



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

FEBRUARY 21, 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 **21st day of February, 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 December 13, 2023 meeting.**

V. **Office Update**

A. Review and Accept Regular District Bills January 31, 2023 to February 15, 2024

B. Review and Accept Monthly Financial Reports

C. Review and Accept Monthly Insurance Summary

D. Discuss and Possibly Approve fiscal audit FY2023 as presented by Jana Uribe with Pollans & Cohen, P.C. & Terry Whiddon, CPA with FMW

E. Consider and Approve renewal of District Insurance with Texas Water Conservation Association

F. Consider and Approve appointing Shanna Verret as subagent authorized representative for the District. This person will sign and submit TWDB FMA grants the grant on behalf of the District.

G. Consider and possibly approve revisions to the Personnel Policies Practices and Procedures Manual for the following policies: Section 5.6 - Grounds for Immediate Suspension or Dismissal; Section 5.11 - Computer, Electronic Mail, and Internet Use; and Section 10.2 - Vacation.

H. Executive Session – *See footnote¹*

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

VI. Equipment/Project Update

A. Equipment Update –

B. Project Update –

1. DITCH 302 - S. Clodfelter – Discuss resolutions for her concerns on the operation of this ditch

Pipe Replacements

1. DITCH 402 – (2) 48” Crossings - Licatino Property – Big Hill Rd
2. DITCH 401 – (1) 98”X30’ – Wilber Property – Wilber Rd
3. DITCH 312/306 (1) 60” Crossing - Wiggins Property – Vincent Rd
4. DITCH 203 (2) 30”X 30’ Crossing – Taylor Property – Old Big Hill
5. DITCH 318 – Ackel Property – Vincent Rd

New Construction Updates

1. Longhorn RV Park – Wilber Rd
2. AGY RV Park – Hwy 73
3. Oasis Truck Stop – Hwy 73 & Kiker Rd

Completed Projects

1. N. Mitchell – E. Hamshire Rd

Projects in Progress

1. R. Byerly –Ditch 318-1 - Englin Rd
3. V. Wright – Ditch 308 - Vincent Rd
4. B. Bundick – Vincent Rd
5. M. Jones – Ditch 124-2 (2) 96” Crossings

Upcoming Projects

1. B. Fischer – Wise Rd
2. Labelle Properties Hwy 73 – Ditch 750-B
3. K. Broussard – Ditch 124 & 110 - Wilber Rd
4. D. Drawhorn – Ditch 750B – Wise Rd
5. J. Broussard – E. Hamshire Rd
6. C Pettigrew – Ditch 750 – Brush Island Rd

VII. New Business

A. Meeting Updates

1. TWDB – Zoom – Agricultural Water Conservation Grants Program - February 7, 2024
2. NOAA Flood Workshop – Lamar Cherry Engineering – February 12, 2024
3. GLO – Zoom - Mitigation Assistance for Tailoring Choices (MATCH) Tool – February 20, 2024

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
FEBRUARY 21, 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 February 15, 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

February 21, 2024

7:30 A.M.

A meeting was held February 21, 2024, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. Present were Chairman Frank R. Rose, Reggie Boykin, Secretary, and Commissioner Joel Levingston, Jr. Also present were Alex Holder, FMW and Jana Uribe, Pollan & Cohen.

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 January 16, 2024, meeting were approved on a motion made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.
5. Office Update -
 - A. Commissioners reviewed and accepted the Districts' regular checks written January 31, 2024 to February 15, 2024. Motion was made by Commissioner Levingston, seconded by Commissioner Boykin. All voted Aye.
 - B. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret which showed an ending fund balance of \$1,514,344.02 an increase of \$177,691.18 from last month. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye
 - C. Insurance summary from January to December 2023 was presented by Shanna Verret. The active employees have a profit of \$114,509.81 and retirees show a profit of \$18,137.27. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to accept the insurance summary as presented. All voted AYE.
 - D. A presentation of the FY2023 audit was made by Jana Uribe with Pollan & Cohen. Ms. Uribe stated that the District received an unmodified opinion which is the best opinion to receive. The pension plan is in a net asset position. Motion was made by Commissioner Levingston and seconded by Commissioner Boykin to accept the audit as received. All vote AYE.
 - E. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to renew the District's insurance coverage with TWCA. All vote AYE
 - F. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to approve Shanna Verret as a subagent authorized to sign and submit TWDB FMA grants on behalf of the District. All voted AYE
 - G. Revisions to the District's personnel policy was made to the following policies: Internal Ethics and Compliance Program; Section 5.6 – Grounds for Immediate Suspension or Dismissal; Section 5.11 – Computer, Electronic Mail, and Internet Use; and Section 10.2- Vacation. These revisions follow the Jefferson County Personnel Policy & Procedure manual. Motion was made by Commissioner Boykin and seconded by Commissioner Levingston to accept the changes and revisions. All vote AYE.
 - H. Executive session – None
6. Equipment/Project Update –
 - A. Equipment Update
 1. General Manager Ruffus Laverge reported that all equipment is running. He also stated that the mini-x is running fine as of now.
 - B. Project Update –
 1. Ditch 302 – S. Clodfelter – Mrs. Clodfelter contacted our office on January 25, 2024 after a rainfall event stating her concerns that the ditch was failing and that maintenance had not been performed on that ditch.
The Commissioners reviewed video and images of her property and surrounding properties from the week of the rainfall event. Also presented was rainfall and water level data from Drainage District 6 site, maintenance

MINUTES OF MEETING

February 21, 2024

7:30 A.M.

6. Equipment/Project Update – (cont)

B. Project Update –

records for this ditch, along with the elevation records of the road (12.5), her property where the home is located (11.5'), the back area of her property (10.7'), the drainage ditch (10.1'), as well as the ditch that she installed that runs east to west on her property (11').

After reviewing all of the data and images the Commissioners determined that the ditch is working as it should. A levee built along the ditch bank, at her request, would only enhance her flooding issue on the back of her property, as it would not allow the water to run off.

2. Crossing/Pipe Replacements –

After a discussion about replacing the crossings within landowners' property, the Commissioners requested a policy be put in place as to the determination of what crossings will be cost share and which crossing would be the responsibility of the District. This policy will be presented for approval at the March meeting and until that time replacements of crossing will be put on hold.

3. Construction Projects -

1. Longhorn RV Park – Wilber Rd – We have not received any updates at this time.
2. AGY RV Park – Hwy 73 – Plan revisions are being made to meet the county requirements.
3. Oasis Truck Stop – Kiker Rd & Hwy 73 – The Master Plan for this property has not yet been received.

Until this has been received, there will be no further reviews or recommendations by Jefferson County Engineers office.

