

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 December 9, 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, with the exception of Secretary Broussard, Director Hlavinka and Director Guidry, thus constituting a quorum. In addition to the above-named Board members, also present at the meeting were: Daniel Hidalgo, District Manager; Billy Manley, District Operations 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 November 11, 2025 regular meeting. Upon motion by Director Lavergne and seconded by Vice President Bonvillion, 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

November 1, 2025 through November 30, 2025, the District's total income was \$216,264.73 and total disbursements were \$261,265.74, bringing the General Checking account balance to \$273,095.69 as of November 30, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of November 30, 2025: Annualized Painting & Maintenance Savings -- \$221,095.69; Capital Projects & Annualized Expenses Savings -- \$348,164.10; Debt Retirement Fund Savings -- \$284,514.55; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$80,170.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$1,133,843.35; TexSTAR General Fund -- \$139,016.87; and TexSTAR Capital Projects - - \$690,074.99. As of November 30, 2025, the funds of the District totaled \$3,345,036.19. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, 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 District's employee health insurance plan. Mr. Hidalgo reviewed the health insurance information with the Board, and he advised that the proposed Blue Cross Blue Shield ("BCBS") employee health insurance plan will cost \$1,700.00 less per year than the prior year's health plan. Upon motion by Treasurer Lyday and seconded by Vice President Bonvillion, and with the consent of all present members, the Board unanimously approved and authorized the BCBS employee health insurance plan as proposed.

The Board's attention was then directed to Agenda Item No. 7 regarding the District's workers compensation insurance. Mr. Hidalgo reviewed the Texas Mutual workers compensation policy renewal information with the Board, and he recommended the District renew said policy, which includes a \$224.00 premium decrease compared the prior year. Upon motion by Treasurer

Lyday and seconded by Vice President Bonvillion, the Board members present unanimously approved the renewal of the District's Texas Mutual workers compensation insurance policy

Next, under Agenda Item No. 8, Mr. Hidalgo advised the Board of the hard work by the District's employees during 2024, and based thereon, he recommended an incentive payment to the District employees. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, the Board members present unanimously approved a \$800.00 gross incentive for all District employees (same amount as 2024 employee incentive). Mr. Hidalgo thanked the Board for the employee incentive payment, and he advised that the District's annual appreciation dinner will be held in January 2026 at Saltgrass restaurant.

President Smith then directed the Board's attention to Agenda Item No. 9, at which time Mr. Hidalgo reviewed and discussed the proposed increase of District water/sewer rates and various fees, as shown in the document attached hereto as **Exhibit B**. Mr. Hidalgo recommended the proposed rate/fee increases, which will be the first such increase in over two years. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, the Board members present unanimously approved the water/sewer rate and fees increases as proposed.

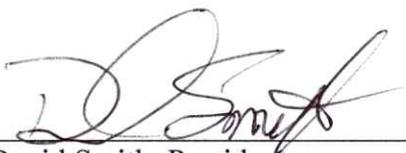
The Board's attention was then directed the Board's attention to Agenda Item No. 10, at which time the Board reviewed the following ARPA project progress invoices: (1) Allco - ARPA Priority 1 ground storage tank project (Progress Payment No. 5 - \$772,882.50); (2) Maguire Iron - ARPA Priority 1 elevated storage tank project (Progress Payment No. 9 - \$257,512.99); and, (3) Action Civil Engineers on the ARPA Priority 1 ground storage tank project (Progress Payment No. 8 - \$18,500.00) and elevated tank project (Progress Payment No. 5 - \$18,000.00). Mr. Hidalgo also requested authority to transfer funds from the District TexSTAR capital projects account (Acct. No. ending 1890) to the District's Texas First Bank operating account as needed to cover ARPA project

payments. Upon motion by Treasurer Lyday and seconded by Vice President Bonvillion, the Board members present unanimously approved and authorized payment of said ARPA project invoices and the requested authority to transfer funds from the designated TexSTAR account.

Next, the Board moved to Agenda Item No. 11, at which time Mr. Hidalgo and Mr. Larrain provided progress updates on the ground storage tank and elevated storage tank projects.

