

DRAINAGE DISTRICT NO. 3
Jefferson County, Texas

MINUTES OF MEETING

May 20, 2020

7:30 A.M.

A meeting was held May 20, 2020, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. Commissioner Rose and Commissioner Levingston were present. Chairman McCall participated in meeting by conference call due to Covid-19 shutdown.

1. Meeting was called to order at 7:30 A.M. by Chairman McCall. He announced that he would participate by conference call per Governor Abbot's ruling due to Corona Virus shutdown. He also announced that this meeting was being recorded for the purpose of transcribing the minutes.

2. Minutes of previous meeting were read and approved.

3. Office Update -

A. Commissioners reviewed the Districts checks written March 30 – May 15, 2020.

B. Commissioners reviewed the monthly financial report presented by Shanna Verret. The ending fund balance was \$1,617,180.91 as of March 31, 2020, and was \$1,563,371.04 as of April 30, 2020.

C. Commissioners reviewed the monthly Insurance summary which showed a profit of \$11,223.71, on active employees and a profit of \$4,034.32 on retirees.

D. Motion was made by Commissioner Rose and seconded by Commissioner Levingston to release one million dollars of Collateral from the District's account at Wells Fargo.

E. Commissioners reviewed Coronavirus paid leave requirements. Motion was made by Commissioner Levingston and seconded by Commissioner Rose to accept Families First Coronavirus Response Act. Also, Superintendent reported that one of the District's employees has given a 2 week notice to terminate employment with the District. Superintendent Folsom reported that we need to hire 2 employees now.

4. Project/Equipment Update –

A. Equipment Update

1. Superintendent Folsom reported that the engine replacement for the dozer has been delayed.

2. Also reported was limb damage to Kubota Tractor, damages have been repaired.

3. Superintendent Folsom recommended the District get an estimate on a chipper for the mini excavator. Commissioners approved.

B. Project Update –

1. Superintendent Folsom reported that there was blockage on I-10 which has been fixed.

2. Superintendent Folsom reported that Miguez property is having environmental study done before ditch is cleaned.

5. New Business –

A. Meeting Update – Superintendent Folsom reported the District Board needs to meet with Grant writing group, but no meeting planned yet.

B. Board Comments – Commissioners agreed that Chairman McCall will take over Superintendent Folsom's duties when Superintendent Folsom is out for medical leave.

C. Next regular meeting date was set for Wednesday, June 17, 2020 at 7:30 a.m.

With no further business, meeting adjourned at 8:00 a.m.

LeRoy McCall, Jr. Chairman

Frank R. Rose, Secretary

Joel E. Levingston, Jr., Commissioner

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintance Operations Fund

Expenditures

March 30 - May 15, 2020

DATE	CHECK No.	PAYEE	AMOUNT	DESCRIPTION
3/30/2020	11558	Payroll Account	\$ 11,686.00	Salaries & Auto Allowance
3/30/2020	ETF	Wells Fargo - IRS - FICA Taxes 3/30/30	\$ 1,460.63	M & O FICA Taxes
3/30/2020	ETF	Texas County & District Retirement System	\$ 1,208.83	Employer Contributions
3/30/2020	11559	David Pool	\$ 94.40	Deductible Reimbursement
3/30/2020	11560	Office Depot	\$ 756.42	Office Supplies/Computer Supplies
3/30/2020	11561	Waukesha-Pearce Industries, Inc	\$ 25,994.95	TS Imelda Dozer Repairs
3/30/2020	11562	Verizon	\$ 131.89	District Cell Phone
3/30/2020	11563	Centerpoint Energy	\$ 198.75	Natural Gas - Shop/Office
3/30/2020	11564`	Winnie Welding Works	\$ 360.00	Equipment Move
3/30/2020	11565	Coastal Welding Supply	\$ 190.00	Annual Cylinder Rental
3/30/2020	11566	United Health Care	\$ 1,062.44	Retirees Medical Supplement
3/30/2020	11567	United Health Care	\$ 1,062.24	Retirees RX Supplement
3/30/2020	11568	Entergy	\$ 274.89	Electricity
3/30/2020	11569	Jux Technologies	\$ 1,750.00	Website Development
		Total Checks 3/30/2020	\$ 46,231.44	
4/15/2020	11570	Payroll Account	\$ 9,326.00	Salaries
4/15/2020	11571	Southeast Texas Govt Employee Benefit Pool	\$ 17,875.58	Employer Contributions - Insurance
4/15/2020	11572	County Treasurer, Life Insurance	\$ 33.02	Life Insurance
4/15/2020	11573	Seabreeze Culvert, Inc.	\$ 3,896.40	Metal Culvert
4/15/2020	11574	M & J Fertilizer Company	\$ 1,579.01	Fencing Material
4/15/2020	11575	Strattons	\$ 48.93	Medical & Safety
4/15/2020	11576	M & D Supply	\$ 109.97	Janitorial Supplies
4/15/2020	11577	Beaumont Tractor Supply	\$ 3,862.80	Tractor Repairs
4/15/2020	11578	Mustang Tractor & Equipment	\$ 250.86	Hoses
4/15/2020	11579	Postmaster	\$ 110.00	Stamps
4/15/2020	11580	Windstream	\$ 356.61	Telephone

