

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 October 14, 2025 at the District's office located at 7824 Glenbrook Drive, Beaumont, Texas 77705 (Green Acres Addition of Fannett, Texas), pursuant to notice duly posted according to law.

At approximately 6:00 p.m., the regular meeting was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

David Smith	President
Cody Bonvillion	Vice President
Randy Lyday	Treasurer
Jim Broussard	Secretary
Rufus Lavergne	Director
Byron Hlavinka	Director
Ross Guidry	Director

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

September 1, 2025 through September 30, 2025, the District's total income was \$244,767.71 and total disbursements were \$194,448.80, bringing the General Checking account balance to \$238,742.43 as of September 30, 2025. The Treasurer's Report also reflects the following balances in the District's other accounts as of September 30, 2025: Annualized Painting & Maintenance Savings -- \$215,1193.53; Capital Projects & Annualized Expenses Savings -- \$755,958.83; Debt Retirement Fund Savings -- \$225,471.46; Meter Deposit CDs -- \$135,000.00; Meter Deposit Checking Account -- \$79,295.60; other CDs -- \$40,000.00; and, Other Investments TexSTAR Debt Capital -- \$1,126,208.63; TexSTAR General Fund -- \$138,080.80; and TexSTAR Capital Projects - - \$685,428.38. As of September 30, 2025, the funds of the District totaled \$3,639,305.66. Upon motion by Treasurer Lyday and seconded by Vice President Bonvillion, 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, at which time Mr. Hidalgo reviewed with the Board the proposed fiscal year 2023-24 write-offs, as shown in Exhibit B attached hereto. Upon motion by Treasurer Lyday and seconded by Director Hlavinka, the Board members present unanimously approved the fiscal year 2023-24 write-offs as proposed.

The Board's attention was then directed to Agenda Item No. 7, at which time Mr. Hidalgo discussed with the Board the following proposed water line infrastructure projects, including (1) ~ 10,000 ft. of 10" water main on Hwy 365 from Old Fannett Rd. to IH-10; and, (2) ~ 12,300 ft. of 8" water main on Burrell Wingate Rd. from Old Fannett Rd. to Boondocks Rd. Mr. Hidalgo requested authorization to move forward with preparation of engineered plans for said proposed projects. Upon motion by Vice President Bonvillion and seconded by Director Hlavinka, the Board members present unanimously approved and authorized preparation of engineered plans for the above-listed water line infrastructure projects.

President Smith then directed the Board's attention to Agenda Item No. 8, at which time the Board reviewed the following ARPA project progress invoice: (1) Action Civil Engineers, on the ARPA Priority 1 ground storage tank project (Progress Payment No. 6), totaling \$6,000.00; (2) Maguire Iron on the ARPA Priority 1 elevated storage tank project (Progress Payment No. 7), totaling \$180,500.00; and, (3) Eastex Utility Construction on the ARPA Priority 2 water line project (final payment), totaling \$50,425.70. Upon motion by Secretary Broussard and seconded by Director Hlavinka, the Board members present unanimously approved and authorized payment of said ARPA project invoices.

The Board then moved along to Agenda Item No. 9, Mr. Hidalgo and Mr. Larrain provided progress updates on the ground storage tank and elevated storage tank projects.

Next, the Board moved to Agenda Item No. 10 for the Manager's Report. For the month of September 2025, Mr. Hidalgo reported that there was 1 new connection, 6 reconnections, 12 transfers, 16 final bills, and 2 leaks repaired by the District, and that 23,753,400 gallons of water were sold during the period for a total of \$201,469.77; and, that there was 0 new sewer connections and 16 sewer service calls, and that the sewer sales for the period totaled \$23,689.40. The total customer count for the District as of September 30, 2025 was 3,442 (349 sewer connections).

Then, under Agenda Item No. 11, Mr. Hidalgo reviewed with the Board the invoice from TMT Utilities for the IH-10 crossing project, which totals \$95,349.29. Upon motion by Vice President Bonvillion and seconded by Treasurer Lyday, the Board members present authorized payment of said invoiced amount less the required 10% retainage.