The Board then moved along to Agenda Item No. 12 for the Manager's Report. For the month of November 2025, Mr. Hidalgo reported that there was 2 new connections, 4 reconnections, 10 transfers, 16 final bills, and 2 leaks repaired by the District, and that 22,209,400 gallons of water were sold during the period for a total of \$196,476.96; and, that there was 0 new sewer connections and 7 sewer service calls, and that the sewer sales for the period totaled \$22,697.11. The total customer count for the District as of November 30, 2025 was 3,439 (349 sewer connections).

Being as there were no other matters to come before the Board under Agenda Item No. 13, the regular meeting was adjourned.

  
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David Smith, President

Date: 11/13/26

ATTEST:  
  
\_\_\_\_\_  
Date: 11/13/2026

# Exhibit A

3:57 PM  
 12/07/25  
 Accrual Basis

**West Jefferson County Municipal Water District**  
**General Checking**  
 November 2025

Type	Date	Num	Name	Amount
<b>Nov 25</b>				
Liability Check	11/07/2025	35067	Invesco Investment Services, Inc.	-25.00
Liability Check	11/07/2025	35068	Dearborn National Life Insurance C...	-665.40
Liability Check	11/07/2025	35069	Blue Cross Blue Shield of Texas	-14,487.40
Bill Pmt -Check	11/07/2025	35070	A.V.R., Inc.	-5,216.35
Bill Pmt -Check	11/07/2025	35071	American Water Works Association	-424.00
Bill Pmt -Check	11/07/2025	35072	Audilet Tractor Sales, Inc.	-40.40
Bill Pmt -Check	11/07/2025	35073	Automatic Pump and Equipment Co.	-8,823.00
Bill Pmt -Check	11/07/2025	35074	Beaumont Water Utilities-Sewer	-4,960.28
Bill Pmt -Check	11/07/2025	35075	Brenntag Southwest, Inc.	-19,665.08
Bill Pmt -Check	11/07/2025	35076	Card Service Center	-3,190.86
Bill Pmt -Check	11/07/2025	35077	Chemical Weed Control, Inc.	-5,600.00
Bill Pmt -Check	11/07/2025	35078	City of Beaumont	-5,261.82
Bill Pmt -Check	11/07/2025	35079	Core & Main	-5,648.00
Bill Pmt -Check	11/07/2025	35080	Daigle,Angel	-150.00
Bill Pmt -Check	11/07/2025	35081	Dallison, Martha	-150.00
Bill Pmt -Check	11/07/2025	35082	Eastex Environmental Laboratory, I...	-450.00
Bill Pmt -Check	11/07/2025	35083	Grainger	-83.94
Bill Pmt -Check	11/07/2025	35084	Green Acres Grocery	-1,675.66
Bill Pmt -Check	11/07/2025	35085	Judy M. Clayton	-8.12
Bill Pmt -Check	11/07/2025	35086	Lone Star Lube Right	-65.70
Bill Pmt -Check	11/07/2025	35087	Maguire Iron, Inc.	-1,500.00
Bill Pmt -Check	11/07/2025	35088	Mott, Cecilia	-29.93
Bill Pmt -Check	11/07/2025	35089	MunicipalH2O	-7,800.00
Bill Pmt -Check	11/07/2025	35090	Sam's Club/synchrony Bank	-132.10
Bill Pmt -Check	11/07/2025	35091	Texas Water Utilities Association	-405.00
Bill Pmt -Check	11/07/2025	35092	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	11/07/2025	35093	USALCO, LLC	-29,574.00
Bill Pmt -Check	11/07/2025	35094	Waste Management	-176.58
Bill Pmt -Check	11/07/2025	35095	West Jefferson Co. Mun. Water Dist	-32,500.00
Liability Check	11/21/2025	35096	Invesco Investment Services, Inc.	-25.00
Liability Check	11/21/2025	35097	Dearborn National Life Insurance C...	-344.40
Liability Check	11/21/2025	35098	AFLAC	-142.52
Liability Check	11/21/2025	35099	Aflac Dental & Vision	-245.60
Bill Pmt -Check	11/21/2025	35100	ACT Pipe & Supply	-126.57
Bill Pmt -Check	11/21/2025	35101	Charter Communications	-215.76
Bill Pmt -Check	11/21/2025	35102	CINTAS CORP	0.00
Bill Pmt -Check	11/21/2025	35103	Core & Main	-668.52
Bill Pmt -Check	11/21/2025	35104	Daigle,Angel	-150.00
Bill Pmt -Check	11/21/2025	35105	Dallison, Martha	-150.00
Bill Pmt -Check	11/21/2025	35106	DSHS Central Lab MC2004	-488.00
Bill Pmt -Check	11/21/2025	35107	Eastex Environmental Laboratory, I...	-560.00
Bill Pmt -Check	11/21/2025	35108	Edgar, Kiker, & Cross, PC	-8,000.00
Bill Pmt -Check	11/21/2025	35109	Entre'	-148.03
Bill Pmt -Check	11/21/2025	35110	Hach Company	-719.69
Bill Pmt -Check	11/21/2025	35111	Heinz, Josh	-250.00
Bill Pmt -Check	11/21/2025	35112	Herrera's Emergency Lighting	-1,525.00
Bill Pmt -Check	11/21/2025	35113	Lower Neches Valley Authority	-11,378.10
Bill Pmt -Check	11/21/2025	35114	M & D Supply, Inc.	-407.28
Bill Pmt -Check	11/21/2025	35115	Oxford IV, Hubert	-250.00
Bill Pmt -Check	11/21/2025	35116	Southern Tire Mart	-202.51
Bill Pmt -Check	11/21/2025	35117	Texas Commission on Environment...	-8,902.85
Bill Pmt -Check	11/21/2025	35118	Tiger Industrial Rentals LLC	-485.00
Bill Pmt -Check	11/21/2025	35119	Verizon Wireless	-171.94

