

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 January 14, 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
Gene Beebe	Director
Byron Hlavinka	Director

All of said Board members were present, with the exception of Secretary Broussard and Director Beebe, 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; 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 December 9, 2024 regular meeting. Upon motion by Director Lavergne and seconded by Vice President Bonvillion, and with the unanimous consent of all Board members present, 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 December 1, 2024 through December 31, 2024, the District's total income was \$215,608.68 and

total disbursements were \$214,382.71, bringing the General Checking account balance to \$214,051.48 as of December 31, 2024. The Treasurer's Report also reflects the following balances in the District's other accounts as of December 31, 2024: Annualized Painting & Maintenance Savings -- \$187,966.61; Capital Projects & Annualized Expenses Savings -- \$521,461.10; Debt Retirement Fund Savings -- \$872,896.79; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$74,470.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$316,253.72; TexSTAR General Fund -- \$133,708.34; and TexSTAR Capital Projects -- \$1,651,985.79. As of December 31, 2024, the funds of the District totaled \$4,147,794.44. Upon motion by Treasurer Lyday and seconded by Vice President Bonvillion, the Board members present 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, at which time Mr. Hidalgo advised that with regard to the new ground storage tank project (ARPA Priority 1 project), Allco/DNS Tanks have requested an extension of time to begin the tank construction in October 2025 to accommodate their other projects/worker availability, in exchange for a \$25,000 reduction of the original bid amount. Mr. Hidalgo indicated that such would still allow completion of the project well in advance of the December 31, 2026 deadline. Upon motion by Director Hlavinka and seconded by Treasurer Lyday, the Board members present unanimously approved the requested time extension.

The Board's attention was then directed to Agenda Item No. 7, at which time Mr. Hidalgo reported the following on the ARPA projects: (1) sub-surface foundation work has begun on the ground storage tank (ARPA Priority 1 project); and, (2) pre-construction meeting on the elevated

storage tank is scheduled for January 23, 2025, and sub-surface foundation work will begin in February 2025 (ARPA Priority 1 project).

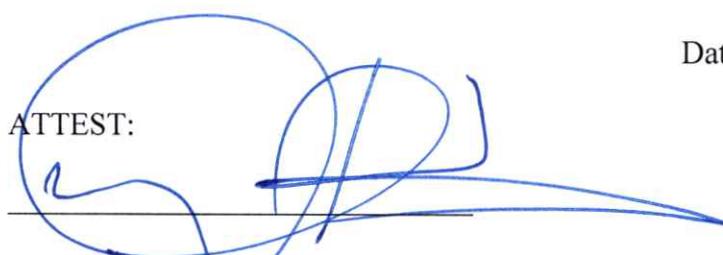
Next, the Board moved to Agenda Item No. 8 regarding the water line relocation project at the intersection of IH-10 and Hwy. 365 project, at which time Mr. Hidalgo advised that the District and its engineer are still working with TXDOT to establish the appropriate location for the water line relocation.

Then, under Agenda Item No. 9, Mr. Hidalgo provided his Manager's Report. For the month of December 2024, Mr. Hidalgo reported that there was 1 new connection, 6 reconnections, 11 transfers, 17 final bills, and no leaks repaired by the District, and that 18,797,100 gallons of water were sold during the period for a total of \$175,833.33; and, that there were no new sewer connections and 11 sewer service calls, and that the sewer sales for the period totaled \$22,572.07. The total customer count for the District as of December 31, 2024 was 3,412 (347 sewer connections).

Being as there were no other matters to come before the Board under Agenda Item No. 10, the regular meeting was adjourned.



David Smith, President
Date: 2/11/25

ATTEST:


