

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
OF THE WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT

A regular meeting of the Board of Directors of the West Jefferson County Municipal Water District ("District") was called for at 6:00 p.m. on August 12, 2025 at the District's office located at 7824 Glenbrook Drive, Beaumont, Texas 77705 (Green Acres Addition of Fannett, Texas), pursuant to notice duly posted according to law.

At approximately 6:00 p.m., the regular meeting was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

David Smith	President
Cody Bonvillion	Vice President
Randy Lyday	Treasurer
Jim Broussard	Secretary
Rufus Lavergne	Director
Byron Hlavinka	Director
Ross Guidry	Director

All of said Board members were present, thus constituting a quorum. In addition to the above-named Board members, also present at the meeting were: Daniel Hidalgo, District Manager; Will Larrain of Action Civil Engineers, PLLC, engineers for the District; and, Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District.

Upon establishing that a quorum was present, President Smith asked for public comment as set forth in Agenda Item No. 3, and being as there was none, the Board was directed to Agenda Item No. 4 for review of the Minutes of the July 8, 2025 regular meeting. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, and with the unanimous consent of all Board members, the proposed Minutes were approved.

President Smith then directed the Board to Agenda Item No. 5 for review of the bills payable and the District's finances. As set forth in the Treasurer's Report, for the period of July 1, 2025 through July 31, 2025, the District's total income was \$240,333.22 and total disbursements

were \$234,603.72, bringing the General Checking account balance to \$174,409.25 as of July 31, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of July 31, 2025: Annualized Painting & Maintenance Savings -- \$209,083.99; Capital Projects & Annualized Expenses Savings -- \$1,205,590.62; Debt Retirement Fund Savings -- \$166,437.82; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$78,120.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$1,118,251.84; TexSTAR General Fund -- \$137,105.27; and TexSTAR Capital Projects -- \$680,585.74. As of July 31, 2025, the funds of the District totaled \$3,944,585.13. Upon motion by Director Lavergne and seconded by Secretary Broussard, the Board unanimously approved the payment of bills and checks written, as reflected in **Exhibit A** attached hereto.

Thereafter, the Board was directed to Agenda Item No. 6 regarding the 4" line relocation across IH-10 at Hwy. 365 (replacing with 6" line). The project went out for bids and the lowest qualified bid was received from TMT utilities (\$105,943.65). Upon completion of the project, the costs are to be reimbursed to the District by TX-DOT. Upon motion by Treasurer Lyday and seconded by Director Hlavinka, the Board unanimously accepted and approved the low bid received from TMT Utilities.

The Board then moved along to Agenda Item No. 7, at which time Mr. Hidalgo requested the Board declare the following items as salvage property and authorized the sale of same for scrap metal value: old sewer grinders pumps, misc. brass valves and fittings, misc. scrap iron/cast iron, and a military surplus box trailer. Upon motion by Director Lavergne and seconded by Treasurer Lyday, the Board unanimously declared the items as salvage property and authorized the sale of same for scrap metal value through Wright's Scrap Metal in Beaumont.

Then, under Agenda Item No. 8, Mr. Hidalgo reviewed with the Board the proposed water line improvement projects identified on Exhibit B attached hereto, and he discussed the financing options for said projects. Upon motion by Secretary Broussard and seconded by Treasurer Lyday, the Board unanimously authorized Mr. Hidalgo to submit the proposed projects to the District's engineers for purposes of determining how same would affect/improve the District's water system.

Next, the Board moved to Agenda Item No. 9, at which time Mr. Hidalgo advised the of the need to update the District's bank and investment account signature cards to reflect the current Board members.

President Smith then directed the Board's attention to Agenda Item No. 10, at which time the Board reviewed the following ARPA project progress invoice: (1) Eastex Utility Construction on the ARPA Priority 2 water line project (Progress Payment No. 8), totaling \$29,212.50 (after deduction of \$12,958.00 in charges for which there was no approved change order); and, (2) Maguire Iron on the ARPA Priority 1 ground storage tank project (Progress Payment No. 5), totaling \$82,650.00. Upon motion by Secretary Broussard and seconded by Vice President Bonvillion, the Board members present unanimously approved and authorized payment of said ARPA project invoices.