3:57 PM  
12/07/25  
Accrual Basis

West Jefferson County Municipal Water District  
General Checking  
November 2025

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Bill Pmt -Check	11/21/2025	35120	CINTAS CORP	-495.80
<b>Nov 25</b>				<b><u>-184,887.94</u></b>

3:56 PM  
12/07/25  
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of November 30, 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>42,450.35</u>
<b>TOTAL</b>				<b><u>42,450.35</u></b>

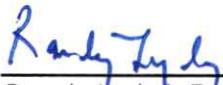
West Jefferson County Municipal Water District  
**Electronic Withdrawals**

November 2025

Type	Date	Num	Name	Amount
<b>Nov 25</b>				
Check	11/07/2025	AVR EFT	A.V.R., Inc.	-113.67
Check	11/20/2025	AVR EFT	A.V.R., Inc.	-66.86
Check	11/20/2025	AVR EFT	A.V.R., Inc.	-521.07
Check	11/24/2025	AVR EFT	A.V.R., Inc.	-75.79
Check	11/26/2025	AVR EFT	A.V.R., Inc.	-131.85
Check	11/28/2025	AVR EFT	A.V.R., Inc.	-205.23
Check	11/15/2025	BB&T EFT	BB&T	-59.36
Check	11/06/2025	ENTGY EFT	Entergy Texas, Inc..	-36.57
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-293.23
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-30.78
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-25.28
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-83.73
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-3,418.64
Check	11/05/2025	ENTGY EFT	Entergy Texas, Inc..	-24.45
Check	11/03/2025	ENTGY EFT	Entergy Texas, Inc..	-27.61
Liability Check	11/07/2025	NTWD EFT	Nationwide Retirement Solutions	-795.00
Liability Check	11/21/2025	NTWD EFT	Nationwide Retirement Solutions	-795.00
Liability Check	11/30/2025	TCDRS EFT	TCDRS	-12,145.99
Liability Check	11/07/2025	IRS EFT	United States Treasury	-7,425.10
Liability Check	11/21/2025	IRS EFT	United States Treasury	-7,652.24
<b>Nov 25</b>				<b><u>-33,927.45</u></b>

Payments Previously made (General Checking)	\$184,887.94
Direct Deposit & Fees	\$42,450.35
Electronic Withdrawals	\$33,927.45
Payments to be made/voids	
<b>TOTAL DISBURSEMNTS</b>	<b><u>\$261,265.74</u></b>