Date: 2/11/2025

Exhibit A

General Checking

December 2024

Type	Date	Num	Name	Amount
Dec 24				
Liability Check	12/06/2024	34488	Invesco Investment Services, Inc.	-25.00
Liability Check	12/06/2024	34489	Blue Cross Blue Shield of Texas	-8,945.04
Bill Pmt -Check	12/06/2024	34490	A.V.R., Inc.	-4,265.59
Bill Pmt -Check	12/06/2024	34491	Advance Staffing, Inc.	-5,932.15
Bill Pmt -Check	12/06/2024	34492	Automatic Pump and Equipment Co.	-4,833.00
Bill Pmt -Check	12/06/2024	34493	Beaumont Water Utilities-Sewer	-4,730.96
Bill Pmt -Check	12/06/2024	34494	Benckenstein & Oxford, L.L.P.	-3,380.54
Bill Pmt -Check	12/06/2024	34495	Brenntag Southwest, Inc.	-5,243.90
Bill Pmt -Check	12/06/2024	34496	Card Service Center	-1,155.76
Bill Pmt -Check	12/06/2024	34497	Core & Main	-540.72
Bill Pmt -Check	12/06/2024	34498	Daigle,Angel	-150.00
Bill Pmt -Check	12/06/2024	34499	Dallison, Martha	-150.00
Bill Pmt -Check	12/06/2024	34500	Eastex Environmental Laboratory, I...	-602.00
Bill Pmt -Check	12/06/2024	34501	Green Acres Grocery	-1,353.69
Bill Pmt -Check	12/06/2024	34502	Hernandez Office Supply	-141.55
Bill Pmt -Check	12/06/2024	34503	Industrial Equipment Company	-632.25
Bill Pmt -Check	12/06/2024	34504	Lone Star Lube Right	-260.83
Bill Pmt -Check	12/06/2024	34505	Lower Neches Valley Authority	-9,160.80
Bill Pmt -Check	12/06/2024	34506	M & D Supply, Inc.	-934.56
Bill Pmt -Check	12/06/2024	34507	Munro's Uniform Services	-236.20
Bill Pmt -Check	12/06/2024	34508	Pemsco	-5,096.79
Bill Pmt -Check	12/06/2024	34509	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	12/06/2024	34510	Transmat Construction, LLC	-160.00
Bill Pmt -Check	12/06/2024	34511	Waste Management	-294.06
Bill Pmt -Check	12/06/2024	34512	West Jefferson Co. Mun. Water Dist	-32,500.00
Liability Check	12/19/2024	34513	Invesco Investment Services, Inc.	-25.00
Liability Check	12/19/2024	34514	AFLAC	-118.74
Liability Check	12/19/2024	34515	Aflac Dental & Vision	-127.87
Bill Pmt -Check	12/19/2024	34516	ACT Pipe & Supply	-417.53
Bill Pmt -Check	12/19/2024	34517	Advance Staffing, Inc.	-1,951.60
Bill Pmt -Check	12/19/2024	34518	American Water Works Association	-413.00
Bill Pmt -Check	12/19/2024	34519	Charter Communications	-205.67
Bill Pmt -Check	12/19/2024	34520	City of Beaumont	-4,686.27
Bill Pmt -Check	12/19/2024	34521	Core & Main	-6,041.95
Bill Pmt -Check	12/19/2024	34522	Daigle,Angel	-150.00
Bill Pmt -Check	12/19/2024	34523	Dallison, Martha	-150.00
Bill Pmt -Check	12/19/2024	34524	Heinz, Josh	-250.00
Bill Pmt -Check	12/19/2024	34525	HSA Bank	-24,216.00
Bill Pmt -Check	12/19/2024	34526	Immense Impact, LLC	-715.00
Bill Pmt -Check	12/19/2024	34527	JPL Electric, LLC	-1,971.17
Bill Pmt -Check	12/19/2024	34528	Marty, Joseph	-94.28
Bill Pmt -Check	12/19/2024	34529	Oxford IV, Hubert	-250.00
Bill Pmt -Check	12/19/2024	34530	PC Market & Hardware	-202.41
Bill Pmt -Check	12/19/2024	34531	Sam's Club/synchrony Bank	-484.28
Bill Pmt -Check	12/19/2024	34532	Verizon Wireless	-211.26
Dec 24				-133,534.17

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01/02/25
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of December 31, 2024

<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>41,207.33</u>
TOTAL				<u>41,207.33</u>

