



BOARD OF COMMISSIONERS

Frank R. Rose, Chairman
Reginald C. Boykin, Secretary
Joel E. Levingston, Jr., Commissioner

NOTICE OF MEETING AND AGENDA

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

Will Be Held At

7:30 A.M.

January 15, 2025

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 December 18, 2024 meeting.

F. Business Session:

1. Review and Accept Regular District bills December 31, 2024 to January 15, 2025.

2. Acknowledge the receipt and filing of Jefferson County Drainage District No. 3’s Investment Schedule for November 2024, pursuant to Section 2256.023 of the Public Funds Investment Act.

G. Business Session: (cont)

3. Consider and Accept the District's Monthly Financial Report.

4. Consider and Accept the District's Monthly Insurance Summary as presented by Southeast Texas Government Employee Benefit Pool.

H. Equipment Update:

1. General Manager Lavergne is in the process of getting Buy Board prices on a skid steer with mulcher.

I. Project Update:

1. Discuss Oasis Truck Stop located at Hwy 73 and Kiker Rd

2. Completed Projects

1. Ditch 325 – E. Buccaneer

2. Ditch 309 – Copeland Rd

3. Ditch 134 – Hwy 73 (We are awaiting TXDoT to complete their portion of the cleanup along Hwy 73)

3. Projects in Progress –

1. Ditch 316 – Todd Rd

4. Upcoming Projects – There are no additional projects at this time

J. Meeting Updates

K. Board and Staff comments, no action items.

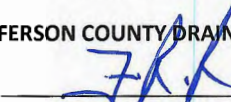
L. Adjournment.

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 state 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 January 9, 2025

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
JANUARY 15, 2025 AT 7:30 A.M.

- A. Meeting was called to order at 7:30 A.M. by Chairman Frank R. Rose.
- B. Present were Chairman Frank R. Rose, Secretary Reggie Boykin, and Commissioner Joel Levingston, Jr.
- C. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
- D. No Public Comments
- E. The Minutes of the December 18, 2024, 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 Districts' regular checks written from December 31, 2024, to January 15, 2025. The motion was made by Commissioner Levingston and seconded by Chairman Rose. All voted Aye.
 2. Commissioners acknowledged the receipt and filing of Jefferson County Drainage District's No. 3's Investment Schedule for November 2024, pursuant to Section 2256.023 of the Public Funds Investment Act. Motion made by Commissioner Levingston and seconded by Chairman Rose. All voted AYE.
 3. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,525,514.21 an increase of \$109,840.38 from last month. The motion was made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.
 4. There was no insurance summary presented for December due to personnel changes in Risk Management.
 5. There was no Executive Session.
- H. Equipment Update:
1. General Manager Ruffus Lavergne is in the process of getting Buy Board prices on a skid steer with mulcher. He will present quotes once he has obtained all of the responses.
 2. The digging bucket for the 240 trackhoe was sent to Babin Machine Works for repairs to an ear on the bucket.
- I. Project Update:
1. A summary of the meeting held on December 18, 2024, regarding the Oasis Truck Stop involved participants from Interfield Engineering, Michelle Falgout (County Engineer), Jeff Roebuck (Attorney for DD#3), Ruffus Lavergne, and Shanna Verret.
The engineers expressed ongoing concerns about the required 25-foot easement on each side of the ditch mandated by the District. They explained that this easement width is necessary due to the size of the equipment used for ditch maintenance and is the standard requirement in Jefferson County for other entities.
Ms. Falgout proposed alternative solutions, including redrawing the plans to meet the easement requirements or relocating the ditch along the northern boundary of the property. However, she noted that a drainage flow study would need to be conducted to ensure that these changes would not cause flooding either upstream or downstream.

I. Project Update (continued):

2. **Completed Projects**

- a. Ditch 325 – E. Buccaneer
- b. Ditch 309 – Copeland Rd

3. **Projects in Progress**

- a. Ditch 316 – Todd Rd

4. **Upcoming Projects** *(these projects are not listed in working order)*

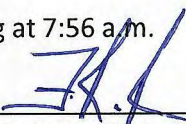
There are currently no additional projects at this time

J. There are no meeting updates.

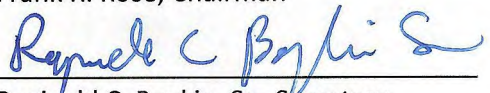
K. Board Comments:

The next regular meeting date is set for Wednesday, February 19, 2025, at 7:30 a.m.

