

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 March 11, 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 Vice President Bonvillion, Secretary Broussard, and Director Hlavinka, 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 February 11, 2025 regular meeting. Upon motion by Director Lavergne and seconded by Treasurer Lyday, 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

February 1, 2025 through February 28, 2025, the District's total income was \$232,153.15 and total disbursements were \$178,112.94, bringing the General Checking account balance to \$246,162.83 as of February 28, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of February 28, 2025: Annualized Painting & Maintenance Savings -- \$193,997.52; Capital Projects & Annualized Expenses Savings -- \$193,281.90; Debt Retirement Fund Savings -- \$932,043.07; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$74,095.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$318,494.62; TexSTAR General Fund -- \$134,655.77; and TexSTAR Capital Projects -- \$1,663,691.52. As of February 28, 2025, the funds of the District totaled \$3,931,422.83. Upon motion by Director Beebe and seconded by Director Lavergne, the Board members present unanimously approved the payment of bills and checks written, as reflected in Exhibit A attached hereto. Then, upon recommendation by Mr. Hidalgo, Treasurer Lyday made a motion to transfer \$782,000.00 from the District's Texas First Bank Debt Retirement Fund Savings Account (xx-294-5) to the District's TexSTAR Debt Capital Account (xxxxx-x0230), which was seconded by Director Beebe and unanimously approved by the Board members present.

Thereafter, the Board was directed to Agenda Item No. 6, at which time Mr. Hidalgo reviewed with the Board the District's current truck fleet details. Mr. Hidalgo believes it would be prudent to purchase two new pickup trucks to replace the two 2013 half-ton pickup trucks currently in use by the District, and the Board members present agreed with his assessment. Mr. Hidalgo is going to get quotes on different replacement truck options and present same to the Board at the next regular meeting.

The Board's attention was then directed to Agenda Item No. 7, at which time the Board reviewed the invoices from: (1) Maguire Iron for the ARPA Priority 1 elevated water tank project

totaling \$123,500.00 (Progress Payment No. 1); and (2) Action Civil Engineers for engineering services on the ARPA 2 water line project totaling \$37,560.00 (copies of invoices are attached hereto as **Exhibit B**). Upon motion by Director Beebe and seconded by Director Lavergne, the Board members present unanimously approved and authorized payment of said ARPA project invoices.

Next, the Board moved along to Agenda Item No. 8, at which time Mr. Hidalgo 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. 9, Mr. Hidalgo provided his Manager's Report. For the month of February 2025, Mr. Hidalgo reported that there were 7 new connections, 2 reconnections, 6 transfers, 6 final bills, and 2 leaks repaired by the District, and that 24,184,400 gallons of water were sold during the period for a total of \$202,834.04; and, that there were no new sewer connections and 15 sewer service calls, and that the sewer sales for the period totaled \$25,766.50. The total customer count for the District as of February 28, 2025 was 3,415 (348 sewer connections). Mr. Hidalgo also provided a status update on the IH-10 water line crossing at Hwy. 365 relocation project (requested and funded by TXDOT).

