

# NOTICE OF MEETING AND AGENDA

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

Will Be Held At

**7:30 A.M.**

**FEBRUARY 25, 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 January 21, 2026, meeting.

F. Business Session:

1. Review and Accept Regular District bills from January 31, 2026, to February 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 January 2026, pursuant to Section 2256.023 of the Public Funds Investment Act.
5. Consider and possibly approve revisions to the Personnel Policies, Practices, and Procedures Manual for Section 14 - Employee Benefits and Services.
6. Discuss and Possibly approve the fiscal audit FY2025 as presented by Jana Uribe with Pollans & Cohen,P.C.
7. Consider and Accept Criteria Ratings for RFQ 25-1119– ENGINEER QUALIFICATIONS that were submitted December 17, 2025.
8. Consider and Approve Nationwide Student Loan Assistant Program for the Plan
9. Executive Session – See footnote
10. Consider and take action, if any, on items discussed in Executive Session

G. Equipment Update:

1. Mulcher from Doggett for the Cat Trackhoe
2. Kubota Tractor

H. Project Update:

**Completed Projects:**

1. Ditch 750-122 – Brush Island Rd

**Projects In Progress:**

1. Ditches are being mowed

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

1. Ditch 124 – Hwy 73
2. Ditch 140 – Hwy 124
3. Ditch 141 – Webb Rd
4. Ditch 111-1 Englin Rd
5. Ditch 302 – Englin Rd
6. Ditch 326 – Coon Rd

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 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 February 19, 2026

JEFFERSON COUNTY DRAINAGE DISTRICT No. 3

By: \_\_\_\_\_

Frank B. 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  
FEBRUARY 25, 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. He 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 January 21, 2026, meeting were approved on a motion made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
- F. Business Session:
1. Commissioners reviewed and accepted the District's regular checks written from January 31, to February 15, 2026. A motion was made by Commissioner Levingston and seconded by Commissioner Boykin. All voted Aye.
  2. Commissioners reviewed and accepted the monthly financial report presented by Shanna Verret, which showed an ending fund balance of \$1,676,664.65, an increase of \$196,662.23 from last month. The motion was made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
  3. A motion was made by Commissioner Levingston and seconded by Commissioner Boykin to accept the District's Monthly Insurance Summary as presented by the Southeast Texas Government Employee Benefit Pool for January 2026. Active employees generated a year-end profit of \$4,778.06 while retirees earned a year-end profit of \$245.47. All voted Aye.
  4. Commissioners acknowledged the receipt and filing of Jefferson County Drainage District's No. 3 Investment Schedule for January 2026, pursuant to Section 2256.023 of the Public Funds Investment Act. Motion made by Commissioner Boykin and seconded by Commissioner Levingston. All voted Aye.
  5. A motion made by Commissioner Boykin and seconded by Commissioner Levingston to approve the revisions to the Personnel Policies, Practices, and Procedures Manual for Section 14 – Employee Benefits and Services. All voted Aye.
  6. After a review and discussion of the fiscal year audit FY2025, Commissioner Levingston made a motion to approve the audit FY2025 as presented by Jana Uribe with Pollans & Cohen, P.C., Commissioner Boykin seconded the approval. All voted AYE
  7. A motion was made by Commissioner Boykin and seconded by Commissioner Levingston to approve the criteria rating and comparison for RFQ 25-1119 Engineers. The firms of Schaumburg & Polk and Fitz & Shipman presented RFQs. A Notice of Receipt Statement was submitted to both firms, notifying them of the qualification submission. All voted Aye.
  8. Chairman Rose motioned to table the approval for the Nationwide Student Loan Assistant Program to be added to the Nationwide 457 Plan. Motion was seconded by Commissioner Boykin. All voted Aye.
  7. No Executive Session was held
- G: Equipment Update:
1. The new mulcher for the trackhoe was delivered on January 20, 2025; however, the Doggett representative made incorrect measurements for the mounting plate at the time the order was placed. The Doggett representative has since ordered the correct size plate, and it will be installed when the part arrives.

2. Road and Bridges has ordered the part to repair the Kubota tractor that was on loan to them. When the repair is made, the tractor will be returned to the District.

H. Project Update:

**Completed Projects**

1. Ditch 750-122 – Brush Island Rd

**Projects in Progress**

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

**Upcoming Projects** - *Most of these projects will be completed once the new mulcher is received and installed on the trackhoe*

1. Ditch 140 – Hwy 124
2. Ditch 141 – Webb Rd
3. Ditch 111-1 – Englin Rd
4. Ditch 302 – Englin Rd – Need to install a bulkhead
5. Ditch 302 – Coon Rd – A crossing is being installed to complete this job

I. Meeting Updates – Shanna Verret and Ruffus Lavergne will attend a workshop at the South East Texas Regional Planning Commission on Wednesday, March 4<sup>th</sup> at 1:30 p.m., hosted by the Texas Water Development Board to discuss various funding programs.

J. Board Comments- No Board Comments.

K. The next regular meeting date is set for Wednesday, March 18, 2026, at 7:30 a.m.

L. Adjournment - With no further business, Chairman Rose adjourned the meeting at 8:03 a.m.

Frank R. Rose, Chairman

Reginald C. Boykin, Sr., Secretary

Joel E. Levingston, Jr., Commissioner



**DRAINAGE DISTRICT No. 3**  
**EXPENSE REPORT**  
**January 31 to February 15, 2026**

Check	01/29/2026	13645	PAYROLL ACCOUNT	Salaries	-16,609.50
Check	01/29/2026	ACH	Texas County & District Retirement System	Retirement	-2,543.60
Check	01/29/2026	13646	Amwins Group Benefits, LLC	Insurance	-4,742.72
Check	01/29/2026	13647	The Examiner	Printed Matter	-540.00
Check	01/29/2026	13648	Cintas	Medical & Safety	-45.72
Check	01/29/2026	13649	All Terrain Equipment Co.	Tractors & Mowers	-18.98
Check	01/29/2026	13650	Waukesha-Pearce Industries, Inc.	Equipment Repairs	-33.58
Check	01/29/2026	13651	Windstream	Telephone	-411.44
Check	01/29/2026	13652	Texas Comptroller of Public Accounts	Dues & Subscriptions	-100.00
Check	01/29/2026	13653	VICTOR INSURANCE MANAGERS INC.	Bonds	-50.00
Check	01/29/2026	13654	Entergy	Electricity	-55.83
					-25,151.37
Check	02/12/2026	13655	PAYROLL ACCOUNT	Salaries & Auto Allowance	-14,084.50
Check	02/12/2026	13656	Southeast Tx Gov't Employees Benefit Pool	Insurance	-17,378.12
Check	02/12/2026	13657	County Treasurer, Life Insurance	Insurance	-41.12
Check	02/12/2026	13658	Shanna Verret	Deductible Reimbursement	-750.00
Check	02/12/2026	13659	Interstate Batteries	Auto Parts	-147.95
Check	02/12/2026	13660	First National Bank Omaha	Office Supplies, Tools	-1,011.54
Check	02/12/2026	13661	Seabreeze Culvert Inc.	Metal Culverts	-2,801.20
Check	02/12/2026	13662	M & J Fertilizer Company	Fencing Materials	-440.10
Check	02/12/2026	13663	Stratton, Inc. - Western Auto	Hardware	-47.75
Check	02/12/2026	13664	O'Reilly	Auto Parts	-678.94
Check	02/12/2026	13665	AT&T	Telephone	-123.36
Check	02/12/2026	13666	Hamshire Waste	Waste Disposal	-68.00
Check	02/12/2026	13667	Jux Technologies	Dues & Subscriptions	-24.00
Check	02/12/2026	13668	Kate Carroll - Tax Assessor-Collector	Dues & Subscriptions	-7.50
Check	02/12/2026	13669	Kasie Cooper	Janitorial Services	-175.00
Check	02/12/2026	13670	FIRST FINANCIAL BANK, N.A.	Machinery & Equipment	-2,741.02
Check	02/12/2026	13671	M & D Supply	Hardware	-63.14
					-40,583.24

