

NOTICE OF MEETING AND AGENDA

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

Will Be Held At

7:30 A.M.

MAY 20, 2026

at

24460 Highway 124

Hamshire, Texas 77665

A. Meeting called to order.

B. Call Roll

C. Announcement – This Commissioner’s meeting is being recorded for the purpose of transcribing minutes.

D. Public Comments.

Public Comments (3 minutes each)—This is an opportunity for the public to address the Jefferson County Drainage District No. 3 Board of Commissioners regarding agenda items or any concerns not listed. Individuals wishing to speak must complete a comment card and present it to the District’s Administrative Assistant before the meeting begins. Delegation of more than five persons shall appoint one person to present their views before the Board. Each speaker is allowed a three-minute time limit. Those who require a translator to address the Board will be granted six minutes to speak.

E. Approve the minutes of the April 15, 2026, meetings.

F. Business Session:

1. Review and Accept Regular District bills from April 30, 2026, to May 15, 2026.
2. Consider and Accept the District’s Monthly Financial Report.
3. Consider and Accept the District’s Monthly Insurance Summary as presented by Southeast Texas Government Employee Benefits Pool.
4. Acknowledge the receipt and filing of Jefferson County Drainage District No. 3’s Investment Schedule for April 2026, pursuant to Section 2256.023 of the Public Funds Investment Act.
5. Acknowledge the receipt of the 2026 Preliminary Net Taxable Value as of April 23, 2026, as presented by Jefferson Central Appraisal District.
6. Executive Session – See footnote
7. Consider and take action, if any, on items discussed in Executive Session

G. Equipment Update:

1. Consider a resolution authorizing the sale at public auction of the old and/or worn-out surplus equipment listed below, with the proceeds from the sale to be deposited into the Maintenance and Operating Fund in accordance with Local Government Code 263.152. Dozer to be auctioned through Ritchie Brothers Auction.

Komatsu Dozer D61EX-1550

H. Project Update:

1. Comalander Holdings – Easement and Declaration
2. Magee RV Park – Bayou Trace

Completed Projects:

1. Ditch 127/750-122 – Fig Plant Rd Crossing Installed
2. Ditch 403 – Needmore Rd – Crossing Installed
3. Ditch 318 – Vincent Rd – Crossing Installed
4. Ditch 308 – Vincent Rd – Crossing Installed
5. Ditch 107-1 – E. Hamshire Rd – Mulched Ditch

Projects In Progress:

1. Ditches are being mowed & sprayed
2. Ditch 207 – Levingston Ranch Rd - Install Crossing

Upcoming Projects: *(work is not listed in any particular order)*

1. Ditch 111-1 Englin Rd
2. Ditch 302 – Englin Rd – Bulk Head Repair
3. Ditch 209 – Levingston Ranch Rd – Mulch Ditch

I. Meeting Updates

J. Board and Staff Comments, no action items.

K. Set next Board Meeting

L. Adjournment.

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.

This Notice of Meeting is given and posted pursuant to the Texas Open Meetings Act, contained in Chapter 551 of the Texas Government Code. Capitalized words and phrases have the meaning given to them in the Act. The Meeting will be held at the Date, Time, and Place stated above. The Board of Commissioners of the Governmental Body will deliberate upon the items listed in the Agenda above. Any Agenda item is subject to discussion only, action only, or both discussion and action. All portions of the Meeting shall be Open, unless a Closed Meeting is held when permitted, and in the manner specified by the Act. If the Act permits all or any portion of the Deliberation of an Agenda item to be Closed, the Governing Body may enter into a Closed Meeting, whether or not the Agenda item states that a Closed Meeting for such item is anticipated. Agenda items are not required to be considered in the same order as listed in the Agenda. Any agenda item(s) may be tabled for Deliberation at a later Meeting or removed from the Agenda. Any such tabled or removed Agenda item may be placed on an Agenda for a later Meeting for which Notice has been given and posted pursuant to the Act.

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 May 14, 2026

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

24460 Highway 124
Hamshire, Texas
Jefferson County, Texas

MINUTES OF MEETING OF BOARD OF COMMISSIONERS Held

MAY 20, 2026, AT 7:30 A.M.