4. Projects Completed –

- a) N. Mitchell – E. Hamshire Rd
- b) R. Byerly – Englin Rd

Projects in Progress –

- a) V. Wright – Vincent Rd
- b) B. Bundick – Vincent Rd
- c) M. Jones – Ditch 124-2 – Hwy 73

Upcoming Projects –

- a) B. Fischer – Wise Rd
- b) Labelle Properties Hwy 73 – Ditch 750B
- c) K. Broussard – Wilber Rd – Ditch 124 & 110
- d) D. Drawhorn – Wise Rd – Ditch 750B
- e) J. Broussard – E. Hamshire Rd
- f) C. Pettigrew – Brush Island Rd – Ditch 750

7. New Business

A. Meeting Updates –

1. TWDB – Zoom meeting in regards to Agricultural Water Conservation Grants Program – Shanna Verret participated in this meeting and they discussed the grants available through the counties to enable farmers and ranchers to apply for grant money for crossing improvements and other opportunities to improve their land.

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

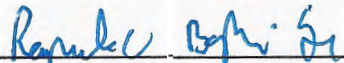
February 21, 2024

7:30 A.M.

2. NOAA Flood Workshop – Lamar Cherry Engineering – Shanna Verret attended this meeting that discussed the various problems that occur during flooding and storm events in this area. A research team from Austin is conducting this research to develop a more intuitive and comprehensive understanding of the effects these events have on our area.
 3. GLO – Zoom meeting – Mitigation Assistance for Tailoring Choices (MATCH) Tool – The GLO research team is gathering information to build an all-in-one comprehensive platform for agencies to search for grants that are tailored to their organization.
 4. Interfield Engineering – Zoom meeting with County Engineers, DD6, TXDOT, and Environmental Control and DD3 – This meeting was held to discuss drainage on a potential development of property along the I-10 corridor and Hamshire Rd. TXDOT must approve driveway access into this property before any further development can move forward. DD3 has a ditch that enters this property on the southeast corner and we along with DD6 have informed them that there is a net zero rise allowed into our ditches.
- B. There were no Board Comments
- C. The next regular meeting date is set for Wednesday, March 20, 2024 at 7:30a.m.
With no further business, meeting adjourned at 8:00 a.m.



Frank R. Rose, Chairman



Reginald C. Boykin, Sr., Secretary

Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT No. 3
Account QuickReport

As of November 30, 2023

Date	Num	Name	Split	Amount
01/31/2024	12992	SETXGEBP	INSURANCE	\$ 18,155.44
01/31/2024	12993	PAYROLL	SALARIES	\$ 14,723.00
01/31/2024	ACH	Texas County & District Retirement System	RETIREMENT	\$ 2,038.90
01/31/2024	12994	Amwins Group Benefits, LLC	INSURANCE	\$ 4,425.20
01/31/2024	12995	Cintas	Medical & Safety	\$ 20.47
01/31/2024	12996	Office Depot	Computer Supplies	\$ 44.99
01/31/2024	12997	Centerpoint Energy	Natural Gas	\$ 111.09
01/31/2024	12998	Windstream	Telephone	\$ 389.39
01/31/2024	12999	Entergy	Electricity	\$ 287.44
01/31/2024	13000	Richard Gonzales	Professional Services	\$ 85.00
01/31/2024	13001	McGriff	Bonds & Surety	\$ 122.00
01/31/2024	13002	Postmaster	Postage	\$ 136.00
01/31/2024	13003	Kasie Cooper	Professional Services	\$ 250.00
01/31/2024	13004	Grainger	Miscellaneous Materials	\$ 180.54
01/31/2024	ACH	Payroll Tax Liability	FICA Taxes	\$ 2,950.26
		JANUARY 31, 2024 - TOTAL		\$ 43,919.72
2/15/2024	13005	Payroll Account	Salaries	\$ 12,198.00
2/15/2024	13006	SETXGEBP	Insurance	\$ 18,155.44
2/15/2024	13007	County Treasurer, Life Insurance	Insurance	22.96
2/15/2024	13008	O'Reilly	Batteries	\$ 192.99
2/15/2024	13009	First National Bank Omaha	Postage & Hardware	\$ 64.51
2/15/2024	13010	VOID		
2/15/2024	13011	Office Depot	Office Supplies Copying Supplies	\$ 266.72
2/15/2024	13012	Waukesha-Pearce	Equipment Repairs	\$ 3.00
2/15/2024	13013	Centerpoint Energy	Natural Gas	\$ 257.48
2/15/2024	13014	AT&T	Telephone	\$ 106.53
2/15/2024	13015	West Jefferson Co. MWD	Water	\$ 29.93
2/15/2024	13016	Hamshire Waste	Waste Disposal	\$ 68.00
2/15/2024	13017	Jux Technologies	Dues	\$ 18.00

DRAINAGE DISTRICT No. 3
Account QuickReport
As of November 30, 2023

Date	Num	Name	Split	Amount
2/15/2024	13018	Lone Star Lube Right	Dues	\$ 7.00
2/15/2024	13019	T. Wuenschel - Tax Assessor/Collector	Dues	\$ 7.50
2/15/2024	13020	Funchess Mills White	Auditor Fees	\$ 8,500.00
2/15/2024	13021	Sam's Club	Building & Structures	\$ 651.46
2/15/2024	13022	Lowe's	Building & Structures	\$ 2,610.62
2/15/2024	13023	Gulfway Lumber	Building & Structures	\$ 431.20
2/15/2024	ACH	Payroll Tax Liability	FICA Taxes	\$ 2,610.62
		FEBRUARY 15, 2024 - TOTAL		\$ 46,201.96
		TOTAL EXPENDITURES		\$ 90,121.68