  
 \_\_\_\_\_  
 David Smith, President

  
 \_\_\_\_\_  
 Randy Lyday, Treasurer

1/13/26  
 \_\_\_\_\_  
 Date

1-13-26  
 \_\_\_\_\_  
 Date

### Meter Deposit Checking

As of November 30, 2025

Type	Date	Num	Name	Amount
<b>1001302 · Meter Deposits</b>				
Bill Pmt -Check	11/07/2025	8519	Baker, Anthony	-12.18
Bill Pmt -Check	11/07/2025	8520	Carrigan, James	-1.96
Bill Pmt -Check	11/07/2025	8521	Hampton, Kristin	-40.02
Bill Pmt -Check	11/07/2025	8522	Harvill, Diana	-17.75
Bill Pmt -Check	11/07/2025	8523	Hoang, Amy	-34.04
Bill Pmt -Check	11/07/2025	8524	Judy M. Clayton	-50.00
Bill Pmt -Check	11/07/2025	8525	Nolen, Blayne	-49.00
Bill Pmt -Check	11/07/2025	8526	West Jefferson Co. Mun. Water Dist	-276.84
Bill Pmt -Check	11/07/2025	8527	Wingate, William.	-18.21
Total 1001302 · Meter Deposits				-500.00
<b>TOTAL</b>				<b>-500.00</b>



David Smith, President



Randy Lyday, Treasurer

1/13/26

Date

1/13/26

Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT

TEXAS FIRST BANK  
CHECKBOOK BALANCE 11/1/2025 \$318,096.70  
INCOME

Service Fees	\$	207,770.04	
Tap fees	\$	2,900.00	
Other Income	\$	5,871.32	
Voided Checks	\$	46.51	
Returned Cks & Bank & DD Fees	-	\$ (323.14)	
		<u>TOTAL INCOME</u>	<u>\$216,264.73</u>
		<u>TOTAL MONIES</u>	<u>\$534,361.43</u>

DISBURSEMENTS

Wages	\$	59,626.81	
Social Security & Medicare	\$	4,542.67	
Retirement	\$	8,568.38	
Employee Insurance	\$	13,307.44	
Chemicals	\$	49,239.08	
District Insurance	\$	344.40	
Monthly Expenses	\$	93,136.96	
Debt Retirement Fund	\$	29,500.00	
Annualized Painting & Maintenance	\$	3,000.00	
Capital Projects & Annualized Expense			
		<u>TOTAL DISBURSEMENTS</u>	<u>\$261,265.74</u>

CHECKBOOK BALANCE 11/30/2025 \$ 273,095.69

SAVINGS ACCOUNT #41-291-0

ANNUALIZED PAINTING & MAINTENANCE

Balance November 01, 2025	\$	218,137.95	
Interest	\$	18.09	
To be Deposited	\$	3,000.00	
Disbursements-			
Balance November 30, 2025	\$	<u>221,156.04</u>	<u>\$ 221,156.04</u>

SAVINGS ACCOUNT #41-295-3

CAPITAL PROJECTS & ANNUALIZED EXPENSES

Balance November 01, 2025	\$	813,109.85	
Interest	\$	61.35	
CD Interest	\$	510.65	
To be Deposited			
Voided Checks			
Disbursements-	\$	<u>(465,517.75)</u>	
Balance November 30, 2025	\$	<u>348,164.10</u>	<u>\$ 348,164.10</u>

SAVINGS ACCOUNT #41-294-5

DEBT RETIREMENT FUND

Balance November 01, 2025	\$	254,992.06	
Interest	\$	22.49	
CD Interest	\$	-	
To be Deposited	\$	29,500.00	
Voided Checks			
Disbursements			
Balance November 30, 2025	\$	<u>284,514.55</u>	<u>\$ 284,514.55</u>

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance November 01, 2025	\$ 78,895.60	
Deposits	\$ 1,775.00	
Refunds	\$ (500.00)	
Voided Checks		
Balance November 30, 2025	<u>\$ 80,170.60</u>	<u>\$ 80,170.60</u>

CERTIFICATES OF DEPOSIT

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

OTHER INVESTMENTS

	<u>Interest Acc.</u>	
TexStar Acct#12308-10230 - Debt Capital	\$ 3,697.05	\$ 1,133,843.35
TexStar Acct#12308-11110 - General Fund	\$ 453.30	\$ 139,016.87
TexStar Acct#12308-11890 - Capital Projects	\$ 2,250.09	\$ 690,074.99

CHECKING & SAVINGS ACCOUNTS	\$ 3,129,865.59
METER DEPOSITS	\$ 215,170.60
TOTAL MONIES	<u>\$ 3,345,036.19</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	3.30%	9/4/1997	8/28/2026	\$ 879.11
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	3.30%	8/19/1998	8/12/2026	\$ 878.24
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	3.55%	3/13/1998	3/6/2026	\$ 1,769.16
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	3.55%	4/21/2005	4/21/2026	\$ 208.13
						<u>\$ 3,734.64</u>

