

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

MARCH 16, 2022

7:30 A.M.

A meeting was held March 16, 2022, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. All commissioners were present.

1. Meeting was called to order at 7:30 A.M. by Chairman McCall. He announced that this meeting was being recorded for the purpose of transcribing the minutes.
2. Minutes of previous meeting were read and approved.
3. Office Update -
 - A. Commissioners reviewed the districts regular check written February 28, March 2, and March 15, 2022
 - B. Commissioners reviewed the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,749,601.93 an increase of \$93,314.01, over last month.
 - C. There was no insurance summary this month.
 - D. Motion was made by Commissioner Rose and seconded by Commissioner Boykin to move \$11,000 from 6011 Machinery & Equipment to 6042 Autos & Trailers.
 - E. Superintendent reported that an employee damaged the new trackhoe mower and long stick trackhoe.
4. Project/Equipment Update –
 - A. Equipment Update
 1. Superintendent Folsom reported that the mower and trackhoe are being repaired.
 2. Superintendent Folsom reported that a new trailer has been purchased from Cope's Trailer for \$10,996.75.
 - B. Project Update –
 1. Superintendent Folsom reported that the Caruther's ditch has been completed and the District is working on Clubb and Taylor's property
 2. Upcoming Projects –
 - a. Replace pipe on Deaton property.
 - b. Working on Rose ditch
 - c. Will soon begin work on Shellhammer outfall ditch
5. New Business –
 - A. No Meeting Updates
 - B. Board Comments – Chairman McCall announced he will no longer our representative for RC&D, and recommended a representative from the District join. Anita Grant is the contact person at RC&D.
 - C. Next regular meeting date was set for Wednesday, April 20, 2022 at 7:30 a.m.
With no further business, meeting adjourned at 8:05a.m.

LeRoy McCall, Jr / Chairman

Frank R. Rose, Secretary

Reginald C. Boykin, Sr., Commissioner

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintained Operations Fund Expenditures