Being as there were no other matters to come before the Board, the regular meeting was adjourned.

David Smith
David Smith, President

Date: 11/11/25

ATTEST: [Signature]
Date: 11/11/2025

Exhibit A

West Jefferson County Municipal Water District
General Checking
 September 2025

Type	Date	Num	Name	Amount
Sep 25				
Liability Check	09/12/2025	34973	Invesco Investment Services, Inc.	-25.00
Liability Check	09/12/2025	34974	Aflac Dental & Vision	-245.60
Liability Check	09/12/2025	34975	AFLAC	-118.34
Liability Check	09/12/2025	34976	Blue Cross Blue Shield of Texas	-13,635.20
Bill Pmt -Check	09/12/2025	34977	A.V.R., Inc.	-5,267.77
Bill Pmt -Check	09/12/2025	34978	ACT Pipe & Supply	-396.78
Bill Pmt -Check	09/12/2025	34979	Beaumont Water Utilities-Sewer	-4,340.36
Bill Pmt -Check	09/12/2025	34980	Charter Communications	-224.71
Bill Pmt -Check	09/12/2025	34981	Chemical Weed Control, Inc.	-1,600.00
Bill Pmt -Check	09/12/2025	34982	CINTAS CORP	-582.19
Bill Pmt -Check	09/12/2025	34983	City of Beaumont	-5,653.40
Bill Pmt -Check	09/12/2025	34984	Core & Main	-3,835.64
Bill Pmt -Check	09/12/2025	34985	Daigle,Angel	-150.00
Bill Pmt -Check	09/12/2025	34986	Dallison, Martha	-150.00
Bill Pmt -Check	09/12/2025	34987	Eastex Environmental Laboratory, I...	-1,094.00
Bill Pmt -Check	09/12/2025	34988	Green Acres Grocery	-1,580.81
Bill Pmt -Check	09/12/2025	34989	Heinz, Josh	-250.00
Bill Pmt -Check	09/12/2025	34990	Hernandez Office Supply	-147.82
Bill Pmt -Check	09/12/2025	34991	Kirksey's Rubber Stamps & Printing	-94.17
Bill Pmt -Check	09/12/2025	34992	Lone Star Lube Right	-59.58
Bill Pmt -Check	09/12/2025	34993	Lower Neches Valley Authority	-11,081.40
Bill Pmt -Check	09/12/2025	34994	Marino CPA Firm	-14,750.00
Bill Pmt -Check	09/12/2025	34995	Overhead Door Co. of Beaumont, Inc	-3,794.00
Bill Pmt -Check	09/12/2025	34996	Oxford IV, Hubert	-250.00
Bill Pmt -Check	09/12/2025	34997	PC Market & Hardware	-237.07
Bill Pmt -Check	09/12/2025	34998	Sam's Club/synchrony Bank	-86.63
Bill Pmt -Check	09/12/2025	34999	Thompson - Doctors Answering Ser...	-258.50
Bill Pmt -Check	09/12/2025	35000	Verizon Wireless	-198.07
Bill Pmt -Check	09/12/2025	35001	West Jefferson Co. Mun. Water Dist	-32,500.00
Liability Check	09/26/2025	35002	Invesco Investment Services, Inc.	-25.00
Liability Check	09/26/2025	35003	Blue Cross Blue Shield of Texas	-14,487.40
Bill Pmt -Check	09/26/2025	35004	Andrepoint, Darwin	-29.93
Bill Pmt -Check	09/26/2025	35005	Billot, Johnny	-41.54
Bill Pmt -Check	09/26/2025	35006	Card Service Center	-457.09
Bill Pmt -Check	09/26/2025	35007	Carter, David	-48.01
Bill Pmt -Check	09/26/2025	35008	Core & Main	-365.52
Bill Pmt -Check	09/26/2025	35009	Daigle,Angel	-150.00
Bill Pmt -Check	09/26/2025	35010	Dallison, Martha	-150.00
Bill Pmt -Check	09/26/2025	35011	Kirkland, Kyler	-37.36
Bill Pmt -Check	09/26/2025	35012	Lone Star Lube Right	-59.58
Bill Pmt -Check	09/26/2025	35013	Lynch, Philip	-10.97
Bill Pmt -Check	09/26/2025	35014	M & D Supply, Inc.	-152.86
Bill Pmt -Check	09/26/2025	35015	McBride,Danny	-29.93
Bill Pmt -Check	09/26/2025	35016	Peltier, Norman	-50.00
Bill Pmt -Check	09/26/2025	35017	Pickett, Megan Nicole	-29.93
Bill Pmt -Check	09/26/2025	35018	Smith, Tarryn	-300.00
Bill Pmt -Check	09/26/2025	35019	Weldon, Dana	-38.13
Bill Pmt -Check	09/26/2025	35020	Westerman, Joseph	-267.46
				-119,337.75
Sep 25				