TEXAS FIRST BANK  
 CHECKING ACCOUNTS:

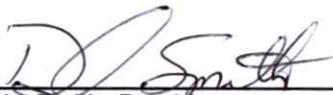
General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 273,095.69</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 80,170.60</u>

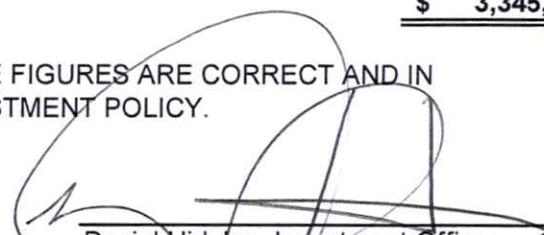
TEXAS FIRST BANK  
 MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 221,156.04</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 348,164.10</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 284,514.55</u>

RESTRICTED FUNDS	\$ 2,502,620.36
WORKING CAPITAL	\$ -
UNRESTRICTED FUNDS	<u>\$ 842,415.83</u>
<b>TOTAL MONIES</b>	<b><u>\$ 3,345,036.19</u></b>

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

  
 \_\_\_\_\_  
 David Smith, President  
 1/13/26  
 \_\_\_\_\_  
 Date

  
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 Daniel Hidalgo, Investment Officer  
  