- A. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose.
- B. Present were Frank R. Rose, Chairman; Reginald C. Boykin, Secretary; Commissioner Joel Levingston, Jr.
- C. Chairman Rose announced that this meeting was being recorded for the purpose of transcribing the minutes.
- D. There were no Public Comments
- E. The Minutes of the April 15, 2026, meeting was approved on a motion made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
- F. Business Session:
 - 1. Commissioners reviewed and accepted the District's regular checks written from April 30 to May 15, 2026. A motion was made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 - 2. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret, which showed an ending fund balance of \$1,746,692.79, a decrease of \$108,304.72 from last month. The motion was made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 - 3. A motion was made by Commissioner Levingston and seconded by Chairman Rose to accept the District's Monthly Insurance Summary as presented by the Southeast Texas Government Employee Benefit Pool for March 2026. Active employees generated a year-end profit of \$43,405.15 while retirees earned a year-end profit of \$981.89. All voted Aye.
 - 4. Commissioners acknowledged the receipt and filing of Jefferson County Drainage District's No. 3 Investment Schedule for February and April 2025, pursuant to Section 2256.023 of the Public Funds Investment Act. Motion made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 - 5. A motion made by Commissioner Levingston and seconded by Commissioner Boykin to acknowledge the 2026 Preliminary Net Taxable Value as of April 23 and May 12, 2026. All voted Aye
 - 6. No Executive Session was held
- G. Equipment Update:
 - 1. After discussion, a motion was made by Commissioner Levingston and seconded by Commissioner Boykin to put the Komatsu Dozer D61EX-1550 up for sale and to post an Invitation for Bids through the District's bid process. As provided by Local Gov't Code Section 263.152. All voted Aye
- H. Project Update:
 - 1. Comalander Holdings, LLC – Mr. Comalander has executed the Drainage Easement documents along with the Declaration of Maintenance Covenant for Stormwater Structural controls. All documents have been filed and recorded with the Jefferson County Clerk's office.
 - 2. Magee RV Park – Bayou Trace – We are awaiting the completion of the Declaration of Maintenance forms to be completed and filed.

Completed Projects

1. Ditch 127/750-122 – Fig Plant Rd. - Crossing installed
2. Ditch 403 – Needmore Rd – Crossing installed
3. Ditch 318 – Vincent Rd – Crossing installed
4. Ditch 308 – Vincent Rd – Crossing installed
5. Ditch 107 – 1 – E. Hamshire Rd – Mulched Ditch
6. Ditch 207 – Levingston Ranch Rd – Crossing Installed

Projects in Progress

1. Ditches within the District are still being mowed at this time

Upcoming Projects –

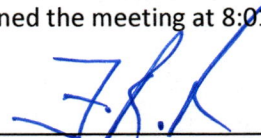
1. Ditch 111-1 – Englin Rd
2. Ditch 302 – Englin Rd – Need to install a bulkhead
3. Ditch 209 – Levingston Ranch Rd – Mulch Ditch

I. Meeting Updates – No meeting updates

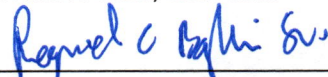
J. Board Comments-

K. The next regular meeting date is set for Wednesday, June 17, 2026, at 7:30 a.m.

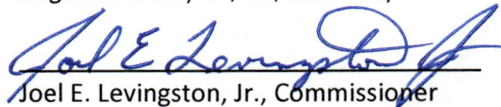
L. Adjournment - With no further business, Chairman Rose adjourned the meeting at 8:01 a.m.