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

	Jan 24	Budget	Oct '23 - Jan 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	237,302.95	69,173.00	387,790.47	276,692.00	830,076.00
102 - Delinquent Taxes	1,484.93	416.67	8,195.44	1,666.64	5,000.00
103 - Interest	6,016.36	1,250.00	22,518.63	5,000.00	15,000.00
104 - Rendition Penalty	0.00		0.00	0.00	0.00
106 - Miscellaneous	0.00	83.33	0.00	333.36	1,000.00
Total REVENUES	244,804.24	70,923.00	418,504.54	283,692.00	851,076.00
Total Income	244,804.24	70,923.00	418,504.54	283,692.00	851,076.00
Gross Profit	244,804.24	70,923.00	418,504.54	283,692.00	851,076.00
Expense					
1 - SALARIES					
1002 - Clerical	4,741.00	4,741.83	18,964.00	18,967.36	56,902.00
1009 - Dept Head / Foreman	5,583.00	5,583.75	22,332.00	22,335.00	67,005.00
1010 - Commissioners	900.00	900.00	3,600.00	3,600.00	10,800.00
1015 - Extra Help	0.00	3,000.00	0.00	12,000.00	36,000.00
1048 - Equipment Operators/Asst	14,072.00	14,080.75	56,288.00	56,323.00	168,969.00
Total 1 - SALARIES	25,296.00	28,306.33	101,184.00	113,225.36	339,676.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,935.94	2,530.00	7,597.78	10,120.00	30,360.00
2002 - Retirement	2,038.90	2,280.83	7,358.77	9,123.36	27,370.00
2003 - Insurance	26,695.50	23,750.00	95,856.41	95,000.00	285,000.00
2004 - Worker's Compensation	0.00	916.67	811.00	3,666.64	11,000.00
2006 - Auto Allowance	1,625.00	1,625.00	6,500.00	6,500.00	19,500.00
2007 - Retirement Wage Contg	0.00	2,886.67	400.00	11,546.64	34,640.00
2008 - Health Ins. Savings Acct	0.00	687.50	128.89	2,750.00	8,250.00
Total 2 - FRINGE BENEFITS	32,295.34	34,676.67	118,652.85	138,706.64	416,120.00
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	250.00	24.58	1,000.00	3,000.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	0.00	333.36	1,000.00
3009 Antifreeze & Coolant	0.00	166.67	0.00	666.64	2,000.00
3010 Books & Printed Matter	0.00	416.67	95.00	1,666.64	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	333.36	1,000.00
3014 Chains & Hooks	0.00	66.67	0.00	266.64	800.00
3016 Chemicals Weed Control	0.00	1,916.67	0.00	7,666.64	23,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	500.00	1,500.00
3019 - Additives & Lubricants	0.00	208.33	0.00	833.36	2,500.00
3020 Metal Culvert Pipe	0.00	4,166.67	0.00	16,666.64	50,000.00
3022 Copying Supplies	0.00	166.67	293.96	666.64	2,000.00

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

	Jan 24	Budget	Oct '23 - Jan 24	YTD Budget	Annual Budget
3027 Electrical Supplies	0.00	250.00	366.32	1,000.00	3,000.00
3030 Fencing Material	0.00	541.67	0.00	2,166.64	6,500.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00	3,333.36	10,000.00
3034 Diesel Fuel	0.00	4,166.67	2,385.42	16,666.64	50,000.00
3036 Diesel Fuel ON ROAD	0.00	1,666.67	2,170.26	6,666.64	20,000.00
3037 Gasoline	0.00	583.33	2,798.12	2,333.36	7,000.00
3040 Hardware - Misc	0.00	250.00	42.99	1,000.00	3,000.00
3041 Hose & Fittings & Filters	0.00	833.33	0.00	3,333.36	10,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	833.36	2,500.00
3050 Medical & Safety	20.47	250.00	20.47	1,000.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	3,333.36	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	333.36	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00	266.64	800.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00	333.36	1,000.00
3077 Computer Supplies	44.99	208.33	44.99	833.36	2,500.00
3078 Office Supplies	0.00	208.33	409.03	833.36	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	125.00	0.00	500.00	1,500.00
3083 Tires & Tubes	0.00	750.00	826.75	3,000.00	9,000.00
3084 Minor Equipment	0.00	708.33	0.00	2,833.36	8,500.00
3095 Welding Supplies	0.00	166.67	0.00	666.64	2,000.00
3098 - Clothing & Work Wear	0.00	125.00	947.28	500.00	1,500.00
3099 Sundry	180.54	166.67	313.40	666.64	2,000.00
Total 3 - MATERIALS & SUPPLIES	246.00	20,758.33	10,738.57	83,033.36	249,100.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	333.36	1,000.00
4009 Building & Structure	0.00	291.67	254.16	1,166.64	3,500.00
4010 Tractors & Mowers	0.00	1,041.67	0.00	4,166.64	12,500.00
4011 Equipment Repairs	0.00	4,166.67	5,204.24	16,666.64	50,000.00
4013 Marine Craft	0.00	166.67	0.00	666.64	2,000.00
4014 - Auto - Truck	0.00	250.00	0.00	1,000.00	3,000.00
4015 Communication Equip	0.00	125.00	0.00	500.00	1,500.00
4020 Miscellaneous	0.00	41.67	0.00	166.64	500.00
4030 Tools	0.00	250.00	887.06	1,000.00	3,000.00
4051 Freight	0.00	25.00	0.00	100.00	300.00
4052 Postage	136.00	41.67	136.00	166.64	500.00
4053 Natural Gas/Butane	50.45	308.33	354.02	1,233.36	3,700.00
4054 Telephone	855.33	500.00	1,761.48	2,000.00	6,000.00
4056 Electricity	445.60	500.00	827.85	2,000.00	6,000.00
4057 Water & Sewer	28.77	166.67	146.06	666.64	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	272.00	400.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	1,584.15	8,058.35	9,842.87	32,233.20	96,700.00

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

	Jan 24	Budget	Oct '23 - Jan 24	YTD Budget	Annual Budget
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	8,622.97	833.33	8,814.97	3,333.36	10,000.00
5021 Dues & Subscriptions	58.00	291.67	433.50	1,166.64	3,500.00
5027 Engineering Fees	0.00	1,666.67	0.00	6,666.64	20,000.00
5028 Assessor/Collector Fees	0.00	166.67	1,450.26	666.64	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	3,333.36	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	33.36	100.00
5032 Accounting Services	0.00	41.67	0.00	166.64	500.00
5036 Treasurer Commision	0.00	133.33	0.00	533.36	1,600.00
5038 Supplemenal Tax Refunds	0.00	166.67	0.00	666.64	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	0.00	2,000.00	6,000.00
5041 Insurance Property	0.00	500.00	0.00	2,000.00	6,000.00
5043 Insurance General Liab	0.00	166.67	121.00	666.64	2,000.00
5044 Insurance Official Liab	0.00	166.67	0.00	666.64	2,000.00
5045 Bonds Surety & Notary	172.00	83.33	272.00	333.36	1,000.00
5053 Equipment Rental	0.00	1,416.67	960.00	5,666.64	17,000.00
5054 Contract Aerial Spraying	0.00	1,333.33	0.00	5,333.36	16,000.00
5055 Contract Spraying	0.00	1,416.67	0.00	5,666.64	17,000.00
5062 Travel & Meeting Expense	0.00	66.67	0.00	266.64	800.00
5064 Training & Education	0.00	125.00	18.00	500.00	1,500.00
5074 Independent Auditor Fees	0.00	2,083.33	975.00	8,333.36	25,000.00
5095 Bank Service Charges	0.00	250.00	0.00	1,000.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	2,100.56	3,000.00	9,000.00
5099 Sundry	100.00	83.33	100.00	333.36	1,000.00
Total 5 - MISCELLANEOUS SERVICES	8,952.97	13,083.34	15,245.29	52,333.28	157,000.00
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	375.00	1,746.06	1,500.00	4,500.00
6002 Excavation Equipment	0.00	14,583.33	153.58	58,333.36	175,000.00
6011 Machinery & Equipment	0.00	8,333.33	0.00	33,333.36	100,000.00
6014 Building & Structures	315.97	3,333.33	4,986.39	13,333.36	40,000.00
6022 Furniture & Fixtures	0.00	416.67	279.99	1,666.64	5,000.00
6042 Auto Truck & Trailer	0.00	4,166.67	0.00	16,666.64	50,000.00
6045 Land/ROW Acquisitions	0.00	416.67	0.00	1,666.64	5,000.00
Total 6 - CAPITAL OUTLAY	315.97	31,625.00	7,166.02	126,500.00	379,500.00
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
Total Expense	68,690.43	136,508.02	262,829.60	546,031.84	1,638,096.00
Net Ordinary Income	176,113.81	-65,585.02	155,674.94	-262,339.84	-787,020.00