 \_\_\_\_\_  
 Randy Lyday, Treasurer  
 1/13/25  
 \_\_\_\_\_  
 Date

**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...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1004100 · Customer Svc. Fees - Water	1,347,099.56	2,300,000.00	-952,900.44	58.6%
1004120 · Bulk Water Sales	1,887.92	1,000.00	887.92	188.8%
1004130 · Water Tap Connection Fees	33,745.00	58,000.00	-24,255.00	58.2%
1004135 · Tap Connection Fees - Sewer	6,875.00	25,000.00	-18,125.00	27.5%
1004140 · Reconnection Fees	14,490.00	14,000.00	490.00	103.5%
1004150 · Water Svc. Inspection Fees	893.15	2,000.00	-1,106.85	44.7%
1004160 · Transfer Fees	2,065.00	4,000.00	-1,935.00	51.6%
1004200 · Customer Svc. Fees - Sewer	203,645.23	331,000.00	-127,354.77	61.5%
1004320 · Penalties - Service Accounts	26,376.00	36,000.00	-9,624.00	73.3%
1004400 · Interest Inc. - Gen. Acct.	256.28	4,000.00	-3,743.72	6.4%
1004410 · Interest Inc. - Meter Dep.	3,478.36	6,500.00	-3,021.64	53.5%
1004420 · Interest Inc. - TexStar	47,783.21			
1004470 · Bad Check Charge	255.00	2,000.00	-1,745.00	12.8%
1004590 · Misc. Income	25,812.44	8,500.00	17,312.44	303.7%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
<b>Total Income</b>	<b>1,714,662.15</b>	<b>2,793,000.00</b>	<b>-1,078,337.85</b>	<b>61.4%</b>
<b>Gross Profit</b>	<b>1,714,662.15</b>	<b>2,793,000.00</b>	<b>-1,078,337.85</b>	<b>61.4%</b>
<b>Expense</b>				
1006100 · Bulk Water Purch. - Raw Water	77,102.90	140,000.00	-62,897.10	55.1%
1006120 · Salaries & Wages	456,596.73	728,000.00	-271,403.27	62.7%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	61,118.67	109,000.00	-47,881.33	56.1%
1006170 · Life Insurance - Non-Cafeteria	265.20	1,500.00	-1,234.80	17.7%
1006180 · Group Insurance Premiums	100,669.53	155,000.00	-54,330.47	64.9%
1006200 · Taxes - Payroll	35,873.06	65,000.00	-29,126.94	55.2%
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	44,275.56	68,500.00	-24,224.44	64.6%
1006275 · Maintenance & Repair - Sewer	19,826.47	70,000.00	-50,173.53	28.3%
1006280 · Maint. & Repair - Production	40,696.16	75,000.00	-34,303.84	54.3%
1006320 · Legal Notices & Publications	0.00	2,000.00	-2,000.00	0.0%
1006340 · Fuel & Lubrications	12,096.87	35,500.00	-23,403.13	34.1%
1006355 · Chemicals-Regional Plant	119,131.43	160,000.00	-40,868.57	74.5%
1006380 · Supplies & Small Tools	2,247.49	7,000.00	-4,752.51	32.1%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	1,565.00	8,000.00	-6,435.00	19.6%
1006450 · Tap Connection Expenses	10,974.33	25,000.00	-14,025.67	43.9%
1006455 · Tap Connection Expenses - Sewer	20,608.29	19,000.00	1,608.29	108.5%
1006460 · Misc. Expenses	1,772.11	4,000.00	-2,227.89	44.3%
1006465 · License & Education	5,175.70	13,000.00	-7,824.30	39.8%
1006470 · Permit Fees	10,158.78	9,500.00	658.78	106.9%
1006480 · Laboratory Expenses	10,679.80	16,000.00	-5,320.20	66.7%
1006500 · Purchases - Sewer Svc.	71,640.46	110,000.00	-38,359.54	65.1%
1006610 · Director's Fees	550.00	4,200.00	-3,650.00	13.1%
1006670 · Legal Fees	3,500.00	12,000.00	-8,500.00	29.2%
1006680 · Accounting Fees	22,750.00	22,000.00	750.00	103.4%
1006690 · Engineering Fees	0.00	10,000.00	-10,000.00	0.0%
1006700 · Management & Consulting	8,295.00	3,000.00	5,295.00	276.5%
1006720 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
1006740 · Customer Billing Svc.	37,429.48	70,000.00	-32,570.52	53.5%
1006760 · Printing & Office Expenses	9,792.66	18,000.00	-8,207.32	54.4%
1006770 · Uniforms	3,967.95	6,500.00	-2,532.05	61.0%
1006780 · Postage	494.82	1,300.00	-805.18	38.1%
1006800 · Telephone	6,554.25	12,000.00	-5,445.75	54.6%
1006820 · Utilities	27,660.64	62,000.00	-34,339.36	44.6%
1006830 · Ins. & Surety Bond Prem.	2,274.00	50,000.00	-47,726.00	4.5%
1006850 · Travel & Per Diem	0.00	1,000.00	-1,000.00	0.0%
1006870 · Repair & Maint - Bldg & Grounds	19,416.11	19,000.00	416.11	102.2%
1006880 · Repair & Maint. - Equipment	18,774.97	27,000.00	-8,225.03	69.5%
2007340 · Interest on Notes	18,532.13			
2007540 · Note Principal Paid	112,689.18			
<b>Total Expense</b>	<b>1,413,440.10</b>	<b>2,203,000.00</b>	<b>-789,559.90</b>	<b>64.2%</b>
<b>Net Ordinary Income</b>	<b>301,222.05</b>	<b>590,000.00</b>	<b>-288,777.95</b>	<b>51.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
1004440 · ARPA Grant Funding Priority 2	-399,102.20			
1004450 · ARPA Grant Funding Priority 1	471,508.49			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%
2004400 · Interest Income - DS	839.24			

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12/08/25

Accrual Basis

**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...
Total Other Income	73,245.53	354,000.00	-280,754.47	20.7%
Other Expense				
1007050 · Capital Outlay				
1007054 · Production Cost	6,541.36			
1007056 · Equipment Replacement- New	15,804.47			
1007058 · TXDOT Hwy 365 & I10	177,385.21			
1007063 · Water Plant - Instrments	5,605.75			
1007067 · ARPA Grant Funding Priority 1	1,061,490.20			
1007068 · ARPA Grant Funding Priority 2	62,863.19			
1007069 · Sewer Lift Station	16,782.00			
1007050 · Capital Outlay - Other	0.00	200,000.00	-200,000.00	0.0%
Total 1007050 · Capital Outlay	1,346,472.18	200,000.00	1,146,472.18	673.2%
Total Other Expense	1,346,472.18	200,000.00	1,146,472.18	673.2%
Net Other Income	-1,273,226.65	154,000.00	-1,427,226.65	-826.8%
Net Income	-972,004.60	744,000.00	-1,716,004.60	-130.6%



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:** 11/01/2025 - 11/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 3.9802%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 11/28/25 WAS 1.000175.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,130,146.30
11/28/2025	MONTHLY POSTING	9999888	3,697.05	1,133,843.35
	ENDING BALANCE			1,133,843.35

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	1,130,146.30
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	3,697.05
ENDING BALANCE	1,133,843.35
AVERAGE BALANCE	1,130,146.30

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	782,000.00	0.00	35,589.63

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TEXSTAR PARTICIPANT SERVICES AT 1-800-839-7827.



