

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 June 10, 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; Will Larrain of Action Civil Engineers, PLLC, engineers for the District; and Hubert Oxford, IV 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 May 13, 2025 regular meeting. Upon motion by Director Lavergne and seconded by Director Hlavinka, 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 May 1,

2025 through May 31, 2025, the District's total income was \$244,766.88 and total disbursements were \$270,333.99, bringing the General Checking account balance to \$150,693.71 as of May 31, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of May 31, 2025: Annualized Painting & Maintenance Savings -- \$203,047.57; Capital Projects & Annualized Expenses Savings -- \$1,199,653.30; Debt Retirement Fund Savings -- \$238,630.78; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$76,670.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$1,110,278.26; TexSTAR General Fund -- \$136,127.64; and TexSTAR Capital Projects -- \$675,732.91. As of May 31, 2025, the funds of the District totaled \$3,965,834.77. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, 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 and the Board members discussed cost-of-living wage increase options for the District's employees, and the costs associated with same. Upon motion by Director Hlavinka and seconded by Treasurer Lyday, and with the consent of all present members, the Board approved and authorized a 4% cost-of-living wage increase for all District employees.

The Board's attention was then directed to Agenda Item No. 7, at which time Mr. Hidalgo advised that Director Beebe had provided notice that he is resigning from the Board (Mr. Beebe is moving to Pearland), and Mr. Hidalgo has spoken with Ross Guidry, a local resident, about filling the vacant Board position, and Mr. Guidry expressed an interest to serve on the Board. Upon motion by Treasurer Lyday and seconded by Vice President Bonvillion, the Board members present unanimously accepted Gene Beebe's resignation, appointed Ross Guidry to fill the Board

position vacated by Mr. Beebe, and confirmed that the Board officer positions will remain the same.

Next, the Board moved along to Agenda Item No. 8, at which time the Board reviewed the following ARPA project progress invoice: Eastex Utility Construction on the ARPA Priority 2 water line project (Progress Payment No. 6), totaling \$80,783.25. A copy of the progress payment invoice is attached hereto as **Exhibit B**. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, the Board members present unanimously approved and authorized payment of said ARPA project invoice.

The Board then moved along to Agenda Item No. 9, 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).

Then, under Agenda Item No. 10, Mr. Hidalgo provided his Manager's Report. For the month of May 2025, Mr. Hidalgo reported that there was 5 new connections, 1 reconnection, 15 transfers, 17 final bills, and 2 leaks repaired by the District, and that 21,508,600 gallons of water were sold during the period for a total of \$193,094.56; and, that there was 1 new sewer connection and 17 sewer service calls, and that the sewer sales for the period totaled \$23,282.30. The total customer count for the District as of May 31, 2025 was 3,440 (349 sewer connections).

Being as there were no other matters to come before the Board under Agenda Item No. 11, the regular meeting was adjourned.



David Smith, President

Date: 7/7/25

ATTEST:



