

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 November 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
Byron Hlavinka	Director
Ross Guidry	Director

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

Upon establishing that a quorum was present, President Smith asked for public comment as set forth in Agenda Item No. 3, and being as there was none, the Board was directed to Agenda Item No. 4 for review of the Minutes of the October 14, 2025 regular meeting. Upon motion by Treasurer Lyday and seconded by Director Hlavinka, and with the unanimous consent of all Board members, the proposed Minutes were approved.

President Smith then directed the Board to Agenda Item No. 5 for review of the bills payable and the District's finances. As set forth in the Treasurer's Report, for the period of

October 1, 2025 through October 31, 2025, the District's total income was \$250,011.48 and total disbursements were \$170,657.21, bringing the General Checking account balance to \$318,096.70 as of October 31, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of October 31, 2025: Annualized Painting & Maintenance Savings -- \$218,137.95; Capital Projects & Annualized Expenses Savings -- \$813,109.85; Debt Retirement Fund Savings -- \$254,992.06; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$78,895.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$1,130,146.30; TexSTAR General Fund -- \$138,563.57; and TexSTAR Capital Projects -- \$687,284.90. As of October 31, 2025, the funds of the District totaled \$3,814,766.93. Upon motion by Treasurer Lyday and seconded by Director Hlavinka, the Board unanimously approved the payment of bills and checks written, as reflected in Exhibit A attached hereto.

Thereafter, the Board was directed to Agenda Item No. 6 regarding the District's participation in the Texas County and District Retirement System ("TCDRS"). Mr. Hidalgo recommended that the Board authorize the District's continued participation in the retirement system with no plan changes. Upon motion by Director Hlavinka and seconded by Treasurer Lyday, and with the consent of all present members, the Board unanimously authorized the District's participation in the TDCRS with no plan changes.

The Board's attention was then directed to Agenda Item No. 7, at which time Mr. Hidalgo reviewed and discussed with the members present the proposed updated sewer system unauthorized water Infiltration and Inflow, which includes a violation fee/penalty schedule, a copy of which is attached hereto as Exhibit B. Mr. Hidalgo advised that the District's previously adopted Infiltration and Inflow Policy references fees and penalties, but such fees and penalties were never established by the District. Upon motion by Director Hlavinka and seconded by Treasurer Lyday,

the Board members present unanimously approved and adopted the updated Infiltration and Inflow Policy as proposed.

President Smith then directed the Board's attention to Agenda Item No. 8, at which time Mr. Hidalgo requested authority to purchase two new fleet trucks (Ford F-150 - \$37,646.25 each) to replace the District's 2012 model vehicles, both of which are in need of repair. Upon motion by Treasurer Lyday and seconded by Director Guidry, the Board members present unanimously approved and authorized the two new fleet truck purchases as proposed, declared the two 2012 model vehicles as surplus property, and authorized sale of said 2012 model vehicles through Purple Wave online auction.

The Board's attention was then directed the Board's attention to Agenda Item No. 9, at which time Mr. Hidalgo reviewed with the Board the final invoice from TMT Utilities for the IH-10 water line relocation project, which totals \$28,944.42. Upon motion by Director Hlavinka and seconded by Treasurer Lyday, the Board members present authorized payment of said final invoice.

The Board then moved along to Agenda Item No. 10, at which time the Board reviewed the following ARPA project progress invoices: (1) Allco on the ARPA Priority 1 ground storage tank project (Progress Payment No. 2 - \$36,900.00; and, Progress Payment No. 3 - \$229,390.20); (2) Maguire Iron on the ARPA Priority 1 elevated storage tank project (Progress Payment No. 8 - \$103,497.63); and, (3) Action Civil Engineers on the ARPA Priority 1 ground storage tank project (Progress Payment No. 7 - \$14,000.00). Upon motion by Director Hlavinka and seconded by Treasurer Lyday, the Board members present unanimously approved and authorized payment of said ARPA project invoices.