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

	<u>Jan 24</u>	<u>Budget</u>	<u>Oct '23 - Jan 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>176,113.81</u>	<u>-65,585.02</u>	<u>155,674.94</u>	<u>-262,339.84</u>	<u>-787,020.00</u>

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
January 2024

	<u>Jan 24</u>
OPERATING ACTIVITIES	
Net Income	176,113.81
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-417.86
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	1,621.69
Payroll Liabilities	434.18
Net cash provided by Operating Activities	<u>177,751.82</u>
FINANCING ACTIVITIES	
Opening Bal Equity	-60.64
Net cash provided by Financing Activities	<u>-60.64</u>
Net cash increase for period	177,691.18
Cash at beginning of period	<u>1,336,652.84</u>
Cash at end of period	<u><u>1,514,344.02</u></u>

GROUP: DD3 Active
 PERIOD: 1/1/2023-12/31/2023

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	\$ 2,859.62	29.11%	\$ -	0.00%	\$ -	0.00%	\$ 6,963.43	70.89%	\$ 9,823.05	\$ 884.07	\$ 10,707.12	\$ 18,291.00	\$ 7,583.88
February	\$ 299.35	8.38%	\$ -	0.00%	\$ -	0.00%	\$ 3,271.63	91.62%	\$ 3,570.98	\$ 321.39	\$ 3,892.37	\$ 16,606.68	\$ 12,714.31
March	\$ 228.81	-10.03%	\$ -	0.00%	\$ -	0.00%	\$ (2,510.54)	110.03%	\$ (2,281.73)	\$ (205.36)	\$ (2,487.09)	\$ 14,435.48	\$ 16,922.57
April	\$ 133.75	8.02%	\$ -	0.00%	\$ 860.00	0.00%	\$ 673.72	40.40%	\$ 1,667.47	\$ 150.07	\$ 1,817.54	\$ 14,535.48	\$ 12,717.94
May	\$ 393.35	-6864.75%	\$ -	0.00%	\$ -	0.00%	\$ (399.08)	6964.75%	\$ (5.73)	\$ (0.52)	\$ (6.25)	\$ 14,535.48	\$ 14,541.73
June	\$ 41,627.34	93.86%	\$ -	0.00%	\$ -	0.00%	\$ 2,720.96	6.14%	\$ 44,348.30	\$ 3,991.35	\$ 48,339.65	\$ 16,169.94	\$ (32,169.71)
July	\$ 2,474.34	37.57%	\$ -	0.00%	\$ 25.00	0.00%	\$ 4,086.28	62.05%	\$ 6,585.62	\$ 592.71	\$ 7,178.33	\$ 16,169.94	\$ 8,991.61
August	\$ 1,015.48	28.96%	\$ -	0.00%	\$ -	0.00%	\$ 2,490.86	71.04%	\$ 3,506.34	\$ 315.57	\$ 3,821.91	\$ 19,484.65	\$ 15,662.74
September	\$ 445.38	12.84%	\$ 104.00	3.00%	\$ -	0.00%	\$ 2,918.61	84.16%	\$ 3,467.99	\$ 312.12	\$ 3,780.11	\$ 19,484.65	\$ 15,704.54
October	\$ 1,477.14	203.62%	\$ -	0.00%	\$ -	0.00%	\$ (751.69)	-103.62%	\$ 725.45	\$ 65.29	\$ 790.74	\$ 19,484.65	\$ 18,693.91
November	\$ 2,083.59	26.68%	\$ 52.00	0.67%	\$ -	0.00%	\$ 5,675.13	72.66%	\$ 7,810.72	\$ 702.96	\$ 8,513.68	\$ 19,484.65	\$ 10,970.97
December	\$ 192.87	2.88%	\$ -	0.00%	\$ 179.00	0.00%	\$ 6,333.93	94.45%	\$ 6,705.80	\$ 603.52	\$ 7,309.32	\$ 19,484.65	\$ 12,175.33
TOTALS	\$ 53,231.02	61.95%	\$ 156.00	0.18%	\$ 1,064.00	0.00%	\$ 31,473.24	36.63%	\$ 85,924.26	\$ 7,733.18	\$ 93,657.44	\$ 208,167.25	\$ 114,509.81
MONTHLY AVERAGE	\$ 4,435.92		\$ 13.00		\$ 88.67		\$ 2,622.77		\$ 7,160.36	\$ 644.43	\$ 7,804.79	\$ 17,347.27	\$ 9,542.48
ANNUAL PROJECTIONS	\$ 53,231.02		\$ 156.00		\$ 1,064.00		\$ 31,473.24		\$ 85,924.26	\$ 7,733.18	\$ 93,657.44	\$ 208,167.25	\$ 114,509.81
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 739.32		\$ 2.17		\$ 14.78		\$ 437.13		\$ 1,193.39				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 443.59		\$ 1.30		\$ 8.87		\$ 262.28		\$ 716.04				