4:07 PM
10/02/25
Accrual Basis

West Jefferson County Municipal Water District
Direct Deposit

As of September 30, 2025

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
2110 · Direct Deposit Liabilities				
Total 2110 · Direct Deposit Liabilities				<u>42,130.68</u>
TOTAL				<u>42,130.68</u>

West Jefferson County Municipal Water District
Electronic Withdrawals
 September 2025

Type	Date	Num	Name	Amount
Sep 25				
Check	09/15/2025	BB&T EFT	BB&T	-54.72
Check	09/09/2025	ENTGY EFT	Entergy Texas, Inc..	-36.69
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-24.45
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-75.85
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-296.11
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-3,830.20
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-25.17
Check	09/05/2025	ENTGY EFT	Entergy Texas, Inc..	-30.33
Check	09/04/2025	ENTGY EFT	Entergy Texas, Inc..	-27.03
Liability Check	09/12/2025	NTWD EFT	Nationwide Retirement Solutions	-645.00
Liability Check	09/26/2025	NTWD EFT	Nationwide Retirement Solutions	-795.00
Check	09/16/2025	TTECH EFT	T Tech, LLC.	-80.00
Check	09/14/2025	TTECH EFT	T Tech, LLC.	-80.00
Liability Check	09/30/2025	TCDRS EFT	TCDRS	-12,026.92
Liability Check	09/12/2025	IRS EFT	United States Treasury	-7,735.24
Liability Check	09/26/2025	IRS EFT	United States Treasury	-7,217.66
Sep 25				<u>-32,980.37</u>

Payments Previously made (General Checking)	\$119,337.75
Direct Deposit & Fees	\$42,130.68
Electronic Withdrawals	\$32,980.37
Payments to be made/voids	
TOTAL DISBURSEMNTS	<u>\$194,448.80</u>

David Smith

David Smith, President

10/14/25

Date

Randy Lyday

Randy Lyday, Treasurer

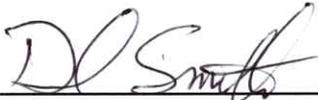
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Date

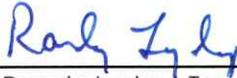
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10/02/25
Accrual Basis

West Jefferson County Municipal Water District
Meter Deposit Checking
As of September 30, 2025

Type	Date	Num	Name	Amount
1001302 · Meter Deposits				
Bill Pmt -Check	09/12/2025	8492	Alaniz, Ramiro	-45.22
Bill Pmt -Check	09/12/2025	8493	Chandler, Marilyn	-20.07
Bill Pmt -Check	09/12/2025	8494	Industrial Speed Group, Inc.	-825.61
Bill Pmt -Check	09/12/2025	8495	Mitchell, David	-5.22
Bill Pmt -Check	09/12/2025	8496	Nunez, Gabriel	-45.07
Bill Pmt -Check	09/12/2025	8497	Stanley, Durwood	-20.07
Bill Pmt -Check	09/12/2025	8498	Tegrity Homes	-10.78
Bill Pmt -Check	09/12/2025	8499	Thomas, Audrey	-33.04
Bill Pmt -Check	09/12/2025	8500	Waddell, Nolan	-18.21
Bill Pmt -Check	09/12/2025	8501	West Jefferson Co. Mun. Water Dist	-901.71
Total 1001302 · Meter Deposits				<u>-1,925.00</u>
TOTAL				<u>-1,925.00</u>