DATE	CHECK No.	PAYEE	AMOUNT	DESCRIPTION
2/28/2022	12301	PAYROLL	\$ 14,068.50	SALARIES & AUTO ALLOWANCE
2/28/2022	EFT	IRS - FICA TAXES	\$ 1,618.21	FICA TAXES
2/28/2022	EFT	TEXAS COUNTY & DISTRICT RETIREMENT	\$ 1,908.96	EMPLOYER CONTRIBUTION
2/28/2022	12302	AMWINS GROUP BENEFITS	\$ 2,103.20	RETIREE MEDICAL SUPPLEMENT January & February
2/28/2022	12303	SEABREEZE CULVERT	\$ 688.80	METAL CULVERT PIPE
2/28/2022	12304	WAUKESHA-PEARCE INDUSTRIES	\$ 7,404.32	EQUIPMENT REPAIRS
2/28/2022	12305	OFFICE DEPOT	\$ 84.80	OFFICE SUPPLIES
2/28/2022	12306	BEAUMONT TRACTOR	\$ 218.55	EQUIPMENT REPAIRS
2/28/2022	12307	SHANNA VERRET	\$ 15.50	REIMBURSEMENT -USPS CERTIFIED MAIL TCEQ AUDIT
2/28/2022	12308	CENTERPOINT ENERGY	\$ 41.80	NATURAL GAS
2/28/2022	12309	WINDSTREAM	\$ 292.29	TELEPHONE
2/28/2022	12310	ENTERGY	\$ 363.83	ELECTRICITY
2/28/2022	12311	ALLISON GETZ TAX ASSESSOR	\$ 7.50	LICENSE RENEWAL
2/28/2022	12312	VICTOR INSURANCE MANAGERS	\$ 50.00	BOND
2/28/2022	12313	FUNCHES MILLS, WHITE & CO.	\$ 8,500.00	INDEPENDENT AUDITOR
		TOTAL	\$ 37,366.26	
3/2/2022	12314	COPE'S TRAILERS	\$ 10,996.75	TRAILER
3/15/2022	12315	PAYROLL	\$ 11,478.50	SALARIES
3/15/2022	12316	LeRoy McCall, Jr	\$ 380.19	REIMBURSEMENT FOR APRIL PREMIUM
3/15/2022	12317	SOUTHEAST TX GOVT EMPLOYEE BENEFIT POOL	\$ 13,866.40	INSURANCE - MEDICAL & DENTAL
3/15/2022	12318	COUNTY TREASURER	\$ 42.19	LIFE INSURANCE
3/15/2022	12319	FRED FOLSOM	\$ 750.00	REIMBURSEMENT FOR DEDUCTIBLE
3/15/2022	12320	FARM & HOME SUPPLY	\$ 48.28	MISC HARDWARE
3/15/2022	12321	SAM'S CLUB	\$ 108.47	MISC JANITORIAL SUPPLIES
3/15/2022	12322	GRAINGER	\$ 216.80	BUILDING & STRUCTURE
3/15/2022	12323	AT & T	\$ 118.55	TELEPHONE
3/15/2022	12324	WEST JEFFERSON Co. MVD	\$ 27.67	WATER
3/15/2022	12325	HAMSHIRE WASTE	\$ 68.00	WASTE DISPOSAL
3/15/2022	12326	O'REILLY	\$ 96.20	FILTERS
3/15/2022	12327	JUX TECHNOLOGIES	\$ 68.00	WEB HOSTING
3/15/2022	12328	WINNIE WELDING WORKS	\$ 800.00	EQUIPMENT RENTAL
3/15/2022	12329	JEFFERSON COUNTY CENTRAL APPRAISAL DIST	\$ 1,641.80	2ND QTR ENTITY PAYMENT
3/15/2022	12330	WAUKESHA-PEARCE INDUSTRIES	\$ 20,925.69	EQUIPMENT & EQUIPMENT REPAIR
		TOTAL	\$ 50,636.74	
			\$ 88,003.00	