Frank R. Rose, Chairman



Reginald C. Boykin, Sr., Secretary



Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT No. 3
Account QuickReport

As of May 15, 2026

Date	Num	Name	Split	Amount
04/30/2026	13730	PAYROLL ACCOUNT	Salaries & Auto Allowance	-16,405.50
04/30/2026	ACH	Texas County & District Retirement System	Retirement	-2,525.75
04/30/2026	13731	Amwins Group Benefits, LLC	Insurance	-4,742.72
04/30/2026	13732	Tri-Con Inc	Fuel	-6,804.94
04/30/2026	13733	Gulf Coast Screw & Supply Co.	Hoses & Fittings	-297.91
04/30/2026	13734	Southern Tire Mart	Tires	-2,911.27
04/30/2026	13735	Waukesha-Pearce Industries, Inc.	Equipment Repair	-1,021.64
04/30/2026	13736	Windstream	Telephone	-380.80
04/30/2026	13737	Entergy	Electricity	-183.63
04/30/2026	13738	Kate Carroll - Tax Assessor-Collector	Dues & Subscriptions	-7.50
04/30/2026	13739	Morbark	Machinery & Equipment	-70,022.50
04/30/2026	ACH	PAYROLL TAX LIABILITY	FICA Tax Liability	-3,381.38
04/30/2026	13740	Beaumont Tractor Company, Inc	Tractors & Mowers	-400.32
04/30/2026	13741	Stratton, Inc. - Western Auto	Welding Supplies & Hardware	-30.14
Total April 30, 2026				-109,116.00
05/13/2026	13742	PAYROLL ACCOUNT	Salaries	-12,611.50
05/14/2026	13743	Southeast Tx Gov't Employees Benefit Pool	Insurance	0.00
05/14/2026	13744	County Treasurer, Life Insurance	Insurance	-37.16
05/14/2026	13745	Farm & Home Supply	Hardware	-104.99
05/14/2026	13746	First National Bank Omaha	Office Supplies, Tires, Hardware	-2,796.98
05/14/2026	13747	AT&T	Telephone	-123.27
05/14/2026	13748	West Jefferson Co. MWD	Water	-31.12
05/14/2026	13749	Hamshire Waste	Waste Disposal	-68.00
05/14/2026	13750	Kasie Cooper	Janitorial Services	-175.00
05/14/2026	13751	Funchess, Mills, White & Co.	Independent Auditor Fees	-1,250.00
05/14/2026	13752	FIRST FINANCIAL BANK, N.A.	Machinery & Equipment	-2,741.02
05/14/2026	13753	Morbark	Machinery & Equipment	-6,830.00
05/14/2026	13754	Southeast Tx Gov't Employees Benefit Pool	Insurnace	-15,700.02
05/14/2026	ACH	PAYROLL TAX LIABILITY	FICA Tax Liability	-2,737.02
Total May 15, 2026				-45,206.08

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance April 2026

	Apr 26	Budget	Oct '25 - Apr 26	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	11,627.01	72,329.17	843,995.89	506,304.15	867,950.00
102 - Delinquent Taxes	1,607.36	833.33	21,175.19	5,833.35	10,000.00
103 - Interest	5,027.05	2,666.67	31,619.92	18,666.65	32,000.00
104 - Rendition Penalty	0.00		0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	1,052.26	0.00	0.00
Total REVENUES	18,261.42	75,829.17	897,843.26	530,804.15	909,950.00
Total Income	18,261.42	75,829.17	897,843.26	530,804.15	909,950.00
Gross Profit	18,261.42	75,829.17	897,843.26	530,804.15	909,950.00
Expense					
1 - SALARIES					
1001 - Administration	5,817.32	5,761.25	40,791.64	40,328.75	69,135.00
1002 - Clerical	4,824.68	4,881.08	33,702.36	34,167.60	58,573.00
1009 - Dept Head / Foreman	5,527.00	5,527.33	37,923.72	38,691.35	66,328.00
1010 - Commissioners	900.00	900.00	6,300.00	6,300.00	10,800.00
1015 - Extra Help	0.00	0.00	9,332.00	0.00	12,705.00
1020 - Laborer	2,946.00	2,946.67	11,784.00	20,626.65	35,360.00
1048 - Equipment Operators/Asst	8,850.00	13,215.83	63,769.28	92,510.85	158,590.00
Total 1 - SALARIES	28,865.00	33,232.16	203,603.00	232,625.20	411,491.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	2,177.70	3,215.00	15,637.38	22,505.00	38,580.00
2002 - Retirement	2,525.75	3,272.50	17,684.15	22,907.50	39,270.00
2003 - Insurance	21,747.11	26,237.50	145,318.59	183,662.50	314,850.00
2004 - Worker's Compensation	0.00	833.33	0.00	5,833.35	10,000.00
2006 - Auto Allowance	1,625.00	1,625.00	11,375.00	11,375.00	19,500.00
2007 - Retirement Wage Contg	0.00	4,166.67	1,030.00	29,166.65	50,000.00
2008 - Health Ins. Savings Acct	0.00	687.50	2,577.35	4,812.50	8,250.00
Total 2 - FRINGE BENEFITS	28,075.56	40,037.50	193,622.47	280,262.50	480,450.00
3 - MATERIALS & SUPPLIES					
3006 - Auto Parts & Supplies	0.00	625.00	800.92	4,375.00	7,500.00
3006 Batteries	0.00		0.00	0.00	0.00
3008 Bolts Nuts Nails & Screws	0.00		0.00	0.00	0.00
3009 Antifreeze & Coolant	0.00		0.00	0.00	0.00
3010 Books & Printed Matter	0.00	500.00	1,237.00	3,500.00	6,000.00
3010 - Maps Prints Books Print	0.00		0.00	0.00	0.00
3012 Prints, Maps & Etc	0.00		0.00	0.00	0.00
3014 Chains & Hooks	0.00	66.67	0.00	466.65	800.00
3016 Chemicals Weed Control	0.00	1,916.67	0.00	13,416.65	23,000.00