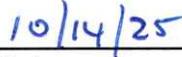
David Smith, President



Randy Lyday, Treasurer



Date



Date

WEST JEFFERSON COUNTY MUNICIPAL WATER DISTRICT
TREASURER'S REPORT

TEXAS FIRST BANK
 CHECKBOOK BALANCE 9/1/2025 \$ 188,423.52
 INCOME

Service Fees \$ 227,084.68
 Tap fees \$ 1,450.00
 Other Income \$ 16,375.60
 Voided Checks
 Returned Cks & Bank & DD Fees - \$ (142.57)

TOTAL INCOME \$ 244,767.71
 TOTAL MONIES \$ 433,191.23

DISBURSEMENTS

Wages \$ 59,042.35
 Social Security & Medicare \$ 4,533.86
 Retirement \$ 8,484.38
 Employee Insurance \$ 25,762.68
 Chemicals \$ -
 District Insurance \$ -
 Monthly Expenses \$ 64,125.53
 Debt Retirement Fund \$ 29,500.00
 Annualized Painting & Maintenance \$ 3,000.00
 Capital Projects & Annualized Expense

TOTAL DISBURSEMENTS \$ 194,448.80

CHECKBOOK BALANCE 9/30/2025 \$ 238,742.43

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

Balance September 01, 2025 \$ 212,101.97
 Interest \$ 17.56
 To be Deposited \$ 3,000.00
 Disbursements-
 Balance September 30, 2025 \$ 215,119.53

\$ 215,119.53

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

Balance September 01, 2025 \$ 1,061,575.42
 Interest \$ 81.25
 CD Interest \$ 510.65
 To be Deposited \$ 82,650.00
 Voided Checks
 Disbursements-
 Balance September 30, 2025 \$ (388,858.49)
\$ 755,958.83

\$ 755,958.83

SAVINGS ACCOUNT #41-294-5
DEBT RETIREMENT FUND

Balance September 01, 2025 \$ 195,954.14
 Interest \$ 17.32
 CD Interest \$ -
 To be Deposited \$ 29,500.00
 Voided Checks
 Disbursements
 Balance September 30, 2025 \$ 225,471.46

\$ 225,471.46

METER DEPOSITS

Certificates of deposit \$ 135,000.00

ACCOUNT #03-058-5

METER DEPOSIT CHECKING

Balance Septembert 01, 2025	\$ 79,295.60	
Deposits	\$ 1,925.00	
Refunds	\$ (1,925.00)	
Voided Checks		
Balance September 30, 2025	<u>\$ 79,295.60</u>	<u>\$ 79,295.60</u>

<u>CERTIFICATES OF DEPOSIT</u>	\$ 40,000.00	
(Replacement & Repair Fund \$40,000.00 Restricted)		\$ 40,000.00

OTHER INVESTMENTS

TexStar Acct#12308-10230 - Debt Capital	\$ 1,126,208.63
TexStar Acct#12308-11110 - General Fund	\$ 138,080.80
TexStar Acct#12308-11890 - Capital Projects	\$ 685,428.38