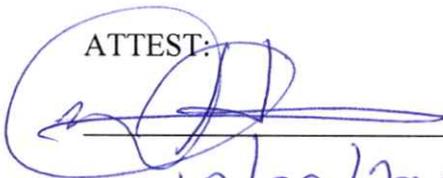
Next, the Board moved to Agenda Item No. 11, at which time Mr. Hidalgo and Mr. Larrain provided progress updates on the ground storage tank and elevated storage tank projects.

The Board then moved along to Agenda Item No. 12 for the Manager's Report. For the month of October 2025, Mr. Hidalgo reported that there was 3 new connections, 3 reconnections, 8 transfers, 10 final bills, and 3 leaks repaired by the District, and that 21,290,400 gallons of water were sold during the period for a total of \$189,691.19; and, that there was 0 new sewer connections and 17 sewer service calls, and that the sewer sales for the period totaled \$22,784.51. The total customer count for the District as of October 31, 2025 was 3,446 (349 sewer connections).

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

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

Date: 12/9/25

ATTEST:  
  
\_\_\_\_\_  
Date: 12/09/2025

# Exhibit A

10:55 AM

## West Jefferson County Municipal Water District

11/11/25

## General Checking

Accrual Basis

October 2025

Type	Date	Num	Name	Amount
<b>Oct 25</b>				
Liability Check	10/10/2025	35021	AFLAC	-142.52
Liability Check	10/10/2025	35022	Invesco Investment Services, Inc.	-25.00
Liability Check	10/10/2025	35023	Aflac Dental & Vision	-245.60
Bill Pmt -Check	10/10/2025	35024	A.V.R., Inc.	-5,235.45
Bill Pmt -Check	10/10/2025	35025	ACT Pipe & Supply	-2,108.34
Bill Pmt -Check	10/10/2025	35026	Backflow Solutions, Inc.	-495.00
Bill Pmt -Check	10/10/2025	35027	Beaumont Tractor Co., Inc.	-7,254.61
Bill Pmt -Check	10/10/2025	35028	Beaumont Water Utilities-Sewer	-5,663.64
Bill Pmt -Check	10/10/2025	35029	Core & Main	-2,519.72
Bill Pmt -Check	10/10/2025	35030	Daigle,Angel	-150.00
Bill Pmt -Check	10/10/2025	35031	Dallison, Martha	-150.00
Bill Pmt -Check	10/10/2025	35032	Eastex Environmental Laboratory, I...	-2,434.00
Bill Pmt -Check	10/10/2025	35033	Global Treat	-2,195.00
Bill Pmt -Check	10/10/2025	35034	Grainger	-228.41
Bill Pmt -Check	10/10/2025	35035	Green Acres Grocery	-1,570.94
Bill Pmt -Check	10/10/2025	35036	Jefferson County Tax Assessor Coll...	-45.00
Bill Pmt -Check	10/10/2025	35037	Lower Neches Valley Authority	-10,237.30
Bill Pmt -Check	10/10/2025	35038	M & D Supply, Inc.	-222.39
Bill Pmt -Check	10/10/2025	35039	O'Reilly Auto Parts	-46.51
Bill Pmt -Check	10/10/2025	35040	Sam's Club/synchrony Bank	-236.48
Bill Pmt -Check	10/10/2025	35041	Sandoval, Rocio	-94.25
Bill Pmt -Check	10/10/2025	35042	Texas Water Development Board	0.00
Bill Pmt -Check	10/10/2025	35043	Texas Water Utilities Association	-185.00
Bill Pmt -Check	10/10/2025	35044	Waste Management	-157.54
Bill Pmt -Check	10/10/2025	35045	West Jefferson Co. Mun. Water Dist	-32,500.00
Bill Pmt -Check	10/10/2025	35046	Texas Water Utilities Association	-445.00
Liability Check	10/24/2025	35047	Invesco Investment Services, Inc.	-25.00
Bill Pmt -Check	10/24/2025	35048	A.V.R., Inc.	-1,863.38
Bill Pmt -Check	10/24/2025	35049	Beaumont Tractor Co., Inc.	-264.66
Bill Pmt -Check	10/24/2025	35050	Card Service Center	-268.12
Bill Pmt -Check	10/24/2025	35051	Charter Communications	-215.76
Bill Pmt -Check	10/24/2025	35052	CINTAS CORP	-396.64
Bill Pmt -Check	10/24/2025	35053	City of Beaumont	-5,968.12
Bill Pmt -Check	10/24/2025	35054	Core & Main	-1,712.21
Bill Pmt -Check	10/24/2025	35055	Daigle,Angel	-150.00
Bill Pmt -Check	10/24/2025	35056	Dallison, Martha	-150.00
Bill Pmt -Check	10/24/2025	35057	Grainger	-456.82
Bill Pmt -Check	10/24/2025	35058	Heinz, Josh	-250.00
Bill Pmt -Check	10/24/2025	35059	Lone Star Lube Right	-807.27
Bill Pmt -Check	10/24/2025	35060	McElroy, Chase	-10.00
Bill Pmt -Check	10/24/2025	35061	Oxford IV, Hubert	-250.00
Bill Pmt -Check	10/24/2025	35062	PC Market & Hardware	-195.66
Bill Pmt -Check	10/24/2025	35063	Pemsco	-4,800.00
Bill Pmt -Check	10/24/2025	35064	Texas Commission on Environment...	-1,255.93
Bill Pmt -Check	10/24/2025	35065	Thompson - Doctors Answering Ser...	-126.75
Bill Pmt -Check	10/24/2025	35066	Verizon Wireless	-198.22
<b>Oct 25</b>				<b>-93,952.24</b>