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintance Operations Fund

Expenditures

March 30 - May 15, 2020

4/15/2020	11581	West Jefferson Co. MWD	\$ 27.67	Water
4/15/2020	11582	Hamshire Waste	\$ 52.00	Waste Disposal
4/15/2020	11583	Jux Technologies	\$ 68.00	Website Hosting & Email
4/15/2020	11584	Winnie Welding Works	\$ 720.00	Equipment Hauling
4/15/2020	11585	Jefferson Central Appraisal District	\$ 2,139.49	2020 - 2nd Qtr Entity
		Total Checks 4/15/2020	\$ 40,456.34	
4/30/2020	11586	Payroll Account	\$ 11,686.00	Salaries & Auto Allowance
4/30/2020	ETF	Wells Fargo IRS - FICA Taxes 4/30/2020	\$ 1,460.63	M&O FICA Taxes
4/30/2020	ETF	Texas County & District Retirement System	\$ 1,208.83	Employer Contributions
4/30/2020	11587	United Health Care Ins.	\$ 1,062.44	Medical Supplement
4/30/2020	11588	United Health Care Ins.	\$ 1,062.24	RX Supplement
4/30/2020	11589	Seabreeze Culvert Inc.	\$ 340.80	Metal Culvert Pipe
4/30/2020	11590	Mustang Tractor & Equipment	\$ 250.86	Hoses
4/30/2020	11591	Office Depot	\$ 78.67	Office & Copy Supplies
4/30/2020	11592	Fred Folsom	\$ 6.49	Reimburse for Medical & Safety
4/30/2020	11593	Beaumont Tractor Company, Inc.	\$ 84.20	Tractor Parts - Repair
4/30/2020	11594	Centerpoint Energy	\$ 112.89	Natural Gas
4/30/2020	11595	Verizon	\$ 131.51	Cell Phone
4/30/2020	11596	Entergy	\$ 411.54	Electricity
4/30/2020	11597	Jux Technologies	\$ 1,750.00	Website Development
4/30/2020	11598	Texas Department of Agriculture	\$ 75.00	License Renewal
4/30/2020	11599	Winnie Welding Works	\$ 360.00	Equipment Move
		Total Checks 4/30/2020	\$ 20,082.10	
5/15/2020	11600	Payroll Account	\$ 9,326.00	Salaries
5/15/2020	11601	Southeast Tx Govt Employee Benefit Pool	\$ 17,875.58	Employer Contributions - Insurance

DRAINAGE DISTRICT NO. 3

Jefferson County, Texas

Maintance Operations Fund

Expenditures

March 30 - May 15, 2020

5/15/2020	11602	County Treasurer	\$ 33.02	Life Insurance
5/15/2020	11603	C & I Oil Company	\$ 2,928.67	Fuel
5/15/2020	11604	Strattons	\$ 435.15	Hardware & Supplies
5/15/2020	11605	Tractor Supply	\$ 76.24	Hardware & Supplies
5/15/2020	11606	Beaumont Tractor Company	\$ 232.04	Tractor Repairs
5/15/2020	11607	M & D Supply	\$ 69.93	Medical & Safety
5/15/2020	11608	Shanna Verret	\$ 21.30	Reimburse - Dist. Cell Phone Case
5/15/2020	11609	Centerpoint Energy	\$ 102.45	Natural Gas
5/15/2020	11610	Windstream	\$ 358.39	Telephone
5/15/2020	11611	West Jefferson Co. MWD	\$ 27.67	Water
5/15/2020	11612	Hamshire Waste	\$ 52.00	Waste Disposal
5/15/2020	11613	Jux Technologies	\$ 68.00	Web Hosting/Gmail Suite
		Total Checks 5/15/2020	\$ 31,606.44	