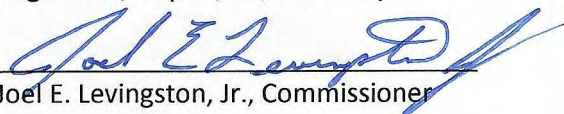
L. With no further business, Chairman Rose adjourned the meeting at 7:56 a.m.



Frank R. Rose, Chairman



Reginald C. Boykin, Sr., Secretary



Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT No. 3
Account QuickReport
As of January 15, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Split</u>	<u>Amount</u>
12/16/2024	13305	Entergy	ELECTRICTY	173.49
12/18/2024	13295	PAYROLL ACCOUNT	SALARIES & AUTO ALLOWANCE	14,787.00
12/30/2024	ACH	Texas County & District Retirement System	RETIREMENT	3,020.52
12/30/2024	13296	Office Depot	OFFICE SUPPLIES	20.78
12/30/2024	13297	Waukesha-Pearce Industries, Inc.	EQUIPMENT REPAIRS	9,887.73
12/30/2024	13298	Centerpoint Energy	NATURAL GAS	96.00
12/30/2024	13299	West Jefferson Co. MWD	WATER	29.93
12/30/2024	13300	VICTOR INSURANCE MANAGERS INC.	BONDS	50.00
12/30/2024	13301	FIRST FINANCIAL BANK, N.A.	MACHINERY & EQUIPMENT	2,741.02
12/30/2024	13302	Windstream	TELEPHONE	378.26
12/30/2024	13303	Cintas	MEDICAL & SAFETY	64.63
12/30/2024	13304	Amwins Group Benefits, LLC	INSURANCE	3,872.05
12/31/2024	13174	PAYROLL TAX LIABILITY	FICA TAXES	3,049.06
		TOTAL FOR DECEMBER 31, 2024		38,170.47
01/15/2025	ACH	PAYROLL TAX LIABILITY	FICA TAXES	2,595.70
01/15/2025	13306	PAYROLL ACCOUNT	SALARIES 1/15/2025	12,262.00
01/15/2025	13307	Southeast Tx Gov't Employees Benefit Pool	INSURANCE	15,741.73
01/15/2025	13308	County Treasurer, Life Insurance	INSURANCE	34.85
01/15/2025	13309	SAM'S CLUB	JANITORIAL SUPPLIES	197.72
01/15/2025	13310	Waukesha-Pearce Industries, Inc.	EQUIPMENT REPAIRS	1,608.68
01/15/2025	13311	First National Bank Omaha	POSTAGE/TRAILER REPAIR/TRACTOR REPAIR	279.38
01/15/2025	13312	Centerpoint Energy	NATURAL GAS	92.89
01/15/2025	13313	AT&T	TELEPHONE	112.83
01/15/2025	13314	Entergy	ELECTIRICTY	173.49
01/15/2025	13315	West Jefferson Co. MWD	WATER	29.93
01/15/2025	13316	Hamshire Waste	WASTE DISPOSAL	68.00
01/15/2025	13317	TXTAG	DUES & SUBSCRIPTIONS	7.55
01/15/2025	13318	Jux Technologies	DUES & SUBSCRIPTIONS	21.60
01/15/2025	13319	McGRIFF	BONDS	325.00
01/15/2025	13320	Kasie Cooper	JANITORIAL SUPPLIES	250.00
01/15/2025	13321	FIRST FINANCIAL BANK, N.A.	MACHINERY & EQUIPMENT	2,741.02
		TOTAL FOR JANUARY 15, 2025		36,542.37
			TOTAL INVOICES	74,712.84



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

December 23, 2024

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

Dear Board Members:

Enclosed is the Investment Schedule as of November 30, 2024, including interest earnings.

The 90 day Treasury discount rate on November 30, 2024 was 4.39% and the interest on your checking accounts for the month of November was 4.19%.