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:** 11/01/2025 - 11/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 3.9802%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 11/28/25 WAS 1.000175.

<b>MONTHLY ACTIVITY DETAIL</b>				
<b>TRANSACTION DATE</b>	<b>DESCRIPTION</b>	<b>CONFIRMATION NUMBER</b>	<b>TRANSACTION AMOUNT</b>	<b>BALANCE</b>
	BEGINNING BALANCE			138,563.57
11/28/2025	MONTHLY POSTING	9999888	453.30	139,016.87
	ENDING BALANCE			139,016.87

<b>MONTHLY ACCOUNT SUMMARY</b>	
BEGINNING BALANCE	138,563.57
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	453.30
ENDING BALANCE	139,016.87
AVERAGE BALANCE	138,563.57

<b>ACTIVITY SUMMARY (YEAR-TO-DATE)</b>			
<b>ACCOUNT NAME</b>	<b>DEPOSITS</b>	<b>WITHDRAWALS</b>	<b>INTEREST</b>
GENERAL FUND	0.00	0.00	5,308.53



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:** 11/01/2025 - 11/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 3.9802%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 11/28/25 WAS 1.000175.

<b>MONTHLY ACTIVITY DETAIL</b>				
<b>TRANSACTION DATE</b>	<b>DESCRIPTION</b>	<b>CONFIRMATION NUMBER</b>	<b>TRANSACTION AMOUNT</b>	<b>BALANCE</b>
	BEGINNING BALANCE			687,824.90
11/28/2025	MONTHLY POSTING	9999888	2,250.09	690,074.99
	ENDING BALANCE			690,074.99

<b>MONTHLY ACCOUNT SUMMARY</b>	
BEGINNING BALANCE	687,824.90
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,250.09
ENDING BALANCE	690,074.99
AVERAGE BALANCE	687,824.90

<b>ACTIVITY SUMMARY (YEAR-TO-DATE)</b>			
<b>ACCOUNT NAME</b>	<b>DEPOSITS</b>	<b>WITHDRAWALS</b>	<b>INTEREST</b>
CAPITAL PROJECTS	0.00	1,000,000.00	38,089.20

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TEXSTAR PARTICIPANT SERVICES AT 1-800-839-7827.

[dhidalgo@westjeffersoncountymwd.com](mailto:dhidalgo@westjeffersoncountymwd.com)  
[rlyday@sbcglobal.net](mailto:rlyday@sbcglobal.net)  
[westjeffersoncomwd@yahoo.com](mailto:westjeffersoncomwd@yahoo.com)

West Jefferson County Municipal Water  
TIN# 741969787

Date: November 28, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$408,354.50
LESS FDIC COVERAGE Demand	\$250,000.00
	\$158,354.50
Total Savings-Time-NOW Deposits:	\$1,146,332.32
LESS FDIC COVERAGE SV-Time	\$250,000.00
	\$896,332.32
Total	\$1,054,686.82
110% OF DEPOSITS not covered	\$1,160,155.50

COVERAGE:

MARKET VALUE \$3,163,317.41

EXCESS COLLATERAL \$2,003,161.91

PREPARED BY: Amanda Tinnin  
[amanda.tinnin@texasfirst.bank](mailto:amanda.tinnin@texasfirst.bank)  
409-766-5476

# Pledge Security Listing

November 30, 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)
<b>741969787-West Jefferson County Municipal</b>																
922	3136A8WQ9	FNR 2012-99 DC	Frost Bank H		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	392,782.35	393,048.00	376,007.84	(17,040.16)
1185	31418BE93	FN #MA1959	Frost Bank H		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	405,791.67	416,107.15	400,090.53	(16,016.62)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank H		2.50	09/01/2026	12/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	496,430.35	(3,569.65)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank H		3.00	02/15/2026	12/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	574,623.72	(376.28)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank H		3.13	10/01/2027	12/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	446,982.35	(3,017.65)
1810	864856GL7	SUGARLAND TX	Frost Bank H		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	578,572.90	561,552.60	(17,020.30)
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	369,601.83	307,630.02	(61,971.81)
<b>Total for 741969787-West Jefferson County Municipal</b>												<b>12,660,000</b>	<b>3,243,574.02</b>	<b>3,282,329.88</b>	<b>3,163,317.41</b>	<b>(119,012.47)</b>