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
March 2020

	Mar 20	Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	12,469.55	67,270.33	782,161.84	403,622.02	807,244.00
102 - Delinquent Taxes	3,178.03	666.66	15,129.86	4,000.04	8,000.00
103 - Interest	1,599.70	416.66	7,635.23	2,500.04	5,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	49,913.42	0.00	90,012.90	0.00	0.00
Total REVENUES	67,160.70	68,353.65	894,939.83	410,122.10	820,244.00
Total Income	67,160.70	68,353.65	894,939.83	410,122.10	820,244.00
Cost of Goods Sold					
Cost of Goods Sold	0.00		0.00	0.00	0.00
Total COGS	0.00		0.00	0.00	0.00
Gross Profit	67,160.70	68,353.65	894,939.83	410,122.10	820,244.00
Expense					
1 - SALARIES					
1002 - Clerical	3,778.00	3,778.25	22,668.00	22,669.50	45,339.00
1009 - Dept Head / Foreman	5,751.00	5,751.75	34,607.81	34,510.50	69,021.00
1010 - Commissioners	900.00	900.00	5,400.00	5,400.00	10,800.00
1015 - Extra Help	0.00	3,166.66	0.00	19,000.04	38,000.00
1048 - Equipment Operators/Asst	8,943.00	13,104.00	53,646.19	78,624.00	157,248.00
1050 - Over Time	0.00	0.00	0.00	0.00	0.00
Total 1 - SALARIES	19,372.00	26,700.66	116,322.00	160,204.04	320,408.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,460.63	2,375.42	8,782.67	14,252.48	28,505.00
2002 - Retirement	1,208.83	1,468.58	7,584.57	8,811.52	17,623.00
2003 - Insurance	19,694.70	23,625.00	118,497.64	141,750.00	283,500.00
2004 - Worker's Compensation	0.00	916.66	0.00	5,500.04	11,000.00
2006 - Auto Allowance	1,550.00	1,850.00	9,300.00	11,100.00	22,200.00
2007 - Retirement Wage Contg	0.00	2,500.00	0.00	15,000.00	30,000.00
2008 - Health Ins. Savings Acct	859.84	1,062.50	1,594.40	6,375.00	12,750.00
Total 2 - FRINGE BENEFITS	24,774.00	33,798.16	145,759.28	202,789.04	405,578.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
March 2020

	Mar 20	Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	208.33	173.69	1,250.02	2,500.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	11.79	500.02	1,000.00
3009 Antifreeze & Coolant	0.00	150.00	0.00	900.00	1,800.00
3010 Books & Printed Matter	0.00	416.66	804.57	2,500.04	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	500.02	1,000.00
3014 Chains & Hooks	0.00	41.66	0.00	250.04	500.00
3016 Chemicals Weed Control	0.00	1,083.33	0.00	6,500.02	13,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	750.00	1,500.00
3020 Metal Culvert Pipe	-1,558.56	1,250.00	6,640.12	7,500.00	15,000.00
3022 Copying Supplies	-297.30	166.66	-21.72	1,000.04	2,000.00
3027 Electrical Supplies	0.00	250.00	0.00	1,500.00	3,000.00
3030 Fencing Material	0.00	416.66	0.00	2,500.04	5,000.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	3,500.02	7,000.00
3034 Diesel Fuel	0.00	2,500.00	1,579.36	15,000.00	30,000.00
3036 Diesel Fuel ON ROAD	0.00	1,250.00	1,325.58	7,500.00	15,000.00
3037 Gasoline	0.00	583.33	0.00	3,500.02	7,000.00
3040 Hardware - Misc	39.63	250.00	183.17	1,500.00	3,000.00
3041 Hose & Fittings & Filters	0.00	666.66	2,151.45	4,000.04	8,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	1,250.02	2,500.00
3050 Medical & Safety	0.00	250.00	732.93	1,500.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	5,000.02	10,000.00
3056 Paint & Brushes	0.00	83.33	49.78	500.02	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	400.04	800.00
3073 Spare Parts, Heavy Equip	0.00	33.33	0.00	200.02	400.00
3077 Computer Supplies	1,001.57	125.00	1,001.57	750.00	1,500.00
3078 Office Supplies	52.15	208.33	801.82	1,250.02	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	327.74	1,250.02	2,500.00
3083 Tires & Tubes	0.00	666.66	0.00	4,000.04	8,000.00
3084 Minor Equipment	0.00	833.33	2,349.27	5,000.02	10,000.00
3095 Welding Supplies	0.00	166.66	41.94	1,000.04	2,000.00
3099 Sundry	24.49	166.66	624.11	1,000.04	2,000.00
Total 3 - MATERIALS & SUPPLIES	-738.02	13,958.23	18,777.17	83,750.62	167,500.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	500.02	1,000.00
4009 Building & Structure	0.00	291.66	0.00	1,750.04	3,500.00
4010 Tractors & Mowers	0.00	833.33	1,263.98	5,000.02	10,000.00
4011 Equipment Repairs	25,994.95	2,500.00	52,176.21	15,000.00	30,000.00
4013 Marine Craft	0.00	166.66	0.00	1,000.04	2,000.00
4014 - Auto - Truck	0.00	166.66	3,166.63	1,000.04	2,000.00
4015 Communication Equip	0.00	100.00	0.00	600.00	1,200.00
4020 Miscellaneous	0.00	41.66	0.00	250.04	500.00
4030 Tools	0.00	208.33	2,204.50	1,250.02	2,500.00
4051 Freight	0.00	25.00	0.00	150.00	300.00
4052 Postage	0.00	41.66	140.00	250.04	500.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
March 2020