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 NOVEMBER 30, 2024 INVESTMENT SCHEDULE

SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	# DAYS TO MATURITY	# DAYS INVEST	CUSIP NUMBER	TOTAL	BROKER DEALER	CURRENT MARKET VALUE	PREVIOUS MARKET VALUE	ACCUMULATED INTEREST FROM PURCHASE	BOOK VALUE (AMOUNT PAID + ACCUMULATED INT.)										
TOTALS:																									
												\$	-	\$	-	0	0.000%	0	0	0	0	0	0	0	0

WEIGHTED AVERAGE YIELD: _____ **WEIGHTED AVERAGE MATURITY:** _____ **DAYS:** _____

PLEDGE COLLATERAL REPORT Wells Fargo Bank DRAINAGE DISTRICT 3 AS OF NOVEMBER, 2024

MARKET VALUE OF COLLATERAL: **\$5,000,000.00**
 BALANCE IN ALL ACCOUNTS: **\$1,412,779.38**
 OVER OR (UNDER) AMOUNT: **\$3,587,220.62**
353.91%

Tim Funchess
 Tim Funchess, Jefferson County Investment Officer

NOVEMBER 2024, 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		NOVEMBER INTEREST			4.19%	30-Nov-24	30	M&O Fund Payroll	\$4,639.18	STELLAR BANK
		NOVEMBER INTEREST			4.19%	30-Nov-24	30		\$134.47	STELLAR BANK
TOTALS			\$0.00						\$4,773.65	

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

	Dec 24	Budget	Oct - Dec 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	185,542.90	66,425.83	294,664.84	199,277.53	797,110.00
102 - Delinquent Taxes	7,223.26	833.33	7,434.00	2,500.03	10,000.00
103 - Interest	5,294.25	1,666.66	15,143.58	5,000.06	20,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	0.36	0.00	0.36	0.00	0.00
Total REVENUES	198,060.77	68,925.82	317,242.78	206,777.62	827,110.00
Total Income	198,060.77	68,925.82	317,242.78	206,777.62	827,110.00
Gross Profit	198,060.77	68,925.82	317,242.78	206,777.62	827,110.00
Expense					
1 - SALARIES					
1001 - Administration	5,454.16	5,588.75	16,620.16	16,766.25	67,065.00
1002 - Clerical	4,741.00	4,741.83	14,223.00	14,225.53	56,902.00
1009 - Dept Head / Foreman	5,357.00	5,362.66	16,040.09	16,088.06	64,352.00
1010 - Commissioners	900.00	900.00	2,700.00	2,700.00	10,800.00
1015 - Extra Help	0.00	3,000.00	0.00	9,000.00	36,000.00
1048 - Equipment Operators/Asst	8,843.00	13,010.00	26,559.91	39,030.00	156,120.00
Total 1 - SALARIES	25,295.16	32,603.24	76,143.16	97,809.84	391,239.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	2,867.66	2,954.16	6,759.14	8,862.56	35,450.00
2002 - Retirement	3,020.52	2,832.50	7,118.96	8,497.50	33,990.00
2003 - Insurance	21,673.86	25,950.00	65,026.08	77,850.00	311,400.00
2004 - Worker's Compensation	0.00	500.00	0.00	1,500.00	6,000.00
2006 - Auto Allowance	1,625.00	1,625.00	4,875.00	4,875.00	19,500.00
2007 - Retirement Wage Contg	12,851.08	3,333.33	12,851.08	10,000.03	40,000.00
2008 - Health Ins. Savings Acct	215.95	687.50	1,890.84	2,062.50	8,250.00
Total 2 - FRINGE BENEFITS	42,254.07	37,882.49	98,521.10	113,647.59	454,590.00
3 - MATERIALS & SUPPLIES					
3006 - Auto Parts & Supplies	196.99	625.00	196.99	1,875.00	7,500.00
3006 Batteries	0.00	0.00	0.00	0.00	0.00
3008 Bolts Nuts Nails & Screws	0.00	0.00	0.00	0.00	0.00
3009 Antifreeze & Coolant	0.00	0.00	0.00	0.00	0.00
3010 Books & Printed Matter	0.00	0.00	0.00	0.00	0.00
3010 - Maps Prints Books Print	0.00	500.00	99.50	1,500.00	6,000.00
3012 Prints, Maps & Etc	0.00	0.00	0.00	0.00	0.00
3014 Chains & Hooks	0.00	66.66	0.00	200.06	800.00
3016 Chemicals Weed Control	0.00	1,916.66	0.00	5,750.06	23,000.00
3018 Cleaners & Solvents	0.00	0.00	0.00	0.00	0.00