CHECKING & SAVINGS ACCOUNTS	\$ 3,425,010.06
METER DEPOSITS	<u>\$ 214,295.60</u>
TOTAL MONIES	<u>\$ 3,639,305.66</u>

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

TEXAS FIRST BANK CERTIFICATES OF DEPOSIT:		CD Amount	Percentage	Issued	To	FY YTD Interest
(Restricted)	Replacement & Repair C.D. #46032078 COA #01-0000-1400	\$ 40,000.00	3.30%	9/4/1997	8/28/2026	\$ 658.51
(Restricted)	Meter Deposits C.D. #46032136 COA #01-0000-1310	\$ 40,000.00	3.30%	8/19/1998	8/12/2026	\$ 657.63
(Restricted)	Meter Deposits C.D. #40432110 COA #01-0000-1320	\$ 85,000.00	3.55%	3/13/1998	3/6/2026	\$ 1,264.87
(Restricted)	Meter Deposits C.D. #40432341 COA #01-0000-1330	\$ 10,000.00	3.55%	4/21/2005	4/21/2026	\$ 148.80
						<u>\$ 2,729.81</u>

TEXAS FIRST BANK
CHECKING ACCOUNTS:

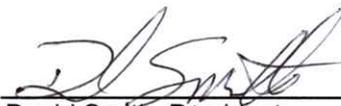
General Checking Account Acct. #03-056-9 COA #01-0000-1031	<u>\$ 238,742.43</u>
Meter Deposits (Restricted) Acct. #03-058-5 COA #01-0000-1302	<u>\$ 79,295.60</u>

TEXAS FIRST BANK
MONEY MARKET ACCOUNTS

Annualized Painting & Maintenance Acct. #41-291-0 COA #01-0000-1230	<u>\$ 215,119.53</u>
Capital Projects & Ann. Exp. Acct. #41-295-3 COA #01-0000-1251	<u>\$ 755,958.83</u>
Debt Retirement Fund (Restricted) Acct. #41-294-5 COA #02-0000-1302	<u>\$ 225,471.46</u>

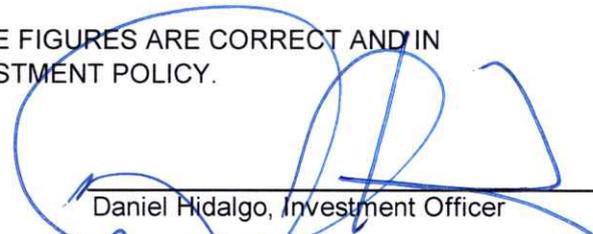
RESTRICTED FUNDS	<u>\$ 2,429,484.87</u>
WORKING CAPITAL	<u>\$ -</u>
UNRESTRICTED FUNDS	<u>\$ 1,209,820.79</u>
TOTAL MONIES	<u><u>\$ 3,639,305.66</u></u>

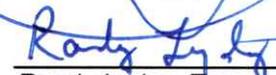
TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.