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

02/23/26

Accrual Basis

	Jan 26	Budget	Oct '25 - Jan 26
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>REVENUES</b>			
101 - Current Taxes	254,272.12	72,329.17	491,308.85
102 - Delinquent Taxes	1,969.22	833.33	11,219.89
103 - Interest	4,374.11	2,666.67	16,593.65
104 - Rendition Penalty	0.00		0.00
106 - Miscellaneous	0.00	0.00	913.97
<b>Total REVENUES</b>	<b>260,615.45</b>	<b>75,829.17</b>	<b>520,036.36</b>
<b>Total Income</b>	<b>260,615.45</b>	<b>75,829.17</b>	<b>520,036.36</b>
<b>Gross Profit</b>	<b>260,615.45</b>	<b>75,829.17</b>	<b>520,036.36</b>
<b>Expense</b>			
<b>1 - SALARIES</b>			
1001 - Administration	5,761.00	5,761.25	23,170.72
1002 - Clerical	4,881.00	4,881.08	19,397.28
1009 - Dept Head / Foreman	5,080.58	5,527.33	21,661.58
1010 - Commissioners	900.00	900.00	3,600.00
1015 - Extra Help	0.00	0.00	9,332.00
1020 - Laborer	0.00	2,946.67	0.00
1048 - Equipment Operators/Asst	9,500.42	13,215.83	36,662.42
<b>Total 1 - SALARIES</b>	<b>26,123.00</b>	<b>33,232.16</b>	<b>113,824.00</b>
<b>2 - FRINGE BENEFITS</b>			
2001 - FICA Expenses	2,193.93	3,215.00	8,812.43
2002 - Retirement	2,543.60	3,272.50	10,086.07
2003 - Insurance	24,849.83	26,237.50	80,077.26
2004 - Worker's Compensation	0.00	833.33	0.00
2006 - Auto Allowance	1,625.00	1,625.00	6,500.00
2007 - Retirement Wage Contg	130.00	4,166.67	1,030.00
2008 - Health Ins. Savings Acct	0.00	687.50	1,827.35
<b>Total 2 - FRINGE BENEFITS</b>	<b>31,342.36</b>	<b>40,037.50</b>	<b>108,333.11</b>
<b>3 - MATERIALS &amp; SUPPLIES</b>			
3006 - Auto Parts & Supplies	0.00	625.00	0.00
3006 Batteries	0.00		0.00
3008 Bolts Nuts Nails & Screws	0.00		0.00
3009 Antifreeze & Coolant	0.00		0.00
3010 Books & Printed Matter	629.50	500.00	1,237.00
3010 - Maps Prints Books Print	0.00		0.00
3012 Prints, Maps & Etc	0.00		0.00
3014 Chains & Hooks	0.00	66.67	0.00
3016 Chemicals Weed Control	0.00	1,916.67	0.00
3018 Cleaners & Solvents	0.00		0.00
3018 - Janitorial Supplies	0.00	125.00	239.19
3019 - Additives & Lubricants	0.00		0.00
3020 Metal Culvert Pipe	-1,465.20	4,166.67	1,540.60
3022 Copying Supplies	0.00		0.00
3027 Electrical Supplies	0.00	250.00	0.00
3030 Fencing Material	0.00	625.00	0.00
3032 Concrete, Sand, Aggregat	0.00	833.33	0.00
3034 Diesel Fuel	0.00	5,000.00	3,497.00
3036 Diesel Fuel ON ROAD	0.00	583.33	2,026.53
3037 Gasoline	0.00	583.33	1,755.78
3040 Hardware - Misc	11.21	250.00	693.88
3041 Hose & Fittings & Filters	0.00	833.33	1,237.33
3048 Lumber, Timbers, Rope	0.00	416.67	0.00
3050 Medical & Safety	45.72	250.00	300.82
3051 Motor Oil & Grease	0.00	833.33	0.00
3056 Paint & Brushes	0.00	83.33	0.00
3072 Rope Wire Manila & Burlap	0.00	66.67	0.00
3073 Spare Parts, Heavy Equip	0.00	83.33	0.00

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

02/23/26

Accrual Basis

	Jan 26	Budget	Oct '25 - Jan 26
3077 Computer Supplies	0.00	208.33	0.00
3078 Office Supplies	102.42	375.00	1,312.68
3080 Steel Angle Iron Rods, Etc	0.00		0.00
3083 Tires & Tubes	0.00	750.00	10.30
3084 Minor Equipment	0.00		0.00
3084 - Sm Tools & Minor Equip	0.00	958.33	0.00
3095 Welding Supplies	0.00	291.67	0.00
3098 - Clothing & Work Wear	328.43	208.33	825.52
3099 Sundry	0.00	166.67	224.79
<b>Total 3 - MATERIALS &amp; SUPPLIES</b>	<b>-347.92</b>	<b>21,049.99</b>	<b>14,901.42</b>
<b>4 - MAINTENANCE &amp; UTILITES</b>			
4001 Cooling and Heating	0.00	0.00	0.00
4009 Building & Structure	0.00	375.00	0.00
4010 Tractors & Mowers	18.98	1,041.67	641.87
4011 Equipment Repairs	33.58	5,833.33	3,600.30
4013 Marine Craft	0.00	166.67	0.00
4014 - Auto - Truck	0.00		0.00
4014 - Auto Truck Trailer	0.00	250.00	293.44
4015 Communication Equip	0.00	125.00	0.00
4020 Miscellaneous	0.00	41.67	0.00
4030 Tools	0.00		0.00
4051 Freight	0.00	25.00	0.00
4052 Postage	0.00	41.67	257.90
4053 Natural Gas/Butane	106.03	308.33	440.62
4054 Telephone	944.71	500.00	1,979.09
4056 Electricity	265.53	500.00	801.83
4057 Water & Sewer	29.93	166.67	121.58
4058 Garbage Waste Disposal	68.00	100.00	272.00
4059 - Unscheduled Misc	0.00	83.33	0.00
<b>Total 4 - MAINTENANCE &amp; UTILITES</b>	<b>1,466.76</b>	<b>9,558.34</b>	<b>8,408.63</b>
<b>5 - MISCELLANEOUS SERVICES</b>			
5009 Professional Services	0.00	1,250.00	639.95
5010 - Medical & Surgical	0.00	166.67	0.00
5021 Dues & Subscriptions	100.00	291.67	1,208.06
5027 Engineering Fees	0.00	2,500.00	0.00
5028 Assessor/Collector Fees	0.00	166.67	0.00
5029 Attorney Fees	0.00	1,666.67	0.00
5031 Filing, Records & Photos	0.00	8.33	0.00
5032 Accounting Services	0.00	41.67	0.00
5036 Treasurer Commision	0.00	133.33	2,118.06
5038 Supplemenal Tax Refunds	0.00	166.67	0.00
5040 Insurance - Auto Prop Liab	0.00	1,341.67	0.00
5040 Insurance Autos & Trucks	0.00		0.00
5041 Insurance Property	0.00		0.00
5043 Insurance General Liab	0.00		0.00
5044 Insurance Official Liab	0.00		0.00
5045 Bonds Surety & Notary	50.00	83.33	325.00
5053 Equipment Rental	0.00	1,416.67	0.00
5054 Contract Aerial Spraying	0.00	833.33	0.00
5055 Contract Spraying	0.00	916.67	0.00
5060 -Janitorial Services	175.00	175.00	700.00
5062 Travel & Meeting Expense	0.00	66.67	110.88
5064 Training & Education	0.00	125.00	0.00
5074 Independent Auditor Fees	0.00	2,500.00	5,000.00
5095 Bank Service Charges	0.00	250.00	0.00
5098 Appraisal District Fees	0.00	750.00	0.00
5099 Sundry	0.00	83.33	0.00
<b>Total 5 - MISCELLANEOUS SERVICES</b>	<b>325.00</b>	<b>14,933.35</b>	<b>10,101.95</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