	Mar 20	Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
4053 Natural Gas/Butane	240.43	291.66	1,178.51	1,750.04	3,500.00
4054 Telephone	460.00	500.00	2,851.84	3,000.00	6,000.00
4056 Electricity	274.89	500.00	1,691.92	3,000.00	6,000.00
4057 Water & Sewer	27.67	166.66	165.96	1,000.04	2,000.00
4058 Garbage Waste Disposal	52.00	100.00	312.00	600.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	27,049.94	6,016.61	65,151.55	36,100.34	72,200.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	1,780.00	666.66	1,999.67	4,000.04	8,000.00
5021 Dues & Subscriptions	0.00	208.33	573.00	1,250.02	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	5,000.02	10,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,421.28	1,000.04	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	5,000.02	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	50.02	100.00
5032 Accounting Services	0.00	41.66	0.00	250.04	500.00
5036 Treasurer Commision	0.00	83.33	0.00	500.02	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	999.97	1,999.93
5040 Insurance Autos & Trucks	0.00	500.00	0.00	3,000.00	6,000.00
5041 Insurance Property	0.00	291.66	0.00	1,750.04	3,500.00
5043 Insurance General Liab	0.00	166.66	0.00	1,000.04	2,000.00
5044 Insurance Official Liab	0.00	166.66	0.00	1,000.04	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	400.00	500.02	1,000.00
5053 Equipment Rental	550.00	1,041.66	2,278.00	6,250.04	12,500.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	5,000.02	10,000.00
5055 Contract Spraying	0.00	833.33	0.00	5,000.02	10,000.00
5062 Travel & Meeting Expense	0.00	66.66	0.00	400.04	800.00
5064 Training & Education	0.00	125.00	100.00	750.00	1,500.00
5074 Independent Auditor Fees	0.00	1,458.33	16,616.86	8,750.02	17,500.00
5095 Bank Service Charges	0.00	250.00	0.00	1,500.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	2,139.49	4,500.00	9,000.00
5099 Sundry	0.00	83.33	0.00	500.02	1,000.00
Total 5 - MISCELLANEOUS SERVICES	2,330.00	9,658.24	25,528.30	57,950.49	115,899.93
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	333.33	0.00	2,000.02	4,000.00
6002 Excavation Equipment	0.00	12,500.00	0.00	75,000.00	150,000.00
6011 Machinery & Equipment	0.00	12,500.00	0.00	75,000.00	150,000.00
6014 Building & Structures	0.00	3,416.66	24,651.94	20,500.04	41,000.00
6022 Furniture & Fixtures	0.00	416.66	0.00	2,500.04	5,000.00
6042 Auto Truck & Trailer	0.00	416.66	0.00	2,500.04	5,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	2,500.04	5,000.00
Total 6 - CAPITAL OUTLAY	0.00	29,999.97	24,651.94	180,000.18	360,000.00