Date: 07/8/25

Exhibit A

General Checking

Type	Date	Num	Name	Amount
May 25				
Liability Check	05/09/2025	34755	Invesco Investment Services, Inc.	-25.00
Liability Check	05/09/2025	34756	AFLAC	-118.34
Liability Check	05/09/2025	34757	Blue Cross Blue Shield of Texas	-12,783.00
Bill Pmt -Check	05/09/2025	34758	A.V.R., Inc.	-5,295.33
Bill Pmt -Check	05/09/2025	34759	Advance Staffing, Inc.	-1,904.00
Bill Pmt -Check	05/09/2025	34760	Audit Municipal	-660.00
Bill Pmt -Check	05/09/2025	34761	Beaumont Water Utilities-Sewer	-4,946.84
Bill Pmt -Check	05/09/2025	34762	Brenntag Southwest, Inc.	-6,010.83
Bill Pmt -Check	05/09/2025	34763	Card Service Center	-3,120.72
Bill Pmt -Check	05/09/2025	34764	Chemical Weed Control, Inc.	-1,600.00
Bill Pmt -Check	05/09/2025	34765	Daigle,Angel	-150.00
Bill Pmt -Check	05/09/2025	34766	Dallison, Martha	-150.00
Bill Pmt -Check	05/09/2025	34767	Eastex Environmental Laboratory, I...	-373.00
Bill Pmt -Check	05/09/2025	34768	Grainger	-286.18
Bill Pmt -Check	05/09/2025	34769	Green Acres Grocery	-1,474.25
Bill Pmt -Check	05/09/2025	34770	Lower Neches Valley Authority	-9,225.30
Bill Pmt -Check	05/09/2025	34771	Sam's Club/synchrony Bank	-227.00
Bill Pmt -Check	05/09/2025	34772	Texas Water Utilities Association	-735.00
Bill Pmt -Check	05/09/2025	34773	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	05/09/2025	34774	Thornton, Musso & Bellemin, Inc.	-14,197.80
Bill Pmt -Check	05/09/2025	34775	USALCO, LLC	-29,587.25
Bill Pmt -Check	05/09/2025	34776	Waste Management	-297.35
Bill Pmt -Check	05/09/2025	34777	West Jefferson Co. Mun. Water Dist	-32,500.00
Bill Pmt -Check	05/22/2025	34778	ACT Pipe & Supply	-2,860.32
Bill Pmt -Check	05/22/2025	34779	Advance Staffing, Inc.	-3,808.00
Bill Pmt -Check	05/22/2025	34780	Charter Communications	-215.76
Bill Pmt -Check	05/22/2025	34781	CINTAS CORP	-261.10
Bill Pmt -Check	05/22/2025	34782	City of Beaumont	-4,856.22
Bill Pmt -Check	05/22/2025	34783	Core & Main	-7,668.15
Bill Pmt -Check	05/22/2025	34784	Daigle,Angel	-150.00
Bill Pmt -Check	05/22/2025	34785	Dallison, Martha	-150.00
Bill Pmt -Check	05/22/2025	34786	Eastex Environmental Laboratory, I...	-460.00
Bill Pmt -Check	05/22/2025	34787	Grainger	-342.12
Bill Pmt -Check	05/22/2025	34788	Hach Company	-3,727.69
Bill Pmt -Check	05/22/2025	34789	Heinz, Josh	-250.00
Bill Pmt -Check	05/22/2025	34790	Hernandez Office Supply	-200.25
Bill Pmt -Check	05/22/2025	34791	Lone Star Lube Right	-158.13
Bill Pmt -Check	05/22/2025	34792	M & D Supply, Inc.	-210.38
Bill Pmt -Check	05/22/2025	34793	Old Republic Surety Group	-178.00
Bill Pmt -Check	05/22/2025	34794	Oxford IV, Hubert	-250.00
Bill Pmt -Check	05/22/2025	34795	PC Market & Hardware	-217.91
Bill Pmt -Check	05/22/2025	34796	Pencco, Inc.	-5,600.01
Bill Pmt -Check	05/22/2025	34797	United Communications Inc.	-400.00
Bill Pmt -Check	05/22/2025	34798	Verizon Wireless	-211.28
Bill Pmt -Check	05/22/2025	34799	West Jefferson Co. Mun. Water Dist	-50,000.00
Liability Check	05/23/2025	34800	Invesco Investment Services, Inc.	-25.00
May 25				-207,994.26

12:45 PM
06/04/25
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of May 31, 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>34,793.32</u>
TOTAL				<u>34,793.32</u>