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

ATTEST: 
Date: 04/8/25



David Smith, President
Date: 4/8/25

Exhibit A

West Jefferson County Municipal Water District
General Checking
February 2025

Type	Date	Num	Name	Amount
Feb 25				
Liability Check	02/14/2025	34596	Invesco Investment Services, Inc.	-25.00
Liability Check	02/14/2025	34597	AFLAC	-118.34
Liability Check	02/14/2025	34598	Aflac Dental & Vision	-127.87
Liability Check	02/14/2025	34599	Blue Cross Blue Shield of Texas	-11,078.60
Liability Check	02/14/2025	34600	Dearborn National Life Insurance C...	-665.40
Bill Pmt -Check	02/14/2025	34601	A.V.R., Inc.	-9,006.65
Bill Pmt -Check	02/14/2025	34602	ACT Pipe & Supply	-585.84
Bill Pmt -Check	02/14/2025	34603	Automatic Pump and Equipment Co.	-9,533.26
Bill Pmt -Check	02/14/2025	34604	Beaumont Water Utilities-Sewer	-5,026.64
Bill Pmt -Check	02/14/2025	34605	Charter Communications	-205.67
Bill Pmt -Check	02/14/2025	34606	City of Beaumont	-4,559.63
Bill Pmt -Check	02/14/2025	34607	Core & Main	-321.97
Bill Pmt -Check	02/14/2025	34608	Daigle,Angel	-150.00
Bill Pmt -Check	02/14/2025	34609	Dallison, Martha	-150.00
Bill Pmt -Check	02/14/2025	34610	Dearborn National Life Insurance C...	-249.00
Bill Pmt -Check	02/14/2025	34611	DSHS Central Lab MC2004	-414.00
Bill Pmt -Check	02/14/2025	34612	Eastex Environmental Laboratory, I...	-1,120.00
Bill Pmt -Check	02/14/2025	34613	Global Treat	-2,450.00
Bill Pmt -Check	02/14/2025	34614	Green Acres Grocery	-1,509.30
Bill Pmt -Check	02/14/2025	34615	Hach Company	-303.00
Bill Pmt -Check	02/14/2025	34616	Heinz, Josh	-250.00
Bill Pmt -Check	02/14/2025	34617	Johnson Backhoe Services, Inc	-265.00
Bill Pmt -Check	02/14/2025	34618	Lone Star Lube Right	-65.70
Bill Pmt -Check	02/14/2025	34619	Lower Neches Valley Authority	-12,297.64
Bill Pmt -Check	02/14/2025	34620	M & D Supply, Inc.	-180.76
Bill Pmt -Check	02/14/2025	34621	Munro's Uniform Services	-307.26
Bill Pmt -Check	02/14/2025	34622	Oxford IV, Hubert	-250.00
Bill Pmt -Check	02/14/2025	34623	Southern Tire Mart	-159.80
Bill Pmt -Check	02/14/2025	34624	Texas Water Utilities Association	-405.00
Bill Pmt -Check	02/14/2025	34625	The Belt Source	-368.96
Bill Pmt -Check	02/14/2025	34626	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	02/14/2025	34627	USABlueBook	-1,093.88
Bill Pmt -Check	02/14/2025	34628	Verizon Wireless	-861.29
Bill Pmt -Check	02/14/2025	34629	Waste Management	-299.82
Bill Pmt -Check	02/14/2025	34630	West Jefferson Co. Mun. Water Dist	-32,500.00
Liability Check	02/28/2025	34631	Invesco Investment Services, Inc.	-25.00
Bill Pmt -Check	02/28/2025	34632	ACT Pipe & Supply	-280.36
Bill Pmt -Check	02/28/2025	34633	Card Service Center	-2,174.11
Bill Pmt -Check	02/28/2025	34634	Core & Main	-1,284.02
Bill Pmt -Check	02/28/2025	34635	Daigle,Angel	-150.00
Bill Pmt -Check	02/28/2025	34636	Dallison, Martha	-150.00
Bill Pmt -Check	02/28/2025	34637	Jim Snell Master Plumber Inc.	-2,561.23
Bill Pmt -Check	02/28/2025	34638	Lone Star Lube Right	-521.00
Bill Pmt -Check	02/28/2025	34639	PC Market & Hardware	-169.58
Bill Pmt -Check	02/28/2025	34640	Rural Pipe & Supply	-525.00
Bill Pmt -Check	02/28/2025	34641	Sam's Club/synchrony Bank	-160.83
Bill Pmt -Check	02/28/2025	34642	Thornton, Musso & Bellemin, Inc.	-3,200.00
Bill Pmt -Check	02/28/2025	34643	Tiger Industrial Rentals LLC	-360.00
Feb 25				-108,593.16

9:47 AM
03/05/25
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of February 28, 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>38,582.40</u>
TOTAL				<u>38,582.40</u>

West Jefferson County Municipal Water District
Electronic Withdrawals
February 2025

Type	Date	Num	Name	Amount
Feb 25				
Check	02/15/2025	BB&T EFT	BB&T	-57.28
Check	02/15/2025	BB&T EFT	BB&T	-173.76
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-25.36
Check	02/10/2025	ENTGY EFT	Entergy Texas, Inc..	-38.84
Check	02/07/2025	ENTGY EFT	Entergy Texas, Inc..	-29.57
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-74.41
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-260.55
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-29.87
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-24.16
Check	02/05/2025	ENTGY EFT	Entergy Texas, Inc..	-3,722.26
Liability Check	02/14/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Liability Check	02/28/2025	NTWD EFT	Nationwide Retirement Solutions	-635.00
Check	02/16/2025	TTECH EFT	T Tech, LLC.	-40.00
Check	02/14/2025	TTECH EFT	T Tech, LLC.	-60.00
Liability Check	02/28/2025	TCDRS EFT	TCDRS	-11,064.00
Liability Check	02/14/2025	IRS EFT	United States Treasury	-7,239.06
Liability Check	02/28/2025	IRS EFT	United States Treasury	-6,828.26
Feb 25				<u>-30,937.38</u>