GROUP: DD3 Retirees
 PERIOD: 1/1/2023-12/31/2023

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	\$ 25.68	10.15%	\$ -	0.00%	\$ 205.00	81.06%	\$ 22.22	8.79%	\$ 252.90	22.76	\$ 275.66	\$ 1,845.06	\$ 1,569.40
February	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 1.58	100.00%	\$ 1.58	0.14	\$ 1.72	\$ 1,845.06	\$ 1,843.34
March	\$ -	0.00%	\$ -	0.00%	\$ 152.00	79.30%	\$ 39.68	20.70%	\$ 191.68	17.25	\$ 208.93	\$ 1,915.26	\$ 1,706.33
April	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 2.98	100.00%	\$ 2.98	0.27	\$ 3.25	\$ 1,915.26	\$ 1,912.01
May	\$ -	0.00%	\$ -	0.00%	\$ 1,348.00	97.01%	\$ 41.61	2.99%	\$ 1,389.61	125.06	\$ 1,514.67	\$ 1,915.26	\$ 400.59
June	\$ 393.92	95.30%	\$ -	0.00%	\$ -	0.00%	\$ 19.42	4.70%	\$ 413.34	37.20	\$ 450.54	\$ 1,915.26	\$ 1,464.72
July	\$ 83.33	96.55%	\$ -	0.00%	\$ -	0.00%	\$ 2.98	3.45%	\$ 86.31	7.77	\$ 94.08	\$ 1,915.26	\$ 1,821.18
August	\$ 3.75	8.02%	\$ -	0.00%	\$ -	0.00%	\$ 43.01	91.98%	\$ 46.76	4.21	\$ 50.97	\$ 1,915.26	\$ 1,864.29
September	\$ -	0.00%	\$ 52.00	3.21%	\$ 1,475.00	91.12%	\$ 91.68	5.66%	\$ 1,618.68	145.68	\$ 1,764.36	\$ 1,915.26	\$ 150.90
October	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 4.38	100.00%	\$ 4.38	0.39	\$ 4.77	\$ 1,915.26	\$ 1,910.49
November	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 52.81	100.00%	\$ 52.81	4.75	\$ 57.56	\$ 1,915.26	\$ 1,857.70
December	\$ 248.72	97.19%	\$ -	0.00%	\$ -	0.00%	\$ 7.18	2.81%	\$ 255.90	23.03	\$ 278.93	\$ 1,915.26	\$ 1,636.33
TOTALS	\$ 755.40	17.50%	\$ -	0.00%	\$ 3,180.00	73.66%	\$ 329.53	7.63%	\$ 4,316.93	388.52	\$ 4,705.45	\$ 22,842.72	\$ 18,137.27
MONTHLY AVERAGE	\$ 62.95		\$ 4.33		\$ 265.00		\$ 27.46		\$ 359.74	\$ 32.38	\$ 392.12	\$ 1,903.56	\$ 1,511.44
ANNUAL PROJECTIONS	\$ 755.40		\$ 52.00		\$ 3,180.00		\$ 329.53		\$ 4,316.93	\$ 388.52	\$ 4,705.45	\$ 22,842.72	\$ 18,137.27
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 62.95		\$ 4.33		\$ 53.00		\$ 27.46		\$ 147.74				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 62.95		\$ 4.33		\$ 29.44		\$ 27.46		\$ 124.19				

GROUP: DD6 Active
 PERIOD: 1/1/2023-12/31/2023

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 EXPENSE	MED & VIS ENR UNITS	MED & VIS DEP UNITS	DEN ENR UNITS	DEN DEP UNITS
January	\$ 149,220.68	78.17%	\$ 208.00	0.11%	\$ 2,162.16	1.13%	\$ 39,307.19	20.59%	\$ 190,898.03	\$ 13,382.34	\$ 204,280.37	87	114	88	118
February	\$ 19,152.52	30.10%	\$ -	0.00%	\$ 4,604.09	7.24%	\$ 39,870.19	62.66%	\$ 63,626.80	\$ 13,382.34	\$ 77,009.14	87	113	87	117
March	\$ 189,801.47	103.40%	\$ 260.00	0.14%	\$ 5,767.26	3.14%	\$ (12,268.72)	-6.68%	\$ 183,560.01	\$ 13,382.34	\$ 196,942.35	87	121	87	125
April	\$ 111,076.93	61.76%	\$ 208.00	0.12%	\$ 4,923.84	2.74%	\$ 63,653.51	35.39%	\$ 179,862.28	\$ 13,382.34	\$ 193,244.62	87	120	86	121
May	\$ 96,737.81	64.63%	\$ 260.00	0.17%	\$ 4,275.91	2.86%	\$ 48,395.21	32.33%	\$ 149,668.93	\$ 13,382.34	\$ 163,051.27	87	120	86	121
June	\$ 120,561.88	60.85%	\$ 416.00	0.21%	\$ 7,896.77	3.99%	\$ 69,248.29	34.95%	\$ 198,122.94	\$ 13,382.34	\$ 211,505.28	87	120	86	121
July	\$ 85,193.78	60.65%	\$ 312.00	0.22%	\$ 4,602.69	3.28%	\$ 50,358.54	35.85%	\$ 140,467.01	\$ 13,536.16	\$ 154,003.17	88	122	87	123
August	\$ 358,281.58	84.98%	\$ 260.00	0.06%	\$ 2,778.94	0.66%	\$ 60,292.33	14.30%	\$ 421,612.85	\$ 13,689.98	\$ 435,302.83	89	122	88	123
September	\$ 75,252.56	52.58%	\$ 104.00	0.07%	\$ 5,399.69	3.77%	\$ 62,364.67	43.57%	\$ 143,120.92	\$ 13,689.98	\$ 156,810.90	89	123	88	124
October	\$ 157,770.45	87.00%	\$ 104.00	0.06%	\$ 6,610.81	3.65%	\$ 16,853.05	9.29%	\$ 181,338.31	\$ 13,689.98	\$ 195,028.29	89	123	88	124
November	\$ 142,657.94	60.92%	\$ 104.00	0.04%	\$ 6,735.69	2.88%	\$ 84,657.61	36.15%	\$ 234,155.24	\$ 13,536.16	\$ 247,691.40	88	123	87	124
December	\$ 126,016.99	62.75%	\$ 104.00	0.05%	\$ 2,898.94	1.44%	\$ 71,796.51	35.75%	\$ 200,816.44	\$ 13,689.98	\$ 214,506.42	89	123	88	127
TOTALS	\$ 1,631,724.59	71.34%	\$ 2,340.00	0.39%	\$ 58,656.79	2.56%	\$ 594,528.38	25.99%	\$ 2,287,249.76	\$ 162,126.28	\$ 2,449,376.04				
MONTHLY AVERAGE ANNUAL PROJECTIONS	\$ 135,977.05		\$ 195.00		\$ 4,888.07		\$ 49,544.03		\$ 190,604.15	\$ 13,510.52	\$ 204,114.67	88	120	87	122
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 1,545.19		\$ 2.22		\$ 56.18		\$ 563.00		\$ 2,166.59						
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 653.74		\$ 0.94		\$ 23.39		\$ 238.19		\$ 916.25						