West Jefferson County Municipal Water District
 Electronic Withdrawals

December 2024

Type	Date	Num	Name	Amount
Dec 24				
Check	12/06/2024	ENTGY EFT	Entergy Texas, Inc..	-37.07
Check	12/05/2024	ENTGY EFT	Entergy Texas, Inc..	-71.12
Check	12/05/2024	ENTGY EFT	Entergy Texas, Inc..	-3,901.78
Check	12/05/2024	ENTGY EFT	Entergy Texas, Inc..	-29.56
Check	12/05/2024	ENTGY ET	Entergy Texas, Inc..	-25.34
Check	12/05/2024	ENTGY EFT	Entergy Texas, Inc..	-25.43
Check	12/05/2024	ENTGY EFT	Entergy Texas, Inc..	-238.29
Check	12/02/2024	ENTGY EFT	Entergy Texas, Inc..	-28.16
Liability Check	12/06/2024	NTWD EFT	Nationwide Retirement Solutions	-635.00
Liability Check	12/20/2024	NTWD EFT	Nationwide Retirement Solutions	-635.00
Check	12/16/2024	TTECH EFT	T Tech, LLC.	-20.00
Check	12/14/2024	TTECH EFT	T Tech, LLC.	-20.00
Liability Check	12/31/2024	TCDRS EFT	TCDRS	-10,355.30
Check	12/19/2024	TEX MUT EFT	Texas Mutual Insurance Company	-9,123.00
Liability Check	12/06/2024	IRS EFT	United States Treasury	-6,797.92
Liability Check	12/11/2024	IRS EFT	United States Treasury	-1,507.60
Liability Check	12/20/2024	IRS EFT	United States Treasury	-6,190.64
Dec 24				<u>-39,641.21</u>

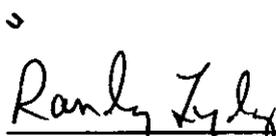
Payments Previously made (General Checking)	\$133,534.17
Direct Deposit & Fees	\$41,207.33
Electronic Withdrawals	\$39,641.21
Payments to be made/voids	
TOTAL DISBURSEMNTS	<u>\$214,382.71</u>



 David Smith, President

1/14/25

 Date



 Randy Lyday, Treasurer

1/14/25

 Date

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01/02/25
Accrual Basis

West Jefferson County Municipal Water District
Meter Deposit Checking

As of December 31, 2024

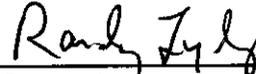
Type	Date	Num	Name	Amount
1001302 · Meter Deposits				
Bill Pmt -Check	12/19/2024	8380	Allen, Christa	-15.42
Bill Pmt -Check	12/19/2024	8381	Broussard, Joan.	-7.28
Bill Pmt -Check	12/19/2024	8382	Broussard, John	-11.71
Bill Pmt -Check	12/19/2024	8383	Galvan, Rafael	-17.75
Bill Pmt -Check	12/19/2024	8384	Kiker., Chuck.	-20.07
Bill Pmt -Check	12/19/2024	8385	Mcclendon, Peggy.	-32.04
Bill Pmt -Check	12/19/2024	8386	McDaniel, Kathryn	-9.82
Bill Pmt -Check	12/19/2024	8387	Parsons, Allen	-124.06
Bill Pmt -Check	12/19/2024	8388	Parsons, Deanna	-20.07
Bill Pmt -Check	12/19/2024	8389	Smith, Robert	-26.06
Bill Pmt -Check	12/19/2024	8390	West Jefferson Co. Mun. Water Dist	-985.98
Bill Pmt -Check	12/19/2024	8391	Winn, Lauri	-29.74
Total 1001302 · Meter Deposits				-1,300.00
TOTAL				-1,300.00



David Smith, President

1/14/25

Date



Randy Lyday, Treasurer

1/14/25

Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
TREASURER'S REPORT

TEXAS FIRST BANK
CHECKBOOK BALANCE 12/1/2024 \$212,825.52
INCOME

Service Fees	\$	211,676.82
Tap fees	\$	1,450.00
Other Income	\$	4,919.39
Voided Check/Bank Error		
Returned Cks & Bank & DD Fees	-	<u>\$ (2,437.53)</u>

TOTAL INCOME		<u>\$215,608.68</u>
TOTAL MONIES		<u>\$428,434.20</u>

DISBURSEMENTS

Wages	\$	56,699.64
Social Security & Medicare	\$	4,320.58
Retirement	\$	7,385.33
Employee Insurance	\$	8,151.10
Chemicals	\$	5,243.90
District Insurance		
Monthly Expenses	\$	100,082.16
Debt Retirement Fund	\$	29,500.00
Annualized Painting & Maintenance	\$	3,000.00
Capital Projects & Annualized Expense		

TOTAL DISBURSEMENTS		<u>\$214,382.71</u>
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CHECKBOOK BALANCE 12/31/2024		<u>\$ 214,051.49</u>
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SAVINGS ACCOUNT #41-291-0
ANNUALIZED PAINTING & MAINTENANCE

Balance December 01, 2024	\$	184,950.72
Interest	\$	15.89
To be Deposited	\$	3,000.00
Disbursements-		
Balance December 31, 2024	\$	<u>187,966.61</u>