Payments Previously made (General Checking)	\$108,593.16
Direct Deposit & Fees	\$38,582.40
Electronic Withdrawals	\$30,937.38
Payments to be made/voids	
TOTAL DISBURSEMNTS	<u>\$178,112.94</u>



 David Smith, President
 3/11/25

 Date

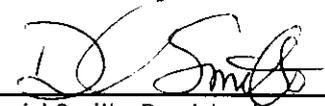


 Randy Lyday, Treasurer
 3/11/25

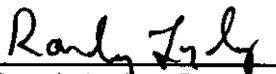
 Date

West Jefferson County Municipal Water District
Meter Deposit Checking
 As of February 28, 2025

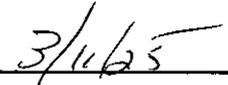
<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
1001302 · Meter Deposits				
Bill Pmt -Check	02/14/2025	8403	American Real Estate.	-120.07
Bill Pmt -Check	02/14/2025	8404	Arceneaux, Jesse	-34.04
Bill Pmt -Check	02/14/2025	8405	Boudoin, Alec	-46.75
Bill Pmt -Check	02/14/2025	8406	Corbin, Megan	-20.07
Bill Pmt -Check	02/14/2025	8407	Craigen, Cheryl	-33.04
Bill Pmt -Check	02/14/2025	8408	Derrick, Thomas	-24.06
Bill Pmt -Check	02/14/2025	8409	Dickens, Kayla	-124.06
Bill Pmt -Check	02/14/2025	8410	Farrow, P.	-13.57
Bill Pmt -Check	02/14/2025	8411	Hodges, Greg	-50.00
Bill Pmt -Check	02/14/2025	8412	Suniga, Victoria	-16.08
Bill Pmt -Check	02/14/2025	8413	Wealth Street Capital Mangt	-16.08
Bill Pmt -Check	02/14/2025	8414	West Jefferson Co. Mun. Water Dist	-608.07
Bill Pmt -Check	02/14/2025	8415	Wimberly, Bobby.	-19.11
Total 1001302 · Meter Deposits				<u>-1,125.00</u>
TOTAL				<u>-1,125.00</u>



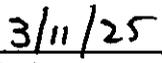
 David Smith, President



 Randy Lyday, Treasurer



 Date



 Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
TREASURER'S REPORT

TEXAS FIRST BANK
 CHECKBOOK BALANCE
 INCOME

	2/1/2025	<u>\$ 192,122.62</u>
Service Fees	\$ 213,260.74	
Tap fees	\$ 14,125.00	
Other Income	\$ 5,453.68	
Voided Check/Bank Error		
Returned Cks & Bank & DD Fees	- \$ (686.27)	
	<u>TOTAL INCOME</u>	<u>\$ 232,153.15</u>
	<u>TOTAL MONIES</u>	<u>\$ 424,275.77</u>

DISBURSEMENTS

Wages	\$ 54,315.13	
Social Security & Medicare	\$ 4,336.42	
Retirement	\$ 7,805.09	
Employee Insurance	\$ 10,095.30	
Chemicals		
District Insurance	\$ 249.00	
Monthly Expenses	\$ 68,812.00	
Debt Retirement Fund	\$ 29,500.00	
Annualized Painting & Maintenance	\$ 3,000.00	
Capital Projects & Annualized Expense		

TOTAL DISBURSEMENTS \$ 178,112.94

CHECKBOOK BALANCE 2/28/2025 \$ 246,162.83

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

Balance February 01, 2025	\$ 190,982.78	
Interest	\$ 14.74	
To be Deposited	\$ 3,000.00	
Disbursements-		
Balance February 28, 2025	<u>\$ 193,997.52</u>	<u>\$ 193,997.52</u>

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

Balance February 01, 2025	\$ 499,066.23	
Interest	\$ 34.65	
CD Interest	\$ 604.42	
To be Deposited		
Voided Checks		
Disbursements-	\$ (306,423.40)	
Balance February 28, 2025	<u>\$ 193,281.90</u>	<u>\$ 193,281.90</u>