GROUP: DD6 Retirees
 PERIOD: 1/1/2023-12/31/2023

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 EXPENSE	MED & VIS ENR UNITS	MED & VIS DEP UNITS	DEN ENR UNITS	DEN DEP UNITS
January	\$ 14,185.60	67.95%	\$ 156.00	0.75%	\$ 765.00	3.66%	\$ 5,769.17	27.64%	\$ 20,875.77	\$ 3,429.30	\$ 24,305.07	21	16	46	26
February	\$ 10,815.23	67.42%	\$ 52.00	0.32%	\$ 1,379.80	8.60%	\$ 3,795.73	23.66%	\$ 16,042.76	\$ 3,429.30	\$ 19,472.06	21	16	47	27
March	\$ 29,117.92	116.28%	\$ -	0.00%	\$ 1,952.00	7.79%	\$ (6,027.78)	-24.07%	\$ 25,042.14	\$ 3,736.94	\$ 28,779.08	23	16	49	27
April	\$ 6,725.56	50.16%	\$ -	0.00%	\$ 556.00	4.15%	\$ 6,127.87	45.70%	\$ 13,409.43	\$ 3,736.94	\$ 17,146.37	23	16	49	27
May	\$ 4,765.61	127.21%	\$ 52.00	1.39%	\$ 1,181.81	31.55%	\$ (2,253.23)	-60.15%	\$ 3,746.19	\$ 3,736.94	\$ 7,483.13	23	16	49	27
June	\$ 6,870.58	53.97%	\$ 52.00	0.41%	\$ 867.00	6.81%	\$ 4,941.52	38.81%	\$ 12,731.10	\$ 3,736.94	\$ 16,468.04	23	16	49	27
July	\$ 5,949.79	35.80%	\$ -	0.00%	\$ 1,430.60	8.61%	\$ 9,241.41	55.60%	\$ 16,621.80	\$ 3,736.94	\$ 20,358.74	23	16	48	27
August	\$ 14,549.16	90.90%	\$ -	0.00%	\$ 779.00	4.87%	\$ 677.97	4.24%	\$ 16,006.13	\$ 3,736.94	\$ 19,743.07	23	16	48	27
September	\$ 7,626.39	68.01%	\$ -	0.00%	\$ 537.00	4.79%	\$ 3,049.75	27.20%	\$ 11,213.14	\$ 3,736.94	\$ 14,950.08	23	15	48	27
October	\$ 10,632.19	108.99%	\$ 52.00	0.53%	\$ 1,477.20	15.14%	\$ (2,406.25)	-24.67%	\$ 9,755.14	\$ 3,736.94	\$ 13,492.08	23	15	47	26
November	\$ 34,103.99	82.74%	\$ -	0.00%	\$ 380.00	0.92%	\$ 6,736.46	16.34%	\$ 41,220.45	\$ 3,729.83	\$ 44,950.28	23	14	48	26
December	\$ 12,030.22	64.74%	\$ 52.00	0.28%	\$ 1,561.00	8.40%	\$ 4,938.80	26.58%	\$ 18,582.02	\$ 3,722.72	\$ 22,304.74	23	14	47	26
TOTALS	\$ 157,372.24	76.67%	\$ 416.00	1.20%	\$ 12,866.41	6.27%	\$ 34,591.42	16.85%	\$ 205,246.07	\$ 44,206.67	\$ 249,452.74				
MONTHLY AVERAGE	\$ 13,114.35		\$ 34.67		\$ 1,072.20		\$ 2,882.62		\$ 17,103.84	\$ 3,683.89	\$ 20,787.73	23	16	48	27
ANNUAL PROJECTIONS	\$ 157,372.24		\$ 416.00		\$ 12,866.41		\$ 34,591.42		\$ 205,246.07	\$ 44,206.67	\$ 249,452.74				
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 570.19		\$ 1.51		\$ 22.34		\$ 125.33		\$ 719.37						
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 336.27		\$ 0.89		\$ 14.30		\$ 73.91		\$ 425.36						

GROUP: SETGEBP
 PERIOD: 1/1/2023-12/31/2023

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 EXPENSE	BILLED PREMIUM	NET PROFIT/(LOSS)	MED ENR UNITS	MED DEP UNITS	DEN ENR UNITS	DEN DEP UNITS
January	\$ 832,441.30	56.99%	\$ 2,236.00	0.15%	\$ 65,482.58	4.48%	\$ 560,566.16	38.38%	\$ 1,460,726.04	\$ 129,217.34	\$ 1,589,943.38	\$ 1,899,684.42	\$ 309,741.04	1201	1070	1621	1282
February	\$ 732,968.55	56.38%	\$ 3,068.00	0.24%	\$ 72,152.35	5.55%	\$ 491,808.67	37.83%	\$ 1,299,997.57	\$ 126,641.16	\$ 1,426,638.73	\$ 1,795,602.81	\$ 368,964.08	1232	1074	1633	1284
March	\$ 977,291.53	85.10%	\$ 2,392.00	0.21%	\$ 99,685.38	8.68%	\$ 69,068.69	6.01%	\$ 1,148,437.60	\$ 101,704.47	\$ 1,250,142.07	\$ 1,918,765.62	\$ 668,623.55	1234	1073	1641	1282
April	\$ 692,857.42	52.37%	\$ 2,288.00	0.17%	\$ 84,921.62	6.42%	\$ 542,981.82	41.04%	\$ 1,323,048.86	\$ 118,799.22	\$ 1,441,848.08	\$ 1,896,258.32	\$ 454,410.24	1226	1069	1630	1272
May	\$ 999,558.33	80.87%	\$ 1,924.00	0.16%	\$ 71,894.50	5.82%	\$ 162,667.29	13.16%	\$ 1,236,044.12	\$ 114,555.89	\$ 1,350,600.01	\$ 1,871,997.21	\$ 521,397.20	1247	1085	1677	1287
June	\$ 737,518.63	53.24%	\$ 2,652.00	0.19%	\$ 89,966.56	6.49%	\$ 555,059.87	40.07%	\$ 1,385,197.06	\$ 122,810.15	\$ 1,508,007.21	\$ 1,927,080.90	\$ 419,073.69	1242	1083	1663	1282
July	\$ 819,528.20	56.02%	\$ 2,028.00	0.14%	\$ 69,092.09	4.72%	\$ 572,371.03	39.12%	\$ 1,463,019.32	\$ 134,806.85	\$ 1,597,826.17	\$ 1,874,445.29	\$ 276,619.12	1244	1077	1664	1271
August	\$ 1,744,197.07	85.93%	\$ 1,820.00	0.09%	\$ 84,027.13	4.14%	\$ 199,838.32	9.84%	\$ 2,029,882.52	\$ 160,730.64	\$ 2,190,613.16	\$ 2,133,064.59	\$ (57,548.57)	1218	1077	1643	1271
September	\$ 879,297.29	57.91%	\$ 2,860.00	0.19%	\$ 75,842.45	4.99%	\$ 560,386.40	36.91%	\$ 1,518,386.14	\$ 140,191.61	\$ 1,658,577.75	\$ 1,847,197.63	\$ 188,619.88	1224	1069	1641	1259
October	\$ 1,001,964.71	80.38%	\$ 2,288.00	0.18%	\$ 86,454.21	6.94%	\$ 155,899.53	12.51%	\$ 1,246,606.45	\$ 112,423.09	\$ 1,359,029.54	\$ 1,893,475.81	\$ 534,446.27	1237	1069	1666	1259
November	\$ 1,035,207.03	61.85%	\$ 1,976.00	0.12%	\$ 71,876.87	4.29%	\$ 564,672.70	33.74%	\$ 1,673,732.60	\$ 143,118.11	\$ 1,816,850.71	\$ 1,999,210.44	\$ 182,359.73	1260	1060	1692	1249
December	\$ 1,069,557.87	61.90%	\$ 1,092.00	0.06%	\$ 70,702.53	4.09%	\$ 586,605.13	33.95%	\$ 1,727,957.53	\$ 153,183.02	\$ 1,881,140.55	\$ 1,927,409.84	\$ 46,269.29	1243	1057	1674	1250
TOTALS	\$ 11,522,387.93	65.79%	\$ 26,624.00	0.53%	\$ 942,098.27	5.38%	\$ 5,021,925.61	28.68%	\$ 17,513,035.81	\$1,558,181.55	\$ 19,071,217.36	\$ 22,984,192.88	\$ 3,912,975.52				