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05/18/26

Accrual Basis

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance April 2026

	Apr 26	Budget	Oct '25 - Apr 26	YTD Budget	Annual Budget
3018 Cleaners & Solvents	0.00		0.00	0.00	0.00
3018 - Janitorial Supplies	0.00	125.00	452.94	875.00	1,500.00
3019 - Additives & Lubricants	0.00		0.00	0.00	0.00
3020 Metal Culvert Pipe	-0.60	4,166.67	4,341.20	29,166.65	50,000.00
3022 Copying Supplies	0.00		0.00	0.00	0.00
3027 Electrial Supplies	0.00	250.00	0.00	1,750.00	3,000.00
3030 Fencing Material	0.00	625.00	440.10	4,375.00	7,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00	5,833.35	10,000.00
3034 Diesel Fuel	3,660.60	5,000.00	8,765.26	35,000.00	60,000.00
3036 Diesel Fuel ON ROAD	1,553.44	583.33	5,500.24	4,083.35	7,000.00
3037 Gasoline	1,590.90	583.33	3,346.68	4,083.35	7,000.00
3040 Hardware - Misc	28.96	250.00	967.42	1,750.00	3,000.00
3041 Hose & Fittings & Filters	297.91	833.33	2,073.10	5,833.35	10,000.00
3048 Lumber, Timbers, Rope	0.00	416.67	0.00	2,916.65	5,000.00
3050 Medical & Safety	15.06	250.00	1,165.27	1,750.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	24.96	5,833.35	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	583.35	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	466.65	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	583.35	1,000.00
3077 Computer Supplies	39.53	208.33	39.53	1,458.35	2,500.00
3078 Office Supplies	0.00	375.00	2,646.70	2,625.00	4,500.00
3080 Steel Angle Iron Rods, Etc	0.00		0.00	0.00	0.00
3083 Tires & Tubes	2,911.27	750.00	2,921.57	5,250.00	9,000.00
3084 Minor Equipment	0.00		0.00	0.00	0.00
3084 - Sm Tools & Minor Equip	0.00	958.33	28.97	6,708.35	11,500.00
3095 Welding Supplies	14.16	291.67	14.16	2,041.65	3,500.00
3098 - Clothing & Work Wear	0.00	208.33	862.82	1,458.35	2,500.00
3099 Sundry	0.00	166.67	601.08	1,166.65	2,000.00
Total 3 - MATERIALS & SUPPLIES	10,111.23	21,049.99	36,229.92	147,350.05	252,600.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	0.00	0.00	0.00	0.00
4009 Building & Structure	0.00	375.00	0.00	2,625.00	4,500.00
4010 Tractors & Mowers	400.32	1,041.67	1,042.19	7,291.65	12,500.00
4011 Equipment Repairs	2,255.49	5,833.33	6,273.34	40,833.35	70,000.00
4013 Marine Craft	0.00	166.67	0.00	1,166.65	2,000.00
4014 - Auto - Truck	0.00		0.00	0.00	0.00
4014 - Auto Truck Trailer	0.00	250.00	503.07	1,750.00	3,000.00
4015 Communication Equip	0.00	125.00	0.00	875.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	291.65	500.00
4030 Tools	0.00		0.00	0.00	0.00
4051 Freight	0.00	25.00	0.00	175.00	300.00
4052 Postage	13.26	41.67	282.76	291.65	500.00
4053 Natural Gas/Butane	113.06	308.33	774.52	2,158.35	3,700.00
4054 Telephone	502.53	500.00	3,486.97	3,500.00	6,000.00
4056 Electricity	183.63	500.00	1,459.96	3,500.00	6,000.00