West Jefferson County Municipal Water District
 Electronic Withdrawals

May 2025

Type	Date	Num	Name	Amount
May 25				
Check	05/15/2025	BB&T EFT	BB&T	-57.28
Check	05/07/2025	ENTGY EFT	Entergy Texas, Inc..	-33.79
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-57.08
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-2,805.32
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-267.63
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-23.76
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-26.82
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-28.59
Check	05/05/2025	ENTGY EFT	Entergy Texas, Inc..	-24.70
Liability Check	05/09/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Liability Check	05/23/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Check	05/16/2025	TTECH EFT	T Tech, LLC.	-60.00
Check	05/14/2025	TTECH EFT	T Tech, LLC.	-40.00
Liability Check	05/31/2025	TCDRS EFT	TCDRS	-10,068.14
Liability Check	05/09/2025	IRS EFT	United States Treasury	-6,561.40
Liability Check	05/23/2025	IRS EFT	United States Treasury	-6,221.90
May 25				<u>-27,546.41</u>

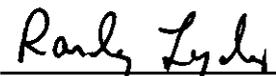
Payments Previously made (General Checking)	\$207,994.26
Direct Deposit & Fees	\$34,793.32
Electronic Withdrawals	\$27,546.41
Payments to be made/voids	
TOTAL DISBURSEMNTS	<u>\$270,333.99</u>



 David Smith, President

6/10/25

 Date



 Randy Lyday, Treasurer

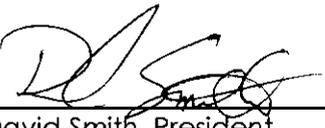
6/10/25

 Date

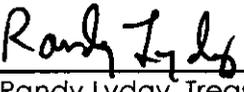
West Jefferson County Municipal Water District
Meter Deposit Checking

As of May 31, 2025

Type	Date	Num	Name	Amount
1001302 · Meter Deposits				
Bill Pmt -Check	05/22/2025	8434	Brundage Bone Concrete	-78.45
Bill Pmt -Check	05/22/2025	8435	Dickens, Kayla	-124.06
Bill Pmt -Check	05/22/2025	8436	Flats To Let.	-37.20
Bill Pmt -Check	05/22/2025	8437	Gamble, Andrea	-51.90
Bill Pmt -Check	05/22/2025	8438	Gee, Tania	-13.29
Bill Pmt -Check	05/22/2025	8439	Gobar, LLC	-25.06
Bill Pmt -Check	05/22/2025	8440	Industrial Speed Group, Inc.	-904.84
Bill Pmt -Check	05/22/2025	8441	Lynch, Philip	-38.03
Bill Pmt -Check	05/22/2025	8442	MCM Specialty Svcs, LLC	-129.05
Bill Pmt -Check	05/22/2025	8443	Patterson, Niquila	-20.07
Bill Pmt -Check	05/22/2025	8444	Perez, Sarah	-37.20
Bill Pmt -Check	05/22/2025	8445	PMP Investments	-78.87
Bill Pmt -Check	05/22/2025	8446	Schroeder, Patricia	-20.07
Bill Pmt -Check	05/22/2025	8447	Watson, Katrina	-35.04
Bill Pmt -Check	05/22/2025	8448	Watson, Laval	-30.54
Bill Pmt -Check	05/22/2025	8449	West Jefferson Co. Mun. Water Dist	-838.42
Total 1001302 · Meter Deposits				<u>-2,462.09</u>
TOTAL				<u>-2,462.09</u>



David Smith, President



Randy Lyday, Treasurer

6/10/25

Date

6/10/25

Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
TREASURER'S REPORT

TEXAS FIRST BANK
 CHECKBOOK BALANCE
 INCOME

	5/1/2025	<u>\$ 176,260.82</u>
Service Fees	\$ 214,999.67	
Tap fees	\$ 18,375.00	
Other Income	\$ 12,172.34	
Voided Check/Bank Error		
Returned Cks & Bank & DD Fees	- \$ (780.13)	
	TOTAL INCOME	<u>\$ 244,766.88</u>
	TOTAL MONIES	<u>\$ 421,027.70</u>

