Pipe	\$ 12,900.00
04/15/2024	13062	Gulfway Lumber Company	Lumber	\$ 1,746.55
04/15/2024	13063	Grainger	Medical & Safety	\$ 376.55
04/15/2024	13064	Rutty & Morris A/C	Equipment Repairs	\$ 556.92
04/15/2024	13065	AT&T	Telephone	\$ 101.27
04/15/2024	13066	Windstream	Telephone	\$ 377.83
04/15/2024	13067	West Jefferson Co. MWD	Water	\$ 29.93
04/15/2024	13068	Hamshire Waste	Waste Disposal	\$ 68.00
04/15/2024	13069	Jux Technologies	Dues	\$ 18.00
04/15/2024	13070	Texas Social Security Program	Dues	\$ 35.00
04/15/2024	13071	Winnie Welding Works	Equipment Rental	\$ 480.00
04/15/2024	13072	County Treasurer, Life Insurance	Insurance	\$ 36.20
04/15/2024	13073	Pollans & Cohen, PC	Independent Auditor Fees	\$ 11,000.00
		Total 4/15/2024		\$ 66,540.71
				\$104,747.08

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance March 2024

	Mar 24	Budget	Oct '23 - Mar 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	18,821.66	69,173.00	783,989.57	415,038.00	830,076.00
102 - Delinquent Taxes	29.44	416.67	9,562.21	2,499.98	5,000.00
103 - Interest	7,593.01	1,250.00	37,195.42	7,500.00	15,000.00
104 - Rendition Penalty	0.00		0.00	0.00	0.00
106 - Miscellaneous	0.00	83.33	0.00	500.02	1,000.00
Total REVENUES	<u>26,444.11</u>	<u>70,923.00</u>	<u>830,747.20</u>	<u>425,538.00</u>	<u>851,076.00</u>
Total Income	<u>26,444.11</u>	<u>70,923.00</u>	<u>830,747.20</u>	<u>425,538.00</u>	<u>851,076.00</u>
Gross Profit	26,444.11	70,923.00	830,747.20	425,538.00	851,076.00
Expense					
1 - SALARIES					
1002 - Clerical	4,741.00	4,741.83	28,446.00	28,451.02	56,902.00
1009 - Dept Head / Foreman	5,583.00	5,583.75	33,498.00	33,502.50	67,005.00
1010 - Commissioners	900.00	900.00	5,400.00	5,400.00	10,800.00
1015 - Extra Help	0.00	3,000.00	0.00	18,000.00	36,000.00
1048 - Equipment Operators/Asst	14,072.00	14,080.75	84,432.00	84,484.50	168,969.00
Total 1 - SALARIES	<u>25,296.00</u>	<u>28,306.33</u>	<u>151,776.00</u>	<u>169,838.02</u>	<u>339,676.00</u>
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,935.94	2,530.00	11,469.66	15,180.00	30,360.00
2002 - Retirement	2,038.90	2,280.83	11,436.57	13,685.02	27,370.00
2003 - Insurance	17,838.55	23,750.00	131,520.41	142,500.00	285,000.00
2004 - Worker's Compensation	0.00	916.67	811.00	5,499.98	11,000.00
2006 - Auto Allowance	1,625.00	1,625.00	9,750.00	9,750.00	19,500.00
2007 - Retirement Wage Contg	0.00	2,886.67	400.00	17,319.98	34,640.00
2008 - Health Ins. Savings Acct	0.00	687.50	128.89	4,125.00	8,250.00
Total 2 - FRINGE BENEFITS	<u>23,438.39</u>	<u>34,676.67</u>	<u>165,516.53</u>	<u>208,059.98</u>	<u>416,120.00</u>
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	250.00	217.57	1,500.00	3,000.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	0.00	500.02	1,000.00
3009 Antifreeze & Coolant	0.00	166.67	0.00	999.98	2,000.00
3010 Books & Printed Matter	0.00	416.67	95.00	2,499.98	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	500.02	1,000.00
3014 Chains & Hooks	0.00	66.67	0.00	399.98	800.00
3016 Chemicals Weed Control	0.00	1,916.67	0.00	11,499.98	23,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	750.00	1,500.00
3019 - Additives & Lubricants	0.00	208.33	0.00	1,250.02	2,500.00
3020 Metal Culvert Pipe	9,408.11	4,166.67	9,408.11	24,999.98	50,000.00
3022 Copying Supplies	0.00	166.67	453.95	999.98	2,000.00