9:20 AM

04/14/20

Accrual Basis

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
March 2020

	Mar 20	Budget	Oct '19 - Mar 20	YTD Budget	Annual Budget
Bank Service Charges	0.00		0.00	0.00	0.00
Finance Charges	0.00		0.00	0.00	0.00
Reconciliation Discrepancies	0.00		0.00	0.00	0.00
Total Expense	72,787.92	120,131.87	396,190.24	720,794.71	1,441,585.93
Net Ordinary Income	-5,627.22	-51,778.22	498,749.59	-310,672.61	-621,341.93
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	-11,686.00	0.00	0.00
Total Other Expense	0.00	0.00	-11,686.00	0.00	0.00
Net Other Income	0.00	0.00	11,686.00	0.00	0.00
Net Income	-5,627.22	-51,778.22	510,435.59	-310,672.61	-621,341.93

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
March 2020

	<u>Mar 20</u>
OPERATING ACTIVITIES	
Net Income	-5,627.22
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-1,171.05
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	<u>1,097.52</u>
Net cash provided by Operating Activities	<u>-5,700.75</u>
Net cash increase for period	-5,700.75
Cash at beginning of period	1,622,881.66
Cash at end of period	<u><u>1,617,180.91</u></u>

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Oct '19 - Apr 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
REVENUES					
101 - Current Taxes	2,151.75	67,270.33	784,313.59	470,892.35	807,244.00
102 - Delinquent Taxes	0.00	666.66	15,129.86	4,666.70	8,000.00
103 - Interest	1,151.36	416.66	8,786.59	2,916.70	5,000.00
104 - Rendition Penalty	0.00	0.00	0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	90,012.90	0.00	0.00
Total REVENUES	3,303.11	68,353.65	898,242.94	478,475.75	820,244.00
Total Income	3,303.11	68,353.65	898,242.94	478,475.75	820,244.00
Cost of Goods Sold					
Cost of Goods Sold	0.00		0.00	0.00	0.00
Total COGS	0.00		0.00	0.00	0.00
Gross Profit	3,303.11	68,353.65	898,242.94	478,475.75	820,244.00
Expense					
1 - SALARIES					
1002 - Clerical	3,778.00	3,778.25	26,446.00	26,447.75	45,339.00
1009 - Dept Head / Foreman	5,751.00	5,751.75	40,358.81	40,262.25	69,021.00
1010 - Commissioners	900.00	900.00	6,300.00	6,300.00	10,800.00
1015 - Extra Help	0.00	3,166.66	0.00	22,166.70	38,000.00
1048 - Equipment Operators/Asst	8,943.00	13,104.00	62,589.19	91,728.00	157,248.00
1050 - Over Time	0.00	0.00	0.00	0.00	0.00
Total 1 - SALARIES	19,372.00	26,700.66	135,694.00	186,904.70	320,408.00
2 - FRINGE BENEFITS					
2001 - FICA Expenses	1,460.63	2,375.42	10,243.30	16,627.90	28,505.00
2002 - Retirement	1,208.83	1,468.58	8,793.40	10,280.10	17,623.00
2003 - Insurance	19,694.70	23,625.00	138,192.34	165,375.00	283,500.00
2004 - Worker's Compensation	0.00	916.66	0.00	6,416.70	11,000.00
2006 - Auto Allowance	1,550.00	1,850.00	10,850.00	12,950.00	22,200.00
2007 - Retirement Wage Contg	0.00	2,500.00	0.00	17,500.00	30,000.00
2008 - Health Ins. Savings Acct	0.00	1,062.50	1,594.40	7,437.50	12,750.00
Total 2 - FRINGE BENEFITS	23,914.16	33,798.16	169,673.44	236,587.20	405,578.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Oct '19 - Apr 20	YTD Budget	Annual Budget
3 - MATERIALS & SUPPLIES					
3006 Batteries	0.00	208.33	173.69	1,458.35	2,500.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	11.79	583.35	1,000.00
3009 Antifreeze & Coolant	0.00	150.00	0.00	1,050.00	1,800.00
3010 Books & Printed Matter	0.00	416.66	804.57	2,916.70	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	583.35	1,000.00
3014 Chains & Hooks	0.00	41.66	0.00	291.70	500.00
3016 Chemicals Weed Control	0.00	1,083.33	0.00	7,583.35	13,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	875.00	1,500.00
3020 Metal Culvert Pipe	3,896.40	1,250.00	10,536.52	8,750.00	15,000.00
3022 Copying Supplies	34.49	166.66	12.77	1,166.70	2,000.00
3027 Electrical Supplies	0.00	250.00	0.00	1,750.00	3,000.00
3030 Fencing Material	1,579.01	416.66	1,579.01	2,916.70	5,000.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	4,083.35	7,000.00
3034 Diesel Fuel	0.00	2,500.00	1,579.36	17,500.00	30,000.00
3036 Diesel Fuel ON ROAD	0.00	1,250.00	1,325.58	8,750.00	15,000.00
3037 Gasoline	0.00	583.33	0.00	4,083.35	7,000.00
3040 Hardware - Misc	0.00	250.00	183.17	1,750.00	3,000.00