SECTION 5.6

GROUNDS FOR IMMEDIATE SUSPENSION OR DISMISSAL

Jefferson County will comply with all applicable laws and regulations, and expects all employees to maintain the highest possible ethical and moral standards as per the guidelines outlined in this policy manual and in the [Jefferson County Internal Ethics and Compliance Program](#). Employees are expected to perform their duties within the laws of the State of Texas, and other rules and regulations as may be set forth by Commissioners' Court. The County expects that all employees will conduct themselves in a manner that will reflect positively upon the County, and refrain from dishonest, illegal, immoral, unethical or unsafe conduct. Employees may be subject to disciplinary action up to and including termination of employment for violation of Departmental or County guidelines. The following gross violations of the County's code of conduct and rules are grounds for immediate suspension or dismissal:

1. Insubordination – may involve verbal or physical abuse of a supervisor or refusal to obey or carry out reasonable and legitimate orders or instructions as issued by a supervisor.
2. Possession, consumption or being under the influence of alcohol or illegal drugs while at work or on County property.
3. Possession or use of **unauthorized** firearms, explosives or other weapons while on County property.
4. Immoral or indecent conduct including but not limited to, the harassment or sexual harassment of any employee; sexual misconduct; attempting to access and/or accessing sexually explicit, profane, obscene, intimidating, defamatory, inappropriate, offensive, and/or illegal content on county devices.
5. Threatening, intimidating, coercing, use of abusive or obscene language or interfering with the performance of others.
6. Advocacy of, participation in, or failure to report the unlawful seizure, theft or distribution of County property, or engaging in fraud or theft.
7. Willful or repeated violation of County Policies and or Procedures.
8. Willful violation or negligence of the safety and security of county employees, county or public property, and/or county network.
9. At the discretion of the Department Head/Elected Official, violation of tardiness, attendance or departmental call-in procedures.
10. Fraud, to include but not limited to, falsifying employment application and/or resume whenever discovered, timekeeping records, personnel or other County documents.
11. Fighting, throwing things, horseplay, practical jokes or other disorderly conduct which may endanger the well-being of any employee or County operation.

12. Performance, which in the Department Head's/Elected Official's opinion, does not meet the requirements of the position.
13. Failure to report to work for three (3) consecutive workdays without calling in.
14. Personal use of county equipment/vehicles by an employee is prohibited.
15. Other circumstances for which the County feels that corrective action is warranted.
16. Use of confidential or personal information, trade secrets, development of systems, processes, products, know-how and technology used other than for the intended business purpose.
17. **ANY EMPLOYEE MAY BE DISMISSED AT ANY TIME WHEN, IN THE JUDGMENT OF THE DEPARTMENT HEAD/ELECTED OFFICIAL, THE QUALITY OF THE EMPLOYEE'S WORK OR CONDUCT IS NOT SUCH AS TO MERIT CONTINUATION IN SERVICE TO THE COUNTY.**

Note: The actions numbered are not listed in order of importance and are not the only actions for which an employee may be discharged or otherwise disciplined, but are given to illustrate conduct that is subject to discipline. It is not intended to be comprehensive and does not alter the employment-at-will relationship between employees and the County. Employees must also observe departmental or special rules or instructions. Moreover, some actions that are generally acceptable elsewhere may not be acceptable on the part of County employee

SECTION 5.11

COMPUTER, ELECTRONIC MAIL, AND INTERNET USE

It is the policy of Jefferson County to ensure that the use of computers and electronic communications equipment is consistent with the County's legitimate business interests. Therefore, Jefferson County Management Information Systems Department (MIS), as an authorized representative of Jefferson County, reserves and intends to exercise the right to access and monitor the use of such equipment as deemed necessary. Employees shall adhere to the following guidelines when using computer and/or electronic communications equipment:

1. Computers, computer files, software, the E-Mail* system and the Internet furnished to employees are County property intended primarily for business use only. Limited personal use of the Internet is allowed. However, employees are reminded that use of any and all Jefferson County property is primarily for the use and purpose of County-related business. Any personal use of the Internet is expected to be on the user's own time and is not to interfere with the person's job responsibilities. Employees should not use a password, access a file, or retrieve any stored communication without authorization. County employees are prohibited from installing any software on County computers without the approval of the MIS Department. This includes software and software upgrades available on the Internet. Of specific note are those software products such as Kazaa, BearShare, Gnutella, Limewire, Wrapster, etc. that afford peer to peer connectivity and open up portals which pose a significant security risk to the County's Network. In addition, County employees are prohibited from accessing personal, outside email accounts from any device that accesses the County's private network.

The use of radio station software programs, all of which utilize large amounts of bandwidth, are also prohibited on county machines, unless otherwise authorized, as the use of these programs interferes with the operation of the County's network. Such software (peer to peer and radio stations software) should never be installed on County owned computers or any computer attached to the County's network. Existing installations of such software should be reported to the MIS Department so that it may be removed immediately.

County employees are prohibited from installing County software on their (non-county) personal computer, unless otherwise authorized. In addition, employees are prohibited from altering the existing hardware or making additions to hardware on County computers.

* County E-Mail is provided for County Employees at the written request of their immediate supervisor. E-Mail is also provided for all Department Heads and Elected Officials. When a County Employee, Department Head or Elected Official leaves their position with the County, their e-mail account will be removed their last day of employment.

2. The County prohibits the use of computers, the E-mail system or the Internet in ways that are disruptive to others. Foul, inappropriate, or offensive messages or documents containing racial or religious slurs or sexually explicit language/photographs are prohibited. Employees should also note that E-mail messages and other contents of a computer hard

drive are public record and are open to public inspection in accordance with the Open Records Act of the State of Texas.