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance March 2024

	Mar 24	Budget	Oct '23 - Mar 24	YTD Budget	Annual Budget
3027 Electrical Supplies	0.00	250.00	366.32	1,500.00	3,000.00
3030 Fencing Material	-720.00	541.67	-720.00	3,249.98	6,500.00
3032 Concrete, Sand, Aggregat	0.01	833.33	0.01	5,000.02	10,000.00
3034 Diesel Fuel	2,980.96	4,166.67	5,366.38	24,999.98	50,000.00
3036 Diesel Fuel ON ROAD	0.00	1,666.67	2,170.26	9,999.98	20,000.00
3037 Gasoline	0.00	583.33	2,798.12	3,500.02	7,000.00
3040 Hardware - Misc	40.58	250.00	128.39	1,500.00	3,000.00
3041 Hose & Fittings & Filters	532.09	833.33	532.09	5,000.02	10,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	1,250.02	2,500.00
3050 Medical & Safety	240.13	250.00	284.44	1,500.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	5,000.02	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	500.02	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	399.98	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	500.02	1,000.00
3077 Computer Supplies	0.00	208.33	44.99	1,250.02	2,500.00
3078 Office Supplies	0.00	208.33	515.76	1,250.02	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	125.00	0.00	750.00	1,500.00
3083 Tires & Tubes	0.00	750.00	826.75	4,500.00	9,000.00
3084 Minor Equipment	0.00	708.33	651.97	4,250.02	8,500.00
3095 Welding Supplies	0.00	166.67	0.00	999.98	2,000.00
3098 - Clothing & Work Wear	0.00	125.00	947.28	750.00	1,500.00
3099 Sundry	256.68	166.67	570.08	999.98	2,000.00
Total 3 - MATERIALS & SUPPLIES	12,738.56	20,758.33	24,657.47	124,550.02	249,100.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	500.02	1,000.00
4009 Building & Structure	0.00	291.67	254.16	1,749.98	3,500.00
4010 Tractors & Mowers	0.00	1,041.67	0.00	6,249.98	12,500.00
4011 Equipment Repairs	0.00	4,166.67	5,207.24	24,999.98	50,000.00
4013 Marine Craft	0.00	166.67	0.00	999.98	2,000.00
4014 - Auto - Truck	0.00	250.00	0.00	1,500.00	3,000.00
4015 Communication Equip	0.00	125.00	0.00	750.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	249.98	500.00
4030 Tools	0.00	250.00	235.09	1,500.00	3,000.00
4051 Freight	0.00	25.00	0.00	150.00	300.00
4052 Postage	12.08	41.67	167.77	249.98	500.00
4053 Natural Gas/Butane	185.11	308.33	796.61	1,850.02	3,700.00
4054 Telephone	0.00	500.00	2,354.50	3,000.00	6,000.00
4056 Electricity	161.55	500.00	1,220.34	3,000.00	6,000.00
4057 Water & Sewer	35.93	166.67	211.92	999.98	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	408.00	600.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	462.67	8,058.35	10,855.63	48,349.90	96,700.00