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

	Dec 24	Budget	Oct - Dec 24	YTD Budget	Annual Budget
3018 - Janitorial Supplies	0.00	125.00	0.00	375.00	1,500.00
3019 - Additives & Lubricants	0.00	0.00	0.00	0.00	0.00
3020 Metal Culvert Pipe	0.00	4,166.66	785.25	12,500.06	50,000.00
3022 Copying Supplies	0.00	0.00	273.97	0.00	0.00
3027 Electrical Supplies	0.00	250.00	0.00	750.00	3,000.00
3030 Fencing Material	0.00	625.00	0.00	1,875.00	7,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00	2,500.03	10,000.00
3034 Diesel Fuel	2,352.61	4,166.66	4,938.36	12,500.06	50,000.00
3036 Diesel Fuel ON ROAD	2,250.34	1,666.66	2,250.34	5,000.06	20,000.00
3037 Gasoline	0.00	583.33	0.00	1,750.03	7,000.00
3040 Hardware - Misc	42.47	250.00	42.47	750.00	3,000.00
3041 Hose & Fittings & Filters	172.94	833.33	2,091.06	2,500.03	10,000.00
3048 Lumber, Timbers, Rope	0.00	416.66	0.00	1,250.06	5,000.00
3050 Medical & Safety	248.68	250.00	393.44	750.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	2,500.03	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	250.03	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	200.06	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	250.03	1,000.00
3077 Computer Supplies	326.17	208.33	360.16	625.03	2,500.00
3078 Office Supplies	20.78	375.00	192.71	1,125.00	4,500.00
3080 Steel Angle Iron Rods, Etc	0.00	0.00	0.00	0.00	0.00
3083 Tires & Tubes	0.00	750.00	0.00	2,250.00	9,000.00
3084 Minor Equipment	0.00	0.00	0.00	0.00	0.00
3084 - Sm Tools & Minor Equip	388.53	958.33	388.53	2,875.03	11,500.00
3095 Welding Supplies	0.00	291.66	0.00	875.06	3,500.00
3098 - Clothing & Work Wear	0.00	125.00	0.00	375.00	1,500.00
3099 Sundry	0.00	166.66	235.48	500.06	2,000.00
Total 3 - MATERIALS & SUPPLIES	5,999.51	21,216.58	12,248.26	63,650.78	254,600.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	0.00	0.00	0.00	0.00
4009 Building & Structure	0.00	375.00	1,025.07	1,125.00	4,500.00
4010 Tractors & Mowers	0.00	1,041.66	1,104.81	3,125.06	12,500.00
4011 Equipment Repairs	9,887.73	4,166.66	14,302.97	12,500.06	50,000.00
4013 Marine Craft	0.00	166.66	0.00	500.06	2,000.00
4014 - Auto - Truck	0.00	0.00	0.00	0.00	0.00
4014 - Auto Truck Trailer	0.00	250.00	0.00	750.00	3,000.00
4015 Communication Equip	0.00	125.00	225.00	375.00	1,500.00
4020 Miscellaneous	0.00	41.66	0.00	125.06	500.00
4030 Tools	0.00	0.00	0.00	0.00	0.00
4051 Freight	0.00	25.00	0.00	75.00	300.00
4052 Postage	5.55	41.66	5.55	125.06	500.00
4053 Natural Gas/Butane	96.00	308.33	288.01	925.03	3,700.00
4054 Telephone	489.62	500.00	1,483.19	1,500.00	6,000.00
4056 Electricity	173.49	500.00	546.42	1,500.00	6,000.00
4057 Water & Sewer	29.93	166.66	89.79	500.06	2,000.00