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

12/1/2025 9:59:13 AM

# Exhibit B

## 2026 Rate Changes For January

### Water

Board Approved Dec 9, 2025 Meeting. DH

#### Minimum Rate 0-2000 gals

	Old Rate	Table #	New Rate
3/4 "	\$ 29.78	1	30.97
1"	\$ 49.42	2	51.40
1.5"	\$ 98.26	3	102.19
2"	\$ 157.81	4	164.12
3"	\$ 279.89	5	291.09
4"	\$ 494.27	6	514.04
6"	\$ 841.45	7	875.11

#### Per Thousand Rate - All meters

Gals	Rate per per thousand		New Rate
2,001-8,000	\$ 4.62	all tables	4.98
8,001-15,000	\$ 4.94	all tables	5.33
15,001-300,000	\$ 5.48	all tables	5.92
Over 300,000	\$ 6.07	all tables	6.56

#### Special Rates

Unmeter tap (spr/hyd/etc)	Per month fee + Usage		50.00
Bulk water (hydrant meter)	Deposit		\$ 2,500.00
	Non Refundable		\$ 500.00
	per 1000gal		\$ 10.00
Monthly same as 2" meter Rate			

### Sewer

Sewer Rates Adjusted November 2025 to match Beaumont Increase

#### Cheek Sewer

Minimum + Cost + 15% per thousand

Minimum 0-1,000 gals			New Rate
All	\$ 27.04	1	28.12
<b>Per Thousand Rate</b>			
1,001-Over	\$ 5.97	1	6.96

#### Industrial Cheek

Cost + 15%

Minimum 0-1000 gals			New Rate
Brystar, Brundage, Robbins	\$ 18.84	3	21.99
Clifton	\$ 19.15	3	22.33
Country Village	\$ 57.47	self	67.04
<b>Per Thousand Rate</b>			
1001-over	\$ 8.95	3	10.43

#### Hamshire Sewer

			New Rate
Flat Rate Residential	\$ 65.25	2	67.86
Flat Rate Other Lott Trailer	\$ 720.83	2	749.66
Flat Rate HFISD	\$ 1,200.00	2	1248.00

## West Jefferson County Fees 2026

Deposits		Water	
		Residential	Commercial
3/4 "		\$ 50.00	\$ 75.00
1"		\$ 75.00	\$ 100.00
1.5"		\$ 100.00	\$ 150.00
2"		\$ 150.00	\$ 200.00
3"			\$ 300.00
4"			\$ 400.00
6"			\$ 600.00
	Renters Water		\$ 150.00
		Sewer	
		All	\$ 75.00
		Renters	\$ 150.00

Other Fees			New Rate
Reconnect		\$ 25.00	
Inspect	per trip	\$ 20.00	\$ 50.00
Transfer		\$ 25.00	\$ 35.00
Return Check		\$ 30.00	
Late Fee		\$ 6.00	\$ 5.00
Collection		\$ 10.00	
Meter Testing	field test	\$ 25.00	\$ 50.00
Meter Tamper	broke seal etc	\$ 25.00	\$ 50.00
Damage Meter		Cost +15%	Not< \$20
Antenna		\$ 45.00	\$ 50.00

### Installations

Water Taps		
3/4"	max 60'	\$ 1,450.00
1"	max 60'	\$ 1,950.00
1.5" +	Cost plus 15% not less than others	
Road Bore	by district	\$ 400.00
<b>Sewer Taps (LPSS)</b>		
Residential	max 100'	\$ 5,425.00
Commercial	Responsibility of customer/contractor	
Road Bore	by district	\$ 400.00
Additional Service Line		\$5.00 / ft
*Any backflow prevention or backwater prevention responsibility of customer and must submit inspection		
**Large properties to provide CSI by contractor		
***TXDOT Road Crossing (bore any size)		Cost +15%
****Any Road Crossing not by District (bore)		Cost +15%