	Jan 26	Budget	Oct '25 - Jan 26
<b>6 - CAPITAL OUTLAY</b>			
6001 Office Machines	0.00	375.00	0.00
6002 Excavation Equipment	0.00	13,333.33	0.00
6011 Machinery & Equipment	2,741.02	13,333.33	10,964.08
6014 Building & Structures Grnd	0.00	833.33	0.00
6022 Furniture & Fixtures	0.00	416.67	0.00
6042 Auto Truck & Trailer	0.00	4,233.33	0.00
6045 Land/ROW Acquisitions	0.00	350.00	0.00
<b>Total 6 - CAPITAL OUTLAY</b>	2,741.02	32,874.99	10,964.08
Payroll Expenses	2,946.00		2,946.00
Reconciliation Discrepancies	0.00		0.00
<b>Total Expense</b>	64,596.22	151,686.33	269,479.19
<b>Net Ordinary Income</b>	196,019.23	-75,857.16	250,557.17
<b>Other Income/Expense</b>			
Other Expense			
Transfer Account	0.00	0.00	-16,836.50
<b>Total Other Expense</b>	0.00	0.00	-16,836.50
<b>Net Other Income</b>	0.00	0.00	16,836.50
<b>Net Income</b>	<b>196,019.23</b>	<b>-75,857.16</b>	<b>267,393.67</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>REVENUES</b>		
101 - Current Taxes	289,316.64	867,950.00
102 - Delinquent Taxes	3,333.36	10,000.00
103 - Interest	10,666.64	32,000.00
104 - Rendition Penalty	0.00	0.00
106 - Miscellaneous	0.00	0.00
<b>Total REVENUES</b>	<b>303,316.64</b>	<b>909,950.00</b>
<b>Total Income</b>	<b>303,316.64</b>	<b>909,950.00</b>
<b>Gross Profit</b>	<b>303,316.64</b>	<b>909,950.00</b>
<b>Expense</b>		
<b>1 - SALARIES</b>		
1001 - Administration	23,045.00	69,135.00
1002 - Clerical	19,524.36	58,573.00
1009 - Dept Head / Foreman	22,109.36	66,328.00
1010 - Commissioners	3,600.00	10,800.00
1015 - Extra Help	0.00	12,705.00
1020 - Laborer	11,786.64	35,360.00
1048 - Equipment Operators/Asst	52,863.36	158,590.00
<b>Total 1 - SALARIES</b>	<b>132,928.72</b>	<b>411,491.00</b>
<b>2 - FRINGE BENEFITS</b>		
2001 - FICA Expenses	12,860.00	38,580.00
2002 - Retirement	13,090.00	39,270.00
2003 - Insurance	104,950.00	314,850.00
2004 - Worker's Compensation	3,333.36	10,000.00
2006 - Auto Allowance	6,500.00	19,500.00
2007 - Retirement Wage Contg	16,666.64	50,000.00
2008 - Health Ins. Savings Acct	2,750.00	8,250.00
<b>Total 2 - FRINGE BENEFITS</b>	<b>160,150.00</b>	<b>480,450.00</b>
<b>3 - MATERIALS &amp; SUPPLIES</b>		
3006 - Auto Parts & Supplies	2,500.00	7,500.00
3006 Batteries	0.00	0.00
3008 Bolts Nuts Nails & Screws	0.00	0.00
3009 Antifreeze & Coolant	0.00	0.00
3010 Books & Printed Matter	2,000.00	6,000.00
3010 - Maps Prints Books Print	0.00	0.00
3012 Prints, Maps & Etc	0.00	0.00
3014 Chains & Hooks	266.64	800.00
3016 Chemicals Weed Control	7,666.64	23,000.00
3018 Cleaners & Solvents	0.00	0.00
3018 - Janitorial Supplies	500.00	1,500.00
3019 - Additives & Lubricants	0.00	0.00
3020 Metal Culvert Pipe	16,666.64	50,000.00
3022 Copying Supplies	0.00	0.00
3027 Electrical Supplies	1,000.00	3,000.00
3030 Fencing Material	2,500.00	7,500.00
3032 Concrete, Sand, Aggregat	3,333.36	10,000.00
3034 Diesel Fuel	20,000.00	60,000.00
3036 Diesel Fuel ON ROAD	2,333.36	7,000.00
3037 Gasoline	2,333.36	7,000.00
3040 Hardware - Misc	1,000.00	3,000.00
3041 Hose & Fittings & Filters	3,333.36	10,000.00
3048 Lumber, Timbers, Rope	1,666.64	5,000.00
3050 Medical & Safety	1,000.00	3,000.00
3051 Motor Oil & Grease	3,333.36	10,000.00
3056 Paint & Brushes	333.36	1,000.00
3072 Rope Wire Manila & Burlap	266.64	800.00
3073 Spare Parts, Heavy Equip	333.36	1,000.00