SAVINGS ACCOUNT #41-294-5
DEBT RETIREMENT FUND

Balance February 01, 2025	\$ 902,472.95	
Interest	\$ 70.12	
CD Interest	\$ -	
To be Deposited	\$ 29,500.00	
Voided Checks		
Disbursements		
Balance February 28, 2025	<u>\$ 932,043.07</u>	<u>\$ 932,043.07</u>

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance February 01, 2025	\$ 74,470.60	
Deposits	\$ 1,075.00	
Refunds	\$ (1,594.13)	
Disbursements	\$ 144.13	
Balance February 28, 2025	\$ 74,095.60	\$ 74,095.60

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

\$ 40,000.00

OTHER INVESTMENTS

TexStar Acct#12308-10230 - Debt Capital	\$ 318,494.62
TexStar Acct#12308-11110 - General Fund	\$ 134,655.77
TexStar Acct#12308-11890 - Capital Projects	\$ 1,663,691.52

CHECKING & SAVINGS ACCOUNTS	\$ 3,722,327.23
METER DEPOSITS	\$ 209,095.60
TOTAL MONIES	\$ 3,931,422.83

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	\$ 1,220.98
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	4.10%	8/19/1998	8/12/2025	\$ 1,231.10
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	4.15%	3/13/1998	3/6/2025	\$ 2,957.30
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	4.15%	4/21/2005	4/21/2025	\$ 347.91
						<u>\$ 5,757.29</u>

TEXAS FIRST BANK
CHECKING ACCOUNTS:

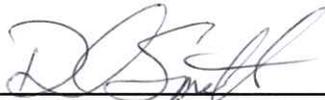
General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 246,162.83</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 74,095.60</u>

TEXAS FIRST BANK
MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 193,997.52</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 193,281.90</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 932,043.07</u>

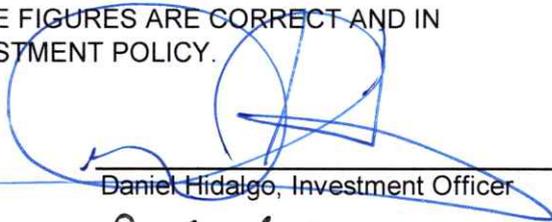
RESTRICTED FUNDS	<u>\$ 3,297,980.58</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 633,442.25</u>
TOTAL MONIES	<u><u>\$ 3,931,422.83</u></u>

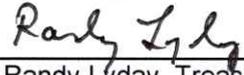
TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.