The Board then moved along to Agenda Item No. 11, at which time Mr. Hidalgo and Mr. Larrain provided a status report on the ARPA Priority 1 projects (ground storage tank and elevated storage tank) and the Priority 2 project (water line project).

Mr. Hidalgo provided his Manager's Report. For the month of July 2025, Mr. Hidalgo reported that there was 1 new connection, 7 reconnection, 16 transfers, 16 final bills, and 4 leaks repaired by the District, and that 21,253,600 gallons of water were sold during the period for a total of \$189,230.57; and, that there was 0 new sewer connections and 16 sewer service calls, and that

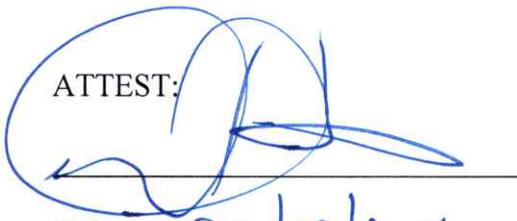
the sewer sales for the period totaled \$22,801.77. The total customer count for the District as of July 31, 2025 was 3,438 (349 sewer connections).

Being as there were no other matters to come before the Board under Agenda Item No. 9, the regular meeting was adjourned.



David Smith, President

Date: 9/9/25

ATTEST: 