DISBURSEMENTS

Wages	\$ 49,426.37	
Social Security & Medicare	\$ 3,764.15	
Retirement	\$ 7,250.26	
Employee Insurance	\$ 11,603.04	
Chemicals	\$ 41,198.08	
District Insurance		
Monthly Expenses	\$ 74,592.09	
Debt Retirement Fund	\$ 29,500.00	
Annualized Painting & Maintenance	\$ 3,000.00	
Capital Projects & Annualized Expense	\$ 50,000.00	

TOTAL DISBURSEMENTS

\$ 270,333.99

CHECKBOOK BALANCE 5/31/2025

\$ 150,693.71

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

Balance May 01, 2025	\$ 200,030.42	
Interest	\$ 17.15	
To be Deposited	\$ 3,000.00	
Disbursements-		
Balance May 31, 2025	<u>\$ 203,047.57</u>	

\$ 203,047.57

SAVINGS ACCOUNT #41-295-3
CAPITAL PROJECTS & ANNUALIZED EXPENSES

Balance May 01, 2025	\$ 496,721.27	
Interest	\$ 75.38	
CD Interest	\$ 546.76	
To be Deposited	\$ 1,121,105.97	
Voided Checks		
Disbursements-	\$ (418,796.08)	
Balance May 31, 2025	<u>\$ 1,199,653.30</u>	

\$ 1,199,653.30

SAVINGS ACCOUNT #41-294-5
DEBT RETIREMENT FUND

Balance May 01, 2025	\$ 209,111.48	
Interest	\$ 19.30	
CD Interest	\$ -	
To be Deposited	\$ 29,500.00	
Voided Checks		
Disbursements		
Balance May 31, 2025	<u>\$ 238,630.78</u>	

\$ 238,630.78

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance May 01, 2025	\$ 77,370.60	
Deposits	\$ 1,600.00	
Refunds	\$ (2,462.09)	
Voided Checks	\$ 162.09	
Balance May 31, 2025	\$ 76,670.60	\$ <u>76,670.60</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	\$ 1,110,278.26
TexStar Acct#12308-11110 - General Fund	\$ 136,127.64
TexStar Acct#12308-11890 - Capital Projects	\$ 675,732.91

CHECKING & SAVINGS ACCOUNTS \$ 3,754,164.17

METER DEPOSITS \$ 211,670.60

TOTAL MONIES \$ 3,965,834.77

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	\$ 134.79
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	4.10%	8/19/1998	8/12/2025	\$ 134.79
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	3.55%	3/13/1998	3/6/2026	\$ 248.01
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	3.55%	4/21/2005	4/21/2026	\$ 29.17
						<u>\$ 546.76</u>

TEXAS FIRST BANK
CHECKING ACCOUNTS:

General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 150,693.71</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 76,670.60</u>

TEXAS FIRST BANK
MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 203,047.57</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 1,199,653.30</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 238,630.78</u>

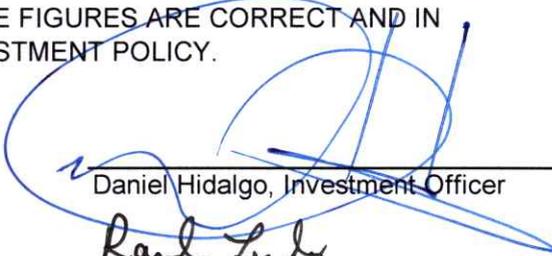
RESTRICTED FUNDS	<u>\$ 2,412,440.19</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 1,553,394.58</u>
TOTAL MONIES	<u><u>\$ 3,965,834.77</u></u>