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

	YTD Budget	Annual Budget
3077 Computer Supplies	833.36	2,500.00
3078 Office Supplies	1,500.00	4,500.00
3080 Steel Angle Iron Rods, Etc	0.00	0.00
3083 Tires & Tubes	3,000.00	9,000.00
3084 Minor Equipment	0.00	0.00
3084 - Sm Tools & Minor Equip	3,833.36	11,500.00
3095 Welding Supplies	1,166.64	3,500.00
3098 - Clothing & Work Wear	833.36	2,500.00
3099 Sundry	666.64	2,000.00
<b>Total 3 - MATERIALS &amp; SUPPLIES</b>	<b>84,200.08</b>	<b>252,600.00</b>
<b>4 - MAINTENANCE &amp; UTILITES</b>		
4001 Cooling and Heating	0.00	0.00
4009 Building & Structure	1,500.00	4,500.00
4010 Tractors & Mowers	4,166.64	12,500.00
4011 Equipment Repairs	23,333.36	70,000.00
4013 Marine Craft	666.64	2,000.00
4014 - Auto - Truck	0.00	0.00
4014 - Auto Truck Trailer	1,000.00	3,000.00
4015 Communication Equip	500.00	1,500.00
4020 Miscellaneous	166.64	500.00
4030 Tools	0.00	0.00
4051 Freight	100.00	300.00
4052 Postage	166.64	500.00
4053 Natural Gas/Butane	1,233.36	3,700.00
4054 Telephone	2,000.00	6,000.00
4056 Electricity	2,000.00	6,000.00
4057 Water & Sewer	666.64	2,000.00
4058 Garbage Waste Disposal	400.00	1,200.00
4059 - Unscheduled Misc	333.36	1,000.00
<b>Total 4 - MAINTENANCE &amp; UTILITES</b>	<b>38,233.28</b>	<b>114,700.00</b>
<b>5 - MISCELLANEOUS SERVICES</b>		
5009 Professional Services	5,000.00	15,000.00
5010 - Medical & Surgical	666.64	2,000.00
5021 Dues & Subscriptions	1,166.64	3,500.00
5027 Engineering Fees	10,000.00	30,000.00
5028 Assessor/Collector Fees	666.64	2,000.00
5029 Attorney Fees	6,666.64	20,000.00
5031 Filing, Records & Photos	33.36	100.00
5032 Accounting Services	166.64	500.00
5036 Treasurer Commision	533.36	1,600.00
5038 Supplemenal Tax Refunds	666.64	2,000.00
5040 Insurance - Auto Prop Liab	5,366.64	16,100.00
5040 Insurance Autos & Trucks	0.00	0.00
5041 Insurance Property	0.00	0.00
5043 Insurance General Liab	0.00	0.00
5044 Insurance Official Liab	0.00	0.00
5045 Bonds Surety & Notary	333.36	1,000.00
5053 Equipment Rental	5,666.64	17,000.00
5054 Contract Aerial Spraying	3,333.36	10,000.00
5055 Contract Spraying	3,666.64	11,000.00
5060 -Janitorial Services	700.00	2,100.00
5062 Travel & Meeting Expense	266.64	800.00
5064 Training & Education	500.00	1,500.00
5074 Independent Auditor Fees	10,000.00	30,000.00
5095 Bank Service Charges	1,000.00	3,000.00
5098 Appraisal District Fees	3,000.00	9,000.00
5099 Sundry	333.36	1,000.00
<b>Total 5 - MISCELLANEOUS SERVICES</b>	<b>59,733.20</b>	<b>179,200.00</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**January 2026**

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	YTD Budget	Annual Budget
<b>6 - CAPITAL OUTLAY</b>		
6001 Office Machines	1,500.00	4,500.00
6002 Excavation Equipment	53,333.36	160,000.00
6011 Machinery & Equipment	53,333.36	160,000.00
6014 Building & Structures Grnd	3,333.36	10,000.00
6022 Furniture & Fixtures	1,666.67	5,000.03
6042 Auto Truck & Trailer	16,933.36	50,800.00
6045 Land/ROW Acquisitions	1,400.00	4,200.00
<b>Total 6 - CAPITAL OUTLAY</b>	131,500.11	394,500.03
<b>Payroll Expenses</b>		
Reconciliation Discrepancies	0.00	0.00
<b>Total Expense</b>	606,745.39	1,832,941.03
<b>Net Ordinary Income</b>	-303,428.75	-922,991.03
<b>Other Income/Expense</b>		
Other Expense		
Transfer Account	0.00	0.00
<b>Total Other Expense</b>	0.00	0.00
<b>Net Other Income</b>	0.00	0.00
<b>Net Income</b>	<b>-303,428.75</b>	<b>-922,991.03</b>

**DRAINAGE DISTRICT No. 3**  
**Statement of Cash Flows**  
January 2026

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	<u>Jan 26</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	196,019.23
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	448.15
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	25.48
Payroll Liabilities	<u>-40.40</u>
Net cash provided by Operating Activities	<u>196,452.46</u>
Net cash increase for period	196,452.46
Cash at beginning of period	<u>1,480,212.19</u>
Cash at end of period	<u><u><b>1,676,664.65</b></u></u>

GROUP: DD3 Active  
 Month: January '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	\$ 17,971.87	\$ 4,778.06
February		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
March		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
April		0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
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%	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>	<b>\$ 6,550.17</b>	<b>54.11%</b>	<b>\$ 555.00</b>	<b>4.59%</b>	<b>\$ 4,999.24</b>	<b>41.30%</b>	<b>\$ 12,104.41</b>	<b>\$ 1,089.40</b>	<b>\$ 13,193.81</b>	<b>\$ 17,971.87</b>	<b>\$ 4,778.06</b>
MONTHLY AVERAGE	\$ 6,550.17		\$ 46.25		\$ 4,999.24		\$ 11,595.66	\$ 90.78	\$ 1,099.48	\$ 17,971.87	\$ 398.17
ANNUAL PROJECTIONS	\$ 78,602.04		\$ 555.00		\$ 59,990.88		\$ 139,147.92	\$ 1,089.40	\$ 13,193.81	\$ 215,662.44	\$ 4,778.06
PROJECTED MONTHLY AVERAGE PER ENROLLEE	\$ 935.74		\$ 6.61		\$ 714.18		\$ 1,656.52				
PROJECTED MONTHLY AVERAGE PER MEMBER	\$ 655.02		\$ 4.20		\$ 499.92		\$ 1,159.15				

GROUP: DD3 Retirees

Month January '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%		0.00%	\$ -	\$ -	\$ -		\$ -
March	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
April	\$ -	0.00%	\$ -	0.00%		0.00%	\$ -	\$ -	\$ -		\$ -
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%	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 27.75</b>	<b>100.00%</b>	<b>\$ 27.75</b>	<b>\$ 2.50</b>	<b>\$ 30.25</b>	<b>\$ 275.72</b>	<b>\$ 245.47</b>
MONTHLY AVERAGE	\$ -		\$ -		\$ 27.75		\$ 27.75	\$ 0.21	\$ 2.52	\$ 275.72	\$ 20.46
ANNUAL PROJECTIONS	\$ -		\$ -		\$ 333.00		\$ 333.00	\$ 2.50	\$ 30.25	\$ 3,308.64	\$ 245.47
PROJECTED MONTHLY AVERAGE PER ENROLLEE	#DIV/0!		\$ -		#DIV/0!		#DIV/0!				
PROJECTED MONTHLY AVERAGE PER MEMBER	#DIV/0!		\$ -		#DIV/0!		#DIV/0!				

**DRAINAGE DISTRICT No. 3**  
**Reconciliation Summary**  
**M & O - STELLAR BANK, Period Ending 01/31/2026**

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	Jan 31, 26
<b>Beginning Balance</b>	1,428,496.23
<b>Cleared Transactions</b>	
Checks and Payments - 30 items	-77,739.57
Deposits and Credits - 11 items	267,923.98
<b>Total Cleared Transactions</b>	190,184.41
<b>Cleared Balance</b>	<b>1,618,680.64</b>
<b>Uncleared Transactions</b>	
Checks and Payments - 13 items	-6,208.01
Deposits and Credits - 25 items	30,493.37
<b>Total Uncleared Transactions</b>	24,285.36
<b>Register Balance as of 01/31/2026</b>	<b>1,642,966.00</b>
<b>New Transactions</b>	
Checks and Payments - 30 items	-82,354.90
Deposits and Credits - 2 items	290,213.21
<b>Total New Transactions</b>	207,858.31
<b>Ending Balance</b>	<b>1,850,824.31</b>