		<u>\$ 187,966.61</u>
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SAVINGS ACCOUNT #41-295-3
CAPITAL PROJECTS & ANNUALIZED EXPENSES

Balance December 01, 2024	\$	520,822.82
Interest	\$	44.64
CD Interest	\$	593.64
To be Deposited		
Voided Checks		
Disbursements-		
Balance December 31, 2024	\$	<u>521,461.10</u>

		<u>\$ 521,461.10</u>
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SAVINGS ACCOUNT #41-294-5
DEBT RETIREMENT FUND

Balance December 01, 2024	\$	843,323.39
Interest	\$	73.40
CD Interest	\$	-
To be Deposited	\$	29,500.00
Voided Checks		
Disbursements		
Balance December 31, 2024	\$	<u>872,896.79</u>

		<u>\$ 872,896.79</u>
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METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance Decmeber 01, 2024	\$ 73,920.60	
Deposits	\$ 1,850.00	
Refunds	\$ (1,300.00)	
Disbursments		
Balance December 31, 2024	\$ 74,470.60	\$ 74,470.60

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

\$ 40,000.00

OTHER INVESTMENTS

TexStar Acct#12308-10230 - Debt Capital	\$ 316,253.72
TexStar Acct#12308-11110 - General Fund	\$ 133,708.34
TexStar Acct#12308-11890 - Capital Projects	\$ 1,651,985.79

CHECKING & SAVINGS ACCOUNTS	\$ 3,938,323.84
METER DEPOSITS	\$ 209,470.60
TOTAL MONIES	\$ 4,147,794.44

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

TEXAS FIRST BANK		CD				FY YTD
CERTIFICATES OF DEPOSIT:		Amount	Percentage	Issued	To	Interest
(Restricted)	Replacement & Repair C.D. #46032078 COA #01-0000-1400	\$ 40,000.00	4.10%	9/4/1997	8/28/2025	\$ 951.40
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	4.10%	8/19/1998	8/12/2025	\$ 952.61
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	4.15%	3/13/1998	3/6/2025	\$ 2,358.11
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	4.15%	4/21/2005	4/21/2025	\$ 277.42
						<u>\$ 4,539.54</u>

TEXAS FIRST BANK
CHECKING ACCOUNTS:

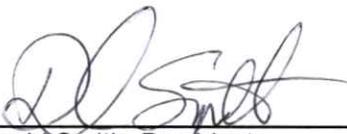
General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 214,051.49</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 74,470.60</u>

TEXAS FIRST BANK
MONEY MARKET ACCOUNTS

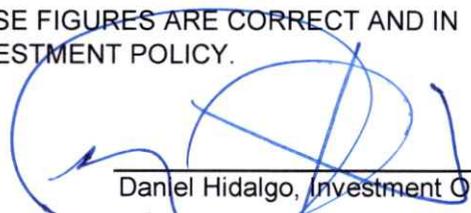
Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 187,966.61</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 521,461.10</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 872,896.79</u>

RESTRICTED FUNDS	<u>\$ 3,224,315.24</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 923,479.20</u>
TOTAL MONIES	<u><u>\$ 4,147,794.44</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 1/14/25