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Oct '21 - Feb 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	149,016.95	51,791.42	580,634.01	258,957.06	621,497.00
102 - Delinquent Taxes	4,816.70	666.67	8,454.96	3,333.31	8,000.00
103 - Interest	324.20	83.33	995.30	416.69	1,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	1,734.34	0.00	0.00
Total REVENUES	<u>154,157.85</u>	<u>52,541.42</u>	<u>591,818.61</u>	<u>262,707.06</u>	<u>630,497.00</u>
Total Income	<u>154,157.85</u>	<u>52,541.42</u>	<u>591,818.61</u>	<u>262,707.06</u>	<u>630,497.00</u>
Gross Profit	154,157.85	52,541.42	591,818.61	262,707.06	630,497.00
Expense					
1 - SALARIES					
1002 - Clerical	4,077.00	4,078.00	20,385.00	20,390.00	48,936.00
1009 - Dept Head / Foreman	6,212.00	6,212.42	31,060.00	31,062.06	74,549.00
1010 - Commissioners	900.00	900.00	4,500.00	4,500.00	10,800.00
1015 - Extra Help	0.00	3,166.67	0.00	15,833.31	38,000.00
1048 - Equipment Operators/Asst	9,834.60	13,388.33	33,468.60	66,941.69	160,660.00
Total 1 - SALARIES	<u>21,023.60</u>	<u>27,745.42</u>	<u>89,413.60</u>	<u>138,727.06</u>	<u>332,945.00</u>
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,618.21	2,472.08	6,903.95	12,360.44	29,665.00
2002 - Retirement	1,908.96	2,784.17	7,754.76	13,920.81	33,410.00
2003 - Insurance	14,560.12	21,255.42	75,156.88	106,277.06	255,065.00
2004 - Worker's Compensation	0.00	916.67	0.00	4,583.31	11,000.00
2006 - Auto Allowance	1,650.00	1,650.00	8,250.00	8,250.00	19,800.00
2007 - Retirement Wage Contg	0.00	2,916.67	99.57	14,583.31	35,000.00
2008 - Health Ins. Savings Acct	0.00	1,000.00	0.00	5,000.00	12,000.00
Total 2 - FRINGE BENEFITS	<u>19,737.29</u>	<u>32,995.01</u>	<u>98,165.16</u>	<u>164,974.93</u>	<u>395,940.00</u>
3 - MATERIALS & SUPPLIES					
3006 Batteries	156.87	250.00	347.83	1,250.00	3,000.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	267.75	416.69	1,000.00
3009 Antifreeze & Coolant	0.00	166.67	44.85	833.31	2,000.00
3010 Books & Printed Matter	0.00	416.67	0.00	2,083.31	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	416.69	1,000.00
3014 Chains & Hooks	0.00	66.67	0.00	333.31	800.00
3016 Chemicals Weed Control	0.00	2,166.67	0.00	10,833.31	26,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	625.00	1,500.00
3020 Metal Culvert Pipe	688.80	4,166.67	8,126.88	20,833.31	50,000.00
3022 Copying Supplies	0.00	166.67	0.00	833.31	2,000.00
3027 Electrical Supplies	0.00	250.00	0.00	1,250.00	3,000.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Oct '21 - Feb 22	YTD Budget	Annual Budget
3030 Fencing Material	0.00	541.67	0.00	2,708.31	6,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00	4,166.69	10,000.00
3034 Diesel Fuel	0.00	3,333.33	2,576.84	16,666.69	40,000.00
3036 Diesel Fuel ON ROAD	0.00	1,500.00	1,611.63	7,500.00	18,000.00
3037 Gasoline	0.00	583.33	0.00	2,916.69	7,000.00
3040 Hardware - Misc	0.00	250.00	181.34	1,250.00	3,000.00
3041 Hose & Fittings & Filters	291.32	833.33	394.80	4,166.69	10,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	1,041.69	2,500.00
3050 Medical & Safety	45.54	250.00	45.54	1,250.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	4,166.69	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	416.69	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	333.31	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	416.69	1,000.00
3077 Computer Supplies	0.00	125.00	54.11	625.00	1,500.00
3078 Office Supplies	84.80	208.33	605.99	1,041.69	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	0.00	1,041.69	2,500.00
3083 Tires & Tubes	0.00	750.00	0.00	3,750.00	9,000.00
3084 Minor Equipment	14.99	833.33	366.57	4,166.69	10,000.00
3095 Welding Supplies	0.00	166.67	31.98	833.31	2,000.00
3099 Sundry	34.23	166.67	66.14	833.31	2,000.00
Total 3 - MATERIALS & SUPPLIES	1,316.55	19,799.99	14,722.25	99,000.07	237,600.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	416.69	1,000.00
4009 Building & Structure	0.00	291.67	0.00	1,458.31	3,500.00
4010 Tractors & Mowers	182.60	1,041.67	1,270.45	5,208.31	12,500.00
4011 Equipment Repairs	7,341.68	3,333.34	9,036.67	16,666.62	40,000.00
4013 Marine Craft	0.00	166.67	0.00	833.31	2,000.00
4014 - Auto - Truck	42.99	250.00	42.99	1,250.00	3,000.00
4015 Communication Equip	0.00	125.00	95.85	625.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	208.31	500.00
4030 Tools	87.97	250.00	141.54	1,250.00	3,000.00
4051 Freight	0.00	25.00	0.00	125.00	300.00
4052 Postage	15.50	41.67	337.66	208.31	500.00
4053 Natural Gas/Butane	286.99	308.33	736.47	1,541.69	3,700.00
4054 Telephone	409.17	500.00	2,452.63	2,500.00	6,000.00
4056 Electricity	363.83	500.00	1,324.05	2,500.00	6,000.00
4057 Water & Sewer	27.67	166.67	138.35	833.31	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	340.00	500.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	8,826.40	7,225.02	15,916.66	36,124.86	86,700.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
February 2022