David Smith, President
3/16/25

Date



Daniel Hidalgo, Investment Officer


Randy Lyday, Treasurer
3/11/25

Date

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2024 through April 2025

03/05/25

Accrual Basis

	May '24 - Apr 25	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
1004100 · Customer Svc. Fees - Water	1,873,211.70	2,300,000.00	-426,788.30	81.4%
1004120 · Bulk Water Sales	157.81	1,000.00	-842.19	15.8%
1004130 · Water Tap Connection Fees	59,181.00	67,000.00	-7,819.00	88.3%
1004135 · Tap Connection Fees - Sewer	30,025.00	30,000.00	25.00	100.1%
1004140 · Reconnection Fees	12,390.00	14,000.00	-1,610.00	88.5%
1004150 · Water Svc. Inspection Fees	1,790.00	2,000.00	-210.00	89.5%
1004160 · Transfer Fees	2,445.00	4,000.00	-1,555.00	61.1%
1004200 · Customer Svc. Fees - Sewer	280,304.51	331,000.00	-50,695.49	84.7%
1004320 · Penalties - Service Accounts	32,256.00	38,000.00	-5,744.00	84.9%
1004400 · Interest Inc. - Gen. Acct.	3,310.32	4,000.00	-689.68	82.8%
1004410 · Interest Inc. - Meter Dep.	5,722.65	6,500.00	-777.35	88.0%
1004420 · Interest Inc. - TexStar	73,508.20	0.00	73,508.20	100.0%
1004470 · Bad Check Charge	577.10	2,000.00	-1,422.90	28.9%
1004490 · Copy Income	0.00	0.00	0.00	0.0%
1004590 · Misc. Income	6,762.65	8,500.00	-1,737.35	79.6%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
Total Income	2,381,641.94	2,809,000.00	-427,358.06	84.8%
Gross Profit	2,381,641.94	2,809,000.00	-427,358.06	84.8%
Expense				
1006100 · Bulk Water Purch. - Raw Water	96,850.24	140,000.00	-43,149.76	69.2%
1006120 · Salaries & Wages	593,177.68	718,000.00	-124,822.32	82.6%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	86,577.12	105,000.00	-18,422.88	82.5%
1006170 · Life Insurance - Non-Cafeteria	740.60	1,500.00	-759.40	49.4%
1006180 · Group Insurance Premiums	119,934.36	155,000.00	-35,065.64	77.4%
1006200 · Taxes - Payroll	47,386.75	65,000.00	-17,613.25	72.9%
1006220 · Worker's Comp. Premium	9,123.00	12,000.00	-2,877.00	76.0%
1006250 · Contract Labor	42,227.15	56,000.00	-13,772.85	75.4%
1006270 · Maint. & Repair - Dist. System	56,814.72	68,000.00	-11,185.28	83.6%
1006275 · Maintenance & Repair - Sewer	59,273.89	70,000.00	-10,726.11	84.7%
1006280 · Maint. & Repair - Production	42,420.72	75,000.00	-32,579.28	56.6%
1006320 · Legal Notices & Publications	2,939.31	3,500.00	-560.69	84.0%
1006340 · Fuel & Lubrications	18,469.26	35,500.00	-17,030.74	52.0%
1006355 · Chemicals-Regional Plant	81,343.27	160,000.00	-78,656.73	50.8%
1006380 · Supplies & Small Tools	6,641.74	7,000.00	-358.26	94.9%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	6,323.50	8,000.00	-1,676.50	79.0%
1006450 · Tap Connection Expenses	23,853.20	31,000.00	-7,146.80	76.9%
1006455 · Tap Connection Expenses - Sewer	19,063.17	21,000.00	-1,936.83	90.8%
1006460 · Misc. Expenses	2,132.52	4,000.00	-1,867.48	53.3%
1006465 · License & Education	7,000.45	13,000.00	-5,999.55	53.8%
1006470 · Permit Fees	10,158.78	9,500.00	658.78	106.9%
1006480 · Laboratory Expenses	12,373.00	16,000.00	-3,627.00	77.3%
1006500 · Purchases - Sewer Svc.	91,960.64	110,000.00	-18,039.36	83.6%
1006610 · Director's Fees	0.00	4,200.00	-4,200.00	0.0%
1006670 · Legal Fees	9,880.54	12,000.00	-2,119.46	82.3%
1006680 · Accounting Fees	19,500.00	21,000.00	-1,500.00	92.9%
1006690 · Engineering Fees	0.00	10,000.00	-10,000.00	0.0%
1006700 · Management & Consulting	495.00	3,000.00	-2,505.00	16.5%
1006720 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
1006740 · Customer Billing Svc.	54,201.66	80,000.00	-25,798.34	67.8%
1006760 · Printing & Office Expenses	13,886.50	18,000.00	-4,113.50	77.1%
1006770 · Uniforms	3,342.48	6,500.00	-3,157.52	51.4%
1006780 · Postage	852.46	1,300.00	-447.54	65.6%
1006800 · Telephone	9,121.70	12,000.00	-2,878.30	76.0%
1006820 · Utilities	45,583.51	62,000.00	-16,416.49	73.5%
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	11,999.34	19,000.00	-7,000.66	63.2%
1006880 · Repair & Maint. - Equipment	15,144.74	27,000.00	-11,855.26	56.1%
2007340 · Interest on Notes	15,636.01			
2007540 · Note Principal Paid	63,915.30			
Total Expense	1,701,863.31	2,218,000.00	-516,136.69	76.7%
Net Ordinary Income	679,778.63	591,000.00	88,778.63	115.0%

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2024 through April 2025

	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	1,399.92			
2014990 · Transfer from General Fund	0.00	36,000.00	-36,000.00	0.0%
Total Other Income	53,244.92	390,000.00	-336,755.08	13.7%
Other Expense				
1007050 · Capital Outlay				
1007054 · Production Cost	53,667.29			
1007051 · Water Plant Upgrades	28,524.00			
1007053 · Distribution	80,000.00			
1007056 · Equipment Replacement- New	7,697.42			
1007063 · Water Plant - Insturments	7,419.97			
1007066 · Distribution/Collections Study	1,500.00			
1007067 · ARPA Grant Funding Priority 1	275.37			
1007068 · ARPA Grant Funding Priority 2	281,648.40			
1007069 · Sewer Lift Station	27,993.00			
1007050 · Capital Outlay - Other	0.00	200,000.00	-200,000.00	0.0%
Total 1007050 · Capital Outlay	488,725.45	200,000.00	288,725.45	244.4%
Total Other Expense	488,725.45	200,000.00	288,725.45	244.4%
Net Other Income	-435,480.53	190,000.00	-625,480.53	-229.2%
Net Income	244,298.10	781,000.00	-536,701.90	31.3%