Date: 09/09/2025

Exhibit A

8:38 AM

West Jefferson County Municipal Water District

08/06/25

General Checking

Accrual Basis

July 2025

Type	Date	Num	Name	Amount
Jul 25				
Liability Check	07/03/2025	34849	Invesco Investment Services, Inc.	-25.00
Liability Check	07/03/2025	34850	AFLAC	-118.34
Liability Check	07/03/2025	34851	Blue Cross Blue Shield of Texas	-12,783.00
Bill Pmt -Check	07/03/2025	34852	ACT Pipe & Supply	-730.95
Bill Pmt -Check	07/03/2025	34853	Advance Staffing, Inc.	-3,962.70
Bill Pmt -Check	07/03/2025	34854	Beaumont Tractor Co., Inc.	-429.98
Bill Pmt -Check	07/03/2025	34855	Card Service Center	-2,442.77
Bill Pmt -Check	07/03/2025	34856	Core & Main	-1,191.81
Bill Pmt -Check	07/03/2025	34857	Daigle,Angel	-150.00
Bill Pmt -Check	07/03/2025	34858	Dallison, Martha	-150.00
Bill Pmt -Check	07/03/2025	34859	Frank Holbet Hawkins DBA Hawkin...	-180.00
Bill Pmt -Check	07/03/2025	34860	Green Acres Grocery	-1,317.07
Bill Pmt -Check	07/03/2025	34861	Hach Company	-204.45
Bill Pmt -Check	07/03/2025	34862	HSA Bank	-1,765.75
Bill Pmt -Check	07/03/2025	34863	Kirksey's Rubber Stamps & Printing	-124.66
Bill Pmt -Check	07/03/2025	34864	Lone Star Lube Right	-65.70
Bill Pmt -Check	07/03/2025	34865	M & D Supply, Inc.	-697.82
Bill Pmt -Check	07/03/2025	34866	Redmond Environmental	-887.79
Bill Pmt -Check	07/03/2025	34867	Texas Water Utilities Association	-455.00
Bill Pmt -Check	07/03/2025	34868	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	07/03/2025	34869	USABlueBook	-1,632.76
Bill Pmt -Check	07/03/2025	34870	Waste Management	-363.02
Bill Pmt -Check	07/03/2025	34871	West Jefferson Co. Mun. Water Dist	-32,500.00
Liability Check	07/18/2025	34872	Invesco Investment Services, Inc.	-25.00
Liability Check	07/18/2025	34873	Aflac Dental & Vision	-245.60
Bill Pmt -Check	07/18/2025	34874	A.V.R., Inc.	-4,816.59
Bill Pmt -Check	07/18/2025	34875	ACT Pipe & Supply	-745.05
Bill Pmt -Check	07/18/2025	34876	Advance Staffing, Inc.	-1,904.00
Bill Pmt -Check	07/18/2025	34877	Automatic Pump and Equipment Co.	-8,480.26
Bill Pmt -Check	07/18/2025	34878	Beaumont Tractor Co., Inc.	-202.00
Bill Pmt -Check	07/18/2025	34879	Beaumont Water Utilities-Sewer	-5,128.28
Bill Pmt -Check	07/18/2025	34880	Bonvillion,Cody	-550.00
Bill Pmt -Check	07/18/2025	34881	Brenntag Southwest, Inc.	-17,778.63
Bill Pmt -Check	07/18/2025	34882	Charter Communications	-215.76
Bill Pmt -Check	07/18/2025	34883	CINTAS CORP	-343.95
Bill Pmt -Check	07/18/2025	34884	City of Beaumont	-6,595.32
Bill Pmt -Check	07/18/2025	34885	Core & Main	-5,639.67
Bill Pmt -Check	07/18/2025	34886	Daigle,Angel	-150.00
Bill Pmt -Check	07/18/2025	34887	Dallison, Martha	-150.00
Bill Pmt -Check	07/18/2025	34888	Eastex Environmental Laboratory, I...	-1,953.00
Bill Pmt -Check	07/18/2025	34889	Entre'	-3,575.00
Bill Pmt -Check	07/18/2025	34890	Hach Company	-729.80
Bill Pmt -Check	07/18/2025	34891	Heinz, Josh	-250.00
Bill Pmt -Check	07/18/2025	34892	Hernandez Office Supply	-127.97
Bill Pmt -Check	07/18/2025	34893	HSA Bank	-1,261.25
Bill Pmt -Check	07/18/2025	34894	Jackson, Billy	-732.54
Bill Pmt -Check	07/18/2025	34895	Kirksey's Rubber Stamps & Printing	-117.25
Bill Pmt -Check	07/18/2025	34896	Lou's Gloves, Inc	-314.00
Bill Pmt -Check	07/18/2025	34897	Lower Neches Valley Authority	-9,660.00
Bill Pmt -Check	07/18/2025	34898	Occupational Health Centers	-80.00
Bill Pmt -Check	07/18/2025	34899	Oxford IV, Hubert	-250.00
Bill Pmt -Check	07/18/2025	34900	PC Market & Hardware	-721.96
Bill Pmt -Check	07/18/2025	34901	Peltier, Allen	-1,425.00

8:38 AM

West Jefferson County Municipal Water District

08/06/25

General Checking

Accrual Basis

July 2025

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	07/18/2025	34902	Sam's Club/synchrony Bank	-175.13
Bill Pmt -Check	07/18/2025	34903	USABlueBook	-3,754.92
Bill Pmt -Check	07/18/2025	34904	Verizon Wireless	-422.48
Jul 25				<u><u>-140,825.73</u></u>

9:44 AM
08/11/25
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of August 1, 2025

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
2110 · Direct Deposit Liabilities				
Total 2110 · Direct Deposit Liabilities				<u>61,960.62</u>
TOTAL				<u>61,960.62</u>