David Smith, President
10/14/25

Date



Daniel Hidalgo, Investment Officer


Randy Lyday, Treasurer
10/14/25

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	961,268.69	2,300,000.00	-1,338,731.31	41.8%
1004120 · Bulk Water Sales	1,719.27	1,000.00	719.27	171.9%
1004130 · Water Tap Connection Fees	29,395.00	58,000.00	-28,605.00	50.7%
1004135 · Tap Connection Fees - Sewer	6,875.00	25,000.00	-18,125.00	27.5%
1004140 · Reconnection Fees	9,035.00	14,000.00	-4,965.00	64.5%
1004150 · Water Svc. Inspection Fees	905.00	2,000.00	-1,095.00	45.3%
1004160 · Transfer Fees	1,715.00	4,000.00	-2,285.00	42.9%
1004200 · Customer Svc. Fees - Sewer	144,237.75	331,000.00	-186,762.25	43.6%
1004320 · Penalties - Service Accounts	18,762.00	36,000.00	-17,238.00	52.1%
1004400 · Interest Inc. - Gen. Acct.	256.28	4,000.00	-3,743.72	6.4%
1004410 · Interest Inc. - Meter Dep.	2,473.53	6,500.00	-4,026.47	38.1%
1004420 · Interest Inc. - TexStar	34,565.81			
1004470 · Bad Check Charge	275.00	2,000.00	-1,725.00	13.8%
1004590 · Misc. Income	25,387.44	8,500.00	16,887.44	298.7%
1004600 · Proceeds - Disposal of Assets	0.00	1,000.00	-1,000.00	0.0%
Total Income	1,236,870.77	2,793,000.00	-1,556,129.23	44.3%
Gross Profit	1,236,870.77	2,793,000.00	-1,556,129.23	44.3%
Expense				
1006100 · Bulk Water Purch. - Raw Water	44,582.05	140,000.00	-95,417.95	31.8%
1006120 · Salaries & Wages	306,913.38	728,000.00	-421,086.62	42.2%
1006140 · Compensated Absences	0.00	4,000.00	-4,000.00	0.0%
1006160 · Employer's Retirement Contib.	44,103.44	109,000.00	-64,896.56	40.5%
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	24,139.12	65,000.00	-40,860.88	37.1%
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	29,111.91	68,500.00	-39,388.09	42.5%
1006275 · Maintenance & Repair - Sewer	17,855.53	70,000.00	-52,144.47	25.5%
1006280 · Maint. & Repair - Production	32,138.48	75,000.00	-42,861.52	42.9%
1006320 · Legal Notices & Publications	0.00	2,000.00	-2,000.00	0.0%
1006340 · Fuel & Lubrications	7,198.73	35,500.00	-28,301.27	20.3%
1006355 · Chemicals-Regional Plant	69,892.35	160,000.00	-90,107.65	43.7%
1006380 · Supplies & Small Tools	1,024.57	7,000.00	-5,975.43	14.6%
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	10,554.29	25,000.00	-14,445.71	42.2%
1006455 · Tap Connection Expenses - Sewer	11,726.27	19,000.00	-7,273.73	61.7%
1006460 · Misc. Expenses	1,296.23	4,000.00	-2,703.77	32.4%
1006465 · License & Education	3,571.95	13,000.00	-9,428.05	27.5%
1006470 · Permit Fees	0.00	9,500.00	-9,500.00	0.0%
1006480 · Laboratory Expenses	6,747.80	16,000.00	-9,252.20	42.2%
1006500 · Purchases - Sewer Svc.	44,238.32	110,000.00	-65,761.68	40.2%
1006610 · Director's Fees	550.00	4,200.00	-3,650.00	13.1%
1006670 · Legal Fees	2,500.00	12,000.00	-9,500.00	20.8%
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	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.	16,125.26	70,000.00	-53,874.74	23.0%
1006760 · Printing & Office Expenses	8,500.55	18,000.00	-9,499.45	47.2%
1006770 · Uniforms	1,898.49	6,500.00	-4,601.51	29.2%
1006780 · Postage	432.12	1,300.00	-867.88	33.2%
1006800 · Telephone	4,751.72	12,000.00	-7,248.28	39.6%
1006820 · Utilities	19,468.08	62,000.00	-42,531.92	31.4%
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	12,298.04	19,000.00	-6,701.96	64.7%
1006880 · Repair & Maint. - Equipment	6,951.24	27,000.00	-20,048.76	25.7%
2007340 · Interest on Notes	18,532.13			
2007540 · Note Principal Paid	112,689.18			
Total Expense	970,499.43	2,203,000.00	-1,232,500.57	44.1%
Net Ordinary Income	266,371.34	590,000.00	-323,628.66	45.1%
Other Income/Expense				
Other Income				
1004440 · ARPA Grant Funding Priority 2	-399,102.20			
1004450 · ARPA Grant Funding Priority 1	82,650.00			
1028005 · Transfer From Debt Service	0.00	354,000.00	-354,000.00	0.0%
2004400 · Interest Income - DS	624.95			