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: 02/01/2025 - 02/28/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.3625%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 37 DAYS AND THE NET ASSET VALUE FOR 2/28/25 WAS 1.000090.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			317,432.60
02/28/2025	MONTHLY POSTING	9999888	1,062.02	318,494.62
	ENDING BALANCE			318,494.62

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	317,432.60
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	1,062.02
ENDING BALANCE	318,494.62
AVERAGE BALANCE	317,432.60

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	0.00	0.00	2,240.90



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: 02/01/2025 - 02/28/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.3625%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 37 DAYS AND THE NET ASSET VALUE FOR 2/28/25 WAS 1.000090.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			134,206.76
02/28/2025	MONTHLY POSTING	9999888	449.01	134,655.77
	ENDING BALANCE			134,655.77

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	134,206.76
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	449.01
ENDING BALANCE	134,655.77
AVERAGE BALANCE	134,206.76

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	947.43



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: 02/01/2025 - 02/28/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.3625%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 37 DAYS AND THE NET ASSET VALUE FOR 2/28/25 WAS 1.000090.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,658,143.84
02/28/2025	MONTHLY POSTING	9999888	5,547.68	1,663,691.52
	ENDING BALANCE			1,663,691.52

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	1,658,143.84
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	5,547.68
ENDING BALANCE	1,663,691.52
AVERAGE BALANCE	1,658,143.84

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	0.00	0.00	11,705.73

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

West Jefferson County Municipal Water
TIN# 741969787

Date: February 28, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$349,817.22
LESS FDIC COVERAGE Demand	\$250,000.00
	\$99,817.22
Total Savings-Time-NOW Deposits:	\$1,494,322.49
LESS FDIC COVERAGE SV-Time	\$250,000.00
	\$1,244,322.49
	Total
	\$1,344,139.71
110% OF DEPOSITS not covered	\$1,478,553.68

COVERAGE:

MARKET VALUE \$3,214,282.35

EXCESS COLLATERAL \$1,735,728.67

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

Pledge Security Listing

February 28, 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		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	470,371.55	470,808.87	435,159.16	(35,649.71)
1185	31418BE93	FN #MA1959	Frost Bank		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	468,072.12	480,966.93	448,675.67	(32,291.26)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank		2.50	09/01/2026	03/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	491,218.35	(8,781.65)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank		3.00	02/15/2026	03/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	572,432.74	(2,567.26)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank		3.13	10/01/2027	03/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	443,900.34	(6,099.66)
1810	864856GL7	SUGARLAND TX	Frost Bank		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	581,484.49	531,414.76	(50,069.73)
2141	742395WQ5	PRINCETON TX ISD	Frost Bank		3.00	02/15/2041	02/15/2030	AAA	AAA	AAA	HTM	350,000	350,000.00	373,095.27	291,481.33	(81,613.94)
Total for 741969787-West Jefferson County Municipal												12,660,000	3,383,443.67	3,431,355.56	3,214,282.35	(217,073.21)

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

Exhibit B

PI
Acquire
FOR



Contractor's Application for Payment No. 1

Application Period: 2/12/2025 - 2/28/2025		Application Date: 2/20/2025	
To: West Jefferson Co. Municipal Water District (Owner): Jefferson County, TX	From (Contractor): Maguire Iron, Inc. P.O. Box 1446 Sioux Falls, SD	Via (Engineer): Action Civil Engineers, PLLC 3401 63rd St. Fort Worth, TX 77640	
Project: Potable Water Storage Improvement	Contract:		
Owner's Contract No.:	Contractor's Project No.:	Engineer's Project No.:	121-01A

Application For Payment

Change Order Summary				
Number	Additions	Debitations		
			1. ORIGINAL CONTRACT PRICE	\$ 21,430,000.00
			2. Net change by Change Orders	\$
			3. Current Contract Price (Line 1 + 2)	\$ 21,430,000.00
			4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates)	\$ 1,240,000.00
			5. RETAINAGE:	
			a. 5% X \$120,000.00 Work Completed	\$ 36,500.00
			b. 5% X Stored Material	\$
			c. Total Retainage (Line 5a + Line 5b)	\$ 36,500.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)	\$ 1,203,500.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)	\$
			8. AMOUNT DUE THIS APPLICATION	\$ 1,203,500.00
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 8.c above)	\$ 2,206,500.00