West Jefferson County Municipal Water District
Electronic Withdrawals
 July 2025

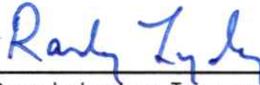
Type	Date	Num	Name	Amount
Jul 25				
Check	07/15/2025	BB&T EFT	BB&T	-56.64
Check	07/15/2025	BB&T EFT	BB&T	-59.84
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-27.42
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-92.50
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-24.20
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-29.67
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-232.95
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-3,171.62
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-36.73
Check	07/07/2025	ENTGY EFT	Entergy Texas, Inc..	-26.50
Liability Check	07/03/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Liability Check	07/18/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Check	07/16/2025	TTECH EFT	T Tech, LLC.	-80.00
Check	07/14/2025	TTECH EFT	T Tech, LLC.	-40.00
Liability Check	07/31/2025	TCDRS EFT	TCDRS	-11,768.02
Liability Check	07/07/2025	TWC EFT	Texas Workforce Commission	-9.10
Liability Check	07/03/2025	IRS EFT	United States Treasury	-7,479.08
Liability Check	07/18/2025	IRS EFT	United States Treasury	-7,413.10
Jul 25				<u>-31,817.37</u>

Payments Previously made (General Checking)	\$140,825.73
Direct Deposit & Fees	\$61,960.62
Electronic Withdrawals	\$31,817.37
Payments to be made/voids	
TOTAL DISBURSEMNTS	<u>\$234,603.72</u>



 David Smith, President
 8/12/25

 Date



 Randy Lyday, Treasurer
 8/12/25

 Date

8:33 AM
08/06/25
Accrual Basis

West Jefferson County Municipal Water District
Meter Deposit Checking

As of July 31, 2025

Type	Date	Num	Name	Amount
1001302 · Meter Deposits				
Bill Pmt -Check	07/18/2025	8464	Beasley, Casey	-18.66
Bill Pmt -Check	07/18/2025	8465	Breaux, Alex	-21.07
Bill Pmt -Check	07/18/2025	8466	Broussard, Rebecca.	-123.07
Bill Pmt -Check	07/18/2025	8467	Cruz, Miguel	-865.19
Bill Pmt -Check	07/18/2025	8468	Hallam, Spencer	-23.07
Bill Pmt -Check	07/18/2025	8469	Hanson, Alysa	-17.72
Bill Pmt -Check	07/18/2025	8470	Hein, Charity.	-36.03
Bill Pmt -Check	07/18/2025	8471	J.D. Knight, Construction	-26.18
Bill Pmt -Check	07/18/2025	8472	Kiddie Korner	-6.29
Bill Pmt -Check	07/18/2025	8473	Lene, Joyce	-30.05
Bill Pmt -Check	07/18/2025	8474	Marioneaux, Trang	-23.07
Bill Pmt -Check	07/18/2025	8475	Moonstone Drive, LLC	-9.14
Bill Pmt -Check	07/18/2025	8476	Nix, Suzanne	-28.05
Bill Pmt -Check	07/18/2025	8477	Placette, Aubry	-199.12
Bill Pmt -Check	07/18/2025	8478	Stevens, Brittany	-54.20
Bill Pmt -Check	07/18/2025	8479	West Jefferson Co. Mun. Water Dist	-1,094.09
Total 1001302 · Meter Deposits				<u>-2,575.00</u>
TOTAL				<u>-2,575.00</u>



David Smith, President

8/12/25

Date



Randy Lyday, Treasurer

8/12/25

Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
TREASURER'S REPORT

TEXAS FIRST BANK
CHECKBOOK BALANCE
INCOME

7/1/2025

\$ 168,679.75

Service Fees	\$ 231,720.73
Tap fees	\$ 2,900.00
Other Income	\$ 6,146.09
Voided Checks	\$ 550.00
Returned Cks & Bank & DD Fees	- \$ (983.60)

TOTAL INCOME

\$ 240,333.22

TOTAL MONIES

\$ 409,012.97

DISBURSEMENTS

Wages	\$ 87,274.89
Social Security & Medicare	\$ 6,689.04
Retirement	\$ 8,301.74
Employee Insurance	\$ 11,603.04
Chemicals	\$ 17,778.63
District Insurance	
Monthly Expenses	\$ 70,456.38
Debt Retirement Fund	\$ 29,500.00
Annualized Painting & Maintenance	\$ 3,000.00
Capital Projects & Annualized Expense	