8:37 AM

10/06/25

Accrual Basis

West Jefferson County Municipal Water District

Profit & Loss Budget vs. Actual

May 2025 through April 2026

	May '25 - Apr 26	Budget	\$ Over Budget	% of Bu...
Total Other Income	-315,827.25	354,000.00	-669,827.25	-89.2%
Other Expense				
1007050 - Capital Outlay				
1007054 - Production Cost	6,541.36			
1007056 - Equipment Replacement- New	15,804.47			
1007058 - TXDOT Hwy 365 & I10	306.00			
1007063 - Water Plant - Insturments	5,605.75			
1007067 - ARPA Grant Funding Priority 1	491,202.37			
1007068 - ARPA Grant Funding Priority 2	12,437.49			
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	548,679.44	200,000.00	348,679.44	274.3%
Total Other Expense	548,679.44	200,000.00	348,679.44	274.3%
Net Other Income	-864,506.69	154,000.00	-1,018,506.69	-561.4%
Net Income	-588,135.35	744,000.00	-1,342,135.35	-80.4%



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: 09/01/2025 - 09/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2135%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 49 DAYS AND THE NET ASSET VALUE FOR 9/30/25 WAS 1.000246.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,122,322.33
09/30/2025	MONTHLY POSTING	9999888	3,886.30	1,126,208.63
	ENDING BALANCE			1,126,208.63

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	1,122,322.33
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	3,886.30
ENDING BALANCE	1,126,208.63
AVERAGE BALANCE	1,122,322.33

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT/CAPITOL	782,000.00	0.00	27,954.91



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: 09/01/2025 - 09/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2135%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 49 DAYS AND THE NET ASSET VALUE FOR 9/30/25 WAS 1.000246.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			137,604.33
09/30/2025	MONTHLY POSTING	9999888	476.47	138,080.80
	ENDING BALANCE			138,080.80

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	137,604.33
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	476.47
ENDING BALANCE	138,080.80
AVERAGE BALANCE	137,604.33

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	0.00	0.00	4,372.46



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: 09/01/2025 - 09/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2135%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 49 DAYS AND THE NET ASSET VALUE FOR 9/30/25 WAS 1.000246.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			683,063.15
09/30/2025	MONTHLY POSTING	9999888	2,365.23	685,428.38
	ENDING BALANCE			685,428.38

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	683,063.15
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,365.23
ENDING BALANCE	685,428.38
AVERAGE BALANCE	683,063.15

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	0.00	1,000,000.00	33,442.59

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

West Jefferson County Municipal Water
TIN# 741969787

Date: September 30, 2025

SUBJECT: TOTAL DEPOSITS vs TOTAL COLLATERAL

DEPOSITS:

Total Demand Deposits:	\$354,354.74
LESS FDIC COVERAGE Demand	\$250,000.00
	\$104,354.74
Total Savings-Time-NOW Deposits:	\$1,371,549.82
LESS FDIC COVERAGE SV-Time	\$250,000.00
	\$1,121,549.82
	Total
	\$1,225,904.56
110% OF DEPOSITS not covered	\$1,348,495.02

COVERAGE:

MARKET VALUE \$3,148,942.59

EXCESS COLLATERAL \$1,800,447.57

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

Pledge Security Listing

September 30, 2025

ID	CUSIP	Description	Safekeeping Location	Safekeeping Receipt	Coupon	Maturity Date	Call Date	Moody	S&P	Fitch	ASC 320	Face Amount	Current Par	Current Book Value	Market Value	Gain(Loss)
741969787-West Jefferson County Municipal																
922	3136A8WQ9	FNR 2012-99 DC	Frost Bank H		2.00	08/25/2041		AAA	AA+	AAA	HTM	5,000,000	405,495.55	405,792.01	387,220.73	(18,571.28)
1185	31418BE93	FN #MA1959	Frost Bank H		3.50	07/01/2034		AAA	AA+	AAA	HTM	5,215,000	420,669.28	431,566.18	411,159.78	(20,406.40)
1549	971112KY2	WILLOW FORK TX DRAIN D	Frost Bank H		2.50	09/01/2026	10/30/2025	A3	AA	NR	HTM	500,000	500,000.00	500,000.00	498,084.00	(1,916.00)
1596	819309LF0	SHALLOWATER TX ISD	Frost Bank H		3.00	02/15/2026	10/30/2025	AAA	AAA	AAA	HTM	575,000	575,000.00	575,000.00	575,038.53	38.53
1738	388212CX8	GRANT ROAD TX PUD	Frost Bank H		3.13	10/01/2027	10/30/2025	NR	AA	NR	HTM	450,000	450,000.00	450,000.00	450,032.31	32.31
1810	864856GL7	SUGARLAND TX	Frost Bank H		3.00	02/15/2034	02/15/2028	NR	AAA	AAA	HTM	570,000	570,000.00	579,219.92	558,611.06	(20,608.86)
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	370,378.15	292,103.07	(78,275.08)
Total for 741969787-West Jefferson County Municipal												12,660,000	3,271,164.83	3,311,956.26	3,172,249.48	(139,706.78)