10:53 AM  
11/11/25  
Accrual Basis

West Jefferson County Municipal Water District

Direct Deposit

As of October 31, 2025

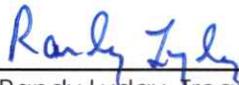
<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
2110 · Direct Deposit Liabilities				
Total 2110 · Direct Deposit Liabilities				<u>41,874.28</u>
<b>TOTAL</b>				<u><u>41,874.28</u></u>

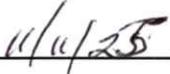
West Jefferson County Municipal Water District  
**Electronic Withdrawals**  
 October 2025

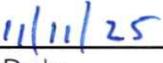
Type	Date	Num	Name	Amount
<b>Oct 25</b>				
Check	10/07/2025	AVR EFT	A.V.R., Inc.	-36.97
Check	10/07/2025	AVR EFT	A.V.R., Inc.	-96.78
Check	10/07/2025	AVR EFT	A.V.R., Inc.	-142.79
Check	10/07/2025	AVR EFT	A.V.R., Inc.	-1,027.54
Check	10/20/2025	AVR EFT	A.V.R., Inc.	-629.46
Check	10/22/2025	AVR EFT	A.V.R., Inc.	-274.53
Check	10/24/2025	AVR EFT	A.V.R., Inc.	-93.80
Check	10/24/2025	AVR EFT	A.V.R., Inc.	-159.77
Check	10/28/2025	AVR EFT	A.V.R., Inc.	-75.03
Check	10/15/2025	BB&T EFT	BB&T	-60.96
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-3,242.93
Check	10/09/2025	ENTGY EFT	Energy Texas, Inc..	-37.21
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-25.17
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-69.18
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-24.24
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-30.01
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-27.38
Check	10/06/2025	ENTGY EFT	Energy Texas, Inc..	-283.57
Liability Check	10/10/2025	NTWD EFT	Nationwide Retirement Solutions	-795.00
Liability Check	10/24/2025	NTWD EFT	Nationwide Retirement Solutions	-795.00
Check	10/15/2025	TTECH EFT	T Tech, LLC.	-20.00
Liability Check	10/31/2025	TCDRS EFT	TCDRS	-11,973.72
Liability Check	10/04/2025	TWC EFT	Texas Workforce Commission	-115.67
Liability Check	10/10/2025	IRS EFT	United States Treasury	-7,354.88
Liability Check	10/24/2025	IRS EFT	United States Treasury	-7,439.10
<b>Oct 25</b>				<b>-34,830.69</b>