TOTAL DISBURSEMENTS

\$ 234,603.72

CHECKBOOK BALANCE

7/31/2025

\$ 174,409.25

SAVINGS ACCOUNT #41-291-0
ANNUALIZED PAINTING & MAINTENANCE

Balance July 01, 2025	\$ 235,566.13
Interest	\$ 17.86
To be Deposited	\$ 3,000.00
Disbursements-	\$ (29,500.00)
Balance July 31, 2025	\$ 209,083.99

\$ 209,083.99

SAVINGS ACCOUNT #41-295-3

CAPITAL PROJECTS & ANNUALIZED EXPENSES

Balance July 01, 2025	\$ 1,119,532.41
Interest	\$ 100.27
CD Interest	\$ 546.79
To be Deposited	\$ 151,137.51
Voided Checks	
Disbursements-	\$ (65,726.36)
Balance July 31, 2025	\$ 1,205,590.62

\$ 1,205,590.62

SAVINGS ACCOUNT #41-294-5

DEBT RETIREMENT FUND

Balance July 01, 2025	\$ 107,424.41
Interest	\$ 13.41
CD Interest	\$ -
To be Deposited	\$ 59,000.00
Voided Checks	
Disbursements	
Balance July 31, 2025	\$ 166,437.82

\$ 166,437.82

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance July 01, 2025	\$ 78,570.60	
Deposits	\$ 2,125.00	
Refunds	\$ (2,575.00)	
Voided Checks		
Balance July 31, 2025	\$ 78,120.60	\$ <u>78,120.60</u>

CERTIFICATES OF DEPOSIT \$ 40,000.00
 (Replacement & Repair Fund \$40,000.00 Restricted)

\$ 40,000.00

OTHER INVESTMENTS

TexStar Acct#12308-10230 - Debt Capital	\$ 1,118,251.84
TexStar Acct#12308-11110 - General Fund	\$ 137,105.27
TexStar Acct#12308-11890 - Capital Projects	\$ 680,585.74

CHECKING & SAVINGS ACCOUNTS	\$ 3,731,464.53
METER DEPOSITS	\$ 213,120.60
TOTAL MONIES	\$ <u>3,944,585.13</u>

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
 DISTRICT'S ACCOUNTS AND BANKING INSTITUTIONS

TEXAS FIRST BANK CERTIFICATES OF DEPOSIT:		CD Amount	Percentage	Issued	To	FY YTD Interest
(Restricted)	Replacement & Repair C.D. #46032078 COA #01-0000-1400	\$ 40,000.00	4.10%	9/4/1997	8/28/2025	\$ 408.87
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	4.10%	8/19/1998	8/12/2025	\$ 408.88
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	3.55%	3/13/1998	3/6/2026	\$ 752.31
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	3.55%	4/21/2005	4/21/2026	\$ 88.50
						<u>\$ 1,658.56</u>

TEXAS FIRST BANK
CHECKING ACCOUNTS:

General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 174,409.25</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 78,120.60</u>

TEXAS FIRST BANK
MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 209,083.99</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 1,205,590.62</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 166,437.82</u>

RESTRICTED FUNDS	<u>\$ 2,355,501.27</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 1,589,083.86</u>
TOTAL MONIES	<u><u>\$ 3,944,585.13</u></u>

TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.