	Feb 22	Budget	Oct '21 - Feb 22	YTD Budget	Annual Budget
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	0.00	833.33	736.56	4,166.69	10,000.00
5021 Dues & Subscriptions	82.50	208.33	554.26	1,041.69	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	4,166.69	10,000.00
5028 Assessor/Collector Fees	0.00	166.67	1,440.18	833.31	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	4,166.69	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	41.69	100.00
5032 Accounting Services	0.00	41.67	0.00	208.31	500.00
5036 Treasurer Commision	0.00	83.33	0.00	416.69	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	833.31	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	0.00	2,500.00	6,000.00
5041 Insurance Property	0.00	291.67	0.00	1,458.31	3,500.00
5043 Insurance General Liab	0.00	166.67	0.00	833.31	2,000.00
5044 Insurance Official Liab	0.00	166.67	0.00	833.31	2,000.00
5045 Bonds Surety & Notary	190.00	83.33	290.00	416.69	1,000.00
5053 Equipment Rental	0.00	1,250.00	1,440.00	6,250.00	15,000.00
5054 Contract Aerial Spraying	0.00	1,333.33	0.00	6,666.69	16,000.00
5055 Contract Spraying	0.00	1,500.00	0.00	7,500.00	18,000.00
5062 Travel & Meeting Expense	0.00	66.67	0.00	333.31	800.00
5064 Training & Education	0.00	125.00	0.00	625.00	1,500.00
5074 Independent Auditor Fees	8,500.00	1,458.33	12,000.00	7,291.69	17,500.00
5095 Bank Service Charges	109.57	250.00	109.57	1,250.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	1,641.80	3,750.00	9,000.00
5099 Sundry	0.00	83.33	0.00	416.69	1,000.00
Total 5 - MISCELLANEOUS SERVICES	8,882.07	11,199.99	18,212.37	56,000.07	134,400.00
6 - CAPITAL OUTLAY					
6001 Office Machines	219.98	375.00	1,985.48	1,875.00	4,500.00
6002 Excavation Equipment	0.00	25,000.00	0.00	125,000.00	300,000.00
6011 Machinery & Equipment	0.00	8,333.33	6,500.00	41,666.69	100,000.00
6014 Building & Structures	0.00	3,416.67	0.00	17,083.31	41,000.00
6022 Furniture & Fixtures	837.95	416.67	837.95	2,083.31	5,000.00
6042 Auto Truck & Trailer	0.00	6,666.67	0.00	33,333.31	80,000.00
6045 Land/ROW Acquisitions	0.00	416.67	0.00	2,083.31	5,000.00
Total 6 - CAPITAL OUTLAY	1,057.93	44,625.01	9,323.43	223,124.93	535,500.00
Reconciliation Discrepancies	0.00		-0.10		
Total Expense	60,843.84	143,590.44	245,753.37	717,951.92	1,723,085.00
Net Ordinary Income	93,314.01	-91,049.02	346,065.24	-455,244.86	-1,092,588.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
 February 2022

	Feb 22	Budget	Oct '21 - Feb 22	YTD Budget	Annual Budget
Other Income/Expense					
Other Expense					
Transfer Account	0.00		0.00	0.00	0.00
Total Other Expense	0.00		0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	93,314.01	-91,049.02	346,065.24	-455,244.86	-1,092,588.00

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
February 2022

	<u>Feb 22</u>
OPERATING ACTIVITIES	
Net Income	93,314.01
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	760.38
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	760.38
EMPLOYEE PAID EXPENSES:202-0902 VOL - LIFE / AD&D	16.75
	<hr/>
Net cash provided by Operating Activities	94,851.52
Net cash increase for period	94,851.52
Cash at beginning of period	1,654,750.41
Cash at end of period	<u><u>1,749,601.93</u></u>