3041 Hose & Fittings & Filters	250.86	666.66	2,402.31	4,666.70	8,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	1,458.35	2,500.00
3050 Medical & Safety	40.97	250.00	773.90	1,750.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	0.00	5,833.35	10,000.00
3056 Paint & Brushes	0.00	83.33	49.78	583.35	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	466.70	800.00
3073 Spare Parts, Heavy Equip	0.00	33.33	0.00	233.35	400.00
3077 Computer Supplies	0.00	125.00	1,001.57	875.00	1,500.00
3078 Office Supplies	44.18	208.33	846.00	1,458.35	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	327.74	1,458.35	2,500.00
3083 Tires & Tubes	0.00	666.66	0.00	4,666.70	8,000.00
3084 Minor Equipment	0.00	833.33	2,349.27	5,833.35	10,000.00
3095 Welding Supplies	0.00	166.66	41.94	1,166.70	2,000.00
3099 Sundry	116.46	166.66	740.57	1,166.70	2,000.00
Total 3 - MATERIALS & SUPPLIES	5,962.37	13,958.23	24,739.54	97,708.85	167,500.00
4 - MAINTENANCE & UTILITES					
4001 Cooling and Heating	0.00	83.33	0.00	583.35	1,000.00
4009 Building & Structure	0.00	125.00	0.00	875.00	1,500.00
4010 Tractors & Mowers	3,947.00	833.33	5,210.98	5,833.35	10,000.00
4011 Equipment Repairs	250.86	6,768.08	52,427.07	47,376.60	81,217.00
4013 Marine Craft	0.00	166.66	0.00	1,166.70	2,000.00
4014 - Auto - Truck	7.96	393.00	3,174.59	2,751.00	4,716.00
4015 Communication Equip	0.00	100.00	0.00	700.00	1,200.00
4020 Miscellaneous	0.00	41.66	0.00	291.70	500.00
4030 Tools	0.00	208.33	2,204.50	1,458.35	2,500.00
4051 Freight	0.00	25.00	0.00	175.00	300.00
4052 Postage	110.00	41.66	250.00	291.70	500.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Oct '19 - Apr 20	YTD Budget	Annual Budget
4053 Natural Gas/Butane	112.89	291.66	1,291.40	2,041.70	3,500.00
4054 Telephone	488.12	500.00	3,339.96	3,500.00	6,000.00
4056 Electricity	411.54	500.00	2,103.46	3,500.00	6,000.00
4057 Water & Sewer	27.67	166.66	193.63	1,166.70	2,000.00
4058 Garbage Waste Disposal	52.00	100.00	364.00	700.00	1,200.00
Total 4 - MAINTENANCE & UTILITES	5,408.04	10,344.37	70,559.59	72,411.15	124,133.00
5 - MISCELLANEOUS SERVICES					
5009 Professional Services	1,818.00	666.66	3,817.67	4,666.70	8,000.00
5021 Dues & Subscriptions	75.00	208.33	648.00	1,458.35	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	5,833.35	10,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,421.28	1,166.70	2,000.00
5029 Attorney Fees	0.00	833.33	0.00	5,833.35	10,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	58.35	100.00
5032 Accounting Services	0.00	41.66	0.00	291.70	500.00
5036 Treasurer Commision	0.00	83.33	0.00	583.35	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	1,166.63	1,999.93
5040 Insurance Autos & Trucks	0.00	500.00	0.00	3,500.00	6,000.00
5041 Insurance Property	0.00	291.66	0.00	2,041.70	3,500.00
5043 Insurance General Liab	0.00	166.66	0.00	1,166.70	2,000.00
5044 Insurance Official Liab	0.00	166.66	0.00	1,166.70	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	400.00	583.35	1,000.00
5053 Equipment Rental	1,080.00	1,041.66	3,358.00	7,291.70	12,500.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	5,833.35	10,000.00
5055 Contract Spraying	0.00	833.33	0.00	5,833.35	10,000.00
5062 Travel & Meeting Expense	0.00	66.66	0.00	466.70	800.00
5064 Training & Education	0.00	125.00	100.00	875.00	1,500.00
5074 Independent Auditor Fees	0.00	1,458.33	16,616.86	10,208.35	17,500.00
5095 Bank Service Charges	0.00	250.00	0.00	1,750.00	3,000.00
5098 Appraisal District Fees	2,139.49	750.00	4,278.98	5,250.00	9,000.00
5099 Sundry	0.00	83.33	0.00	583.35	1,000.00
Total 5 - MISCELLANEOUS SERVICES	5,112.49	9,658.24	30,640.79	67,608.73	115,899.93
6 - CAPITAL OUTLAY					
6001 Office Machines	0.00	333.33	0.00	2,333.35	4,000.00
6002 Excavation Equipment	0.00	12,500.00	0.00	87,500.00	150,000.00
6011 Machinery & Equipment	0.00	12,500.00	0.00	87,500.00	150,000.00
6014 Building & Structures	0.00	3,416.66	24,651.94	23,916.70	41,000.00
6022 Furniture & Fixtures	0.00	416.66	0.00	2,916.70	5,000.00
6042 Auto Truck & Trailer	0.00	416.66	0.00	2,916.70	5,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	2,916.70	5,000.00
Total 6 - CAPITAL OUTLAY	0.00	29,999.97	24,651.94	210,000.15	360,000.00