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



David Smith, President
6/10/25

Date



Daniel Hidalgo, Investment Officer


Randy Lyday, Treasurer
6/10/25

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...
Ordinary Income/Expense				
Income				
1004100 · Customer Svc. Fees - Water	192,243.80	2,300,000.00	-2,107,756.20	8.4%
1004120 · Bulk Water Sales	0.00	1,000.00	-1,000.00	0.0%
1004130 · Water Tap Connection Fees	12,950.00	58,000.00	-45,050.00	22.3%
1004135 · Tap Connection Fees - Sewer	5,425.00	25,000.00	-19,575.00	21.7%
1004140 · Reconnection Fees	1,290.00	14,000.00	-12,710.00	9.2%
1004150 · Water Svc. Inspection Fees	160.00	2,000.00	-1,840.00	8.0%
1004160 · Transfer Fees	375.00	4,000.00	-3,625.00	9.4%
1004200 · Customer Svc. Fees - Sewer	28,797.01	331,000.00	-302,202.99	8.7%
1004320 · Penalties - Service Accounts	3,282.00	36,000.00	-32,718.00	9.1%
1004400 · Interest Inc. - Gen. Acct.	0.00	4,000.00	-4,000.00	0.0%
1004410 · Interest Inc. - Meter Dep.	546.76	6,500.00	-5,953.24	8.4%
1004420 · Interest Inc. - TexStar	6,986.81			
1004470 · Bad Check Charge	77.00	2,000.00	-1,923.00	3.9%
1004590 · Misc. Income	750.00	8,500.00	-7,750.00	8.8%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
Total Income	252,883.38	2,793,000.00	-2,540,116.62	9.1%
Gross Profit	252,883.38	2,793,000.00	-2,540,116.62	9.1%
Expense				
1006100 · Bulk Water Purch. - Raw Water	9,225.30	140,000.00	-130,774.70	6.6%
1006120 · Salaries & Wages	74,776.86	728,000.00	-653,223.14	10.3%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	7,102.56	109,000.00	-101,897.44	6.5%
1006170 · Life Insurance - Non-Cafeteria	0.00	1,500.00	-1,500.00	0.0%
1006180 · Group Insurance Premiums	11,603.04	155,000.00	-143,396.96	7.5%
1006200 · Taxes - Payroll	5,844.23	65,000.00	-59,155.77	9.0%
1006220 · Worker's Comp. Premlum	0.00	12,000.00	-12,000.00	0.0%
1006250 · Contract Labor	5,712.00	45,000.00	-39,288.00	12.7%
1006270 · Maint. & Repair - Dist. System	2,126.91	68,500.00	-66,373.09	3.1%
1006275 · Maintenance & Repair - Sewer	0.00	70,000.00	-70,000.00	0.0%
1006280 · Maint. & Repair - Production	26,929.48	75,000.00	-48,070.52	35.9%
1006320 · Legal Notices & Publications	0.00	2,000.00	-2,000.00	0.0%
1006340 · Fuel & Lubrications	1,598.96	35,500.00	-33,901.04	4.5%
1006355 · Chemicals-Regional Plant	35,598.08	160,000.00	-124,401.92	22.2%
1006380 · Supplies & Small Tools	485.68	7,000.00	-6,514.32	6.9%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	0.00	8,000.00	-8,000.00	0.0%
1006450 · Tap Connection Expenses	8,026.31	25,000.00	-16,973.69	32.1%
1006455 · Tap Connection Expenses - Sewer	0.00	19,000.00	-19,000.00	0.0%
1006460 · Misc. Expenses	330.43	4,000.00	-3,669.57	8.3%
1006465 · License & Education	810.00	13,000.00	-12,190.00	6.2%
1006470 · Permit Fees	0.00	9,500.00	-9,500.00	0.0%
1006480 · Laboratory Expenses	833.00	16,000.00	-15,167.00	5.2%
1006500 · Purchases - Sewer Svc.	9,803.06	110,000.00	-100,196.94	8.9%
1006610 · Director's Fees	0.00	4,200.00	-4,200.00	0.0%
1006670 · Legal Fees	500.00	12,000.00	-11,500.00	4.2%
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.	5,450.09	70,000.00	-64,549.91	7.8%
1006760 · Printing & Office Expenses	1,426.57	18,000.00	-16,573.43	7.9%
1006770 · Uniforms	261.10	6,500.00	-6,238.90	4.0%
1006780 · Postage	10.72	1,300.00	-1,289.28	0.8%
1006800 · Telephone	861.59	12,000.00	-11,138.41	7.2%
1006820 · Utilities	3,565.04	62,000.00	-58,434.96	5.8%
1006830 · Ins. & Surety Bond Prem.	178.00	50,000.00	-49,822.00	0.4%
1006850 · Travel & Per Diem	0.00	1,000.00	-1,000.00	0.0%
1006870 · Repair & Maint - Bldg & Grounds	2,200.00	19,000.00	-16,800.00	11.6%
1006880 · Repair & Maint. - Equipment	900.25	27,000.00	-26,099.75	3.3%
Total Expense	216,159.26	2,203,000.00	-1,986,840.74	9.8%
Net Ordinary Income	36,724.12	590,000.00	-553,275.88	6.2%
Other Income/Expense				
Other Income				
1004440 · ARPA Grant Funding Priority 2	179,347.97			
1004450 · ARPA Grant Funding Priority 1	891,758.00			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%
2004400 · Interest Income - DS	111.83			
Total Other Income	1,071,217.80	354,000.00	717,217.80	302.6%