Daniel Hidalgo, Investment Officer


Randy Lyday, Treasurer
Date 1/14/25

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2024 through April 2025

01/03/25

Accrual Basis

	May '24 - Apr 25	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
1004100 · Customer Svc. Fees - Water	1,490,063.01	2,300,000.00	-809,936.99	64.8%
1004120 · Bulk Water Sales	157.81	1,000.00	-842.19	15.8%
1004130 · Water Tap Connection Fees	46,131.00	58,000.00	-11,869.00	79.5%
1004135 · Tap Connection Fees - Sewer	19,175.00	15,000.00	4,175.00	127.8%
1004140 · Reconnection Fees	10,445.00	13,000.00	-2,555.00	80.3%
1004150 · Water Svc. Inspection Fees	1,465.00	2,000.00	-535.00	73.3%
1004160 · Transfer Fees	2,045.00	4,000.00	-1,955.00	51.1%
1004200 · Customer Svc. Fees - Sewer	220,528.97	315,000.00	-94,471.03	70.0%
1004320 · Penalties - Service Accounts	25,980.00	35,000.00	-9,020.00	74.2%
1004400 · Interest Inc. - Gen. Acct.	3,310.32	1,000.00	2,310.32	331.0%
1004410 · Interest Inc. - Meter Dep.	4,504.82	4,500.00	4.82	100.1%
1004420 · Interest Inc. - TexStar	58,614.14	54,000.00	4,614.14	108.5%
1004470 · Bad Check Charge	500.10	2,000.00	-1,499.90	25.0%
1004490 · Copy Income	0.00	15.00	-15.00	0.0%
1004590 · Misc. Income	6,707.65	7,000.00	-292.35	95.8%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
Total Income	1,889,627.82	2,812,515.00	-922,887.18	67.2%
Gross Profit	1,889,627.82	2,812,515.00	-922,887.18	67.2%
Expense				
1006100 · Bulk Water Purch. - Raw Water	75,271.90	140,000.00	-64,728.10	53.8%
1006120 · Salaries & Wages	465,646.00	700,000.00	-234,354.00	66.5%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	64,344.62	100,000.00	-35,655.38	64.3%
1006170 · Life Insurance - Non-Cafeteria	491.60	1,500.00	-1,008.40	32.8%
1006180 · Group Insurance Premiums	109,839.06	155,000.00	-45,160.94	70.9%
1006200 · Taxes - Payroll	36,685.55	65,000.00	-28,314.45	56.4%
1006220 · Worker's Comp. Premium	9,123.00	12,000.00	-2,877.00	76.0%
1006250 · Contract Labor	41,846.35	6,000.00	35,846.35	697.4%
1006270 · Maint. & Repair - Dist. System	43,509.81	60,000.00	-16,490.19	72.5%
1006275 · Maintenance & Repair - Sewer	50,397.71	60,000.00	-9,602.29	84.0%
1006280 · Maint. & Repair - Production	31,538.50	120,000.00	-88,461.50	26.3%
1006320 · Legal Notices & Publications	2,939.31	1,000.00	1,939.31	293.9%
1006340 · Fuel & Lubrications	15,504.64	35,500.00	-19,995.36	43.7%
1006355 · Chemicals-Regional Plant	73,013.29	160,000.00	-86,986.71	45.6%
1006380 · Supplies & Small Tools	5,030.43	6,500.00	-1,469.57	77.4%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	4,424.50	6,500.00	-2,075.50	68.1%
1006450 · Tap Connection Expenses	23,328.20	25,000.00	-1,671.80	93.3%
1006455 · Tap Connection Expenses - Sewer	15,858.17	19,000.00	-3,141.83	83.5%
1006460 · Misc. Expenses	634.20	4,000.00	-3,365.80	15.9%
1006465 · License & Education	6,355.45	9,000.00	-2,644.55	70.6%
1006470 · Permit Fees	10,158.78	9,500.00	658.78	106.9%
1006480 · Laboratory Expenses	10,006.00	16,000.00	-5,994.00	62.5%
1006500 · Purchases - Sewer Svc.	78,209.70	95,000.00	-16,790.30	82.3%
1006610 · Director's Fees	0.00	4,200.00	-4,200.00	0.0%
1006670 · Legal Fees	8,880.54	10,000.00	-1,119.46	88.8%
1006680 · Accounting Fees	19,500.00	18,500.00	1,000.00	105.4%
1006690 · Engineering Fees	0.00	18,000.00	-18,000.00	0.0%
1006700 · Management & Consulting	495.00	8,000.00	-7,505.00	6.2%
1006720 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
1006740 · Customer Billing Svc.	44,858.32	80,000.00	-35,141.68	56.1%
1006760 · Printing & Office Expenses	11,594.44	10,000.00	1,594.44	115.9%
1006770 · Uniforms	3,035.22	6,500.00	-3,464.78	46.7%
1006780 · Postage	465.75	1,300.00	-834.25	35.8%
1006800 · Telephone	6,768.67	17,000.00	-10,231.33	39.8%
1006820 · Utilities	36,746.58	62,000.00	-25,253.42	59.3%
1006830 · Ins. & Surety Bond Prem.	1,519.00	50,000.00	-48,481.00	3.0%
1006850 · Travel & Per Diem	0.00	1,000.00	-1,000.00	0.0%
1006870 · Repair & Maint - Bldg & Grounds	10,799.34	19,000.00	-8,200.66	56.8%
1006880 · Repair & Maint. - Equipment	14,187.44	27,000.00	-12,812.56	52.5%
2007340 · Interest on Notes	15,636.01			
2007540 · Note Principal Paid	63,915.30			
Total Expense	1,412,558.38	2,146,000.00	-733,441.62	65.8%
Net Ordinary Income	477,069.44	666,515.00	-189,445.56	71.6%