David Smith, President
Date 8/12/25



Daniel Hidalgo, Investment Officer


Randy Lyday, Treasurer
Date 8/12/25

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2025 through April 2026

08/11/25

Accrual Basis

	May '25 - Apr 26	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
1004100 · Customer Svc. Fees - Water	558,525.76	2,300,000.00	-1,741,474.24	24.3%
1004120 · Bulk Water Sales	1,719.27	1,000.00	719.27	171.9%
1004130 · Water Tap Connection Fees	17,300.00	58,000.00	-40,700.00	29.8%
1004135 · Tap Connection Fees - Sewer	6,875.00	25,000.00	-18,125.00	27.5%
1004140 · Reconnection Fees	5,300.00	14,000.00	-8,700.00	37.9%
1004150 · Water Svc. Inspection Fees	520.00	2,000.00	-1,480.00	26.0%
1004160 · Transfer Fees	1,120.00	4,000.00	-2,880.00	28.0%
1004200 · Customer Svc. Fees - Sewer	86,581.70	331,000.00	-244,418.30	26.2%
1004320 · Penalties - Service Accounts	11,160.00	36,000.00	-24,840.00	31.0%
1004400 · Interest Inc. - Gen. Acct.	0.00	4,000.00	-4,000.00	0.0%
1004410 · Interest Inc. - Meter Dep.	1,658.56	6,500.00	-4,841.44	25.5%
1004420 · Interest Inc. - TexStar	20,790.85			
1004470 · Bad Check Charge	309.00	2,000.00	-1,691.00	15.5%
1004590 · Misc. Income	5,138.21	8,500.00	-3,361.79	60.4%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
Total Income	716,998.35	2,793,000.00	-2,076,001.65	25.7%
Gross Profit	716,998.35	2,793,000.00	-2,076,001.65	25.7%
Expense				
1006100 · Bulk Water Purch. - Raw Water	21,440.60	140,000.00	-118,559.40	15.3%
1006120 · Salaries & Wages	189,010.69	728,000.00	-538,989.31	26.0%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	22,921.18	109,000.00	-86,078.82	21.0%
1006170 · Life Insurance - Non-Cafeteria	265.20	1,500.00	-1,234.80	17.7%
1006180 · Group Insurance Premiums	48,291.97	155,000.00	-106,708.03	31.2%
1006200 · Taxes - Payroll	14,821.67	65,000.00	-50,178.33	22.8%
1006220 · Worker's Comp. Premium	0.00	12,000.00	-12,000.00	0.0%
1006250 · Contract Labor	18,284.35	45,000.00	-26,715.65	40.6%
1006270 · Maint. & Repair - Dist. System	19,478.95	68,500.00	-49,021.05	28.4%
1006275 · Maintenance & Repair - Sewer	10,207.99	70,000.00	-59,792.01	14.6%
1006280 · Maint. & Repair - Production	23,295.00	75,000.00	-51,705.00	31.1%
1006320 · Legal Notices & Publications	0.00	2,000.00	-2,000.00	0.0%
1006340 · Fuel & Lubrications	4,992.64	35,500.00	-30,507.36	14.1%
1006355 · Chemicals-Regional Plant	62,557.95	160,000.00	-97,442.05	39.1%
1006380 · Supplies & Small Tools	895.16	7,000.00	-6,104.84	12.8%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	600.00	8,000.00	-7,400.00	7.5%
1006450 · Tap Connection Expenses	9,068.13	25,000.00	-15,931.87	36.3%
1006455 · Tap Connection Expenses - Sewer	11,726.27	19,000.00	-7,273.73	61.7%
1006460 · Misc. Expenses	1,249.56	4,000.00	-2,750.44	31.2%
1006465 · License & Education	1,466.00	13,000.00	-11,504.00	11.5%
1006470 · Permit Fees	0.00	9,500.00	-9,500.00	0.0%
1006480 · Laboratory Expenses	4,321.80	16,000.00	-11,678.20	27.0%
1006500 · Purchases - Sewer Svc.	28,941.22	110,000.00	-81,058.78	26.3%
1006610 · Director's Fees	550.00	4,200.00	-3,650.00	13.1%
1006670 · Legal Fees	1,500.00	12,000.00	-10,500.00	12.5%
1006680 · Accounting Fees	0.00	22,000.00	-22,000.00	0.0%
1006690 · Engineering Fees	0.00	10,000.00	-10,000.00	0.0%
1006700 · Management & Consulting	0.00	3,000.00	-3,000.00	0.0%
1006720 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
1006740 · Customer Billing Svc.	10,619.60	70,000.00	-59,380.40	15.2%
1006760 · Printing & Office Expenses	7,719.08	18,000.00	-10,280.92	42.9%
1006770 · Uniforms	949.00	6,500.00	-5,551.00	14.6%
1006780 · Postage	400.72	1,300.00	-899.28	30.8%
1006800 · Telephone	3,019.24	12,000.00	-8,980.76	25.2%
1006820 · Utilities	11,252.10	62,000.00	-50,747.90	18.1%
1006830 · Ins. & Surety Bond Prem.	2,115.00	50,000.00	-47,885.00	4.2%
1006850 · Travel & Per Diem	0.00	1,000.00	-1,000.00	0.0%
1006870 · Repair & Maint - Bldg & Grounds	5,498.04	19,000.00	-13,501.96	28.9%
1006880 · Repair & Maint. - Equipment	4,758.91	27,000.00	-22,241.09	17.6%
2007340 · Interest on Notes	18,532.13			
2007540 · Note Principal Paid	112,689.18			
Total Expense	673,469.33	2,203,000.00	-1,529,530.67	30.6%
Net Ordinary Income	43,529.02	590,000.00	-546,470.98	7.4%
Other Income/Expense				
Other income				
1004440 · ARPA Grant Funding Priority 2	-399,102.20			
1004450 · ARPA Grant Funding Priority 1	0.00			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%