DRAINAGE DISTRICT No. 3
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Oct '19 - Apr 20	YTD Budget	Annual Budget
Bank Service Charges	0.00		0.00	0.00	0.00
Finance Charges	0.00		0.00	0.00	0.00
Reconciliation Discrepancies	0.00		0.00	0.00	0.00
Total Expense	59,769.06	124,459.63	455,959.30	871,220.78	1,493,518.93
Net Ordinary Income	-56,465.95	-56,105.98	442,283.64	-392,745.03	-673,274.93
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	-11,686.00	0.00	0.00
Total Other Expense	0.00	0.00	-11,686.00	0.00	0.00
Net Other Income	0.00	0.00	11,686.00	0.00	0.00
Net Income	-56,465.95	-56,105.98	453,969.64	-392,745.03	-673,274.93

DRAINAGE DISTRICT No. 3
Statement of Cash Flows
April 2020

	<u>Apr 20</u>
OPERATING ACTIVITIES	
Net Income	-56,465.95
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	1,558.56
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	1,097.52
Net cash provided by Operating Activities	<u>-53,809.87</u>
Net cash increase for period	-53,809.87
Cash at beginning of period	1,617,180.91
Cash at end of period	<u><u>1,563,371.04</u></u>

CML COO
Public Funds Collateral Management Team
333 Market St 4th Floor
MAC A0109-040
San Francisco, CA 94105 - 2100
publicfundscollateral@wellsfargo.com



April 10, 2020

Jefferson County Drainage Dist 3
Attn:

Tel #: 409-243-3495
Fax #: 409-839-2347
E-Mail:

Subject: Request to Release Excess Collateral

Respond By: 4/15/2020

Pledgee: PL-0001221 Custodian: Bank of New York Mellon Custodian #: WUB564

Wells Fargo Bank, N.A. currently holds pledged collateral in the name of your organization to cover deposits in excess of FDIC insurance limits. As of January, 1, 2013, the FDIC insures the deposits of governmental accounts on a per Official Custodian basis as follows:

The aggregate balances in demand deposit accounts are insured up to \$250,000 per Official Custodian; and the aggregate balances in time and savings accounts are insured up to \$250,000 per Official Custodian.