DRAINAGE DISTRICT No. 3 Profit & Loss Budget Performance April 2026

	Apr 26	Budget	Oct '25 - Apr 26	YTD Budget	Annual Budget
4057 Water & Sewer	31.12	166.67	214.94	1,166.65	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	476.00	700.00	1,200.00
4059 - Unscheduled Misc	0.00	83.33	0.00	583.35	1,000.00
Total 4 - MAINTENANCE & UTILITES	3,567.41	9,558.34	14,513.75	66,908.30	114,700.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	1,250.00	639.95	8,750.00	15,000.00
5010 - Medical & Surgical	0.00	166.67	0.00	1,166.65	2,000.00
5021 Dues & Subscriptions	31.50	291.67	1,417.17	2,041.65	3,500.00
5027 Engineering Fees	0.00	2,500.00	0.00	17,500.00	30,000.00
5028 Assessor/Collector Fees	0.00	166.67	0.00	1,166.65	2,000.00
5029 Attorney Fees	0.00	1,666.67	0.00	11,666.65	20,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	58.35	100.00
5032 Accounting Services	0.00	41.67	0.00	291.65	500.00
5036 Treasurer Commision	0.00	133.33	2,118.06	933.35	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	1,166.65	2,000.00
5040 Insurance - Auto Prop Liab	190.00	1,341.67	190.00	9,391.65	16,100.00
5040 Insurance Autos & Trucks	0.00		0.00	0.00	0.00
5041 Insurance Property	0.00		0.00	0.00	0.00
5043 Insurance General Liab	0.00		0.00	0.00	0.00
5044 Insurance Official Liab	0.00		0.00	0.00	0.00
5045 Bonds Surety & Notary	0.00	83.33	518.23	583.35	1,000.00
5053 Equipment Rental	0.00	1,416.67	270.00	9,916.65	17,000.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	5,833.35	10,000.00
5055 Contract Spraying	0.00	916.67	0.00	6,416.65	11,000.00
5060 -Janitorial Services	175.00	175.00	1,225.00	1,225.00	2,100.00
5062 Travel & Meeting Expense	0.00	66.67	110.88	466.65	800.00
5064 Training & Education	0.00	125.00	0.00	875.00	1,500.00
5074 Independent Auditor Fees	0.00	2,500.00	27,000.00	17,500.00	30,000.00
5095 Bank Service Charges	0.00	250.00	0.00	1,750.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	4,743.88	5,250.00	9,000.00
5099 Sundry	0.00	83.33	0.00	583.35	1,000.00
Total 5 - MISCELLANEOUS SERVICES	396.50	14,933.35	38,233.17	104,533.25	179,200.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	375.00	0.00	2,625.00	4,500.00
6002 Excavation Equipment	0.00	13,333.33	0.00	93,333.35	160,000.00
6011 Machinery & Equipment	72,763.52	13,333.33	89,209.64	93,333.35	160,000.00
6014 Building & Structures Grnd	0.00	833.33	0.00	5,833.35	10,000.00
6022 Furniture & Fixtures	0.00	416.67	0.00	2,916.68	5,000.03
6042 Auto Truck & Trailer	0.00	4,233.33	19,045.50	29,633.35	50,800.00
6045 Land/ROW Acquisitions	0.00	350.00	0.00	2,450.00	4,200.00
Total 6 - CAPITAL OUTLAY	72,763.52	32,874.99	108,255.14	230,125.08	394,500.03

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05/18/26

Accrual Basis

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
April 2026

	Apr 26	Budget	Oct '25 - Apr 26	YTD Budget	Annual Budget
Reconciliation Discrepancies	0.00		0.00	0.00	0.00
Total Expense	143,779.22	151,686.33	594,457.45	1,061,804.38	1,832,941.03
Net Ordinary Income	-125,517.80	-75,857.16	303,385.81	-531,000.23	-922,991.03
Other Income/Expense					
Other Expense					
Transfer Account	-16,405.50	0.00	-33,242.00	0.00	0.00
Total Other Expense	-16,405.50	0.00	-33,242.00	0.00	0.00
Net Other Income	16,405.50	0.00	33,242.00	0.00	0.00
Net Income	-109,112.30	-75,857.16	336,627.81	-531,000.23	-922,991.03

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05/18/26

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
April 2026

	<u>Apr 26</u>
OPERATING ACTIVITIES	
Net Income	-109,112.30
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	814.37
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	33.61
EMPLOYEE PAID EXPENSES:202-0902 VOL - LIFE / AD&D	-94.00
Payroll Liabilities	53.60
	<hr/>
Net cash provided by Operating Activities	-108,304.72
	<hr/>
Net cash increase for period	-108,304.72
	<hr/>
Cash at beginning of period	1,854,997.51
	<hr/>
Cash at end of period	<u><u>1,746,692.79</u></u>