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2024 through April 2025

01/03/25

Accrual Basis

	May '24 - Apr 25	Budget	\$ Over Budget	% of Bu...
Other Income/Expense				
Other Income				
1004450 · ARPA Grant Funding Priority 1	51,845.00			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%
2004400 · Interest Income - DS	1,144.36			
2014990 · Transfer from General Fund	0.00	36,000.00	-36,000.00	0.0%
Total Other Income	52,989.36	390,000.00	-337,010.64	13.6%
Other Expense				
1007050 · Capital Outlay				
1007054 - Production Cost	16,065.29			
1007051 · Water Plant Upgrades	19,799.00			
1007053 · Distribution	80,000.00			
1007056 · Equipment Replacement- New	7,697.42			
1007063 · Water Plant - Instruments	7,419.97			
1007067 · ARPA Grant Funding Priority 1	275.37			
1007069 · Sewer Lift Station	27,993.00			
1007050 · Capital Outlay - Other	0.00	276,500.00	-276,500.00	0.0%
Total 1007050 · Capital Outlay	159,250.05	276,500.00	-117,249.95	57.6%
Total Other Expense	159,250.05	276,500.00	-117,249.95	57.6%
Net Other Income	-106,260.69	113,500.00	-219,760.69	-93.6%
Net Income	370,808.75	780,015.00	-409,206.25	47.5%



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: 12/01/2024 - 12/31/2024

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.5642%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 36 DAYS AND THE NET ASSET VALUE FOR 12/31/24 WAS 1.000229.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			315,032.70
12/31/2024	MONTHLY POSTING	9999888	1,221.02	316,253.72
	ENDING BALANCE			316,253.72

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	315,032.70
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	1,221.02
ENDING BALANCE	316,253.72
AVERAGE BALANCE	315,032.70

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	0.00	0.00	15,864.73



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: 12/01/2024 - 12/31/2024

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.5642%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 36 DAYS AND THE NET ASSET VALUE FOR 12/31/24 WAS 1.000229.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			133,192.10
12/31/2024	MONTHLY POSTING	9999888	516.24	133,708.34
	ENDING BALANCE			133,708.34

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	133,192.10
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	516.24
ENDING BALANCE	133,708.34
AVERAGE BALANCE	133,192.10

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	6,707.50



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: 12/01/2024 - 12/31/2024

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.5642%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 36 DAYS AND THE NET ASSET VALUE FOR 12/31/24 WAS 1.000229.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,645,607.56
12/31/2024	MONTHLY POSTING	9999888	6,378.23	1,651,985.79
	ENDING BALANCE			1,651,985.79

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	1,645,607.56
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	6,378.23
ENDING BALANCE	1,651,985.79
AVERAGE BALANCE	1,645,607.56

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	1,000,000.00	0.00	57,449.39

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

West Jefferson County Municipal Water
TIN# 741969787

Date: December 31, 2024

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$338,942.84	
LESS FDIC COVERAGE Demand	\$250,000.00	
	\$88,942.84	
Total Savings-Time-NOW Deposits:	\$1,757,324.50	
LESS FDIC COVERAGE SV-Time	\$250,000.00	
	\$1,507,324.50	
	Total	\$1,596,267.34
110% OF DEPOSITS not covered		\$1,755,894.07

COVERAGE:

MARKET VALUE \$3,219,097.79

EXCESS COLLATERAL \$1,463,203.72

PREPARED BY: Amanda Tinnin
amanda.tinnin@texasfirst.bank
409-766-5476

Pledge Security Listing

December 31, 2024

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		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	492,066.00	492,552.01	449,354.67	(43,197.34)
1185	31418BE93	FN #MA1959	Frost Bank		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	481,897.86	495,404.04	457,480.10	(37,923.94)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank		2.50	09/01/2026	01/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	488,491.20	(11,508.80)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank		3.00	02/15/2026	01/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	570,252.28	(4,747.72)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank		3.13	10/01/2027	01/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	441,484.74	(8,515.26)
1810	864856GL7	SUGARLAND TX	Frost Bank		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	582,131.51	527,170.71	(54,960.80)
2141	742395WQ5	PRINCETON TX ISD	Frost Bank		3.00	02/15/2041	02/15/2030	AAA	AAA	AAA	HTM	350,000	350,000.00	373,871.59	292,427.00	(81,444.59)
Total for 741969787-West Jefferson County Municipal												12,660,000	3,418,963.86	3,468,959.15	3,226,660.70	(242,298.45)

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