Wells Fargo Bank, N.A. collateralizes balances in accordance with all applicable state and federal laws. The balances in your public fund account(s) and collateral levels are monitored daily. A recent analysis of your account; and pledged collateral presented the following:

Total deposits net FDIC as of: 04/09/2020	
(Total deposits less applicable FDIC insurance x 110%)	\$1,495,990.35
Total Market Value of Collateral held as of: 04/09/2020	\$2,825,564.17
Collateral Release:	\$1,000,000.00

We are requesting your approval to release collateral to meet your current collateral needs. Please sign below and return as soon as possible. The signed release form should be faxed to my attention at **1-866-686-5441**.

If you should have any questions, or if further information is needed to satisfy this request, please call our toll free number 1-877-479-6603. We sincerely appreciate the opportunity to provide you the highest quality service for your business needs.

Sincerely,

Sheila Lynch - Vice President
Public Funds Collateral Management Team

I hereby authorize Wells Fargo Bank, N.A. to reduce the level of securities pledged to our public deposit account(s).

LeRoy McCall, Jr.
(Customer) Authorized Signature **LeRoy McCall, Jr., Chairman** **04-14-2020**
Print Name **Date**



Families First Coronavirus Response Act: Employer Paid Leave Requirements

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.^[1] The Department of Labor's (Department) Wage and Hour Division (WHD) administers and enforces the new law's paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

Generally, the Act provides that covered employers must provide to **all employees**:^[2]

- *Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular rate of pay* where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- *Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay* because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

A covered employer must provide to **employees that it has employed for at least 30 days**:^[3]

- *Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay* where an employee is unable to work due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Covered Employers: The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.[4] Most employees of the federal government are covered by Title II of the Family and Medical Leave Act, which was not amended by this Act, and are therefore not covered by the expanded family and medical leave provisions of the FFCRA. However, federal employees covered by Title II of the Family and Medical Leave Act are covered by the paid sick leave provision.

Small businesses with fewer than 50 employees may qualify for exemption from the requirement to provide leave due to school closings or child care unavailability if the leave requirements would jeopardize the viability of the business as a going concern.

Qualifying Reasons for Leave:

Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work (**or unable to telework**) due to a need for leave because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

Duration of Leave:

For reasons (1)-(4) and (6): A full-time employee is eligible for up to 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

For reason (5): A full-time employee is eligible for up to 12 weeks of leave at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Calculation of Pay:[5]

For leave reasons (1), (2), or (3): employees taking leave shall be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period).

For leave reason (5): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period—two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave).[6]

Tax Credits: Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. Qualifying wages are those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps. Applicable tax credits also extend to amounts paid or incurred to maintain health insurance coverage. For more information, please see the Department of the Treasury's website.

Employer Notice: Each covered employer must post in a conspicuous place on its premises a notice of FFCRA requirements.[7]

Prohibitions: Employers may not discharge, discipline, or otherwise discriminate against any employee who takes paid sick leave under the FFCRA and files a complaint or institutes a proceeding under or related to the FFCRA.

Penalties and Enforcement: Employers in violation of the first two weeks' paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217. Employers in violation of the provisions providing for up to an additional 10 weeks of paid leave to care for a child whose school or place of care is closed (or child care provider is unavailable) are subject to the enforcement provisions of the Family and Medical Leave Act.

The Department will observe a temporary period of non-enforcement for the first 30 days after the Act takes effect, so long as the employer has acted reasonably and in good faith to comply with the Act. For purposes of this non-enforcement position, “good faith” exists when violations are remedied and the employee is made whole as soon as practicable by the employer, the violations were not willful, and the Department receives a written commitment from the employer to comply with the Act in the future.

[1] Wage and Hour Division does not administer this aspect of the law, but notes that every dollar of required paid leave (plus the cost of the employer’s health insurance premiums during leave) will be **100%** covered by a dollar-for-dollar refundable tax credit available to the employer. For more information, please see the Department of the Treasury’s website.

[2] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[3] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[4] Certain provisions may not apply to certain employers with fewer than 50 employees. See Department FFCRA regulations (expected April 2020).

[5] Paid sick time provided under this Act does not carry over from one year to the next. Employees are not entitled to reimbursement for unused leave upon termination, resignation, retirement, or other separation from employment.

[6] An employee may elect to substitute any accrued vacation leave, personal leave, or medical or sick leave for the first two weeks of partial paid leave under this section.

[7] The Department will issue a model notice no later than March 25, 2020.

State Laws News



Wage and Hour Division

An agency within the U.S.
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