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06/04/25

Accrual Basis

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Bu...</u>
Other Expense				
1007050 - Capital Outlay				
1007056 - Equipment Replacement- New	78.87			
1007067 - ARPA Grant Funding Priority 1	19,693.88			
1007068 - ARPA Grant Funding Priority 2	399,102.20			
1007050 - Capital Outlay - Other	0.00			
		<u>200,000.00</u>	<u>-200,000.00</u>	<u>0.0%</u>
Total 1007050 - Capital Outlay	<u>418,874.95</u>	<u>200,000.00</u>	<u>218,874.95</u>	<u>209.4%</u>
Total Other Expense	<u>418,874.95</u>	<u>200,000.00</u>	<u>218,874.95</u>	<u>209.4%</u>
Net Other Income	<u>652,342.85</u>	<u>154,000.00</u>	<u>498,342.85</u>	<u>423.6%</u>
Net Income	<u><u>689,066.97</u></u>	<u><u>744,000.00</u></u>	<u><u>-54,933.03</u></u>	<u><u>92.6%</u></u>



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: 05/01/2025 - 05/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2954%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 5/30/25 WAS 0.999937.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,106,242.49
05/30/2025	MONTHLY POSTING	9999888	4,035.77	1,110,278.26
	ENDING BALANCE			1,110,278.26

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	1,106,242.49
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	4,035.77
ENDING BALANCE	1,110,278.26
AVERAGE BALANCE	1,106,242.49

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	782,000.00	0.00	12,024.54



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: 05/01/2025 - 05/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2954%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 5/30/25 WAS 0.999937.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			135,632.82
05/30/2025	MONTHLY POSTING	9999888	494.82	136,127.64
	ENDING BALANCE			136,127.64

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	135,632.82
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	494.82
ENDING BALANCE	136,127.64
AVERAGE BALANCE	135,632.82

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	2,419.30



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: 05/01/2025 - 05/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2954%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 5/30/25 WAS 0.999937.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			673,276.69
05/30/2025	MONTHLY POSTING	9999888	2,456.22	675,732.91
	ENDING BALANCE			675,732.91

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	673,276.69
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,456.22
ENDING BALANCE	675,732.91
AVERAGE BALANCE	673,276.69

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	0.00	1,000,000.00	23,747.12