3. The County purchases and licenses the use of various types computer software for business purposes. The County does not own the copyright to this software or its related documentation and unless authorized by the software developer, does not have the right to reproduce it. Employees shall use the software only in accordance with the license agreement. According to the U.S. Copyright Law, illegal reproduction of software can be subject to civil damages and criminal penalties including fines and imprisonment.
4. The Internet is to be used primarily for County business only and is not to be used for personal gain. Employees should adhere to the highest professional/ethical standards when using the Internet as they are representatives of the County. Employees should not access the Internet without County-authorized virus detection software enabled. Material that is fraudulent, harassing, sexually explicit, profane, obscene, intimidating, defamatory, inappropriate, offensive (including offensive material concerning race, color, religion, sex, national origin, age, disability, or any other category protected by law), or otherwise unlawful may not be downloaded from the Internet, viewed, stored in, or distributed from County-owned equipment.
5. Employees having knowledge of the misuse of any computer equipment, electronic communications equipment or software shall notify their respective Department Head or Elected Official. The Department Head or Elected Official should notify the Human Resources Department and/or the Management Information Systems Department.
6. Employees logging on to a County Domain are required to save (backup) all County related documents and computer files, in general, to the County server. Doing so allows for nightly backup and guarantees the preservation of all such County documents and/or files. Employees who use computers on the county network are responsible for determining that they have the proper knowledge and understanding required to access and save County records to the County server. Employees who believe they do not possess these skills should contact (or have their immediate supervisor contact) the county MIS Department.
7. Employees in violation of any portion of this policy shall be subject to disciplinary action, up to and including termination.

SECTION 10.2

VACATION

The County requires each employee to take an annual vacation entitlement as paid time off away from work. Vacations may be taken by separate weeks, days or by hours. The County prefers, however, that employees take at least one vacation period of at least five consecutive days. Subject to the availability of funds, with the exception of those employees having fifteen years or more of service, the County generally does not provide vacation pay unless vacation time is actually taken as time off from work, or upon separation. In addition, employees shall not be allowed to borrow vacation time against future vacation accrual.

1. Subject to the schedules and restrictions set out below, regular employees will be allowed absence for vacation at the employee's regular rate of pay and according to the employee's regular schedule. The Department Head/Elected Official will be responsible for scheduling vacations so that additional employees will not be needed, except in special cases approved in advance by the Commissioners' Court.
2. Requests for vacation should be submitted to the Department Heads/Elected Officials at least 24 hours in advance. Preference in selection of dates will be granted based on length of employee service.
3. Employees who have completed at least twelve consecutive months of service with the County shall be paid for any accrued but unused vacation to which they are entitled upon separation.
4. Employees who are separated before completing twelve consecutive months of service shall not be entitled to payment for accrued vacation.
5. Employees having fifteen (15) **consecutive** years or more of service may request to receive payment in lieu of vacation for a maximum of eighty (80) hours, subject to the availability of funds. **Such requests are limited to twice annually, and do not include carry forward vacation hours.**
6. Ordinarily, persons who have commenced their vacations may not seek to have their vacation time rescheduled due to unforeseen occurrences, or request vacation time be converted to sick leave or emergency leave. However, documented cases of hospitalization, serious illness or other unexpected emergencies may be submitted to the Department Head/Elected Official, along with request for rescheduling of vacation days affected. Granting or refusal of such request shall be at the discretion of the Department Head/Elected Official.
7. If a County-paid holiday falls during an employee's vacation, the holiday will not be counted as vacation taken. The employee may extend the vacation by one day or take the vacation day at a later date.
8. Vacation may be carried forward from year to year only if it is in the best interest of the County and with the approval of their Department Head/Elected Official. Vacation carried forward must be reported to the Auditor's Office no later than January 7 and must be used by March 15 of the year following the year the vacation was due. Employees who carry forward vacation but terminate employment with the County prior to March 15 will not receive payment for any remaining unused vacation carried forward at the date of termination. Employees will not receive payment for vacation carried forward.

9. No employee shall be entitled to take vacation time until after working twelve (12) consecutive months. Upon completion of twelve (12) consecutive months, an employee will be entitled to vacation, based on the following schedule, during the remainder of that calendar year:

Month of Employment	Hours of Vacation
January	80
February	72
March	64
April	60
May	56
June	48
July	40
August	32
September	24
October	20
November	16
December	8

10. In subsequent years, for the purpose of computing vacations, “commencement of employment” shall be January 1, of the calendar year in which the employee was last employed.
11. Vacation leave credits are not transferable between employees.
12. Vacation is accrued on an annual basis for use the following year. The rate of accrual depends upon the years of service. An employee accrues vacation consistent with the years of employment shown on the schedule below, as measured from the “commencement of employment” as defined above.

Schedule of Vacation Allowances

At Least	Employment of But Less Than	Vacation Allowance	Rate of Accrual Per Pay Period
0 months	1 year	Prorated by date employed – not usable until after one year.	
1 year	5 years	80 hours	3.08 hours
5 years	10 years	120 hours	4.62 hours
10 years	15 years	160 hours	6.15 hours
15 years	-----	200 hours	7.69 hours

2023 DITCH MAINTENANCE RECORDS FOR DITCH 301 & 302 SHELLHAMMER TO ENGLIN

1/3/2023	301	Shellhammer RD	Cleaned Ditch	TKME R. Gonzales
1/4/2023	301	Shellhammer RD	Cleaned Ditch	TKME R. Gonzales
1/5/2023	301	Shellhammer RD	Cleaned Ditch	TKME R. Gonzales
2/9/2023	301	Shellhammer Rd	Cleaned pipes	TKME R. Gonzales
4/5/2023	301	Shellhammer - S White	Cleared ROW	K1 R. Gonzales
4/10/2023	301	Shellhammer Rd - S. White	Cleared ROW	K1 R. Gonzales
6/3/2023	301	Shellhammer Rd	Mowed Grass	K1 F. Padron
6/28/2023	301		Sprayed Ditch Bank	3344 R. Gonzales
7/20/2023	301		Mowed Ditches	K2 F. Padron
7/20/2023	301		Spot Sprayed Ditches	3344 R. Gonzales
8/15/2023	301		Mowed ROW	3331 R. Gonzales
9/26/2023	301		Cleared ROW	3345 R. Gonzales
11/7/2023	301		Mowed ROW	3331 R. Gonzales
4/26/2023	302	Englin Rd	Cleaned ROW & Ditch	3345 R. Gonzales
5/1/2023	302	Englin Rd	Cleaned Ditch	3345 R. Gonzales
5/2/2023	302	Englin Rd	Cleaned Ditch	3345 R. Gonzales
5/3/2023	302	Englin Rd	Cleaned Ditch	3345 R. Gonzales
6/26/2023	302		Sprayed Ditch Bank	3344 R. Gonzales
8/30/2023	302		Cleared ROW	3331 R. Gonzales