**West Jefferson County Municipal Water District
Profit & Loss Budget vs. Actual
May 2025 through April 2026**

	May '25 - Apr 26	Budget	\$ Over Budget	% of Bu...
2004400 · Interest Income - DS	374.22			
Total Other Income	-398,727.98	354,000.00	-752,727.98	-112.6%
Other Expense				
1007050 · Capital Outlay				
1007054 · Production Cost	6,541.36			
1007056 · Equipment Replacement- New	78.87			
1007058 · TXDOT Hwy 365 & I10	306.00			
1007063 · Water Plant - Insturments	5,605.75			
1007067 · ARPA Grant Funding Priority 1	19,693.88			
1007068 · ARPA Grant Funding Priority 2	-16,775.01			
1007050 · Capital Outlay - Other	0.00	200,000.00	-200,000.00	0.0%
Total 1007050 · Capital Outlay	15,450.85	200,000.00	-184,549.15	7.7%
Total Other Expense	15,450.85	200,000.00	-184,549.15	7.7%
Net Other Income	-414,178.83	154,000.00	-568,178.83	-268.9%
Net Income	-370,649.81	744,000.00	-1,114,649.81	-49.8%



WEST JEFFERSON COUNTY MWD
 ATTN DANIEL HIDALGO
 7824 GLENBROOK DR
 BEAUMONT TX 77705-8845

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 1230810230

ACCOUNT NAME: DEBT/CAPITOL

STATEMENT PERIOD: 07/01/2025 - 07/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2950%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 45 DAYS AND THE NET ASSET VALUE FOR 7/31/25 WAS 0.999943.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,114,187.45
07/31/2025	MONTHLY POSTING	9999888	4,064.39	1,118,251.84
	ENDING BALANCE			1,118,251.84

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	1,114,187.45
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	4,064.39
ENDING BALANCE	1,118,251.84
AVERAGE BALANCE	1,114,187.45

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	782,000.00	0.00	19,998.12



WEST JEFFERSON COUNTY MWD
ATTN DANIEL HIDALGO
7824 GLENBROOK DR
BEAUMONT TX 77705-8845

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 1230811110

ACCOUNT NAME: GENERAL FUND

STATEMENT PERIOD: 07/01/2025 - 07/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2950%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 45 DAYS AND THE NET ASSET VALUE FOR 7/31/25 WAS 0.999943.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			136,606.93
07/31/2025	MONTHLY POSTING	9999888	498.34	137,105.27
	ENDING BALANCE			137,105.27