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

West Jefferson County Municipal Water
TIN# 741969787

Date: May 30, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$258,906.15	
LESS FDIC COVERAGE Demand	\$250,000.00	
	\$8,906.15	
Total Savings-Time-NOW Deposits:	\$1,836,025.53	
LESS FDIC COVERAGE SV-Time	\$250,000.00	
	\$1,586,025.53	
	Total	\$1,594,931.68
110% OF DEPOSITS not covered		\$1,754,424.85

COVERAGE:

MARKET VALUE \$3,145,069.37

EXCESS COLLATERAL \$1,390,644.52

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

Pledge Security Listing

May 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	3136ABWQ9	FNR 2012-99 DC	Frost Bank		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	442,587.90	442,960.39	415,736.69	(27,223.70)
1185	31418BE93	FN #MA1959	Frost Bank		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	450,400.15	462,457.84	429,795.05	(32,662.79)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank		2.50	09/01/2026	06/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	491,042.95	(8,957.05)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank		3.00	02/15/2026	06/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	571,758.38	(3,241.62)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank		3.13	10/01/2027	06/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	442,376.42	(7,623.58)
1810	864856GL7	SUGARLAND TX	Frost Bank		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	580,513.96	519,430.40	(61,083.56)
2141	742395WQ5	PRINCETON TX ISD	Frost Bank		3.00	02/15/2041	02/15/2030	AAA	AAA	AAA	HTM	350,000	350,000.00	371,930.79	274,929.48	(97,001.31)
Total for 741969787-West Jefferson County Municipal												12,660,000	3,337,988.05	3,382,862.98	3,145,069.37	(237,793.61)

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

6/2/2025 12:02:43 PM

Exhibit B

**West Jefferson County MWD
WATER SYSTEM IMPROVEMENTS**

PROGRESS PAYMENT No. 6

PROGRESS DATE May 28, 2025

CONTRACT TIME BEGAN: December 25, 2024

CALENDAR DAYS ALLOWED: 120

CALENDAR DAYS USED: 154

CALENDAR DAYS OVER: 34

28123.70-12643.80-2180

Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
TOTALS	\$ -	\$ -
NET CHANGE BY CHANGE ORDERS	\$ -	\$ -

ORIGINAL CONTRACT AMOUNT	\$ 948,654.00
CONTRACT AMOUNT INCLUDING CHANGE ORDERS	\$ 948,654.00
TOTAL AMOUNT OF WORK PERFORMED TO DATE	\$ 960,249.00
TOTAL MATERIALS ON HAND	\$ -
TOTAL AMOUNT OF WORK PERFORMED AND MATERIALS	\$ 960,249.00
LESS: RETAINAGE 5%	\$ 48,012.45
PREVIOUS PAYMENTS	\$ 831,453.30
TOTAL DEDUCTIONS	\$ 879,465.75
AMOUNT DUE CONTRACTOR	\$ 80,783.25

Percent Complete 101.22%

Contractor's Certification

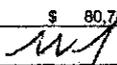
The undersigned Contractor certifies that to the best of its knowledge:
 (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Progress Payments;
 (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Progress Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and
 (3) all Work covered by this Progress Payment is in accordance with the Contract Documents and is not defective.

Contractor's Signature

By: 	Date: <u>05/28/2025</u>
Name: Mark Foust	Title: Owner
Contractor: Eastex Utility Construction	

Payment of: \$ 80,783.25
 is recommended by: 
(Engineer) ACE (Date) 5/30/25

Payment of: \$ 80,783.25
 is approved by: _____
(Owner) West Jefferson County MWD (Date) _____

Payment of: \$ 80,783.25
 is approved by:  5-29-25
(Owner) Eastex Utility Construction (Date) _____