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(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 the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise fitted in or covered by this Application for 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 interests, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature: Rafael Balayan Date: 2/20/2025

Payment of: \$ 1,203,500.00
(Line 8 or other check application of the other amount)

is recommended by: William J. Amari 2/26/25
(Engineer) (Date)

Payment of: _____
(Line 9 or other - attach explanation of the other amount)

is approved by: [Signature] 03/11/25
(Owner) (Date)

Approved by: _____
Paying or Financing Entity (if applicable) (Date)

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract):		Possible Water Storage Improvements		Application Number:		1		
Application Period:		3/13/2025 - 3/18/2025		Application Date:		2/28/2025		
Item Number	Description	B Scheduled Value (\$)	Work Completed		E Materials Presently Stored (net to C or D)	F Total Completed and Stored to Date (C + D + E)		G Balance to Finish (B - F)
			C From Previous Application (C+D)	D This Period		% (F / B)		
1	Bonds and Insurance	\$45,000.00		\$45,000.00		\$45,000.00	100.0%	\$40,000.00
2	Design Drawings	\$40,000.00						\$40,000.00
3	Mobilization	\$80,000.00		\$20,000.00		\$20,000.00	25.0%	\$60,000.00
4	Skerwas	\$204,000.00		\$25,000.00		\$25,000.00	12.3%	\$179,000.00
5	Piers	\$242,000.00						\$242,000.00
6	Foundation	\$498,000.00						\$498,000.00
7	Piping	\$160,000.00						\$160,000.00
8	Steel Receipts	\$114,000.00						\$114,000.00
9	Shop Fabrication	\$328,000.00						\$328,000.00
10	Shop Blast & Paint	\$45,000.00						\$45,000.00
11	Steel Delivery	\$56,000.00						\$56,000.00
12	Tank Erection	\$343,000.00						\$343,000.00
13	Painting	\$220,000.00						\$220,000.00
14	Electric	\$43,000.00						\$43,000.00
15	Plumbing	\$30,000.00						\$30,000.00
16	Final Sitework	\$18,000.00						\$18,000.00
Total		\$2,636,000.00		\$120,000.00		\$120,000.00		\$2,516,000.00

Progress Estimate - Lump Sum Work

Contractor's Application

For (Contract): Potable Water Storage Improvements			Application Number: 1					
Application Period: 2/12/2025 - 2/28/2025			Application Date: 2/26/2025					
Item Number	A Description	B Scheduled Value (\$)	Work Completed		E Materials Presently Stored (not in C or D)	F		G Balance to Finish (B - F)
			C From Previous Application (C+D)	D This Period		Total Completed and Stored to Date (C + D + E)	% (F / B)	
1	Bonds and Insurance	\$85,000.00		\$85,000.00		\$85,000.00	100.0%	
2	Design Drawings	\$40,000.00						\$40,000.00
3	Mobilization	\$80,000.00		\$20,000.00		\$20,000.00	25.0%	\$60,000.00
4	Sitework	\$204,000.00		\$25,000.00		\$25,000.00	12.3%	\$179,000.00
5	Piers	\$242,000.00						\$242,000.00
6	Foundation	\$494,000.00						\$494,000.00
7	Piping	\$160,000.00						\$160,000.00
8	Steel Receipts	\$114,000.00						\$114,000.00
9	Shop Fabrication	\$528,000.00						\$528,000.00
10	Shop Blast & Paint	\$45,000.00						\$45,000.00
11	Steel Delivery	\$56,000.00						\$56,000.00
12	Tank Erection	\$262,000.00						\$262,000.00
13	Painting	\$220,000.00						\$220,000.00
14	Electric	\$48,000.00						\$48,000.00
15	Fencing	\$30,000.00						\$30,000.00
16	Final Sitework	\$18,000.00						\$18,000.00
Total		\$2,630,000.00		\$130,000.00		\$130,000.00		\$2,500,000.00

Action Civil Engineers, PLLC

FIRM REGISTRATION NO. F-16376

INVOICE

INVOICE- West Jefferson Co. "Waterline along Major Dr.: IH 10, past Steinhagen"

Client:	West Jefferson Co. Municipal Water District	Date:	February 23, 2025
	7824 Glenbrook Dr.	Job No.:	123-02A
	Beaumont, Texas 77705	Invoice No.:	123-02A- 2 [REVISED]
	(Grantee Contract NO. 000000000)	Billing Date:	Dec.30, 2024 thru Feb. 04, 2025

For Engineering Services on the following authorized project (s):

Scope will include preparation of plans, specs. & bidding documents necessary to accomplish the task delineated contract performance statement. Services will also include engineering supervision during construction.