## DRAINAGE DISTRICT No. 3 Reconciliation Detail M & O - STELLAR BANK, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						1,428,496.23
<b>Cleared Transactions</b>						
<b>Checks and Payments - 30 items</b>						
Check	12/15/2025	13602	Amwins Group Bene...	X	-4,475.12	-4,475.12
Check	12/15/2025	13603	Lavergne, Ruffus	X	-277.56	-4,752.68
Check	12/16/2025	13630	The Examiner	X	-540.00	-5,292.68
Check	12/30/2025	13623	Tri-Con Inc	X	-4,381.60	-9,674.28
Check	12/30/2025	13621	BALDOMERO LUGO	X	-1,495.91	-11,170.19
Check	12/30/2025	13627	Waukesha-Pearce I...	X	-933.76	-12,103.95
Check	12/30/2025	13626	All Terrain Equipme...	X	-426.85	-12,530.80
Check	12/30/2025	13629	VICTOR INSURAN...	X	-175.00	-12,705.80
Check	12/30/2025	13625	Farm & Home Supply	X	-118.17	-12,823.97
Check	12/30/2025	13628	Centerpoint Energy	X	-112.42	-12,936.39
Check	12/30/2025	13622	SAM'S CLUB	X	-66.36	-13,002.75
Check	12/30/2025	13624	O'Reilly	X	-26.99	-13,029.74
Check	01/15/2026	13632	Southeast Tx Gov't ...	X	-15,700.02	-28,729.76
Check	01/15/2026	13631	PAYROLL ACCOUNT	X	-14,084.50	-42,814.26
Check	01/15/2026	13633	Amwins Group Bene...	X	-4,742.72	-47,556.98
Liability Check	01/15/2026	ACH	PAYROLL TAX LIA...	X	-3,029.26	-50,586.24
Check	01/15/2026	13644	FIRST FINANCIAL ...	X	-2,741.02	-53,327.26
Check	01/15/2026	13636	First National Bank ...	X	-572.06	-53,899.32
Check	01/15/2026	13639	Windstream	X	-411.47	-54,310.79
Check	01/15/2026	13640	Entergy	X	-209.70	-54,520.49
Check	01/15/2026	13643	Kasie Cooper	X	-175.00	-54,695.49
Check	01/15/2026	13638	AT&T	X	-121.80	-54,817.29
Check	01/15/2026	13637	Centerpoint Energy	X	-106.03	-54,923.32
Check	01/15/2026	13635	Labor Law Poster S...	X	-89.50	-55,012.82
Check	01/15/2026	13642	Hamshire Waste	X	-68.00	-55,080.82
Check	01/15/2026	13634	County Treasurer, Li...	X	-41.12	-55,121.94
Check	01/15/2026	13641	West Jefferson Co. ...	X	-29.93	-55,151.87
Check	01/29/2026	13645	PAYROLL ACCOUNT	X	-16,609.50	-71,761.37
Liability Check	01/29/2026	ACH	PAYROLL TAX LIA...	X	-3,434.60	-75,195.97
Check	01/29/2026	ACH	Texas County & Dist...	X	-2,543.60	-77,739.57
<b>Total Checks and Payments</b>					<b>-77,739.57</b>	<b>-77,739.57</b>
<b>Deposits and Credits - 11 items</b>						
Deposit	01/02/2026			X	126,972.57	126,972.57
Deposit	01/13/2026			X	43,342.20	170,314.77
Payment	01/15/2026	1556	AJ Flowers	X	352.95	170,667.72
Payment	01/15/2026	15942	Frank R. Rose 2009	X	408.17	171,075.89
Payment	01/15/2026	1001	Joel Levingston, Jr.	X	909.40	171,985.29
Transfer	01/15/2026			X	1,995.13	173,980.42
Deposit	01/18/2026			X	41,478.16	215,458.58
Payment	01/21/2026	14640	Ruth Van Noord	X	1,465.20	216,923.78
Deposit	01/25/2026			X	44,448.41	261,372.19
Transfer	01/29/2026			X	2,274.80	263,646.99
Deposit	01/31/2026			X	4,276.99	267,923.98
<b>Total Deposits and Credits</b>					<b>267,923.98</b>	<b>267,923.98</b>
<b>Total Cleared Transactions</b>					<b>190,184.41</b>	<b>190,184.41</b>
<b>Cleared Balance</b>					<b>190,184.41</b>	<b>1,618,680.64</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 13 items</b>						
Check	11/30/2022	12583	SAM'S CLUB		-78.74	-78.74
Check	06/15/2023	12789	Jux Technologies		-74.00	-152.74
General Journal	09/30/2023	FMW2...			-45.00	-197.74
Check	10/30/2024	13255	BAR V DESIGNS		-12.00	-209.74
Check	01/29/2026	13646	Amwins Group Bene...		-4,742.72	-4,952.46
Check	01/29/2026	13647	The Examiner		-540.00	-5,492.46
Check	01/29/2026	13651	Windstream		-411.44	-5,903.90
Check	01/29/2026	13652	Texas Comptroller o...		-100.00	-6,003.90
Check	01/29/2026	13654	Entergy		-55.83	-6,059.73
Check	01/29/2026	13653	VICTOR INSURAN...		-50.00	-6,109.73
Check	01/29/2026	13648	Cintas		-45.72	-6,155.45

## DRAINAGE DISTRICT No. 3

## Reconciliation Detail

M &amp; O - STELLAR BANK, Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Check	01/29/2026	13650	Waukesha-Pearce I...		-33.58	-6,189.03
Check	01/29/2026	13649	All Terrain Equipme...		-18.98	-6,208.01
Total Checks and Payments					-6,208.01	-6,208.01
<b>Deposits and Credits - 25 items</b>						
Transfer	02/28/2023				2,774.93	2,774.93
Transfer	04/27/2023				3,145.54	5,920.47
General Journal	09/30/2023	FMW2...			123.74	6,044.21
Payment	11/30/2023	1046	Joel Levingston, Jr.		403.00	6,447.21
Payment	01/10/2024	1438	AJ Flowers		352.95	6,800.16
Transfer	01/31/2024				1,916.63	8,716.79
Transfer	02/29/2024				1,626.31	10,343.10
Check	04/15/2024	13060	Southeast Tx Gov't ...		0.00	10,343.10
Transfer	04/15/2024				1,708.31	12,051.41
Check	07/15/2024	13134	Southeast Tx Gov't ...		0.00	12,051.41
Check	07/15/2024	13141	PAYROLL ACCOUNT		0.00	12,051.41
Check	07/15/2024	13143	County Treasurer, Li...		0.00	12,051.41
Check	07/15/2024	13140	Winnie Welding Wor...		0.00	12,051.41
Check	07/15/2024	13139	Jux Technologies		0.00	12,051.41
Check	07/15/2024	13138	Hamshire Waste		0.00	12,051.41
Check	07/15/2024	13137	AT&T		0.00	12,051.41
Check	07/15/2024	13136	Stratton, Inc. - West...		0.00	12,051.41
Deposit	07/31/2024				6,473.70	18,525.11
Check	08/15/2024	13181	Milliman, Inc		0.00	18,525.11
Transfer	09/12/2024				1,708.31	20,233.42
Check	09/30/2024	13206	The Examiner		0.00	20,233.42
Transfer	12/12/2024				4,927.73	25,161.15
Deposit	02/28/2025				5,332.22	30,493.37
Check	08/14/2025	13495	Cintas		0.00	30,493.37
Payment	12/15/2025		Joel Levingston, Jr.			30,493.37
Total Deposits and Credits					30,493.37	30,493.37
Total Uncleared Transactions					24,285.36	24,285.36
Register Balance as of 01/31/2026					214,469.77	1,642,966.00
<b>New Transactions</b>						
<b>Checks and Payments - 30 items</b>						
Check	02/12/2026	13656	Southeast Tx Gov't ...		-17,378.12	-17,378.12
Check	02/12/2026	13655	PAYROLL ACCOUNT		-14,084.50	-31,462.62
Liability Check	02/12/2026	11246	PAYROLL TAX LIA...		-3,028.02	-34,490.64
Check	02/12/2026	13661	Seabreeze Culvert I...		-2,801.20	-37,291.84
Check	02/12/2026	13670	FIRST FINANCIAL ...		-2,741.02	-40,032.86
Check	02/12/2026	13660	First National Bank ...		-1,011.54	-41,044.40
Check	02/12/2026	13658	Shanna Verret		-750.00	-41,794.40
Check	02/12/2026	13664	O'Reilly		-678.94	-42,473.34
Check	02/12/2026	13662	M & J Fertilizer Com...		-440.10	-42,913.44
Check	02/12/2026	13669	Kasie Cooper		-175.00	-43,088.44
Check	02/12/2026	13659	Interstate Batteries		-147.95	-43,236.39
Check	02/12/2026	13665	AT&T		-123.36	-43,359.75
Check	02/12/2026	13666	Hamshire Waste		-68.00	-43,427.75
Check	02/12/2026	13671	M & D Supply		-63.14	-43,490.89
Check	02/12/2026	13663	Stratton, Inc. - West...		-47.75	-43,538.64
Check	02/12/2026	13657	County Treasurer, Li...		-41.12	-43,579.76
Check	02/12/2026	13667	Jux Technologies		-24.00	-43,603.76
Check	02/12/2026	13668	Kate Carroll - Tax A...		-7.50	-43,611.26
Check	02/26/2026	13672	PAYROLL ACCOUNT		-16,609.50	-60,220.76
Check	02/26/2026	13682	Funchess, Mills, Wh...		-10,000.00	-70,220.76
Check	02/26/2026	13674	Amwins Group Bene...		-4,742.72	-74,963.48
Liability Check	02/26/2026	ACH	PAYROLL TAX LIA...		-3,434.60	-78,398.08
Check	02/26/2026	13673	Texas County & Dist...		-2,543.60	-80,941.68
Check	02/26/2026	13675	United Rentals		-475.07	-81,416.75
Check	02/26/2026	13678	Windstream		-379.31	-81,796.06
Check	02/26/2026	13679	Entergy		-296.38	-82,092.44
Check	02/26/2026	13677	Centerpoint Energy		-110.90	-82,203.34
Check	02/26/2026	13676	Cintas		-80.44	-82,283.78