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

	Dec 24	Budget	Oct - Dec 24	YTD Budget	Annual Budget
4058 Garbage Waste Disposal	68.00	100.00	204.00	300.00	1,200.00
4059 - Unscheduled Misc	0.00	83.33	0.00	250.03	1,000.00
Total 4 - MAINTENANCE & UTILITES	10,750.32	7,891.62	19,274.81	23,675.42	94,700.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	833.33	3,162.00	2,500.03	10,000.00
5010 - Medical & Surgical	0.00	166.67	0.00	499.97	2,000.00
5021 Dues & Subscriptions	96.60	291.66	702.70	875.06	3,500.00
5027 Engineering Fees	0.00	1,666.66	0.00	5,000.06	20,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,412.04	500.06	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	2,500.03	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	25.03	100.00
5032 Accounting Services	0.00	41.66	0.00	125.06	500.00
5036 Treasurer Commision	0.00	133.33	0.00	400.03	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	500.06	2,000.00
5040 Insurance - Auto Prop Liab	0.00	1,341.66	0.00	4,025.06	16,100.00
5040 Insurance Autos & Trucks	0.00	0.00	0.00	0.00	0.00
5041 Insurance Property	0.00	0.00	0.00	0.00	0.00
5043 Insurance General Liab	0.00	0.00	0.00	0.00	0.00
5044 Insurance Official Liab	0.00	0.00	0.00	0.00	0.00
5045 Bonds Surety & Notary	50.00	83.33	50.00	250.03	1,000.00
5053 Equipment Rental	0.00	1,416.66	0.00	4,250.06	17,000.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	2,500.03	10,000.00
5055 Contract Spraying	0.00	916.66	0.00	2,750.06	11,000.00
5060 -Janitorial Services	0.00	50.00	0.00	150.00	600.00
5062 Travel & Meeting Expense	0.00	66.66	24.00	200.06	800.00
5064 Training & Education	0.00	125.00	60.00	375.00	1,500.00
5074 Independent Auditor Fees	0.00	2,083.33	0.00	6,250.03	25,000.00
5095 Bank Service Charges	0.00	250.00	0.00	750.00	3,000.00
5098 Appraisal District Fees	2,073.32	750.00	2,073.32	2,250.00	9,000.00
5099 Sundry	0.00	83.33	0.00	250.03	1,000.00
Total 5 - MISCELLANEOUS SERVICES	2,219.92	12,308.25	7,484.06	36,925.75	147,700.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	375.00	0.00	1,125.00	4,500.00
6002 Excavation Equipment	0.00	7,083.33	0.00	21,250.03	85,000.00
6011 Machinery & Equipment	91,623.80	8,333.33	91,623.80	25,000.03	100,000.00
6014 Building & Structures Grnd	0.00	833.33	0.00	2,500.03	10,000.00
6022 Furniture & Fixtures	0.00	416.66	0.00	1,250.06	5,000.00
6042 Auto Truck & Trailer	0.00	4,166.66	0.00	12,500.06	50,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	1,250.06	5,000.00
Total 6 - CAPITAL OUTLAY	91,623.80	21,624.97	91,623.80	64,875.27	259,500.00

2:31 PM

01/13/25

Accrual Basis

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

	Dec 24	Budget	Oct - Dec 24	YTD Budget	Annual Budget
Payroll Expenses	12,179.92		12,179.92		
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
Total Expense	190,322.70	133,527.15	317,475.11	400,584.65	1,602,329.00
Net Ordinary Income	7,738.07	-64,601.33	-232.33	-193,807.03	-775,219.00
Other Income/Expense					
Other Expense					
Transfer Account	-12,051.08	0.00	-12,051.08	0.00	0.00
Total Other Expense	-12,051.08	0.00	-12,051.08	0.00	0.00
Net Other Income	12,051.08	0.00	12,051.08	0.00	0.00
Net Income	19,789.15	-64,601.33	11,818.75	-193,807.03	-775,219.00

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
December 2024

	Dec 24
OPERATING ACTIVITIES	
Net Income	19,789.15
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	287.10
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	868.00
Payroll Liabilities	13.35
Net cash provided by Operating Activities	20,957.60
FINANCING ACTIVITIES	
Government Capital Corporation	187,559.50
Opening Bal Equity	-98,676.72
Net cash provided by Financing Activities	88,882.78
Net cash increase for period	109,840.38
Cash at beginning of period	1,415,673.83
Cash at end of period	1,525,514.21