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance March 2024

	Mar 24	Budget	Oct '23 - Mar 24	YTD Budget	Annual Budget
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	360.43	833.33	9,175.40	5,000.02	10,000.00
5021 Dues & Subscriptions	32.50	291.67	598.50	1,749.98	3,500.00
5027 Engineering Fees	0.00	1,666.67	0.00	9,999.98	20,000.00
5028 Assessor/Collector Fees	0.00	166.67	1,450.26	999.98	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	5,000.02	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	50.02	100.00
5032 Accounting Services	0.00	41.67	0.00	249.98	500.00
5036 Treasurer Commision	0.00	133.33	0.00	800.02	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	999.98	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	0.00	3,000.00	6,000.00
5041 Insurance Property	0.00	500.00	0.00	3,000.00	6,000.00
5043 Insurance General Liab	0.00	166.67	121.00	999.98	2,000.00
5044 Insurance Official Liab	0.00	166.67	0.00	999.98	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	447.00	500.02	1,000.00
5053 Equipment Rental	1,690.00	1,416.67	3,130.00	8,499.98	17,000.00
5054 Contract Aerial Spraying	0.00	1,333.33	0.00	8,000.02	16,000.00
5055 Contract Spraying	0.00	1,416.67	0.00	8,499.98	17,000.00
5062 Travel & Meeting Expense	0.00	66.67	0.00	399.98	800.00
5064 Training & Education	0.00	125.00	18.00	750.00	1,500.00
5074 Independent Auditor Fees	0.00	2,083.33	9,475.00	12,500.02	25,000.00
5095 Bank Service Charges	0.00	250.00	0.00	1,500.00	3,000.00
5098 Appraisal District Fees	2,098.88	750.00	4,199.44	4,500.00	9,000.00
5099 Sundry	0.00	83.33	199.92	500.02	1,000.00
Total 5 - MISCELLANEOUS SERVICES	4,181.81	13,083.34	28,814.52	78,499.96	157,000.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	375.00	1,746.06	2,250.00	4,500.00
6002 Excavation Equipment	0.00	14,583.33	153.58	87,500.02	175,000.00
6011 Machinery & Equipment	0.00	8,333.33	0.00	50,000.02	100,000.00
6014 Building & Structures	681.07	3,333.33	8,826.42	20,000.02	40,000.00
6022 Furniture & Fixtures	0.00	416.67	279.99	2,499.98	5,000.00
6042 Auto Truck & Trailer	0.00	4,166.67	0.00	24,999.98	50,000.00
6045 Land/ROW Acquisitions	0.00	416.67	0.00	2,499.98	5,000.00
Total 6 - CAPITAL OUTLAY	681.07	31,625.00	11,006.05	189,750.00	379,500.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
Total Expense	66,798.50	136,508.02	392,626.20	819,047.88	1,638,096.00
Net Ordinary Income	-40,354.39	-65,585.02	438,121.00	-393,509.88	-787,020.00

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04/09/24

Accrual Basis

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
March 2024

	<u>Mar 24</u>	<u>Budget</u>	<u>Oct '23 - Mar 24</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	<u><u>-40,354.39</u></u>	<u><u>-65,585.02</u></u>	<u><u>438,121.00</u></u>	<u><u>-393,509.88</u></u>	<u><u>-787,020.00</u></u>

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
March 2024

	<u>Mar 24</u>
OPERATING ACTIVITIES	
Net Income	-40,354.39
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-3,705.41
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	824.61
Payroll Liabilities	5.19
	<hr/>
Net cash provided by Operating Activities	-43,230.00
	<hr/>
Net cash increase for period	-43,230.00
	<hr/>
Cash at beginning of period	1,837,929.44
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Cash at end of period	<u><u>1,794,699.44</u></u>

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

INSTALLATION OF GALVANIZED CORRUGATED PIPES POLICY & PROCEDURES Effective 3/20/2024

1. The District will **ONLY** install galvanized metal corrugated culvert pipes into crossings within the District's waterways to create a crossing or to replace damaged pipe. The District will determine the size of pipe to be placed within the waterway.
2. If the landowner requires additional coverage on crossings; (ie: rock, sand, dirt), it will be 100% the landowner's responsibility to supply the material while we are on site. This also includes additional dirt if needed to properly cover the crossing.
3. If a pipe is damaged due to natural wear and/or weather conditions, the replacement will be a cost share project with landowner.
4. If a landowner requests a pipe be changed to increase the size of the crossing and the current pipe is still functional, this will be 100% cost to the landowner. The increase in size of pipe can only be done as long as it does not expediate the flow of water downstream. The size of the pipe must be approved by the District.
5. Bulkhead installation will be determined on a case-by-case inspection. Determination of cost to landowner will be determined upon said inspection.
6. All payments due to Jefferson County Drainage District No. 3 must be made upon receipt of the invoice. Payment must be received before the job begins.

Frank R. Rose
Chairman

Revised 4/17/2024