**DRAINAGE DISTRICT No. 3**

**Reconciliation Detail**

**M & O - STELLAR BANK, Period Ending 01/31/2026**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Check	02/26/2026	13681	Jux Technologies		-40.00	-82,323.78
Check	02/26/2026	13680	West Jefferson Co. ...		-31.12	-82,354.90
Total Checks and Payments					-82,354.90	-82,354.90
<b>Deposits and Credits - 2 items</b>						
Deposit	02/01/2026				243,585.04	243,585.04
Deposit	02/09/2026				46,628.17	290,213.21
Total Deposits and Credits					290,213.21	290,213.21
Total New Transactions					207,858.31	207,858.31
<b>Ending Balance</b>					<b>422,328.08</b>	<b>1,850,824.31</b>

**DRAINAGE DISTRICT No. 3**  
**Reconciliation Summary**  
**PAYROLL - STELLAR BANK, Period Ending 01/31/2026**

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	Jan 31, 26	
<b>Beginning Balance</b>		35,608.07
<b>Cleared Transactions</b>		
Checks and Payments - 25 items	-31,514.33	
Deposits and Credits - 3 items	30,791.12	
<b>Total Cleared Transactions</b>	-723.21	
<b>Cleared Balance</b>		<b>34,884.86</b>
<b>Uncleared Transactions</b>		
Checks and Payments - 9 items	-18,232.48	
Deposits and Credits - 7 items	17,046.27	
<b>Total Uncleared Transactions</b>	-1,186.21	
<b>Register Balance as of 01/31/2026</b>		<b>33,698.65</b>
<b>New Transactions</b>		
Checks and Payments - 22 items	-27,277.10	
<b>Total New Transactions</b>	-27,277.10	
<b>Ending Balance</b>		<b>6,421.55</b>

**DRAINAGE DISTRICT No. 3**  
**Reconciliation Detail**  
**PAYROLL - STELLAR BANK, Period Ending 01/31/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						35,608.07
<b>Cleared Transactions</b>						
<b>Checks and Payments - 25 items</b>						
Liability Check	12/15/2025	8932	AllState American ...	X	-348.78	-348.78
Liability Check	12/15/2025	8934	Securian Life Insura...	X	-35.73	-384.51
Liability Check	01/15/2026	8942	Southeast Tx Gov't ...	X	-2,458.22	-2,842.73
Paycheck	01/15/2026	ACH	Lavergne, Ruffus J	X	-2,099.77	-4,942.50
Transfer	01/15/2026			X	-1,995.13	-6,937.63
Paycheck	01/15/2026	ACH	Verret, Shanna J	X	-1,807.45	-8,745.08
Paycheck	01/15/2026	ACH	Lugo, Baldemero	X	-1,769.72	-10,514.80
Paycheck	01/15/2026	ACH	Gonzales, Richard A.	X	-1,769.33	-12,284.13
Paycheck	01/15/2026	ACH	Padron, Fernando V	X	-1,677.96	-13,962.09
Paycheck	01/15/2026	ACH	Sinegal, Kameron M	X	-1,138.45	-15,100.54
Liability Check	01/15/2026	8936	County Treasurer, Li...	X	-212.14	-15,312.68
Liability Check	01/15/2026	ACH	NACO	X	-120.00	-15,432.68
Liability Check	01/15/2026	8943	County Treasurer, Vi...	X	-60.70	-15,493.38
Paycheck	01/29/2026	ACH	Lavergne, Ruffus J	X	-2,661.04	-18,154.42
Transfer	01/29/2026			X	-2,274.80	-20,429.22
Paycheck	01/29/2026	ACH	Verret, Shanna J	X	-2,199.94	-22,629.16
Liability Check	01/29/2026	A CH	Texas County & Dist...	X	-2,034.88	-24,664.04
Paycheck	01/29/2026	ACH	Lugo, Baldemero	X	-1,769.72	-26,433.76
Paycheck	01/29/2026	ACH	Gonzales, Richard A.	X	-1,769.33	-28,203.09
Paycheck	01/29/2026	ACH	Padron, Fernando V	X	-1,677.96	-29,881.05
Paycheck	01/29/2026	ACH	Sinegal, Kameron M	X	-1,130.94	-31,011.99
Paycheck	01/29/2026	ACH	Boykin, Reginald C	X	-281.75	-31,293.74
Liability Check	01/29/2026	ACH	NACO	X	-120.00	-31,413.74
Paycheck	01/29/2026	ACH	Rose, Frank R	X	-63.97	-31,477.71
Paycheck	01/29/2026	ACH	Levingston, Jr., Joel E	X	-36.62	-31,514.33
Total Checks and Payments					-31,514.33	-31,514.33
<b>Deposits and Credits - 3 items</b>						
Deposit	01/15/2026			X	14,084.50	14,084.50
Deposit	01/29/2026			X	16,609.50	30,694.00
Deposit	01/31/2026			X	97.12	30,791.12
Total Deposits and Credits					30,791.12	30,791.12
Total Cleared Transactions					-723.21	-723.21
Cleared Balance					-723.21	34,884.86
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 9 items</b>						
Transfer	02/28/2023				-2,774.93	-2,774.93
Transfer	04/27/2023				-3,145.54	-5,920.47
Transfer	01/31/2024				-1,916.63	-7,837.10
Transfer	02/29/2024				-1,626.31	-9,463.41
Transfer	03/14/2024				-1,708.31	-11,171.72
Transfer	09/12/2024				-1,708.31	-12,880.03
Transfer	12/12/2024				-4,927.73	-17,807.76
Liability Check	01/15/2026	8939	Hartford Insurance ...		-383.44	-18,191.20
Liability Check	01/15/2026	8944	Hartford Insurance ...		-41.28	-18,232.48
Total Checks and Payments					-18,232.48	-18,232.48