GROUP: DD3 Active
 Month April '26

2026 SUMMARY REPORT

MONTH	PAID MEDICAL 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	\$ 6,550.17	54.11%	\$ 555.00	4.59%	\$ 4,999.24	41.30%	\$ 12,104.41	\$ 1,089.40	\$ 13,193.81	\$ 17,882.52	\$ 4,688.71
February	\$ 4,299.35	34.04%	\$ -	0.00%	\$ 8,330.85	65.96%	\$ 12,630.20	\$ 1,136.72	\$ 13,766.92	\$ 19,522.52	\$ 5,755.60
March	\$ 141.69	2.97%	\$ -	0.00%	\$ 4,635.93	97.03%	\$ 4,777.62	\$ 429.99	\$ 5,207.61	\$ 19,484.42	\$ 14,276.81
April	\$ 1,055.17	137.17%	\$ -	0.00%	\$ (285.90)	-37.17%	\$ 769.27	\$ 69.23	\$ 838.50	\$ 19,522.52	\$ 18,684.02
May		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
June		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
July		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
August		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
September		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
October		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
November		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
December		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
TOTALS	\$ 12,046.38	39.78%	\$ 555.00	1.83%	\$ 17,680.12	58.39%	\$ 30,281.50	\$ 2,725.34	\$ 33,006.84	\$ 76,411.98	\$ 43,405.15
MONTHLY AVERAGE	\$ 3,011.60		\$ 46.25		\$ 4,420.03		\$ 7,477.88	\$ 227.11	\$ 2,750.57	\$ 19,103.00	\$ 3,617.10
ANNUAL PROJECTIONS	\$ 36,139.14		\$ 555.00		\$ 53,040.36		\$ 89,734.50	\$ 2,725.34	\$ 33,006.84	\$ 229,235.94	\$ 43,405.15
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 376.45		\$ 5.78		\$ 552.50		\$ 934.73				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 273.78		\$ 3.85		\$ 401.82		\$ 679.46				

GROUP: DD3 Retirees

Month April '26

2026 SUMMARY REPORT

MONTH	PAID MEDICAL 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	\$ -	0.00%	\$ -	0.00%	\$ 27.75	100.00%	\$ 27.75	\$ 2.50	\$ 30.25	\$ 275.72	\$ 245.47
February	\$ -	0.00%	\$ -	0.00%	\$ 27.75	100.00%	\$ 27.75	\$ 2.50	\$ 30.25	\$ 275.72	\$ 245.47
March	\$ -	0.00%	\$ -	0.00%	\$ 27.75	100.00%	\$ 27.75	\$ 2.50	\$ 30.25	\$ 275.72	\$ 245.47
April	\$ -	0.00%	\$ -	0.00%	\$ 27.75	100.00%	\$ 27.75	\$ 2.50	\$ 30.25	\$ 275.72	\$ 245.47
May	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
June	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
July	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
August	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
September	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
October	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
November	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
December	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
TOTALS	\$ -	0.00%	\$ -	0.00%	\$ 111.00	100.00%	\$ 111.00	\$ 9.99	\$ 120.99	\$ 1,102.88	\$ 981.89
MONTHLY AVERAGE	\$ -		\$ -		\$ 27.75		\$ 27.75	\$ 0.83	\$ 10.08	\$ 275.72	\$ 81.82
ANNUAL PROJECTIONS	\$ -		\$ -		\$ 333.00		\$ 333.00	\$ 9.99	\$ 120.99	\$ 3,308.64	\$ 981.89
PROJECTED MONTHLY AVERAGE PER ENROLLEE	#DIV/0!		\$ -		#DIV/0!		#DIV/0!				
PROJECTED MONTHLY AVERAGE PER MEMBER	#DIV/0!		\$ -		#DIV/0!		#DIV/0!				



Clint Turner
Chief Deputy
E-Mail
Clint.turner@jeffcotx.us

Tim Funchess
County Treasurer
1149 Pearl Street – Basement
Beaumont, Texas 77701

Office (409) 835-8509
Fax (409) 839-2347
E-Mail
tim.funchess@jeffcotx.us

May 14, 2026

Board of Directors
Drainage District #3
P. O. Box 388
Hamshire, TX 77622

Dear Board Members:

Enclosed is the Investment Schedule as of April 30, 2026, including interest earnings.