Payments Previously made (General Checking)	\$93,952.24
Direct Deposit & Fees	\$41,874.28
Electronic Withdrawals	\$34,830.69
Payments to be made/voids	
<b>TOTAL DISBURSEMNTS</b>	<b>\$170,657.21</b>

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

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

  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Date

West Jefferson County Municipal Water District  
 Meter Deposit Checking

As of October 31, 2025

Type	Date	Num	Name	Amount
<b>1001302 · Meter Deposits</b>				
Bill Pmt -Check	10/10/2025	8502	Alan Cramer Investments	-29.22
Bill Pmt -Check	10/10/2025	8503	Bishop 1, LLC	-45.07
Bill Pmt -Check	10/10/2025	8504	Broussard, Blue	-24.56
Bill Pmt -Check	10/10/2025	8505	Brown, Pam	-0.57
Bill Pmt -Check	10/10/2025	8506	Brown, Stephen	-98.34
Bill Pmt -Check	10/10/2025	8507	Comalander, Macy	-24.06
Bill Pmt -Check	10/10/2025	8508	Denna's Donuts	-51.06
Bill Pmt -Check	10/10/2025	8509	Harms, Amber	-8.00
Bill Pmt -Check	10/10/2025	8510	Matthews, Brady	-204.22
Bill Pmt -Check	10/10/2025	8511	Miguez, Stephen	-29.70
Bill Pmt -Check	10/10/2025	8512	Renkema, Frederick	-18.67
Bill Pmt -Check	10/10/2025	8513	Sandoval, Rocio	-50.00
Bill Pmt -Check	10/10/2025	8514	Savage, Scott	-7.54
Bill Pmt -Check	10/10/2025	8515	West Jefferson Co. Mun. Water Dist	0.00
Bill Pmt -Check	10/10/2025	8516	Youngblood, Douglas	0.00
Bill Pmt -Check	10/10/2025	8517	West Jefferson Co. Mun. Water Dist	-663.92
Bill Pmt -Check	10/10/2025	8518	Youngblood, Douglas	-20.07
Total 1001302 · Meter Deposits				<u>-1,275.00</u>
<b>TOTAL</b>				<b><u>-1,275.00</u></b>

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

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

11/11/25  
 \_\_\_\_\_  
 Date

11/11/25  
 \_\_\_\_\_  
 Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT  
TREASURER'S REPORT

TEXAS FIRST BANK  
 CHECKBOOK BALANCE 10/1/2025 \$ 238,742.43  
 INCOME

Service Fees	\$ 239,169.37	
Tap fees	\$ 4,300.00	
Other Income	\$ 5,785.85	
Voided Checks	\$ 883.26	
Returned Cks & Bank & DD Fees	- \$ (127.00)	
<b>TOTAL INCOME</b>		<u>\$ 250,011.48</u>
<b>TOTAL MONIES</b>		<u>\$ 488,753.91</u>

DISBURSEMENTS

Wages	\$ 58,781.32	
Social Security & Medicare	\$ 4,488.32	
Retirement	\$ 8,446.85	
Employee Insurance		
Chemicals	\$ -	
District Insurance	\$ -	
Monthly Expenses	\$ 66,440.72	
Debt Retirement Fund	\$ 29,500.00	
Annualized Painting & Maintenance	\$ 3,000.00	
Capital Projects & Annualized Expense		
<b>TOTAL DISBURSEMENTS</b>		<u>\$ 170,657.21</u>

CHECKBOOK BALANCE 10/31/2025 \$ 318,096.70

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

Balance October 01, 2025	\$ 215,119.53	
Interest	\$ 18.42	
To be Deposited	\$ 3,000.00	
Disbursements-		
Balance October 31, 2025	<u>\$ 218,137.95</u>	<u>\$ 218,137.95</u>