West Jefferson County MWD
WATER SYSTEM IMPROVEMENTS
0

PROGRESS PAYMENT 6

PROGRESS DATE May 28, 2025

BID ITEM	DESCRIPTION	CONTRACT			QUANTITY THIS ESTIMATE	QUANTITY TO DATE	TOTAL COST TO DATE
		QUANTITY	UNIT	UNIT PRICE			
1	10" Pvc waterline -SDR 26 CL.160 - Cut 0'-5"	14,550	LF	\$42.00	850	14400	\$ 604,800.00
2	10" Gate Valve W/ Valve Box- American 2506, CRS, DJ, MJ	15	EA	\$3,110.00	3	14	\$ 47,740.00
3	Directional Bore for 10" Waterline using HDPE Equivalent Under Pipe Lines, Roadways and Concrete Drives	620	EA	\$104.00	180	1140	\$ 118,560.00
4	10" - 45 Degree DI, MJ, ELL- Restrain W/ "Mega Lugs"	22	EA	\$1,000.00	4	12	\$ 12,000.00
5	Air Vacuum Release Valve (Below Grade) - Avondale or Equivalent W/ Valve Box (See Detail)	8	EA	\$3,480.00			\$ -
6	Standard Flushing Valve - Restrain W/ "Mega Lugs", MJ Contractor Placed; Locations to be determined	8	EA	\$8,700.00	1	8	\$ 69,600.00
7	Connect Proposed 10" Waterline to Existing 10" Waterline, Remove Existing Plug and Salvage. Materials and Labor.	2	LS	\$4,200.00	0	1	\$ 4,200.00
8	Bore for 10" Waterline Under Pipe Lines or Concrete Drive	250	LF	\$150.00	0	250	\$ 37,500.00
9	Trench Safety Excavation - Cut 0' - 5"	14,550	LF	\$0.10	850	14400	\$ 1,440.00
10	Trench Safety Special Shoring	400	SP	\$10.00	400	400	\$ 4,000.00
11	Trench Safety Plan -Contractors Responsibility	1	LS	\$2,000.00	0	1	\$ 2,000.00
12	Tracer Wire for Waterline Within TXDOT or County ROW (14 Gauge)	14,550.00	LF	\$0.18	0	13650	\$ 2,439.00
13	Mobilization/ Demobilization	1	LS	\$43,600.00	0	1	\$ 43,600.00
14	Final Clean Up	14,550	LF	\$0.20			\$
Supplemental Items							
1	Man Hours	10	Hour	\$190.00	0	6	\$ 1,140.00
2	Truck Hours	10	Hour	\$15.00	0	6	\$ 90.00
3	Back Hoe/ Loader Hour	10	Hour	\$180.00	0	6	\$ 1,080.00

West Jefferson County MWD
 WATER SYSTEM IMPROVEMENTS
 0

PROGRESS PAYMENT 8

PROGRESS DATE May 28, 2025

BID ITEM	DESCRIPTION	CONTRACT			QUANTITY THIS ESTIMATE	QUANTITY TO DATE	TOTAL COST TO DATE
		QUANTITY	UNIT	UNIT PRICE			
4	Extra Class C Concrete- Bulk	10	CY	\$275.00			\$ -
5	Extra Class C Concrete- Formed	10	CY	\$275.00			\$ -
6	Meter Box DFW-D-1200	1	EA	\$135.00			\$ -
7	Service Clamp 3/4" or 1"	1	EA	\$1,640.00			\$ -
8	10" D.I. MJ Tee Restrain with mega lugs	10	EA	\$1,325.00			\$ -
9	Cement Stabilized sand Backfill	10	TON	\$160.00	22.5	22.5	\$ 3,600.00
10	610 Rock- Truck Measure	40	TON	\$170.00	0	38	\$ 6,460.00
11	Extra Class A Concrete Bulk	10	CY	\$275.00			\$ -
12	Extra Class A Concrete Formed	10	CY	\$275.00			\$ -
13	Unspecified Ductal Iron Fittings- Installed	500	LB	\$8.00			\$ -
14	4 Foot Barbed Wire Fence with Posts- Installed	1320	LF	\$23.00			\$ -
TOTAL AMOUNT OF WORK PERFORMED TO DATE							\$ 860,249.00