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

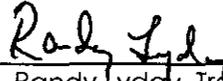
Exhibit B

West Jefferson County Municipal Water District
 2024-2025 FY Write-Offs
 From 050123-043024

Account Number	Customer Name	Final Date	Water	Sewer	TWC Fee	Penalty	Adj	Total
04051-1010964002	Hinson, Justin	12/6/2023	\$ 5.09		\$ 0.10			\$ 5.19
04051-1011057502	Adams, Scott	1/19/2024	\$ 155.61		\$ 1.13	\$ 6.00		\$ 162.74
04051-1013030001	Hearn, John	5/4/2023	\$ 5.77		\$ 0.10			\$ 5.87
04051-1013117002	Chenault, Walter	4/12/2024	\$ 59.56		\$ 0.30	\$ 6.00	\$ 22.78	\$ 88.64
04051-1021280000	Patterson, Robert	4/12/2024	\$ 126.06		\$ 0.74	\$ 18.00	\$ 25.00	\$ 169.80
04051-1022375703	Thierry, Keshia	8/8/2023	\$ 22.48		\$ 0.12			\$ 22.60
04051-1024964203	Fontenot, Alexis	11/14/2023	\$ 75.87	\$ 100.09	\$ 0.99	\$ 6.00	\$ 25.00	\$ 207.95
04051-1024976501	Walters, Rita	4/8/1996		\$ 31.05				\$ 31.05
04051-1025177901	Harrington, Darryl	9/15/2023	\$ 28.10		\$ 0.17			\$ 28.27
04051-1031985005	Kraut, Tara	8/11/2023	\$ 57.26		\$ 0.28	\$ 6.00	\$ 19.54	\$ 83.08
04051-1040312002	Rowinsky, Paige	5/12/2023	\$ 100.69		\$ 0.73	\$ 18.00	\$ 50.00	\$ 169.42
04051-1040833903	Hiser, Jennifer	5/31/2023	\$ 43.63		\$ 0.26			\$ 43.89
04051-1050327506	James, Julie	9/25/2023	\$ 31.53		\$ 0.50			\$ 32.03
04051-1050327507	Pollock, John	1/11/2024	\$ 9.09		\$ 0.15			\$ 9.24
04051-1060230401	Worman, Charles	4/12/2024	\$ 146.38		\$ 0.73	\$ 18.00	\$ 50.00	\$ 215.11
04051-1060720504	Conwell, Cristy	12/20/2023	\$ 6.44		\$ 0.15			\$ 6.59
04051-1071082512	Burton, Tammy	6/23/2023	\$ 81.45		\$ 0.75			\$ 82.20
04051-1096804005	Gentry, Richard F.	6/7/2023	\$ 22.06		\$ 0.11			\$ 22.17
04051-1103240505	Lezak, Pamela Trini	1/5/2024	\$ 22.83	\$ 116.76	\$ 0.44			\$ 140.03
TOTAL			\$ 999.90	\$ 247.90	\$ 7.75	\$ 78.00	\$ 192.32	\$ 1,525.87


 David Smith, President

10/14/25
 Date


 Randy Lyday, Treasurer

10/14/25
 Date