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

Balance October 01, 2025	\$ 755,958.83	
Interest	\$ 73.34	
CD Interest	\$ 494.18	
To be Deposited	\$ 388,858.49	
Voided Checks		
Disbursements-	\$ (332,274.99)	
Balance October 31, 2025	<u>\$ 813,109.85</u>	<u>\$ 813,109.85</u>

SAVINGS ACCOUNT #41-294-5  
DEBT RETIREMENT FUND

Balance October 01, 2025	\$ 225,471.46	
Interest	\$ 20.60	
CD Interest	\$ -	
To be Deposited	\$ 29,500.00	
Voided Checks		
Disbursements		
Balance October 31, 2025	<u>\$ 254,992.06</u>	<u>\$ 254,992.06</u>

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance October 01, 2025	\$ 79,295.60	
Deposits	\$ 875.00	
Refunds	\$ (1,275.00)	
Voided Checks		
Balance October 31, 2025	<u>\$ 78,895.60</u>	<u>\$ 78,895.60</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	\$ 1,130,146.30
TexStar Acct#12308-11110 - General Fund	\$ 138,563.57
TexStar Acct#12308-11890 - Capital Projects	\$ 687,824.90

CHECKING & SAVINGS ACCOUNTS	\$ 3,600,871.33
METER DEPOSITS	<u>\$ 213,895.60</u>
TOTAL MONIES	<u>\$ 3,814,766.93</u>

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	3.30%	9/4/1997	8/28/2026	\$ 767.00
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	3.30%	8/19/1998	8/12/2026	\$ 766.13
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	3.55%	3/13/1998	3/6/2026	\$ 1,512.88
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	3.55%	4/21/2005	4/21/2026	\$ 177.98
						<u>\$ 3,223.99</u>

TEXAS FIRST BANK  
CHECKING ACCOUNTS:

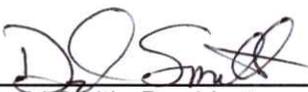
General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 318,096.70</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 78,895.60</u>

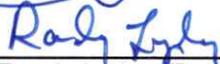
TEXAS FIRST BANK  
MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 218,137.95</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 813,109.85</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 254,992.06</u>

RESTRICTED FUNDS	<u>\$ 2,465,422.43</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 1,349,344.50</u>
TOTAL MONIES	<u><u>\$ 3,814,766.93</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 11/11/25

  
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Daniel Hidalgo, Investment Officer  
  