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	136,606.93
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	498.34
ENDING BALANCE	137,105.27
AVERAGE BALANCE	136,606.93

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	3,396.93



WEST JEFFERSON COUNTY MWD
 ATTN DANIEL HIDALGO
 7824 GLENBROOK DR
 BEAUMONT TX 77705-8845

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 1230811890

ACCOUNT NAME: CAPITAL PROJECTS

STATEMENT PERIOD: 07/01/2025 - 07/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2950%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 45 DAYS AND THE NET ASSET VALUE FOR 7/31/25 WAS 0.999943.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			678,112.07
07/31/2025	MONTHLY POSTING	9999888	2,473.67	680,585.74
	ENDING BALANCE			680,585.74

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	678,112.07
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,473.67
ENDING BALANCE	680,585.74
AVERAGE BALANCE	678,112.07

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	0.00	1,000,000.00	28,599.95

dhidalgo@westjeffersoncountymwd.com
rtyday@sbcglobal.net
westjeffersoncomwd@yahoo.com

West Jefferson County Municipal Water
TIN# 741969787

Date: July 31, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$289,735.92
LESS FDIC COVERAGE Demand	\$250,000.00
	\$39,735.92

Total Savings-Time-NOW Deposits:	\$1,772,751.68
LESS FDIC COVERAGE SV-Time	\$250,000.00

Total	\$1,522,751.68
	\$1,562,487.60

110% OF DEPOSITS not covered	\$1,718,736.36
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COVERAGE:

MARKET VALUE	\$3,138,131.84
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EXCESS COLLATERAL	\$1,419,395.48
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PREPARED BY: Amanda Tinnin
amanda.tinnin@texasfirst.bank
409-766-5476

Pledge Security Listing

July 31, 2025

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
741969787-West Jefferson County Municipal																
922	3136A8WQ9	FNR 2012-99 DC	Frost Bank H		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	421,431.75	421,763.07	398,645.61	(23,117.46)
1185	31418BE93	FN #MA1959	Frost Bank H		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	436,442.78	447,940.87	423,435.10	(24,505.77)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank H		2.50	09/01/2026	08/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	495,736.20	(4,263.80)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank H		3.00	02/15/2026	08/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	574,721.07	(278.93)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank H		3.13	10/01/2027	08/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	448,194.47	(1,805.53)
1810	864856GL7	SUGARLAND TX	Frost Bank H		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	579,866.94	526,835.84	(53,031.10)
2141	742395WQ5	PRINCETON TX ISD	Frost Bank H		3.00	02/15/2041	02/15/2030	AAA	AAA	AAA	HTM	350,000	350,000.00	371,154.47	270,563.55	(100,590.92)
Total for 741969787-West Jefferson County Municipal												12,660,000	3,302,874.53	3,345,725.35	3,138,131.84	(207,593.51)

Although the information in this report has been obtained from sources believed to be reliable, its accuracy cannot be guaranteed.

Exhibit B

Revenue Bond Proposal 2025

Capital Projects Proposed To "Connect the Dots"

Hwy 365 from Old Fannett Rd. to IH 10

~10,000 ft 10" Water Main / Tie 10" lines together and eliminates 2" on 365

Estimated cost \$550,000

Burrell Wingate Rd. from Old Fannett to Boondocks

~12,300' 8" Water main to tied 8" to 10" to standpipe and eliminate 4"

Estimated cost \$419,000

Winzer Rd.

~10,500' 6" Water main to replace 2" and 4"

Estimated cost \$336,000

Blewitt Rd. from Winzer Rd. to Hwy 124 and Smith Rd.

~7540' 8" Water main to replace 4" and connect 8" to 10"

Estimated cost \$250,000

Craigen Rd. from Patterson to Burrell Wingate Rd

~13,000' 8" water main to replace 4"

Estimated cost \$450,000

Total Proposed Cost \$2Million

Other 4" W.Clubb, Dugat, Hwy124s, Old Gilbert (Not in project)