**DRAINAGE DISTRICT No. 3**  
**Reconciliation Detail**  
**PAYROLL - STELLAR BANK, Period Ending 01/31/2026**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 7 items</b>						
Deposit	11/30/2025				110.28	110.28
Deposit	12/30/2025				16,836.50	16,946.78
Deposit	12/31/2025				99.49	17,046.27
Liability Check	01/15/2026	8940	Securian Life Insura...		0.00	17,046.27
Liability Check	01/15/2026	8938	Southeast Tx Gov't ...		0.00	17,046.27
Liability Check	01/15/2026	8941	County Treasurer, Vi...		0.00	17,046.27
Liability Check	01/15/2026	8937	Hartford Ins.		0.00	17,046.27
Total Deposits and Credits					17,046.27	17,046.27
Total Uncleared Transactions					-1,186.21	-1,186.21
Register Balance as of 01/31/2026					-1,909.42	33,698.65
<b>New Transactions</b>						
<b>Checks and Payments - 22 items</b>						
Liability Check	02/12/2026	8948	Southeast Tx Gov't ...		-2,458.22	-2,458.22
Paycheck	02/12/2026	ACH	Lavergne, Ruffus J		-2,099.77	-4,557.99
Paycheck	02/12/2026	ACH	Verret, Shanna J		-1,807.45	-6,365.44
Paycheck	02/12/2026	ACH	Lugo, Baldemero		-1,769.72	-8,135.16
Paycheck	02/12/2026	ACH	Gonzales, Richard A.		-1,769.33	-9,904.49
Paycheck	02/12/2026	ACH	Padron, Fernando V		-1,677.96	-11,582.45
Paycheck	02/12/2026	ACH	Sinegal, Kameron M		-1,130.94	-12,713.39
Liability Check	02/12/2026	8947	Hartford Insurance ...		-424.72	-13,138.11
Liability Check	02/12/2026	8945	County Treasurer, Li...		-212.14	-13,350.25
Liability Check	02/12/2026	ACH	NACO		-120.00	-13,470.25
Liability Check	02/12/2026	8946	County Treasurer, Vi...		-60.70	-13,530.95
Paycheck	02/26/2026	ACH	Lavergne, Ruffus J		-2,661.04	-16,191.99
Paycheck	02/26/2026	ACH	Verret, Shanna J		-2,199.94	-18,391.93
Liability Check	02/26/2026	ACH	Texas County & Dist...		-2,034.88	-20,426.81
Paycheck	02/26/2026	ACH	Lugo, Baldemero		-1,769.72	-22,196.53
Paycheck	02/26/2026	ACH	Gonzales, Richard A.		-1,769.33	-23,965.86
Paycheck	02/26/2026	ACH	Padron, Fernando V		-1,677.96	-25,643.82
Paycheck	02/26/2026	ACH	Sinegal, Kameron M		-1,130.94	-26,774.76
Paycheck	02/26/2026	ACH	Boykin, Reginald C		-281.75	-27,056.51
Paycheck	02/26/2026	ACH	Rose, Frank R		-63.97	-27,120.48
Paycheck	02/26/2026	ACH	Levingston, Jr., Joel E		-36.62	-27,157.10
Liability Check	02/28/2026	ACH	NACO		-120.00	-27,277.10
Total Checks and Payments					-27,277.10	-27,277.10
Total New Transactions					-27,277.10	-27,277.10
<b>Ending Balance</b>					<b>-29,186.52</b>	<b>6,421.55</b>



Clint Turner  
Chief Deputy  
E-Mail  
[Clint.turner@jeffcotx.us](mailto: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](mailto:tim.funchess@jeffcotx.us)

February 13, 2026

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

Dear Board Members:

Enclosed is the Investment Schedule as of January 31, 2026, including interest earnings.

The 90 day Treasury discount rate on January 31, 2026 was 3.58% and the interest on your checking accounts for the month of January was 3.32%.

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 JANUARY 31, 2026 INVESTMENT SCHEDULE**

SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	= DAYS TO MATURITY	= DAYS INVEST	CUSIP/C NUMBER	TOTAL	BROKER DEALER	CURRENT MARKET VALUE	PR M I	
<b>TOTALS:</b>														
WEIGHTED AVERAGE YIELD:		\$ -	\$ -	0	0.000%								\$0.00	

PLEDGE COLLATERAL REPORT												
STELLAR BANK												
DRAINAGE DISTRICT 3												
AS OF JANUARY, 2026												
MARKET VALUE OF COLLATERAL: \$5,000,000.00												
BALANCE IN ALL ACCOUNTS: \$1,653,565.50												
OVER OR (UNDER) AMOUNT: \$3,346,434.50												
302.38%												
<p>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.</p> <p align="right"><i>Tim Funchess</i> Tim Funchess, Jefferson County Investment Officer</p>												

**DECEMBER 2025, 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/C NUMBER	INTEREST EARNING	BROKER DEALER
<b>D. D. 3 MAINT.</b>										
Pool Accounts		JANUARY INTEREST			3.32%	31-Jan-26	31	M&O Fund	\$4,276.99	STELLAR BANK
		JANUARY INTEREST			3.32%	31-Jan-26	31	Payroll	\$97.12	STELLAR BANK
<b>TOTALS</b>		\$0.00	\$0.00						\$4,374.11	

## **SECTION 14**

### **EMPLOYEE BENEFITS AND SERVICES**

The District provides a comprehensive group health program for regular, full-time employees. Further details can be found in the booklet “Benefits Guide,” which employees receive during their Orientation with the District’s Administration Office. The following are brief summaries of these programs:

#### **A. Group Health Plan**

Drainage District No. 3 offers medical, prescription drug, and dental coverage through the Southeast Texas Government Employee Benefits Pool to all regular, full-time employees and their eligible dependents. The District pays 100% of the employee medical and basic dental premiums. You and the District share the cost of any dependent premiums.

#### **B. State Unemployment Insurance**

This program is funded entirely by employers in the state. Unemployment insurance provides weekly benefits to employees who become unemployed through no fault of their own or circumstances described in the law.

#### **C. Basic Life Insurance**

Drainage District No. 3 provides basic life insurance for all regular, full-time employees with a coverage amount of one times your annual benefit base salary at no cost.

#### **D. Accidental Death and Dismemberment Insurance (AD&D)**

Drainage District No. 3 provides AD&D for all regular, full-time employees with a coverage amount of one times your annual benefit base salary at no cost.

#### **E. Supplemental Life Insurance**

Additional, portable group-term coverage is available. You pay for the cost of this coverage at group rates on an after-tax basis.

#### **F. Spouse Life Insurance and Dependent Children Life Insurance**

Coverage for your eligible family members is also available. You contribute to the cost of coverage at group rates on an after-tax basis.

#### **G. Workers’ Compensation**

The District provides workers’ compensation coverage for all employees including; full-time, part-time and temporary, for any job-related injury, illness or occupational disease. Employees are required to immediately report any injury, (regardless of severity) infectious disease exposure, or suspected occupational disease to a supervisor (See Section 10.5).

## **H. 457 Deferred Compensation/Roth IRAs**

Deferred compensation - contributions and earnings are tax deferred. In addition to the TCDRS Retirement Plan, all full-time employees may also choose to set up a separate, supplemental account earmarked for retirement. Much like the TCDRS Retirement Plan, you have the option to defer paying taxes on the amounts you contribute – as well as any earnings on those amounts – until you receive an account distribution. This is a voluntary plan, funded entirely by your contributions.

Roth IRA contributions – you can contribute if you have taxable compensation and your modified AGI is within certain limitations.

With careful thought and proper financial planning you can build a retirement account that will provide you with some options during those years following your retirement or separation from public service.

Contact your Nationwide Retirement Specialist ([www.nrsforu.com](http://www.nrsforu.com)) (1-877-677-3678) for additional information on Deferred Compensation and Roth IRAs.

## **I. Section 125/Flexible Spending Account**

Flexible Spending Accounts (FSA) offers you ways to increase the amount of money you take home each pay period by paying for eligible expenses with monies taken before taxes are calculated. Three ways to save through Section 125:

1. **Health Care Account** – for eligible out of pocket health care expenses.
2. **Dependent Care Account** – for dependent care expenses incurred so that you or your spouse can work or look for work on a full-time basis.
3. **Dependent Premiums** – for dependent health care deductions withheld from your paycheck. These are automatically withheld before taxes.

The Section 125/Flexible Spending Accounts are optional programs available to full-time employees.

## **J. Long-Term Disability Insurance (LTD)**

The optional voluntary LTD insurance protects your most important asset – your income. If, while insured, you become disabled and continue to be disabled past the waiting period, you will receive up to 60% of your basic monthly earnings. This optional coverage is fully paid by you. Premiums deducted for LTD will be on an after-tax basis, so that any disability benefits you receive attributable to your premium contribution will not be subject to taxation.

## **K. Employee Assistance Program (EAP)**

The District will provide all regular, full-time employees and their eligible family members with confidential, professional assessment and referral for assistance in resolving or accessing treatment for addiction to, dependence on, or problems with alcohol or drugs, or other personal problems such as marital, family, children, financial/legal, grief, anxiety, depression, stress or any other

personal/emotional problems. Confidential assessment and referral services will be provided without cost to the employee or family member.

When documented job impairment has been observed and identified, a supervisor may recommend participation in the EAP. Any action taken by the supervisor, however, will be based on job performance. Supervisor referrals to the EAP will include employee's release of information consent form to be returned to the District supervisor by the EAP. Refusal to participate in, or failure to complete the EAP-directed program will be documented. Should job performance not improve after a reasonable amount of time, the employee is subject to progressive corrective action up to and including termination of employment.

Self-referral by employees or eligible family members is strongly encouraged. The earlier a problem is addressed, the easier it is to deal with and the higher the success rate. While the referral in itself does not preclude the District's use of corrective actions, participation in an EAP-directed program may enable the supervisor to allow time for completion of such program before initiating or determining additional corrective action.

EAP-related activities, such as referral appointments, will be treated on the same basis as other personal business or health matters with regards to use of leave time.

Information regarding the District's current EAP provider is available through Jefferson County Human Resources and Risk Management webpages or by contacting Jefferson County Human Resources (409-839-2391) or Risk Management (409-835-8672) offices.

# DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

## RFQ 25-1119 RATING

### AREAS OF EXPERTISE TO BE CONSIDERED FOR CONTRACTING WITH THE DISTRICT

AREA OF EXPERTISE	SCHAUMBURG & POLK, INC.	FITZ & SHIPMAN, INC.
Architectural Services		
General Site Civil Engineering Design & Planning	X	X
Marine & Non-Marine Bulkhead and/or Boat Ramp Designs	X	X
Other Coastal Engineering Design		
Construction Administration/ Construction Management	X	X
Environmental Permitting for Construction		
Foundation Design		X
Geotechnical Engineering		
Hydrology/Hydraulics Analysis	X	X
Road Pavement System Designs	X	X
County, City, or Subdivision Comparison Road Construction/ Rehabilitation Project Designs	X	X
Construction Inspection Services	X	X
Structural Analysis and Design		X
Surveying		X
Plat & Development Plan Reviews	X	X
Ordinance Evaluations and Development	X	
Materials Testing		
Flood Plain Management Assistance	X	

P.O. Box 388 ♦ Hamshire, Texas 77622

Phone (409) 243-3495 ♦ Fax (409) 243-3158 ♦ E-mail: [drainage3@jcdd3.org](mailto:drainage3@jcdd3.org)



**Subject line:** Enhance Your Financial Wellness with Savi: A New Addition to GrowForth

Nationwide Retirement Solutions  
P.O. Box 182797  
Columbus, OH 43218-2797

Re: Authorization for Participants to Access Third-Party Student Loan Assistance Program for  
the (the "Plan")

Dear

Nationwide is excited to introduce an enhancement to our financial wellness program, GrowForth, designed to provide even greater support to your Plan participants. As part of our ongoing commitment to helping Americans prepare for and live in retirement, we are pleased to offer access to Savi, a third-party student loan assistance program.

#### **Introducing Savi: A Solution for Student Loan Relief**

With over 46 million Americans holding outstanding student loans, financial wellness is more critical than ever. Savi complements the existing GrowForth platform by offering a targeted solution for participants burdened by student loan debt. This partnership provides Plan participants with tools to estimate potential savings through public service loan repayment and forgiveness programs.

#### **Key Benefits of Savi:**

- **Financial Relief:** Savi helps participants navigate and potentially reduce their student loan payments, freeing up resources for other financial goals, including retirement savings.
- **Convenience:** Participants can choose between a free self-service option or a subscription service that automates employer verification and form submissions required by the federal government.
- **Enhanced Financial Wellness:** By addressing student loan debt, Savi supports overall financial health, making it easier for participants to focus on long-term retirement planning.

#### **Authorization**

As a Plan Sponsor, you authorize Nationwide Retirement Solutions ("Nationwide") to facilitate access for Plan participants to Savi's student loan assistance program for your Plan or plans at Nationwide by signing this form. This authorization enhances the GrowForth platform, providing a comprehensive approach to financial wellness and retirement readiness.

Nationwide will notify you in advance if student loan assistance services will be provided through a different third-party or if the scope of services provided substantively changes. This

authorization will remain in effect regardless of third-party provider unless you provide written notice of withdrawal.

Please note that Nationwide does not share Plan participant information with non-affiliated third parties for marketing purposes. Third parties are restricted to using participant information solely for the plan-related purposes for which they have been engaged. Nationwide does not collect any revenue from Savi for participant usage or subscription. However, we have negotiated a reduced subscription fee for participants who choose the subscription option.

By signing below, you affirm that you are a duly authorized representative of the Plan(s) and Plan Sponsor, and you explicitly authorize Nationwide to provide Plan participants with access to the student loan assistance services described above.

Authorized Representative Name: Frank R. Rose

Authorized Representative Signature: \_\_\_\_\_

Plan Sponsor Name: Jefferson County Drainage District No. 3

Plan Number: 0023853001

Date: February 25, 2026