\_\_\_\_\_  
Randy Lyday, Treasurer  
Date 11/11/25

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

	May '25 - Apr 26	Budget	\$ Over Budget	% of Bu...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
1004100 · Customer Svc. Fees - Water	1,151,303.37	2,300,000.00	-1,148,696.63	50.1%
1004120 · Bulk Water Sales	1,887.92	1,000.00	887.92	188.8%
1004130 · Water Tap Connection Fees	30,845.00	58,000.00	-27,155.00	53.2%
1004135 · Tap Connection Fees - Sewer	6,875.00	25,000.00	-18,125.00	27.5%
1004140 · Reconnection Fees	12,795.00	14,000.00	-1,205.00	91.4%
1004150 · Water Svc. Inspection Fees	945.00	2,000.00	-1,055.00	47.3%
1004160 · Transfer Fees	1,890.00	4,000.00	-2,110.00	47.3%
1004200 · Customer Svc. Fees - Sewer	172,442.28	331,000.00	-158,557.72	52.1%
1004320 · Penalties - Service Accounts	22,620.00	36,000.00	-13,380.00	62.8%
1004400 · Interest Inc. - Gen. Acct.	256.28	4,000.00	-3,743.72	6.4%
1004410 · Interest Inc. - Meter Dep.	2,967.71	6,500.00	-3,532.29	45.7%
1004420 · Interest Inc. - TexStar	41,382.77			
1004470 · Bad Check Charge	273.00	2,000.00	-1,727.00	13.7%
1004590 · Misc. Income	25,637.44	8,500.00	17,137.44	301.6%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
<b>Total Income</b>	<b>1,472,120.77</b>	<b>2,793,000.00</b>	<b>-1,320,879.23</b>	<b>52.7%</b>
<b>Gross Profit</b>	<b>1,472,120.77</b>	<b>2,793,000.00</b>	<b>-1,320,879.23</b>	<b>52.7%</b>
<b>Expense</b>				
1006100 · Bulk Water Purch. - Raw Water	54,819.35	140,000.00	-85,180.65	39.2%
1006120 · Salaries & Wages	395,190.42	728,000.00	-332,809.58	54.3%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	52,550.29	109,000.00	-56,449.71	48.2%
1006170 · Life Insurance - Non-Cafeteria	265.20	1,500.00	-1,234.80	17.7%
1006180 · Group Insurance Premiums	74,054.65	155,000.00	-80,945.35	47.8%
1006200 · Taxes - Payroll	31,066.37	65,000.00	-33,933.63	47.8%
1006220 · Worker's Comp. Premium	0.00	12,000.00	-12,000.00	0.0%
1006250 · Contract Labor	18,284.35	45,000.00	-26,715.65	40.6%
1006270 · Maint. & Repair - Dist. System	42,793.75	68,500.00	-25,706.25	62.5%
1006275 · Maintenance & Repair - Sewer	19,439.73	70,000.00	-50,560.27	27.8%
1006280 · Maint. & Repair - Production	39,167.78	75,000.00	-35,832.22	52.2%
1006320 · Legal Notices & Publications	0.00	2,000.00	-2,000.00	0.0%
1006340 · Fuel & Lubrications	10,600.70	35,500.00	-24,899.30	29.9%
1006355 · Chemicals-Regional Plant	119,131.43	160,000.00	-40,868.57	74.5%
1006380 · Supplies & Small Tools	1,727.33	7,000.00	-5,272.67	24.7%
1006400 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
1006420 · Rents & Lease Eq.	1,080.00	8,000.00	-6,920.00	13.5%
1006450 · Tap Connection Expenses	10,974.33	25,000.00	-14,025.67	43.9%
1006455 · Tap Connection Expenses - Sewer	20,476.27	19,000.00	1,476.27	107.8%
1006460 · Misc. Expenses	1,772.11	4,000.00	-2,227.89	44.3%
1006465 · License & Education	5,061.95	13,000.00	-7,938.05	38.9%
1006470 · Permit Fees	1,255.93	9,500.00	-8,244.07	13.2%
1006480 · Laboratory Expenses	9,631.80	16,000.00	-6,368.20	60.2%
1006500 · Purchases - Sewer Svc.	66,092.18	110,000.00	-43,907.82	60.1%
1006610 · Director's Fees	550.00	4,200.00	-3,650.00	13.1%
1006670 · Legal Fees	3,000.00	12,000.00	-9,000.00	25.0%
1006680 · Accounting Fees	14,750.00	22,000.00	-7,250.00	67.0%
1006690 · Engineering Fees	0.00	10,000.00	-10,000.00	0.0%
1006700 · Management & Consulting	8,295.00	3,000.00	5,295.00	276.5%
1006720 · Election Expense	0.00	1,000.00	-1,000.00	0.0%
1006740 · Customer Billing Svc.	31,074.11	70,000.00	-38,925.89	44.4%
1006760 · Printing & Office Expenses	8,869.13	18,000.00	-9,130.87	49.3%
1006770 · Uniforms	2,579.71	6,500.00	-3,920.29	39.7%
1006780 · Postage	494.82	1,300.00	-805.18	38.1%
1006800 · Telephone	5,727.00	12,000.00	-6,273.00	47.7%
1006820 · Utilities	23,541.89	62,000.00	-38,458.11	38.0%
1006830 · Ins. & Surety Bond Prem.	2,274.00	50,000.00	-47,726.00	4.5%
1006850 · Travel & Per Diem	0.00	1,000.00	-1,000.00	0.0%
1006870 · Repair & Maint - Bldg & Grounds	18,816.11	19,000.00	-183.89	99.0%
1006880 · Repair & Maint. - Equipment	15,896.68	27,000.00	-11,103.32	58.9%
2007340 · Interest on Notes	18,532.13			
2007540 · Note Principal Paid	112,689.18			
<b>Total Expense</b>	<b>1,242,525.68</b>	<b>2,203,000.00</b>	<b>-960,474.32</b>	<b>56.4%</b>
<b>Net Ordinary Income</b>	<b>229,595.09</b>	<b>590,000.00</b>	<b>-360,404.91</b>	<b>38.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
1004440 · ARPA Grant Funding Priority 2	-399,102.20			
1004450 · ARPA Grant Funding Priority 1	471,508.49			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%
2004400 · Interest Income - DS	737.31			