1) Prelim. Phase Serv.-approval of design parameters (\$5,000)	\$5,000.00
2) Design Ph. Services-Engineering Plans & Specs. (\$68,000)	20,000.00
3) Completion of Bid Advertisement & Contract Award (\$3,000)	3,000.00
4) Construction Phase Services (\$31,500)	\$14,560.00
5) Final Closeout & Submittal of "As Builts" to Locality (\$10,000)	\$0.00
6) Final Inspection and Acceptance by The Locality (\$2000)	\$0.00

Subtotal Basic Engineering Services \$42,560.00

Special Services

7) geotech. / laboratory testing services as required (Does Not Apply)	\$0.00
8) Inspection-On-Site Project Representation (\$70,560)	\$15,000.00
9) Engineering surveying for design (\$40,000)	<u>\$25,000.00</u>

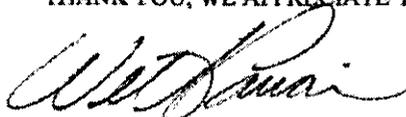
Subtotal Special Services \$40,000.00

Total Basic And Special Engineering Services \$82,560.00

Less: Previous Billing \$45,000.00

TOTAL ENGINEERING FEES \$37,560.00

THANK YOU, WE APPRECIATE YOUR BUSINESS! 32.18


 WILLIAM V. LARRAIN, P.E.

1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	BILLED TO DATE	% Line Item	BUDGET	REMAINING	INV. ITEM
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5,000												5,000	16	31,500	26,500	1
20,000												20,000	29	68,000	48,000	2
	3,000											3,000	100	3,000	0	3
	14,560											14,560	46	31,500	16,940	4
												0	0	10,000	10,000	5
												0	0	2,000	2,000	6
																7
	15,000											15,000	21	70,560	55,560	8
20,000	5,000											25,000	63	40,000	15,000	9

45,000	37,560	0	0	0	0	0	0	0	0	0	0	82,560	32.18	256,560	174,000	
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WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT

7824 Glenbrook Drive Beaumont, Texas 77705

Phone: 409-794-2338 Fax: 409-794-1256

Check Request Form

Date 03/14/25

Vendor West Jefferson County Municipal Water District - Debt Retirement Account

Amount \$ 782,000.00

Description Transfer from WJCMWD Debt Retirement account #41-294-5
to WJCMWD Cash account #03-056-9

REQUESTED @ MARCH 10th MEETING
TO BE TRANSFER TO TX STAN ACCOUNT
VIA 030669

G/L Account _____

APPROVED BY: _____
DATE: 03/14/25

Transaction request for Account: 1230810230 / WEST JEFFERSON COUNTY MWD DEBT/CAPITOL

Confirmation Number: 6203908
Transaction Type: DEPOSIT
Payment Method: ACH
Amount: 782,000.00
Settlement Date: 03/25/2025
Routing Instructions:
Bank Name: TEXAS FIRST BANK
ABA Routing Number: 113110256
Bank Account Number: 30569
Other Info 1: WEST JEFFERSON COUNTY MWD
Other Info 2:

For any questions about this information, please contact TexSTAR Participant Services at 1-800-839-7827.

TRANSFER FROM GENERAL TO TX STATE DEBT/CAPITOL
FOR MARCH MEETING REQUEST/MIMIE

DH
3/24/25

West Jefferson County Municipal Water District

General Journal Transaction

March 25, 2025

04/03/25

Accrual Basis

Num	Name	Memo	Account	Class	Debit	Credit
458		Transfer to Te...	1001031 - General C...			782,000.00
		Transfer to Te...	1001120 - CD # 123...		782,000.00	
					<u>782,000.00</u>	<u>782,000.00</u>
TOTAL					<u><u>782,000.00</u></u>	<u><u>782,000.00</u></u>