The 90 day Treasury discount rate on April 30, 2026 was 3.59% and the interest on your checking accounts for the month of April was 3.36%.

There were no investments made.


Included in the attached report are the balances for the Districts pledged collateral.

This report meets the requirements for investment officers in compliance with the Texas Government Code. Title 10, Section 2256.023.

Sincerely,

Tim Funchess, CCT, CIO
Enclosure

**JEFFERSON COUNTY DRAINAGE DISTRICT 3
MONTH END APRIL 30, 2026 INVESTMENT SCHEDULE**

SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRC% PAID	EXPECT. YIELD	MATURITY DATE	# DAYS TO MATURITY	# DAYS INVEST	CUSIP NUMBER	TOTAL	BROKER DEALER	CURRENT MARKET VALUE	PR M 1
TOTALS: \$ - \$ - 0 DAYS 0.0000% \$0.00													
WEIGHTED AVERAGE YIELD: \$ - \$ - 0 DAYS 0.0000%													
PLEDGE COLLATERAL REPORT STELLAR BANK DRAINAGE DISTRICT 3 AS OF APRIL, 2026													
COMPLIANCE STATEMENT													
This is an unaudited statement made in accordance with provisions of Government Code, Title 10, Section 2256.023. The Public Funds Investment Act. The investment portfolios of Jefferson County Drainage District No. 3 comply with the investment strategies in the Drainage District No. 3 Investment Policy and Procedures.													
 Tim Funchess, Jefferson County Investment Officer													
MARKET VALUE OF COLLATERAL: \$5,000,000.00 BALANCE IN ALL ACCOUNTS: \$1,787,993.24 OVER OR (UNDER) AMOUNT: \$3,212,006.76 279.64%													

**APRIL 2026, D. D. 3, INVESTMENT MATURITIES
MATURED SECURITIES AND INTEREST EARNED**

ACCOUNT NAME	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	# DAYS INVEST	CUSIP/CD NUMBER	INTEREST EARNING	BROKER DEALER
D. D. 3 MAINT.										
Pool Accounts		APRIL INTEREST			3.36%	30-Apr-26	30	M&O Fund	\$4,938.36	STELLAR BANK
		APRIL INTEREST			3.36%	30-Apr-26	30	Payroll	\$88.69	STELLAR BANK
TOTALS		\$0.00	\$0.00						\$5,027.05	



www.jcad.org

Jefferson Central Appraisal District

P.O. Box 21337
Beaumont, Texas 77720-1337

4610 S. Fourth St.
Beaumont, TX 77705

Phone (409) 840-9944
(409) 727-4611
Fax (409) 727-5621

Chief Appraiser

Angela Bellard, RPA, RES, AAS

April 23, 2026

Mr. Ruffus Lavergne
General Manager
Drainage District #3
P O Box 388
Hamshire TX 77622

Dear Mr. Lavergne:

Below is the 2026 Preliminary Net Taxable Value for your entity. *Please remember that this value is preliminary and will be revised through the Appraisal Review Board protest process.*

\$313,839,305

The Appraisal Review Board will hear and determine all taxpayer protests, and we will update your preliminary value on a bi-weekly basis until the appraisal roll is certified in by July 27, 2026.

Sincerely,

A handwritten signature in black ink that reads "Angela Bellard". The signature is written in a cursive style.

Angela Bellard, RPA, RES, AAS
Chief Appraiser

c: Ms. Kate Carroll, Tax A/C

2022 Taxable Value	2023 Taxable Value	2024 Taxable Value	2025 Taxable Value	2026 Taxable Value
\$ 233,822,212.00	\$ 260,982,564.00	\$ 304,494,902.00	\$ 290,670,038.00	\$ 310,660,715.00
\$ 244,716,883.00	\$ 283,030,787.00	\$ 300,974,300.00	\$ 315,691,539.00	\$ 313,839,305.00
\$ 264,814,077.00	\$ 295,180,253.00	\$ 297,360,153.00	\$ 317,007,463.00	\$ 318,673,624.00
\$ 263,351,599.00	\$ 300,023,786.00 *	\$ 295,911,448.00	\$ 311,863,369.00	
* \$ 262,661,673.00	\$ 297,003,572.00		* \$ 312,239,879.00	
	* \$ 296,362,151.00			