10:55 AM

11/11/25

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>
Total Other Income	73,143.60	354,000.00	-280,856.40	20.7%
Other Expense				
1007050 · Capital Outlay				
1007054 · Production Cost	6,541.36			
1007056 · Equipment Replacement- New	15,804.47			
1007058 · TXDOT Hwy 365 & 110	95,655.29			
1007063 · Water Plant - Insurments	5,605.75			
1007067 · ARPA Grant Funding Priority 1	677,702.37			
1007068 · ARPA Grant Funding Priority 2	62,863.19			
1007069 · Sewer Lift Station	16,782.00			
1007050 · Capital Outlay - Other	0.00	200,000.00	-200,000.00	0.0%
Total 1007050 · Capital Outlay	<u>880,954.43</u>	<u>200,000.00</u>	<u>680,954.43</u>	<u>440.5%</u>
Total Other Expense	<u>880,954.43</u>	<u>200,000.00</u>	<u>680,954.43</u>	<u>440.5%</u>
Net Other Income	<u>-807,810.83</u>	<u>154,000.00</u>	<u>-961,810.83</u>	<u>-524.6%</u>
Net Income	<u><b>-578,215.74</b></u>	<u><b>744,000.00</b></u>	<u><b>-1,322,215.74</b></u>	<u><b>-77.7%</b></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: 10/01/2025 - 10/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.1164%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 47 DAYS AND THE NET ASSET VALUE FOR 10/31/25 WAS 1.000163.

#### MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,126,208.63
10/31/2025	MONTHLY POSTING	9999888	3,937.67	1,130,146.30
	ENDING BALANCE			1,130,146.30

#### MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	1,126,208.63
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	3,937.67
ENDING BALANCE	1,130,146.30
AVERAGE BALANCE	1,126,208.63

#### ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	782,000.00	0.00	31,892.58



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:** 10/01/2025 - 10/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.1164%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 47 DAYS AND THE NET ASSET VALUE FOR 10/31/25 WAS 1.000163.

**MONTHLY ACTIVITY DETAIL**

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			138,080.80
10/31/2025	MONTHLY POSTING	9999888	482.77	138,563.57
	ENDING BALANCE			138,563.57

**MONTHLY ACCOUNT SUMMARY**

BEGINNING BALANCE	138,080.80
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	482.77
ENDING BALANCE	138,563.57
AVERAGE BALANCE	138,080.80

**ACTIVITY SUMMARY (YEAR-TO-DATE)**

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	4,855.23



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:** 10/01/2025 - 10/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.1164%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 47 DAYS AND THE NET ASSET VALUE FOR 10/31/25 WAS 1.000163.

#### MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			685,428.38
10/31/2025	MONTHLY POSTING	9999888	2,396.52	687,824.90
	ENDING BALANCE			687,824.90

#### MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	685,428.38
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,396.52
ENDING BALANCE	687,824.90
AVERAGE BALANCE	685,428.38

#### ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	0.00	1,000,000.00	35,839.11

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

West Jefferson County Municipal Water  
TIN# 741969787

Date: October 31, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$425,402.03
LESS FDIC COVERAGE Demand	\$250,000.00
	\$175,402.03

Total Savings-Time-NOW Deposits:	\$1,511,665.56
LESS FDIC COVERAGE SV-Time	\$250,000.00

Total	\$1,261,665.56
	\$1,437,067.59

110% OF DEPOSITS not covered	\$1,580,774.35
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COVERAGE:

MARKET VALUE	\$3,181,448.46
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EXCESS COLLATERAL	\$1,600,674.11
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PREPARED BY: Amanda Tinnin  
amanda.tinnin@texasfirst.bank  
409-766-5476

# Pledge Security Listing

October 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)
<b>741969787-West Jefferson County Municipal</b>																
922	3136A8WQ9	FNR 2012-99 DC	Frost Bank H		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	400,068.55	400,349.78	382,931.05	(17,418.73)
1185	31418BE93	FN #MA1959	Frost Bank H		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	414,565.38	425,184.43	410,072.81	(15,111.62)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank H		2.50	09/01/2026	11/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	496,067.10	(3,932.90)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank H		3.00	02/15/2026	11/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	574,368.88	(631.12)
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank H		3.13	10/01/2027	11/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	447,451.47	(2,548.53)
1810	864856GL7	SUGARLAND TX	Frost Bank H		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	578,896.41	564,295.95	(14,600.46)
2141	742395WQ5	PRINCETON TX ISD	Frost Bank H		3.00	02/15/2041	02/15/2030	AAA	AAA	AAA	HTM	350,000	350,000.00	369,989.99	306,261.20	(63,728.79)
<b>Total for 741969787-West Jefferson County Municipal</b>												<b>12,660,000</b>	<b>3,259,633.93</b>	<b>3,299,420.61</b>	<b>3,181,448.46</b>	<b>(117,972.15)</b>

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

# Exhibit B

## WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT

7824 Glenbrook DR Beaumont, Texas 77705

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

### BOARD OF DIRECTORS:

David Smith, President  
Cody Bonvillian, Vice President  
Jim Broussard, Secretary  
Randy Lydat, Treasurer

Ross Guidry, Director  
Ruffus, Lavergne, Director  
Byron Hlavinka, Director  
Daniel Hidalgo, Manager

### Infiltration and Inflow Policy

The District operates a sewer collection system in certain, limited, areas within District boundaries, and CCN's. This system is designed with certain capacities and limits in terms of flow. The Collection system is designed to transport "Sanitary Wasterwater" only. It is the policy of the District to prevent any activities, or events that may compromise said capacities or limits and to prevent any other types of non "Wastewater" flow (overages) entering this system. Infiltration and Inflow (I and I) are the two main avenues for other flows to enter collection system and the main contributor is Storm Water. The District is diligent in assuring that its' main lines remain leak free, but since system is pressurized much of the I and I is delivered to collection system from outside, customer, sources. These overages are not only detrimental to collection system, and treatment techniques, but can be considered "fineable" offenses by TCEQ.

All customers are responsible for the maintaining the integrity of their on site collections systems, including lines, basins, tanks, etc. to prevent any I and I issues.

Upon discovery of issue, the District will notify customer to advise and possibly assist in determining a solution.

Any cost associated with discovery, design, repair, etc. will be the sole responsibility of customer or property owner. At the discretion of District's Board of Directors, a time frame will be determined for customer to resolve any and all issues, and to provide proof of resolution.

If issue are not resolved, or take extended amounts of time to resolve a fee, in addition to current fee schedule, will be accessed to account for I and I overages. These fee will be determined by an estimated amount of overage occurring. These fees will be assessed until issue is resolved. If issues are not resolved further action may be taken, including disconnection of services.

Upon inspection by TCEQ all customers in violation of this policy will be report to said agency. Should the District incur any expenses, fines, from TCEQ or other agency in reference to the above issues the District will pass these cost to customers in violation.

**Fees: Billed as 12 month average monthly fee per incident**

**Damaged equipment to be same as other fee Cost + 15%**

Approved: