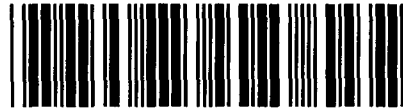


Control Number: 49367



Item Number: 34

Addendum StartPage: 0

DOCKET NO. 49367

PETITION BY OUT OF DISTRICT § PUBLIC UTILITY COMMISSION
RATEPAYERS APPEALING THE §
WATER RATES ESTABLISHED BY § OF TEXAS
THE EL PASO WATER CONTROL §
AND IMPROVEMENT DISTRICT NO. 4 §

**EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4'S
RESPONSES TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
FOR QUESTION NOS. STAFF 2-1 THROUGH 2-17**

NOW COMES El Paso County Water Control and Improvement District No. 4 ("District") and serves its Responses to the Commission Staff's Second Request for Information.

I. WRITTEN RESPONSES

The District's written responses to Commission Staff's Second Request for Information are attached and incorporated by reference. Each response is stated on a separate page on which the request has been restated. The District's responses are made in the spirit of cooperation without waiving the District's right to contest the admissibility of any of these matters at a hearing. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(A), each response lists the preparer and the person under whose direct supervision the response was prepared and any sponsoring witness. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(F), the District stipulates that its responses may be treated by all parties as if they were made under oath.


Responding further as to all responses, the District reserves the right to supplement, to amend and/or to modify responses and objections to the information sought. A response to any Request is not a waiver of that right or of any objection raised herein.

Respectfully submitted,

KEMP SMITH LLP
919 Congress, Suite 1305
Austin, Texas 78701
(512) 320-5466

34

(512) 320-5431 (fax)

By: 
ANDREW S. "DREW" MILLER
State Bar No. 00786857
Drew.Miller@KempSmith.com
SERGIO M. ESTRADA
State Bar No. 24080886
Sergio.Estrada@kempSmith.com


**ATTORNEYS FOR EL PASO COUNTY
WATER CONTROL AND IMPROVEMENT
DISTRICT NO. 4**

CERTIFICATE OF SERVICE

I hereby certify that I have served or will serve a true and correct copy of the foregoing document (including all attachments) via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail and/or Certified Mail/Return-Receipt Requested to counsel for all parties on this 26th day of July, 2019, including:

Christopher Benoit
1331 Texas Ave.
El Paso, Texas 79901
tel. 915-585-5118
fax 915-544-3789
cbenoit@trla.org

Creighton R. McMurray
1701 N. Congress Avenue
P.O. Box 13326
Austin, Texas 78711-3326
Tel. 512-936-7275
Fax 512-936-7268
creighton.mcmurray@puc.texas.gov



Sergio M. Estrada

RESPONSES

QUESTION NO. STAFF 2-1:

- a. Please provide the WCID's financial and capital expenditures for 2015.
- b. Please provide any budgets created during or prior to 2015 that projected financial and capital expenditures for the years 2016, 2017, and 2018.

RESPONSE: The District objects to this request as overly-broad, vague, and ambiguous as worded.

Subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-1, bates stamped DIST000135 – DIST000189.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-2: Provide the organizational chart for WCID.

RESPONSE: Please refer to Exhibit District's Response to No. 2-2, bates stamped DIST000190.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-3:

- a. Please provide the amount of regulatory assessment fees paid to the Texas Commission on Environmental Quality for 2015. If included in WCID's audited financial statements, please indicate the name of the expense account in which it is included on the statement of revenues, expenses and changes in net position.
- b. Please provide the amount of regulatory assessment fees that WCID projected to pay to the Texas Commission on Environmental Quality for the years 2016 through 2018. Specifically, projections that were created during or prior to 2015. If included in WCID's audited financial statements, please indicate the name of the expense account in which it is included on the statement of revenues, expenses and changes in net position.

RESPONSE: The District objects to this request as overly-broad, vague, and ambiguous as worded. Subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-3, bates stamped DIST000191 – DIST000203.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-4: Please provide the general ledger for the year ending in 2015.

RESPONSE: The District objects to this request as vague and ambiguous as worded. Subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-4, bates stamped DIST000204 - DIST000647.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-5: Please provide contracts or agreements between the WCID and any service provider for both water and sewer for the year 2015. The contracts specifically pertain to any agreements to purchase water, groundwater, sewer, and sewer treatment.

RESPONSE: None.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-6:

- a. Provide WCID's W-2 forms and 1099 forms for salaries and contract labor for 2015. *Please use the confidential filing process available through the Public Utility Commission's Central Records for confidential information including tax returns, wages and other confidential information. Please redact all social security numbers.*
- b. Please provide any projected labor expenditures or costs created prior to or during 2015 for the years 2016, 2017, and 2018.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-6, bates stamped DIST000647A – DIST000731, which is being filed through the confidential filing process.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-7: Please provide the existing monthly operations reports kept pursuant to 30 Tex. Admin. Code (TAC) § 290 for the year 2015.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-7, bates stamped DIST000732 – DIST000880.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-8:

- a. Please provide the following information for the year 2015:
 - i. Total number of gallons pumped and billed;
 - ii. Number of connections and meter sizes;
 - iii. Other income (tap fees, late fee, reconnect fee, etc.); and,
 - iv. A breakdown of usage for the usage tiers (zero-3,000 gallons, 3,001-15,000, 15,001-34,000, 34,001-1,000,000 and over 1,000,000).

- b. Please provide any projections that existed prior to or during 2015 for the years 2016, 2017, and 2018 for the following information:
 - i. Total number of gallons pumped and billed;
 - ii. Number of connections and meter sizes;
 - iii. Other income (tap fees, late fee, reconnect fee, etc.); and,
 - iv. A breakdown of usage for the usage tiers (zero-3,000 gallons, 3,001-15,000, 15,001-34,000, 34,001-1,000,000 and over 1,000,000).

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-8, bates stamped DIST000881 – DIST000974.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-9:

- a. Please provide the amount of revenue collected through the base or fixed charge for the year ending December 31, 2015 for both water and sewer.
- b. Please provide any projected revenue collections through the base or fixed charge that existed during or prior to the year ending in December 31, 2015 for the years 2016, 2017, 2018 for both water and sewer.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-9, bates stamped DIST000135 – DIST000189.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-10:

- a. Please provide the amount of revenue collected through the gallonage or usage charge for the years ending December 31, 2015 for both water and sewer.
- b. Please provide the projected amount of revenue collected through the gallonage or usage charge that existed during or prior to 2015 for the years 2016, 2017, 2018 for both water and sewer.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-10, bates stamped DIST000975 – DIST001063.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-11: Provide WCID's current rate design or rate schedule.

RESPONSE: See Exhibit District's Response to No. 2-11, bates stamped DIST001064.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-12: Provide any supporting documentation used to support both the water and sewer rate increase at the time the decision was made to increase rates including but not limited to rate studies, board of director's minutes and approvals, budgets, historical financial statements.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-12, bates stamped DIST001065 – DIST001092.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-13: Provide any supporting documentation and calculations used to support the rate differential between the in-district and out-of-district customers for both the water and sewer rates subject to appeal.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-13.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-14: Provide any supporting documentation and calculations used to support the rate differential between levels of usage.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to the 2015 Rate Study, and all other previously documents, which may be responsive to this request.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-15: Provide a copy of any capital improvement plan used by WCID to determine the rate increase for both water and sewer.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to Exhibit District's Response to No. 2-15.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-16: Provide the tariff or rate schedule implementing WCID's current water and sewer contested rates, as well as the tariff or rate schedule in effect immediately before the current water and sewer contested rate increase.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to the 2015 Rate Study, and all other previously documents, which may be responsive to this request.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

QUESTION NO. STAFF 2-17: With regard to the Water/Sewer Cost of Service Model provided in response to Staff's first RFI at bates DIST000132-134, filed April 29, 2019, provide: a) all updates of the models; b) any new models prepared since the Model; and, c) all supporting documentation, including but not limited to assumptions, cost summaries, budget analysis, calculations, native Microsoft Excel spreadsheets for the Model.

RESPONSE: District objects to this request as overly-broad, vague, and ambiguous as worded. Nonetheless, subject to the foregoing objections, please refer to the 2015 Rate Study, and all other previously documents, which may be responsive to this request.

Preparer(s): Sergio M. Estrada

Sponsor(s): Hilaria R. Garcia.

District's Response to No. 2-1; 2-9



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880
(915) 764-2212

117 E. MAIN ST.
FAX (915) 764-4840

FABENS, TX 79838-3880

NOTICE

BOARD OF DIRECTORS SPECIAL MEETING TUESDAY, DECEMBER 16, 2014 at 6:00 P.M. BOARD ROOM @ 117 EAST MAIN ST., IN FABENS, TEXAS

The El Paso County W.C.I.D. #4 will convene as posted to consider and/or take action on the following agenda items: (Items do not have to be taken in the same order as shown on this meeting notice.)

AGENDA

1. Call meeting to order.
2. Roll call and determination of quorum.
3. Pledge of Allegiance.
4. Take up, consider and take action on meeting agenda.
5. Take up, consider and take action on meeting minutes for November 18, 2014 Special Meeting.
6. Audience comments: 3-minute limit on speaking time per person.
7. Take up, consider and take action on invoices paid from November 1 – 30, 2014 in the amount of \$64,056.11.
8. Take up, consider and take action to finalize B&C Closeout.
9. Take up, consider and take action on EPCWCID #4 - LVWD Cuadrilla Inter-local Agreement.
10. Take up, consider and take action on current contract with internet service provider.
11. Take up, consider and take action on 2015 Budget.
12. Take up, consider and take action to direct general manager to post notice of vacancy of board positions and opening of applications for appointment.
13. CDM Smith Update.
14. General Counsel Update.
15. General Manager Update.
16. Executive session.
 - Meeting to be closed under the following Texas Government Code of the Open Meetings Act for discussion as follows:
 - A. Attorney Consultation Code 551.071
 - B. Real Property Code 551.072
 - C. Personnel Matters Code 551.074
 - Any final action as a result of this closed discussion will be held at the opening of the meeting or at any subsequent meeting.
17. Return to open session for possible discussion and action on executive session item(s).
18. Board member availability for December 22 or 29, 2014 Special Meeting, if required and the January 27, 2015 Regular Scheduled Meeting.
19. Adjourn.

I, the undersigned authority, hereby certify that the above Notice of Meeting of the Board of Directors of the El Paso County Water Control & Improvement District No. 4 is a correct copy of the Notice and that I posted the Notice at the Fabens Post Office and at the District Office Bulletin Board located at 117 E. Main Street, Fabens, Texas 79838, and provided a notice to the El Paso County Clerk for posting in accordance with the Texas Open Meetings Act as required by law.

In this Notice of Open Meeting, the posting of an agenda item as a matter to be discussed in open session is not intended to limit or require discussion of that matter in open session if it is otherwise appropriate to discuss the matter in executive session. If during the discussion of any agenda item, a matter is raised that is appropriate for discussion in executive session the Board may, as permitted by law, adjourn into executive session to deliberate on the matter.

The posting of an agenda item as a matter of law to be discussed in executive session is not intended to limit or require discussion of that matter in executive session. The Board may discuss in open session any matter for which notice has been given in this Notice of Open Meeting, including an agenda item posted for executive session. In no event; however, will the board take action on any agenda item in executive session.

Mike L. Terrazas, Jr. General Manager
El Paso County Water Control & Improvement District #4

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

MINUTES FOR SPECIAL MEETING
Tuesday, December 16, 2014

1. Call meeting to Order.

President Mario Aguirre called meeting to order at 6:00 p.m.

2. Roll Call & Determination of Quorum.

Quorum existed. Meeting proceeded.

		<u>Present</u>	<u>Absent</u>	<u>Comments</u>
Mr. Mario Aguirre	President	X		
Ms. Magda C. Flores	Vice President	X		
Mr. Morgan Laird	Secretary	X		
Mr. Jose Ramirez	Member	X		
Ms. Barbara Telas	Member		X	

District Staff:

Mr. Mike L. Terrazas Jr. General Manager
 Mr. Martin Madrid Field Manager
 Ms. Lala Garcia Office Manager
 Ms. Patricia Cruz Administrative Assistant

Consultants:

Mr. Horacio Juarez District Engineer (CDM Smith)

Visitors:

None

3. Pledge of Allegiance.

4. Take up, consider and take action on meeting agenda.

Discussion: No discussion

Motion made by Ms. Flores to approve meeting agenda.

Seconded by Mr. Ramirez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

5. Take up, consider and take action on meeting minutes for November 18, 2014 Special Meeting.

Discussion: No discussion.

Motion made by Mr. Ramirez to approve meeting minutes for November 18, 2014 Special Meeting.

Seconded by Mr. Laird.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

Special Meeting
 December 16, 2014

6. **Audience comments: 3-minute limit on speaking time per person.**
 No audience comments.

7. **Take up, consider and take action on invoices paid from November 1 – 30, 2014 in the amount of \$64,056.11.**

Discussion: The accounts payable invoices were reviewed and justified to the Board Members' satisfaction.

Motion made by Ms. Flores to approve the invoices paid from November 1 – 30, 2014 in the amount of \$64,056.11.

Seconded by Mr. Laird.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

8. **Take up, consider and take action to finalize B&C Closeout.**

Discussion: Mr. Terrazas notified the Board that Attorney Sarah Faust from Kemp Smith received a call from Ronald Ablin, Vice President of Brown & Caldwell (B & C) in regards to an agreement on the B & C Closeout. Mr. Ablin finally agreed to the Nano Filtration System in the amount of \$26,535.22, the generator in the amount of \$14,879.00 and the I-10 Tank Collection Line and Booster Station in the amount of \$38,501.43, bringing the total of \$79,915.65 for all projects. The only thing the District is negotiating is making sure the District gets all drawings specifications before the payment is made to B & C.

Motion made by Ms. Flores to approve on finalizing B & C Closeout in the amount of \$79,915.65.

Seconded by Mr. Laird.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

9. **Take up, consider and take action on EPCWCID #4 – LVWD Cuadrilla Inter-local Agreement.**

Discussion: Mr. Terrazas asked to table this item; Sarah Faust from Kemp Smith is still investigating the original legislation and will be reviewing all options available for the District.

Motion made by Mr. Ramirez to table this item pending further investigation by District Legal Counsel.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880
(915) 764-2212

117 E. MAIN ST.
FAX (915) 764-4840

FABENS, TX 79838-3880

Special Meeting
December 16, 2014

10. Take up, consider and take action on current contract with internet service provider.

Discussion: Mr. Terrazas asked to table item pending further review from District Legal Counsel.

Motion made by Mr. Ramirez to table this item pending further review.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

11. Take up, consider and take action on 2015 Budget.

Discussion: Mr. Terrazas presented the Board with the 2015 Budget. The approach and method used was explained for the projections, including a comparison to the 2014 Budget and taking into account expense and revenue trends, as well as, anticipated operation and maintenance costs. The majority of the items were increased by 4% based on the annual rate increase.

Motion made by Mr. Laird to approve 2015 Budget.

Seconded by Mr. Ramirez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

12. Take up, consider and take action to direct general manager to post notice of vacancy of board positions and opening of application for appointment.

Discussion: Mr. Terrazas notified the Board due to missing the election date; he had asked Sarah Faust from Kemp Smith what steps the District needed to take for posting the Notice of Vacancies. The Board Members' agreed to post the notice for a period from December 17, 2014 thru January 05, 2015.

Motion made by Mr. Ramirez to authorize General Manager to post notice of vacancies of board positions and opening of application for appointment effective December 17, 2014 thru January 05, 2015.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: Passed

13. CDM Update.

Discussion: No discussion

No action required for this item.

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880
(915) 764-2212



117 E. MAIN ST.
FAX (915) 764-4840



FABENS, TX 79838-3880

Special Meeting
December 16, 2014

14. General Counsel Update.

Discussion: No Discussion

No action required for this item.

15. General Manager Update.

Discussion:

- The account collection rate for October 2014 was 99% with 14 cut-offs and 3 remain unpaid.
- Mr. Terrazas attended two meetings with State Representative, Mary Gonzales, in regards to the Inter-Local Agreement between all water districts as far as the stormwater plan they want in place. They also talked about the Swift Funding (Texas Water Development Board) allowing funds for water projects only, due to the drought conditions.
- On December 17, 2014 Mr. Terrazas and Mr. Juarez will be attending a meeting at the Tech 2 Center concerning the Swift Funding.
- Next week Mr. Terrazas and Mr. Juarez will be attending a meeting with State Representative, Mary Gonzales, also concerning the Swift Funding. Ms. Gonzales would like for all Water District to have at least one project with the Swift Funding and we are one of the Districts who don't have one.
- Mr. Terrazas continues to be in contact with Sarah Faust from Kemp Smith in resolving the issues with Cuadrilla Inter Local Agreement and the District Internet Service Contract.

Mr. Madrid presented his Monthly Field Reports and all questions pertaining to the District's operation were answered to the Board's satisfaction. Mr. Madrid passed a copy of an e-mail Mr. Terrazas had received from Katrina Martich from Stell Environmental in regards to the WWTP site visit. Ms. Martich stated the District WWTP was the cleanest she had seen and commended the District on the character of its staff.

No action required for this item.

16. Executive Session.

No matters requiring Executive Session.

17. Return to open session at : p.m. for possible discussion and action on Executive Session item(s).

Not applicable.

18. Board Member availability for the December 22 or 29, Special Meeting, if required and the January 27, 2015 Regular Scheduled Meeting.

Discussion: All Board Members' present will be available for the December 22 or 29, Special Meeting and the January 27, 2015 Regular Scheduled Meeting.

No action required for this item.

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880
(915) 764-2212



117 E. MAIN ST.
FAX (915) 764-4840



FABENS, TX 79838-3880

Special Meeting
December 16, 2014

19. Motion to adjourn.

Discussion:

Motion made by Mr. Ramirez to adjourn.

Seconded by Ms. Flores.

Vote:

	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. M. Laird	X			
Mr. J. Ramirez	X			
Ms. B. Telas				

Motion: (Passed Failed Other)

Meeting Adjourned at 7:20 p.m.

Morgan Laird
Signature

1-27-15
Date Approved

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
(915) 764-2212 FAX (915) 764-4840

2015 BUDGET

2015 Budget Adopted December 16, 2014

<u>REVENUES</u>	2015 BUDGET AMOUNT
SERVICE REVENUE - Water	1,040,000.00
SERVICE REVENUE - Sewer	1,146,100.00
APPLICATION/SURVEY FEE	8,100.00
SERVICE CHARGE-Water	99,800.00
SERVICE CHARGE-Sewer	14,600.00
RETURNED CHECK CHARGES	500.00
WATER TAP FEES	2,100.00
RECONNECT FEES - Water	8,300.00
WATER FINES	0.00
SEWER TAP FEES	2,100.00
INTEREST ON TEMPORARY INVEST.	1,000.00
INTEREST ON CHECKING	400.00
<u>TOTAL REVENUES</u>	2,323,000.00
<u>GROSS PROFIT</u>	2,323,000.00

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
(915) 764-2212 FAX (915) 764-4840

2015 BUDGET (continued)

<u>EXPENSES</u>	2015 BUDGET AMOUNT
GROUP INS - Water / Sewer	112,300.00
TRUCKS/FUEL- Water / Sewer	20,800.00
TRUCK MAINT-Water / Sewer	4,200.00
HEAVY EQUIP MAINT-Water / Sewer	15,600.00
HEAVY EQUIP FUEL-Water / Sewer	7,300.00
MAINTENANCE-Water	104,000.00
CHEMICALS - Water	23,900.00
POWER - Water	72,800.00
INSURANCE-Water / Sewer	14,600.00
INSURANCE AUTO-Water / Sewer	5,200.00
PERMITS - Water	5,200.00
ROAD CUT/DAMAGE-Water	3,800.00
RENTAL - Water	700.00
MAINTENANCE-Sewer	114,400.00
CHEMICALS - Sewer	7,300.00
POWER - Sewer	81,100.00
PERMITS - Sewer	15,600.00
ROAD CUT/DAMAGE-Sewer	1,200.00
RENTAL - Sewer	500.00
DIRECTOR'S FEES	0.00
UNIFORMS	5,200.00
MAINTENANCE - Office/Warehouse	13,500.00
UTILITIES - Office	6,800.00
INTERNET SERVICES	1,000.00
INSURANCE - Office	0.00
INSURANCE-W/C	10,400.00
ELECTION EXPENSE	0.00
TAX COLLECTION/TAX FEES	5,000.00
LEGAL & PROFESSIONAL FEE WATER	81,100.00
LEGAL & PROFESSIONAL FEE SEWER	20,800.00
LEGAL / BONDS	45,800.00

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
(915) 764-2212 FAX (915) 764-4840

2015 BUDGET (continued)

<u>EXPENSES</u>	2015 BUDGET AMOUNT
OFFICE SUPPLIES	\$8,300.00
COMPUTER SOFTWARE	\$1,700.00
COMPUTER HARDWARE/SUPPLIES	\$500.00
COMPUTER TECH SUPPORT	\$8,300.00
COMPUTER SUPPLIES	\$500.00
RENTAL - Office	\$5,200.00
CAP LEASE - COPIER	\$4,800.00
LAND LEASE	\$6,200.00
BILLING EXPENSE	\$23,900.00
TELEPHONE	\$13,500.00
CONTRACT LABOR	\$0.00
ADVERTISING/BIDS	\$6,200.00
EDUCATION/CERTIFICATION	\$5,000.00
TRAVEL	\$3,000.00
DUES AND PUBLICATIONS	\$1,000.00
BANK FEES	\$10,000.00
WAGES	\$400,000.00
PAYROLL TAX - FICA	\$24,500.00
PAYROLL TAX - MCARE	\$6,200.00
PAYROLL TAX - TWC/SUTA	\$2,400.00
MAINTAY EPPER	\$18,700.00
<u>TOTAL EXPENSES</u>	1,350,000.00
<u>NET INCOME</u>	\$973,000.00

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT No. 4
P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
(915) 764-2212 FAX (915) 764-4840

BOARD OF DIRECTORS REGULAR MEETING
TUESDAY, April 26, 2016 at 6:00 P.M.
BOARD ROOM @ 117 EAST MAIN ST., IN FABENS, TEXAS

The El Paso County W.C.I.D. #4 will convene as posted to consider and/or take action on the following agenda items: (Items do not have to be taken in the same order as shown on this meeting notice.)

AGENDA

1. Call meeting to order.
2. Roll call and Determination of Quorum.
3. Pledge of Allegiance.
4. Take up, consider and take action on meeting agenda.
5. Oath of Office for appointed Director.
6. Take up, consider and take action to elect Officers for the Board of Directors.
7. Take up, consider and take action on Regular Meeting Minutes for March 22, 2016.
8. Take up, consider and take action on Special Meeting Minutes for April 19, 2016.
9. Audience comments: 3-minute limit on speaking time per person.
10. Take up, consider and take action on invoices paid from March 1 – 31, 2016 in the amount of \$66,604.08.
11. Take up, consider and take action on 2015 El Paso County Water Control & Improvement District #4 Financial Audit as presented by Bixler and Company, L.L.P.
12. Take up, consider and take action on bank signature authorization for new El Paso County WCID#4 appointed Board Member.
13. Take up, consider and take action to amend the Districts Policy to provided benefits coverage for new hires to become effective after the probationary period.
14. Take up, consider and take action on employee rate pay adjustment plans.
15. Take up, consider and take action for employee re-adjustments rate pay per license categories and/or additional responsibilities.
16. Take up, consider and take action on alternative sewer line bores thru El Paso County WID #1 canals and drains for the Hunt Subdivision.
17. CDM Smith Update.
18. General Counsel Update.
19. General Manager Report.
20. Executive Session.
Meeting to be closed under the following Texas Government Code of the Open Meetings Act for discussion as follows:
 - A. Attorney Consultation Code 551.071
 - B. Real Property Code 551.072
 - C. Personnel Matters Code 551.074Any final action as a result of this closed discussion will be held at the opening of the meeting or at any subsequent meeting.
21. Return to open session for possible discussion and action on executive session item(s).
22. Board member availability for the May 24, 2016 Regular Scheduled Meeting.
23. Adjourn.

I, the undersigned authority, hereby certify that the above Notice of Meeting of the Board of Directors of the El Paso County Water Control & Improvement District No. 4 is a correct copy of the Notice and that I posted the Notice at the Fabens Post Office and at the District Office Bulletin Board located at 117 E. Main Street, Fabens, Texas 79838, and provided a notice to the El Paso County Clerk for posting in accordance with the Texas Open Meetings Act as required by law.

In this Notice of Open Meeting, the posting of an agenda item as a matter to be discussed in open session is not intended to limit or require discussion of that matter in open session if it is otherwise appropriate to discuss the matter in executive session. If during the discussion of any agenda item, a matter is raised that is appropriate for discussion in executive session the Board may, as permitted by law, adjourn into executive session to deliberate on the matter.

The posting of an agenda item as a matter of law to be discussed in executive session is not intended to limit or require discussion of that matter in executive session. The Board may discuss in open session any matter for which notice has been given in this Notice of Open Meeting, including an agenda item posted for executive session. In no event; however, will the board take action on any agenda item in executive session.

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
(915) 764-2212 FAX (915) 764-4840

BOARD OF DIRECTORS REGULAR MEETING
TUESDAY, April 26, 2016 at 6:00 P.M.
BOARD ROOM @ 117 EAST MAIN ST., IN FABENS, TEXAS

Mike L. Terrazas, Jr. General Manager
El Paso County Water Control & Improvement District #4

"El Paso County WCID #4 is an equal opportunity provider and employer."



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

REGULAR MEETING MINUTES
Tuesday, April 26, 2016

1. Call Meeting to Order.
 President Mario Aguirre called meeting to order at 6:00 p.m.

2. Roll Call & Determination of Quorum.
 Quorum existed. Meeting proceeded.

		<u>Present</u>	<u>Absent</u>	<u>Comments</u>
Mr. Mario Aguirre	President	X		
Ms. Magda C. Flores	Vice President	X		
Mr. Jose Ramirez	Member	X		
Ms. Barbara C. Telas	Member	X		
Ms. Juana Gutierrez	Member	X		

District Staff:

Mr. Mike L. Terrazas, Jr. General Manager
 Ms. Lala Garcia Office Manager
 Ms. Patricia Cruz Administrative Assistant

Consultants:

Mr. Horacio Juarez Engineer Consulting (CDM Smith)

Visitors:

None

3. Pledge of Allegiance.

4. Take up, consider and take action on meeting agenda.

Discussion: No discussion.

Motion made by Mr. Ramirez to approve meeting agenda.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

5. Oath of Office for appointed Director.

Discussion: The appointed officer, Ms. Juana Gutierrez read the Oath of Office.

No action required for this item.

6. Take up, consider and take action to elect Officers for the Board of Directors.

Discussion: Mr. Ramirez recommended keeping the same Officers, Mr. Aguirre as President and Ms. Flores, Vice President. Mr. Ramirez and Ms. Flores nominated Ms. Telas as Secretary.



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

Regular Meeting
 April 26, 2016

**Motion made by Mr. Ramirez to continue with the same Officers for President and Vice President and elect Ms. Telas for Secretary.
 Seconded by Ms. Gutierrez.**

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

7. Take up, consider and take action on Regular Meeting Minutes for March 22, 2016.

Discussion: No discussion.

Motion made by Ms. Flores to approve Regular Meeting Minutes for March 22, 2016.

Seconded by Mr. Ramirez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

8. Take up, consider and take action on Special Meeting Minutes for April 19, 2016.

Discussion: Mr. Terrazas notified the Board he had e-mailed the District's Attorney, (Mr. Drew Miller) in regards to the Boards concern on the Board of Directors relationship between Ms. Gutierrez and Mr. Ramirez. Mr. Terrazas provided a copy to the Board of Directors with an e-mail Mr. Drew Miller provided the district which states that based on the fact that Ms. Gutierrez is not related by either affinity or consanguinity to Mr. Rodriguez and there is no applicable disqualification under the Chapter 49 of the Texas Water Code.

Motion made by Ms. Telas to approve Special Meeting Minutes for April 19, 2016.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

9. Audience comments: 3-minute limit on speaking time per person.

No audience comments.



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

Regular Meeting
 April 26, 2016

10. Take up, consider and take action on invoices paid from March 1-31, 2016 in the amount of \$66,604.08.

Discussion: The accounts payable invoices were reviewed and justified to the Board Members' satisfaction.

Motion made by Ms. Flores to approve invoices paid from March 1 -31, 2016 in the amount of \$66,604.08.

Seconded by Ms. Gutierrez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

11. Take up, consider and take action on 2015 El Paso County Water Control & Improvement District #4 Financial Audit as presented by Bixler and Company, L.L.P.

Discussion: Ms. Jessica Mayuex reviewed the 2015 El Paso County Water Control & Improvement District #4 Financial Statement Audit Report. All records were in good order and reconciled. No irregularities and no internal control deficiencies were found.

Motion made by Mr. Ramirez to approve the 2015 El Paso County Water Control & Improvement District #4 Financial Audit as presented by Bixler and Company, L.L.P..

Seconded by Ms. Telas.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

12. Take up, consider and take action on bank signatures authorization for new El Paso County WCID#4 appointed Board Member.

Discussion: The District will need to update the bank signatures and will need the Boards authorization for the new El Paso County WCID #4 appointed Board Member, Ms. Juana Gutierrez.

Motion made by Mr. Ramirez to approve the bank signatures authorization for new El Paso County WCID #4 appointed Board Member.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Mr. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

Regular Meeting
 April 26, 2016

13. Take up, consider and take action to amend the Districts Policy to provided benefits coverage for new hires to become effective after the probationary period.

Discussion: Mr. Terrazas brought it before the Board, because the District had hired a Field Operator back in February 2016 and he only stayed for 9 days. Since the current Policy of the Water District states all new hires will immediately start with all benefits, the District had to pay for his benefits for the whole month of February. In order for the District to avoid this situation Mr. Terrazas is recommending for the Board to amend the Districts Policy to provided benefits coverage for new hires to become effective after a 90 day probationary period, with the exception of the Health Insurance coverage to meet Federal Guidelines (no later than the 89th day).

Motion made by Ms. Gutierrez to amend the Districts Policy to provided benefits coverage for new hires to become effective after the 90 day probationary period, with the exception of the Health Insurance to meet Federal Guidelines and Regulations'.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

14. Take up, consider and take action on employee rate pay adjustment plans.

Discussion: Mr. Terrazas provided a copy of a base wage rates for license levels he is working on and wanted some feedback from the Board, if this is something they would like to put into place for the District employee base wage. Mr. Terrazas requested that this item be tabled, pending further information.

Motion made by Mr. Ramirez to table Item #14.

Seconded by Ms. Flores.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

15. Take up, consider and take action for employee re-adjustments rate pay per license categories and/or additional responsibilities.

Discussion: Mr. Terrazas requested that this item be tabled, pending further information.

Motion made by Ms. Telas to table Item #15.

Seconded by Ms. Gutierrez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
P.O. BOX 3880 **117 E. MAIN ST.** **FABENS, TX 79838-3880**
(915) 764-2212 **FAX (915) 764-4840**

Regular Meeting
 April 26, 2016

16. Take up, consider and take action on alternative sewer line bores thru El Paso County WID #1 canals and drains for the Hunt Subdivision.

Discussion: Mr. Juarez stated that at the last board meeting he had reviewed the new TxDot Bridge 6 Inch Water Main and 4 Inch Force Main going through El Paso County WID #1 right of way, to provide water and future sewer services for the Hunt Subdivision. After carefully reviewing the design with District Staff, Mr. Juarez is recommending not to put the 4 Inch Force Main and to only move forward with the 6 Inch Water Main, and have a dual casing installed on the intersection of River St. and Fabens Road. The casing for the sewer will be capped off until the District replaces and relocates the entire Force Main. When the District decides to replace the Force Main, the Water District will be able to get the funding from a funding agency. Mr. Juarez stressed to the Board the District will need to relocate and replace the sewer lines and have them removed from private property.

Motion made by Ms. Flores to approve the 6 Inch Water Main bore and the alternative sewer line bores as recommended by our District Consulting Engineer.

Seconded by Ms. Gutierrez.

<u>Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

17. CDM Smith Update.

Discussion:

- On April 6, 2016 Mr. Juarez, District Staff and his Process Engineers had a meeting regarding the Nano Filtration System Design. The Process Engineers discussed the changes to the, Nano Filtration System assuring that it met TCEQ redundancy requirements and also reduced the gpm's reducing the filtration project cost, as well as, meeting all requirements. The District will need to down size the unit to two 500 gpm systems versus the two 700 gpm systems, which will give the system the redundancy required and will change the systems operation. The changes will be less costly to the District and will minimize the Nano Filtration System maintenance. The Water District will need to decide how they will spend the remaining funds in order to get full grant funding.
- Mr. Juarez also discussed that Fast Trak will be paying for the 8 Inch Water Main extension (part of the I 10 Project) and the fire hydrant being required by the El Paso County Emergency Service District Fire Marshal's office. The District will be saving the cost of having to install this 8 Inch water main line.
- The District ordered the Sand Filter (V-2000H-12) with Texas Rep, Inc., in the amount of \$42,653.00. The initial quote was incorrect, saving the District over \$4,0000.00. The sand filter will be delivered in 4 to 6 weeks.

No action required for this item.

18. General Counsel Update.

Discussion: Not applicable.

No action required for this item.



EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
 P.O. BOX 3880 117 E. MAIN ST. FABENS, TX 79838-3880
 (915) 764-2212 FAX (915) 764-4840

Regular Meeting
 April 26, 2016

19. General Manager Update.

Discussion:

- The account collection rate for March 2016 was 98% with 31 cut-offs and 6 remain unpaid.
- Mr. Terrazas presented Mr. Madrid Monthly Field Reports and all questions pertaining to the field operations were answered to the Boards satisfaction.
- On April 26, 2016 Ron Perrin Water Technologies inspected the District Tanks.
- The Inventory Specialists position has been filled by Ms. Romelia Martinez. She will start Monday, May 2, 2016.
- The Bond Counsel, Mr. Rudy Segura resent the hardship letter to Mr. John Perking from USDA-RD and agreed for the District not to refinance the loan for the upcoming projects.
- Mr. Gilbert Tellez from EPA called wanting information on the District Filtration System costs. He also mentioned to Mr. Terrazas that in 2017 there was going to be some "BIEF Funds" available for water and sewer projects. Mr. Tellez stated that the District has always been helpful and he would help push our all of the Water District projects forward from application thru project completion.
- On April 4, 2016 Mr. Terrazas attended a meeting with the Texas Water Development Board.

No action required for this item.

20. Executive Session.

No items requiring Executive Session.

21. Return to open session at _____ : _____ p.m. for possible discussion and action on Executive Session item(s).

Discussion: Not applicable.

22. Board Member availability for the May 24, 2016 Regular Scheduled Meeting.

Discussion: All Board Members present will be available for the May 24, 2016 Regular Scheduled Meeting.

No action required for this item.

23. Motion to adjourn.

Discussion: No discussion.

Motion made by Mr. Ramirez to adjourn.

Seconded by Ms. Flores.

Vote:

	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Other</u>
Mr. M. Aguirre	X			
Ms. M. Flores	X			
Ms. J. Gutierrez	X			
Mr. J. Ramirez	X			
Ms. B. Telas	X			

Motion: Passed

Meeting Adjourned at 7:58 p.m.



 Signature

5-21-2016
 Date Approved

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2015



*HELPING EL PASO
BUSINESS GROW
SINCE 1928*

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
LICENSED IN TEXAS AND NEW MEXICO

DIST000152

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2015

El Paso County Water Control and Improvement District No. 4
Table of Contents
December 31, 2015

	Page
Independent Auditor's Report	1-3
Required Supplementary Information:	
Management's Discussion and Analysis (Unaudited)	4-8
Combining Schedule of Net Position (Unaudited)	9
Combining Schedule of Revenues, Expenses, and Changes in Net Position (Unaudited)	10
Basic Financial Statements:	
Statement of Net Position	11
Statement of Revenues, Expenses, and Changes in Net Position	12
Statement of Cash Flows	13
Notes to Financial Statements	14-21
Texas Supplementary Information:	
TSI-1. Services and Rates	22-23
TSI-2. Enterprise Fund Expenditures	24
TSI-3. Temporary Investments	25
TSI-4. Taxes Levied and Receivable	26
TSI-5. Long-Term Debt Service Requirements by Years	27-30
TSI-6. Changes in Long-Term Bonded Debt	31
TSI-7c. Comparative Schedule of Revenues and Expenditures - Enterprise Fund - Five Years Ended	32
TSI-8. Board Members, Key Personnel, and Consultants	33
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	34-35

Raymond M. Larkin, CFA
Andrew A. Haddad, CPA
Michael K. O'Donnell, CPA*

1280 HAWKINS
SUITE 200
EL PASO, TEXAS 79925
(915) 593-1280
FAX (915) 594-8364



INDEPENDENT AUDITOR'S REPORT

Board of Directors
El Paso County Water Control and Improvement District No. 4
Fabens, Texas

We have audited the accompanying financial statements of the business-type activities of the El Paso County Water Control and Improvement District No. 4 (the District) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

-|-

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District, as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining financial schedules and the Texas Supplementary Information (TSI) are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The TSI is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The management's discussion and analysis and the combined financial schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bixler + Co., L.L.P.

El Paso, Texas
March 22, 2016

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2015

The management of the El Paso County Water Control and Improvement District No. 4 (the District), provides this narrative overview and analysis of the financial activities of the District for the year ended December 31, 2015.

District Overview

The District is a political subdivision of the State of Texas which was established under Article XVI, Section 59 of the Texas State Constitution. The District provides sanitary sewer facilities and drinking water for the community of Fabens, Texas.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: (1) the basic financial statements, (2) notes to the financial statements, and (3) supplementary schedules.

The basic financial statements - The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Net Position shows the revenue sources, expenses classifications, and reflects the change in net position for the fiscal year.

The Statement of Cash Flows reconciles the beginning and ending cash and cash equivalents, as well as demonstrates the sources and uses of funds received and expended.

Notes to the financial statements - The notes provide additional information that is essential for a full understanding of the data provided in the basic financial statements.

Supplementary schedules - The supplementary schedules have been included to comply with the Texas Commission on Environmental Quality (TCEQ) requirements.

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the fiscal year by \$10,686,796. Of this amount, \$3,627,142 (unrestricted net assets) may be used to meet the District's ongoing obligations.
- The District's total net position increased by \$279,622 at the close of the fiscal year.
- The District's ending total assets equaled \$16,972,370 which represents an increase from the prior year of \$284,534.

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2015

Financial Analysis

The majority of the District's net position is invested in capital assets, including land, wells and distribution system, vehicles and equipment, and buildings and improvements, less debt used to acquire those assets which are still outstanding. These assets are used to provide services to District customers. The capital assets investment is reported net of related debt, and it should be noted that the resources used to pay this debt must be provided by the general fund, since the assets themselves cannot be used to liquidate these liabilities.

Net Position

	2015	2014
Current assets	\$ 4,099,891	\$ 3,374,305
Restricted assets	437,108	452,952
Land	217,650	217,650
Capital assets	12,157,896	12,580,372
Intangible assets	59,825	62,557
Total assets	16,972,370	16,687,836
Long-term liabilities	5,671,000	5,753,000
Other liabilities	614,574	527,662
Total liabilities	6,285,574	6,280,662
Net position:		
Invested in capital assets, net of related debt	6,622,546	6,963,022
Restricted	437,108	452,952
Unrestricted	3,627,142	2,991,200
Total net position	\$ 10,686,796	\$ 10,407,174

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2015

Changes in Net Position

The following table provides a summary of the District's operations for the years ended December 31, 2015 and 2014.

	<u>2015</u>	<u>2014</u>
Revenues:		
Water revenue	\$ 1,151,096	\$ 992,604
Sewer revenue	1,236,748	1,188,944
Service charges - water	94,411	91,707
Service charges - sewer	14,620	14,790
Water tap and reconnect fees	71,319	16,042
Sewer tap fees	3,850	7,879
Miscellaneous	7,215	6,725
I & S taxes	167,645	169,037
Interest income	1,789	1,691
Total revenues	<u>2,748,693</u>	<u>2,489,419</u>
Operating expenses:		
Amortization	2,732	2,732
Billing, office and computer	56,707	63,035
Depreciation	737,974	748,614
Health insurance and retirement	144,817	115,985
Insurance and bonds	31,271	31,737
Interest	250,707	254,164
Legal and professional	296,736	74,697
Maintenance, repairs and rent	224,719	293,928
Miscellaneous	29,015	26,468
Payroll and payroll taxes	455,546	435,143
Taxes, permits and licenses	80,735	62,979
Uniforms	5,977	8,822
Utilities and telephone	152,135	158,766
Total expenses	<u>2,469,071</u>	<u>2,277,070</u>
Change in net position	279,622	212,349
Net position, beginning of year	<u>10,407,174</u>	<u>10,194,825</u>
Net position, end of year	<u>\$ 10,686,796</u>	<u>\$ 10,407,174</u>

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2015

Capital Assets

The District's capital and intangible assets as of December 31, 2015, amounts to \$12,435,370 (net of accumulated depreciation and amortization). This investment in capital assets includes wells and distribution systems, wastewater treatment systems, land, vehicles and equipment, and buildings and improvements. The district has also capitalized its bond issuance costs. The total decrease in net capital and intangible assets during the year was \$425,208.

Major capital asset events during the current fiscal year included the following:

- Purchased a CASE Loader/Backhoe for \$71,141.
- Purchased a Hustler Super Z Mower for \$12,749.

Capital and Intangible Assets at Year-end Net of Accumulated Depreciation

	2015	2014
Capital assets at historical cost	\$ 20,570,249	\$ 20,254,751
Less: accumulated depreciation	(8,194,703)	(7,456,729)
Total capital assets, net	12,375,546	12,798,022
Intangible assets at historical cost	81,982	81,982
Less: accumulated amortization	(22,157)	(19,425)
Total intangible assets, net	59,825	62,557
Total capital and intangible assets, net	\$ 12,435,371	\$ 12,860,579

Debt Administration

During the current fiscal year the District did not issue additional commercial paper or take out any loans. Actually, the District's long term debt decreased by \$82,000, which is the effect of principal payments made during the fiscal year.

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2015

Economic Outlook for the Future

The District's Board of Directors have been very proactive in seeking grant and low interest loan funding to make improvements to the District's water and wastewater systems to better serve the community of Fabens, Texas.

In 2015, the El Paso County Water Control and Improvement District turned over all Cuadrilla water and wastewater infrastructures to the Lower Valley Water District.

The District acquired a new CASE Loader/Backhoe and a Hustler Super Z Mower. The backhoe is utilized for water/wastewater construction, water/wastewater taps and other daily work activities.

The new wastewater treatment permit requires that a ponding area be provided to recover all wastewater that may overflow due to a strong rainstorm. The mower is utilized to maintain the wastewater treatment plant and storm water pond areas clear of vegetation. Due to the large land area encompassing the wastewater treatment plant and storm water pond it became more efficient and cost effective to maintain the area by clearing it with a mower rather than cutting it manually. This new activity being performed by the District is required to comply with the new wastewater permit and its associated storm water requirements.

The District approved and established its 10 Year Water and Wastewater Rate Plan (2016 – 2025) and the current Tax Rate has been reviewed and adjusted to reflect future indebtedness.

In 2016 the District will construct a Nano-filtration System at the 10th Street Water Distribution Site. It will also be constructing a .5 MG ground storage tank with a booster pump station at the I-10 Water Distribution Site and upgrading the water main for the I-10 area from a 4 inch pipeline to an 8 inch pipeline. Funds for construction of both of these projects will be provided with a grant and loan from USDA-Rural Development.

The District is looking into acquiring land to replace the .5 MG ground storage tank located at the 10th Street Water Distribution Site. Funding for the construction of the .5 MG ground storage tank will be provided with CAP Funding through the North American Development Bank.

The installation of a water collection line from the CC Camp Well to the 10th Street Water Distribution Site will be done by district field staff. Work performed and required materials for this project will be funded by the District.

Request for Information

The financial report is designed to provide our customers, investors and creditors with a general overview of the District's finances. If you have questions about this report or need any additional information, contact El Paso County Water Control and Improvement District No 4, P.O. Box 3880, Fabens, Texas 79838.

El Paso County Water Control and Improvement District No. 4
Combining Schedule of Net Position (Unaudited)
December 31, 2015

	Wastewater	Water	Total
Assets			
Current assets:			
Cash	\$ 1,127,262	\$ 2,630,639	\$ 3,757,901
Restricted cash	394,379	42,729	437,108
Accounts receivable	112,900	92,373	205,273
Taxes receivable	117,324	13,036	130,360
Prepaid expense	1,335	5,022	6,357
Total current assets	<u>1,753,200</u>	<u>2,783,799</u>	<u>4,536,999</u>
Property and equipment			
Land	97,942	119,708	217,650
Capital assets, net of accumulated depreciation	6,891,855	5,266,041	12,157,896
Intangible assets, net of accumulated amortization	42,875	16,950	59,825
Total property and equipment	<u>7,032,672</u>	<u>5,402,699</u>	<u>12,435,371</u>
Total assets	<u>8,785,872</u>	<u>8,186,498</u>	<u>16,972,370</u>
Liabilities			
Current liabilities:			
Accounts payable	63,891	38,547	102,438
Accrued expenses	132,984	25,608	158,592
Customer deposits	-	271,544	271,544
Bond payable due within one year	73,800	8,200	82,000
Total current liabilities	<u>270,675</u>	<u>343,899</u>	<u>614,574</u>
Long-term liabilities			
Bond payable due after one year	5,103,900	567,100	5,671,000
Total long-term liabilities	<u>5,103,900</u>	<u>567,100</u>	<u>5,671,000</u>
Total liabilities	<u>5,374,575</u>	<u>910,999</u>	<u>6,285,574</u>
Net position			
Invested in capital assets, net of related debt	1,812,097	4,810,449	6,622,546
Restricted:			
Sewer construction fund	10,812	-	10,812
Water construction fund	-	110	110
USDA sewer payment fund	49,207	5,467	54,674
Certificate of deposit No. 12640	334,361	37,151	371,512
Unrestricted	<u>1,701,666</u>	<u>1,925,476</u>	<u>3,627,142</u>
Total net position	<u>\$ 3,908,143</u>	<u>\$ 6,778,653</u>	<u>\$ 10,686,796</u>

El Paso County Water Control and Improvement District No. 4
Combining Schedule of Revenues, Expenses, and Changes in Net Position (Unaudited)
December 31, 2015

	Wastewater	Water	Total
Operating revenues:			
Water revenue	\$ -	\$ 1,151,096	\$ 1,151,096
Sewer revenue	1,236,748	-	1,236,748
Service charges - water	-	94,411	94,411
Service charges - sewer	14,620	-	14,620
Water tap and reconnect fees	-	71,319	71,319
Sewer tap fees	3,850	-	3,850
Miscellaneous	-	7,215	7,215
Total operating revenues	1,255,218	1,324,041	2,579,259
Operating expenses:			
Amortization	2,049	683	2,732
Billing, office and computer	28,838	27,869	56,707
Depreciation	407,144	330,830	737,974
Health insurance and retirement	72,408	72,409	144,817
Insurance and bonds	18,835	12,436	31,271
Legal and professional	47,599	249,137	296,736
Maintenance, repairs and rent	134,767	89,952	224,719
Miscellaneous	14,507	14,508	29,015
Payroll and payroll taxes	227,773	227,773	455,546
Taxes, permits and licenses	75,499	5,236	80,735
Uniforms	2,988	2,989	5,977
Utilities and telephone	81,922	70,213	152,135
Total operating expenses	1,114,329	1,104,035	2,218,364
Operating income (loss)	140,889	220,006	360,895
Non-operating revenues (expenses):			
I & S taxes	150,881	16,764	167,645
Interest income	355	1,434	1,789
Interest expense	(228,143)	(22,564)	(250,707)
Net non-operating income (expenses)	(76,907)	(4,366)	(81,273)
Changes in net position	63,982	215,640	279,622
Net Position:			
Beginning of the year	2,711,766	7,695,408	10,407,174
End of the year	\$ 2,775,748	\$ 7,911,048	\$ 10,686,796

El Paso County Water Control and Improvement District No. 4
Statement of Net Position
December 31, 2015

Assets	
Current assets:	
Cash	\$ 3,757,901
Restricted cash	437,108
Accounts receivable	205,273
Taxes receivable	130,360
Prepaid expense	6,357
Total current assets	<u>4,536,999</u>
Property and equipment	
Land	217,650
Capital assets, net of accumulated depreciation	12,157,896
Intangible assets, net of accumulated amortization	59,825
Total property and equipment	<u>12,435,371</u>
Total assets	<u>16,972,370</u>
Liabilities	
Current liabilities:	
Accounts payable	102,438
Accrued expenses	158,592
Customer deposits	271,544
Bond payable due within one year	82,000
Total current liabilities	<u>614,574</u>
Long-term liabilities	
Bond payable due after one year	5,671,000
Total long-term liabilities	<u>5,671,000</u>
Total liabilities	<u>6,285,574</u>
Net position	
Invested in capital assets, net of related debt	6,622,546
Restricted:	
Sewer construction fund	10,812
Water construction fund	110
USDA sewer payment fund	54,674
Certificate of deposit No. 12640	371,512
Unrestricted	<u>3,627,142</u>
Total net position	<u>\$ 10,686,796</u>

The accompanying notes are an integral part of this report.

El Paso County Water Control and Improvement District No. 4
Statement of Revenues, Expenses and Changes in Net Position
Year Ended December 31, 2015

Operating revenues:	
Water revenue	\$ 1,151,096
Sewer revenue	1,236,748
Service charges - water	94,411
Service charges - sewer	14,620
Water tap and reconnect fees	71,319
Sewer tap fees	3,850
Miscellaneous	7,215
Total operating revenues	<u>2,579,259</u>
 Operating expenses:	
Amortization	2,732
Billing, office and computer	56,707
Depreciation	737,974
Health insurance and retirement	144,817
Insurance and bonds	31,271
Legal and professional	296,736
Maintenance, repairs and rent	224,719
Miscellaneous	29,015
Payroll and payroll taxes	455,546
Taxes, permits and licenses	80,735
Uniforms	5,977
Utilities and telephone	152,135
Total operating expenses	<u>2,218,364</u>
Operating income (loss)	<u>360,895</u>
 Non-operating revenues (expenses):	
I & S taxes	167,645
Interest income	1,789
Interest expense	<u>(250,707)</u>
Net non-operating income (expenses)	<u>(81,273)</u>
Changes in net position	279,622
 Net Position:	
Beginning of the year	<u>10,407,174</u>
End of the year	<u>\$ 10,686,796</u>

The accompanying notes are an integral part of this report.

El Paso County Water Control and Improvement District No. 4
Statement of Cash Flows
Year Ended December 31, 2015

Cash flows from operating activities:	
Receipts from customers	\$ 2,551,889
Payments to suppliers	(923,649)
Payments to employees	(455,547)
Net cash provided by operating activities	1,172,693
Cash flows from noncapital financing activities:	
Receipts from taxpayers	161,392
Cash provided by noncapital financing activities	161,392
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(315,496)
Interest paid on capital debt	(82,000)
Purchase of capital assets	(250,707)
Net cash (used) by capital and related financing activities	(648,203)
Cash flows from investing activities:	
Interest received	1,789
Net cash (used) by investing activities	1,789
Net increase in cash and cash equivalents	687,671
Balances - beginning of the year	3,507,338
Balances - end of the year	\$ 4,195,009
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ 360,895
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization expense	740,706
Change in assets and liabilities:	
(Increase) decrease in accounts receivables	(33,387)
(Increase) decrease in prepaid expense	17,566
Increase (decrease) in other payables	73,160
Increase (decrease) in accrued expenses	7,739
Increase (decrease) in customer deposits	6,014
Net cash provided by operating activities	\$ 1,172,693

The accompanying notes are an integral part of this report.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 1: Summary of Significant Accounting Policies

Reporting Entity

The El Paso County Water Control and Improvement District No. 4 (the District) was established under Article XVI, Section 59 of the Texas State Constitution. The District provides drinking water and sanitary sewer facilities for the community of Fabens, Texas.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Government Accounting Standards Board is the accepted standard setting body establishing governmental accounting and financial reporting principles.

Measurement focus, basis of accounting and financial statement presentation

Principles of presentation: The District operates as a utility enterprise and the accompanying basic financial statements reflect the flow of economic resources measurement focus and the full accrual basis of accounting. Under full accrual accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred regardless of the timing of related cash flows.

The District is accounted for as an enterprise fund and applies all applicable Governmental Accounting Standards Board (GASB) pronouncements in its accounting and reporting.

For purposes of the statements of cash flows, the District defines cash and cash equivalents as unrestricted demand account balances, cash on hand, and non-negotiable time deposits. The District utilizes the direct method to present cash flows from operating activities.

Equity classifications: Net position is reported as (1) invested in capital assets net of related debt; or (2) restricted for debt service, and construction; or (3) unrestricted. When both restricted and unrestricted resources are available for use, it is the District policy to use restricted resources first, then unrestricted resources as needed.

Operating and non-operating revenues and expenses: Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 1: Summary of Significant Accounting Policies (continued)

Compensated absences

Employees are allowed five sick leave days each year. Sick leave can accumulate up to five days. Days not taken at year end are paid or carried to the following year. Employees are also allowed two weeks of vacation after their first year of service, three weeks after seven years, and four weeks after fifteen years of service. Vacation time not taken by year end can accumulate up to two weeks to carry to the following year. As of December 31, 2015, accrued vacation and sick payable is \$8,091 and is reflected as a short-term liability since it must be used within the following fiscal year.

Capital assets and intangible assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the Statement of Net Position. All capital assets are valued at historical cost or estimated in historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest will be capitalized during the construction period on property, plant and equipment.

Intangible assets, which include organizational costs, easements, and bond related costs are capitalized at cost or historical cost. Organizational costs are not capitalized.

Assets capitalized have an original cost of \$500 or more and two years or more of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Building and improvements	30 to 40 years
Water and distribution system	20 to 25 years
Vehicles and maintenance equipment	5 to 7 years
Office equipment	5 to 7 years
Treatment facilities and equipment	25 years

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 1: Summary of Significant Accounting Policies (continued)

Property tax

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year.

Note 2: Cash and Investments

At December 31, 2015, the balance of the District's deposits (cash and certificates of deposit) was as follows:

Checking account	\$ 3,757,541
Cash on hand	360
Total cash	<u>\$ 3,757,901</u>
Restricted debt service/construction accounts	<u>\$ 65,597</u>
Restricted certificates of deposit	<u>\$ 371,512</u>

The District is allowed to invest in (1) obligations of the United States or its agencies and instrumentalities; and (2) direct obligations of the State of Texas or its agencies; and (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; and (4) obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "AA" or its equivalent; and (5) certificates of deposit issued by state and national banks domiciled in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date.

For fiscal year 2015, the District held no investments other than the certificates of deposit mentioned above.

Note 3: Custodial Credit Risk

Financial instruments which potentially subject the District to custodial credit risk consist principally of cash and temporary investments. The District uses only one depository institution that is fully covered up to \$250,000 by the Federal Deposit Insurance Corporation.

Cash deposits and investments in excess of this amount are collateralized by FHLMC notes and other securities held by the depository institution in the District's name when applicable.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 4: Accounts Receivable

Accounts receivable include amounts due from customers primarily for water and sewer services. There is no established allowance for doubtful accounts; instead, the District makes monthly adjustments to accounts receivable as approved by the Board. Accounts receivable at year end are \$205,273.

Note 5: Pension Plan

The District provides pension benefits for its employees through a Simplified Employee Pension (SEP) plan, facilitated by Mainstay. Under a SEP plan, the employer is permitted to contribute a certain amount to an employee's Individual Retirement Account (IRA). The employer agrees to make discretionary contributions to the IRAs of all eligible employees who are at least 21 years old and worked in at least 1 year of the immediately preceding 5 years.

The District adopted the SEP plan May 12, 1994 effective March 4, 1994. The amount of employer contribution is a percentage of wages not to exceed 15% annually. The percentage amount is determined every March and for 2015 was 5% of compensation. The employer contribution for 2015 was \$25,180.

Note 6: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District is insured through the Texas Municipal League Intergovernmental Risk Pool (TML). There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The workers compensation policy through TML contains provisions under which premiums are adjusted retrospectively based on actual compensation paid during the policy period. Adjustments to premiums are recorded in the period in which they are paid and are generally immaterial to the financial statements.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 7: Summary of Changes in Capital Assets and Intangible Assets

	Balance 01/01/2015	Increases	Decreases	Balance 12/31/2015
Capital assets not depreciated:				
Land	\$ 217,650	-	-	217,650
Engineering Fees	-	40,176	-	40,176
Total capital assets not being depreciated	217,650	40,176	-	257,826
Depreciable capital assets:				
Water distribution system	8,252,889	76,913	-	8,329,802
Vehicles & maintenance equipment	305,822	71,141	-	376,964
Buildings & improvements	169,120	3,002	-	172,122
Office equipment	158,238	990	-	159,228
Treatment facilities & equipment	11,151,032	123,275	-	11,274,307
Total historical cost	20,037,101	275,322	-	20,312,423
Less accumulated depreciation:				
Water distribution system	2,952,690	305,417	-	3,258,107
Vehicles & maintenance equipment	218,936	27,609	-	246,545
Buildings & improvements	82,702	5,383	-	88,085
Office equipment	110,424	13,202	-	123,626
Treatment facilities & equipment	4,091,977	386,363	-	4,478,340
Total accumulated depreciation	7,456,729	737,974	-	8,194,703
Depreciable capital assets, net	12,580,372	(462,652)	-	12,117,720
Capital assets, net	\$ 12,798,022	(422,476)	-	12,375,546
Intangible assets:				
Bond issuance costs	\$ 81,982	-	-	81,982
Total intangible assets	81,982	-	-	81,982
Less accumulated amortization				
Bond issue expense	19,425	2,732	-	22,157
Total accumulated amortization	19,425	2,732	-	22,157
Intangible assets, net	\$ 62,557	(2,732)	-	59,825

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 8: Operating Lease Commitments

The District leases a copier, a postal machine, a mailing machine, and land under non-cancelable operating leases. Total costs for such leases were \$4,855 for the year ended December 31, 2015. Future minimum lease payments follow:

<u>Year Ending December 31,</u>	<u>Amount</u>
2016	\$ 7,635
2017	6,900
2018	4,695
2019	2,348
Total	<u>\$ 21,578</u>

Note 9: Revenue Bonds Payable

The District issues revenue bonds to provide funds for construction, repair and maintenance of existing facilities, acquire new systems, and to pay the issuance costs. These bonds constitute special obligations of the District and are secured by revenues from the District's operation.

Revenue bonds payable as of December 31, 2015 consist of the following:

	Series 2003-A	Series 2008-A	Series 2010	Total
Original bond	\$ 930,000	4,694,000	628,000	
Interest rate	4.25%	4.375%	4.0%	
Dates interest payable	2/15; 8/15	2/15; 8/15	2/15; 8/15	
Maturity dates	8/21/03-8/21/43	2/26/09-2/26/49	3/23/09-3/23/49	
Beginning bonds outstanding	\$ 804,000	4,433,000	598,000	5,835,000
Bonds retired during the fiscal year	(15,000)	(59,000)	(8,000)	(82,000)
Ending bonds outstanding	<u>\$ 789,000</u>	<u>4,374,000</u>	<u>590,000</u>	<u>5,753,000</u>

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 9: Revenue Bonds Payable (continued)

The annual debt service requirements for the revenue bonds as of December 31, 2015 are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 86,000	248,496	334,496
2017	89,000	244,783	333,783
2018	93,000	240,943	333,943
2019	97,000	236,929	333,929
2020 - 2024	554,000	1,117,962	1,671,962
2025 - 2029	686,000	987,453	1,673,453
2030 - 2034	848,000	825,983	1,673,983
2035 - 2039	1,052,000	626,105	1,678,105
2040 - 2044	1,197,000	380,464	1,577,464
2045 - 2049	1,051,000	119,105	1,170,105
	\$ 5,753,000	5,028,223	10,781,223

Note 10: Contingencies and Commitments

Grants

The District participates in federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grant; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Effluent Fees Contract

The District signed a contract with El Paso County Water Improvement District No. 1 in 2001 which permits the discharge of sewer effluent into drainage ditches maintained by El Paso County Water Improvement District No. 1. The District has no financial interest in any shared facilities. Based on the contract, the District will pay an annual drain maintenance fee of \$2,505 and an annual fee of \$68 per acre foot of effluent discharged into the drainage system.

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2015

Note 11: Subsequent Events

In 2017 and years beyond, the District is seeking to secure funding for its future capital improvement water and wastewater projects.

Future water projects include: Construction of an additional .5 MG ground storage tank with CAP funds provided from the North American Development Bank and the replacement of two wells one at the CC Camp Street Site and the other at the 10th Street Site.

Future sewer projects include: replacement of the thirty-five year old 10 inch sewer force main, replacement of Ikard & Hampton lift stations and refurbishing of all manholes District wide.

The District's 2016 Water and Wastewater Rate Plan and its Tax Rate will be reviewed and adjusted as further indebtedness occurs.

Subsequent events have been evaluated through March 22, 2016 which is the date the financial statements were available to be issued.

Note 12: Financial Statement Presentation

Certain reclassifications have been made to the financial statement presentation to correspond to the current year's format. Total net position and changes in net position are unchanged due to these reclassifications.

El Paso County Water Control and Improvement District No. 4
 TSI-1. Services and Rates
 December 31, 2015

1. Services provided by the District:

<input checked="" type="checkbox"/> Retail water	<input type="checkbox"/> Wholesale water	<input type="checkbox"/> Drainage
<input checked="" type="checkbox"/> Retail wastewater	<input type="checkbox"/> Wholesale wastewater	<input type="checkbox"/> Irrigation
<input checked="" type="checkbox"/> Parks/recreation	<input checked="" type="checkbox"/> Fire protection	<input type="checkbox"/> Security
<input type="checkbox"/> Solid waste/garbage	<input type="checkbox"/> Flood control	<input type="checkbox"/> Roads
<input type="checkbox"/> Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)		
<input type="checkbox"/> Other (specify) _____		

2. Retail service providers

a. Retail rates for a 5/8 meter (or equivalent):

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons Over Minimum	Usage Levels
Water	\$ <u>18.32</u>	<u>3,000</u>	N	\$ <u>1.84</u> <u>3.18</u> <u>3.88</u> <u>5.06</u>	3,001 to 15,000 15,001 to 34,000 34,001 to 1,000,000 1,000,001 to No limit
Wastewater	\$ <u>29.20</u>	<u>3,000</u>	N	\$ <u>2.01</u>	3,001 to No limit
Surcharge	\$ <u>2.50</u>		Y	\$ _____	

District employs winter averaging for wastewater usage? Yes _____ No X

Total water and wastewater charges per 10,000 gallons usage (including surcharges) Water \$ 31.20 Wastewater \$ 43.27

El Paso County Water Control and Improvement District No. 4
 TSI-1. Services and Rates
 December 31, 2015

2. Retail service providers (continued)

b. Water and wastewater retail connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFCs
Unmetered			x 1.0	
3/4"	2,973	2,174	x 1.0	2,174
1"	73	54	x 2.5	135
1-1/2"	29	11	x 2.5	27.5
2"	47	43	x 5.0	215
3"	7	6	x 8.0	48
4"	8	6	x 15.0	90
6"	12	5	x 25.0	125
8"	-	-	x 80.0	-
10"	-	-	x 115.0	-
Total water	3,149	2,299	-	2,814.5
Total wastewater	2,209	2,157	x 1.0	2,157

3. Water consumption during the fiscal year (rounded to the nearest 1,000):

Gallons pumped into system:	255,565,000
Gallons billed to customers:	230,775,000
Water accountability ratio:	90%

4. Standby fees

The District does not levy standby fees.

5. Location of district:

County in which district is located.	<u>El Paso</u>
Is the District located entirely within one county?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is the District located within a city?	Entirely <input type="checkbox"/> Partly <input type="checkbox"/> Not at all <input checked="" type="checkbox"/>
City in which district is located.	<u>N/A</u>
Is the District located within a city's extra territorial jurisdiction (ETJ)?	Entirely <input type="checkbox"/> Partly <input type="checkbox"/> Not at all <input checked="" type="checkbox"/>
ETJ's in which district is located.	<u>N/A</u>
Are board members appointed by an office outside the District?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

El Paso County Water Control and Improvement District No. 4
 TSI-2. Enterprise Fund Expenses
 December 31, 2015

Personnel (including payroll taxes)	\$	455,546
Health insurance and retirement		144,817
Professional fees:		
Legal and professional		296,736
Utilities and telephone		152,135
Maintenance, repairs and rent		224,719
Administrative expenses:		
Billing, office, and computer		56,707
Insurance		31,271
Depreciation		737,974
Amortization		2,732
Permits, licenses, and taxes		80,735
Other expenses		<u>34,992</u>
 Total expenses	 \$	 <u>2,218,364</u>
Number of persons employed by the District	<u>12</u> Full-time	<u>0</u> Part-time

El Paso County Water Control and Improvement District No. 4
 TSI-3. Temporary Investments
 December 31, 2015

	C.D. #	Interest Rate	Maturity Date	Bank Balance	Accrued Interest Receivable at Year end
Certificate of deposit	300012640	.30%	03/31/16	\$ 371,512	-

El Paso County Water Control and Improvement District No. 4
 TSI-4. Taxes Levied and Receivable
 December 31, 2015

Taxes receivable, beginning of year	\$	124,107
2015 Tax levy		<u>167,246</u>
Total		<u>291,353</u>
Collections:		
Current year		46,262
Prior years		<u>114,732</u>
Total collections		<u>160,994</u>
Taxes receivable, end of year	\$	<u>130,360</u>
Taxes receivable by years:		
2007	\$	287
2008		285
2009		1,453
2014		6,951
2015		<u>121,384</u>
Taxes receivable, end of year	\$	<u>130,360</u>

	2015	2014	2013	2012
Property valuations	\$ 124,963,617	122,858,968	110,810,931	108,927,462
Tax rate per \$100 valuation	<u>.00134155</u>	<u>.00137586</u>	<u>.000</u>	<u>.000</u>
Original tax levy	\$ 167,645	169,037	-	-
Percent of taxes collected to taxes levied	<u>28%</u>	<u>28%</u>	<u>N/A</u>	<u>N/A</u>

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long Term Debt Service Requirements by Years
 December 31, 2015

Year	Series 2003-A		Total
	Principal	Interest	
2016	\$ 16,000	33,533	49,533
2017	16,000	32,853	48,853
2018	17,000	32,173	49,173
2019	18,000	31,450	49,450
2020	19,000	30,685	49,685
2021	19,000	29,878	48,878
2022	20,000	29,070	49,070
2023	21,000	28,220	49,220
2024	22,000	27,328	49,328
2025	23,000	26,393	49,393
2026	24,000	25,415	49,415
2027	25,000	24,395	49,395
2028	26,000	23,333	49,333
2029	28,000	22,228	50,228
2030	29,000	21,038	50,038
2031	30,000	19,805	49,805
2032	31,000	18,530	49,530
2033	33,000	17,213	50,213
2034	34,000	15,810	49,810
2035	36,000	14,365	50,365
2036	38,000	12,835	50,835
2037	39,000	11,220	50,220
2038	41,000	9,563	50,563
2039	43,000	7,820	50,820
2040	45,000	5,993	50,993
2041	47,000	4,080	51,080
2042	49,000	2,083	51,083
	\$ 798,000	557,309	1,346,309

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long Term Debt Service Requirements by Years
 December 31, 2015

Year	Series 2008-A		Total
	Principal	Interest	
2016	\$ 62,000	191,363	253,363
2017	64,000	188,650	252,650
2018	67,000	185,850	252,850
2019	70,000	182,919	252,919
2020	73,000	179,856	252,856
2021	76,000	176,663	252,663
2022	80,000	173,338	253,338
2023	83,000	169,838	252,838
2024	87,000	166,206	253,206
2025	91,000	162,400	253,400
2026	94,000	158,419	252,419
2027	99,000	154,306	253,306
2028	103,000	149,975	252,975
2029	107,000	145,469	252,469
2030	112,000	140,788	252,788
2031	117,000	135,888	252,888
2032	122,000	130,769	252,769
2033	128,000	125,431	253,431
2034	133,000	119,831	252,831
2035	139,000	114,013	253,013
2036	145,000	107,931	252,931
2037	151,000	101,588	252,588
2038	158,000	94,981	252,981
2039	165,000	88,069	253,069
2040	172,000	80,850	252,850
2041	180,000	73,325	253,325
2042	187,000	65,450	252,450
2043	196,000	57,269	253,269
2044	204,000	48,694	252,694
2045	213,000	39,769	252,769
2046	222,000	30,450	252,450
2047	232,000	20,738	252,738
2048	242,000	10,588	252,588
	\$ 4,374,000	3,971,674	8,345,674

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long-Term Debt Service Requirements - by Years
 December 31, 2015

Year	Series 2010		Total
	Principal	Interest	
2016	\$ 8,000	23,600	31,600
2017	9,000	23,280	32,280
2018	9,000	22,920	31,920
2019	9,000	22,560	31,560
2020	10,000	22,200	32,200
2021	10,000	21,800	31,800
2022	11,000	21,400	32,400
2023	11,000	20,960	31,960
2024	12,000	20,520	32,520
2025	12,000	20,040	32,040
2026	13,000	19,560	32,560
2027	13,000	19,040	32,040
2028	14,000	18,520	32,520
2029	14,000	17,960	31,960
2030	15,000	17,400	32,400
2031	15,000	16,800	31,800
2032	16,000	16,200	32,200
2033	16,000	15,560	31,560
2034	17,000	14,920	31,920
2035	18,000	14,240	32,240
2036	19,000	13,520	32,520
2037	19,000	12,760	31,760
2038	20,000	12,000	32,000
2039	21,000	11,200	32,200
2040	22,000	10,360	32,360
2041	23,000	9,480	32,480
2042	23,000	8,560	31,560
2043	24,000	7,640	31,640
2044	25,000	6,680	31,680
2045	26,000	5,680	31,680
2046	27,000	4,640	31,640
2047	28,000	3,560	31,560
2048	30,000	2,440	32,440
2049	31,000	1,240	32,240
	\$ 590,000	499,240	1,089,240

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long-Term Debt Service Requirements - by Years
 December 31, 2015

Year	Annual Requirements for All Series		
	Principal	Interest	Total
2016	\$ 86,000	248,496	334,496
2017	89,000	244,783	333,783
2018	93,000	240,943	333,943
2019	97,000	236,929	333,929
2020	102,000	232,741	334,741
2021	105,000	228,341	333,341
2022	111,000	223,808	334,808
2023	115,000	219,018	334,018
2024	121,000	214,054	335,054
2025	126,000	208,833	334,833
2026	131,000	203,394	334,394
2027	137,000	197,741	334,741
2028	143,000	191,828	334,828
2029	149,000	185,657	334,657
2030	156,000	179,226	335,226
2031	162,000	172,493	334,493
2032	169,000	165,499	334,499
2033	177,000	158,204	335,204
2034	184,000	150,561	334,561
2035	193,000	142,618	335,618
2036	202,000	134,286	336,286
2037	209,000	125,568	334,568
2038	219,000	116,544	335,544
2039	229,000	107,089	336,089
2040	239,000	97,203	336,203
2041	250,000	86,885	336,885
2042	259,000	76,093	335,093
2043	220,000	64,909	284,909
2044	229,000	55,374	284,374
2045	239,000	45,449	284,449
2046	249,000	35,090	284,090
2047	260,000	24,298	284,298
2048	272,000	13,028	285,028
2049	31,000	1,240	32,240
	<u>\$ 5,753,000</u>	<u>5,028,223</u>	<u>10,781,223</u>

El Paso County Water Control and Improvement District No. 4
 TSI-6. Change in Long-Term Bonded Debt
 December 31, 2015

	Bond Issues			
	Series 2003-A	Series 2008-A	Series 2010	Total
Original bond	\$ 930,000	4,694,000	628,000	
Interest rate	4.25%	4.375%	4.0%	
Dates interest payable	2/15; 8/15	2/15; 8/15	2/15; 8/15	
Maturity dates	8/21/03-8/21/43	2/26/09-2/26/49	3/23/09-3/23/49	
Beginning bonds outstanding	\$ 804,000	4,433,000	598,000	5,835,000
Bonds retired during the fiscal year	(15,000)	(59,000)	(8,000)	(82,000)
Ending bonds outstanding	\$ 789,000	4,374,000	590,000	5,753,000
Interest paid during the fiscal year	\$ 33,931	192,976	23,800	250,707

Paying agent's name and city

Series 2003-A J P Morgan Chase Bank, Dallas, Texas
 Series 2008-A J P Morgan Chase Bank, Dallas, Texas
 Series 2010 US Bank, Dallas, Texas

Bond authority:	Tax Bonds*	Other Bonds	Refunding Bonds
Amount authorized by voters	N/A	\$ 9,624,000	N/A
Amount issued	N/A	9,624,000	N/A
Remaining to be issued	N/A	-	N/A

* Includes all bonds secured with tax revenues. Bonds in this category may also be secured with other revenues in combination with taxes.

Debt Service Fund cash and temporary investments balances as of December 31, 2015: \$ 71,618

Average annual debt service payment (principal and interest) for remaining term of all debt: \$ 317,095

El Paso County Water Control and Improvement District No. 4
 TSI-7c. Comparative Schedule of Revenues and Expenses - Enterprise Fund - Five Years Ended
 December 31, 2015

	Amounts					Percent of Total Operating Revenues				
	2015	2014	2013	2012	2011	2015	2014	2013	2012	2011
Operating revenues:										
Water revenue	\$ 1,151,096	992,604	941,091	938,876	919,890	44.6	42.8	43.2	43.6	45.9
Sewer revenue	1,236,748	1,188,944	1,096,780	1,033,834	929,968	47.9	51.3	50.4	48.0	46.4
Service charges - water	94,411	91,707	91,525	100,422	88,273	3.7	4.0	4.2	4.7	4.4
Service charges - sewer	14,620	14,790	24,601	13,507	13,033	0.6	0.6	1.1	0.6	0.7
Water tap and reconnect fees	71,319	16,042	10,029	26,083	14,600	2.8	0.7	0.5	1.2	0.7
Sewer tap fees	3,850	7,879	2,409	17,088	8,200	0.1	0.3	0.1	0.8	0.4
Miscellaneous	7,215	6,725	9,630	25,047	28,534	0.3	0.3	0.4	1.2	1.4
Total	<u>2,579,259</u>	<u>2,318,691</u>	<u>2,176,065</u>	<u>2,154,857</u>	<u>2,002,498</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
Operating expenses:										
Amortization	2,732	2,732	2,732	2,732	2,732	0.1	0.1	0.1	0.1	0.1
Billing, office and computer	56,707	63,035	45,923	45,726	53,005	2.19858	2.7	2.1	2.1	2.6
Depreciation	737,974	748,614	740,035	798,496	691,784	28.6119	32.3	34.0	37.1	34.5
Health insurance and retirement	144,817	115,985	117,797	128,086	123,033	5.61467	5.0	5.4	5.9	6.1
Insurance and bonds	31,271	31,737	15,304	30,355	24,538	1.2124	1.4	0.7	1.4	1.2
Legal and professional	296,736	74,697	338,129	83,263	252,316	11.5047	3.2	15.5	3.9	12.6
Maintenance, repairs and rent	224,719	293,928	266,517	287,122	419,835	8.71254	12.7	12.2	13.3	21.0
Miscellaneous	29,015	26,468	11,115	20,848	24,890	1.12494	1.1	0.5	1.0	1.2
Payroll and payroll taxes	455,546	435,143	429,805	416,396	414,617	17.6619	18.8	19.8	19.3	20.7
Taxes, permits and licenses	80,735	62,979	55,121	53,215	71,917	3.13016	2.7	2.5	2.5	3.6
Uniforms	5,977	8,822	4,600	5,891	4,886	0.23173	0.4	0.2	0.3	0.2
Utilities and telephone	152,135	158,766	161,059	158,711	167,090	5.8984	6.8	7.4	7.4	8.3
Total	<u>2,218,364</u>	<u>2,022,906</u>	<u>2,188,137</u>	<u>2,030,841</u>	<u>2,250,643</u>	<u>86.0</u>	<u>87.2</u>	<u>100.6</u>	<u>94.2</u>	<u>112.4</u>
Operating income:	<u>360,895</u>	<u>295,785</u>	<u>(12,072)</u>	<u>124,016</u>	<u>(248,145)</u>	<u>14.0</u>	<u>12.8</u>	<u>(0.6)</u>	<u>5.8</u>	<u>(12.4)</u>
Non-operating revenues (expenses):										
Gain on sale of assets	-	-	-	-	-	-	0.0	0.0	0.0	0.0
Grant income	-	-	-	-	2,363,125	0	0.0	0.0	0.0	118.0
I & S taxes	167,645	169,037	482	848	1,409	6.49974	7.3	0.0	0.0	0.1
Interest income	1,789	1,691	1,553	1,998	2,693	0.06936	0.1	0.1	0.1	0.1
Interest expense	(250,707)	(254,164)	(257,221)	(358,848)	(264,848)	-9.7201	(11.0)	(11.8)	(16.7)	(13.2)
Total	<u>(81,273)</u>	<u>(83,436)</u>	<u>(255,186)</u>	<u>(356,002)</u>	<u>2,102,379</u>	<u>(3.2)</u>	<u>(3.6)</u>	<u>(11.7)</u>	<u>(16.5)</u>	<u>105.0</u>
Change in net assets:	<u>\$ 279,622</u>	<u>212,349</u>	<u>(267,258)</u>	<u>(231,986)</u>	<u>1,854,234</u>	<u>10.8</u>	<u>9.2</u>	<u>(12.3)</u>	<u>(10.8)</u>	<u>92.6</u>

El Paso County Water Control and Improvement District No. 4
 TSI-8. Board Members, Key Personnel, and Consultants
 December 31, 2015

Complete district mailing address: P.O. Box 3880, Fabens, Texas 79838-3880
 District business telephone number: (915) 764-2212
 Submission date of the most recent district registration form
 (TWC Sections 36.054 and 49.054): February 2, 2016
 Limit on fees of office that a Director may receive during a fiscal year:
 (Set by Board Resolution - TWC Section 49.060)

Names:	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid * 12/31/15	Expense Reimbursements 12/31/15	Title at Year-End
Board members:				
Mario Aguirre	Elected 11/12-11/16	-	-	President
Magda Flores	Appointed 11/14-11/18	-	-	Vice President
Morgan Laird	Elected 11/12-11/16	-	-	Secretary
Jose Ramirez	Appointed 11/14-11/18	-	-	Director
Barbara Telas	Appointed 11/14-11/18	-	-	Director
Key Administrative Personnel:				
Mike Terrazas, Jr.	04/22/13	\$ 58,081	-	General Manager
Hilaria Garcia	08/24/98	\$ 41,095	-	Office Manager
Martin Madrid	09/03/97	\$ 45,458	-	Field Manager
Consultants:				
Kemp Smith L.L.P.		\$ 37,240	-	Attorney
Brown & Caldwell		\$ 84,721	-	Engineer
CDM Smith		\$ 95,238	-	Engineer
Bixler & Company, L.L.P.		\$ 29,575	-	Auditor

* Fees of Office are the amounts actually paid to a board member during the District's fiscal year.

Raymond M. Larkin, CPA
Andrew A. Haddad, CPA
Michael K. O'Donnell, CPA*

1280 HAWKINS
SUITE 200
EL PASO, TEXAS 79925
(915) 593-1280
FAX (915) 594-8364



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
El Paso County Water Control and Improvement District No. 4
Fabens, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of El Paso County Water Control and Improvement District No. 4 (the District) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 22, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bixler + Co., L.L.P.

El Paso, Texas
March 22, 2016

District's Response to No. 2-2

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT No. 4
P.O. BOX 3880 ♠ 117 E. MAIN ST. ♠ FABENS, TX 79838-3880

BOARD OF DIRECTORS:

MAGDA FLORES, PRESIDENT
JUANA GUTIERREZ, VICE PRESIDENT
JOSE RAMIREZ, SECRETARY
ISRAEL MARTINEZ, MEMBER
THELMA QUINONEZ, MEMBER

INTERIM GENERAL MANAGER

HILARIA R. GARCIA

ADMINISTRATIVE ASSISTANT:

PATRICIA CRUZ

OFFICE

OFFICE MANAGER:

HILARIA R. GARCIA

OFFICE MANAGER ASSISTANT:

LETICIA MARTINEZ

INVENTORY SPECIALIST:

ROMELIA MARTINEZ

INVENTORY CLERK:

JOAQUIN MENDOZA

BILLING CLERKS:

CYNTHIA CARRASCO

PRISCILLA CASILLAS

FIELD

FIELD MANAGER:

MARTIN MADRID

FIELD OPERATORS:

JOEL APODACA

JIMMY ARRIOLA

JESUS CHACON

FERNANDO ESCOBAR

ROMAN GUERRERO

ISMAEL ORTIZ

ABEL VASQUEZ

District's Response to No. 2-3

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4
P.O. BOX 3880 (915) 764-2212
FABENS, TX 79838-3880

FIRST NATIONAL BANK

88-1952/1123

70200
CHECK AMOUNT

DATE

Dec 31, 2014

Check Number: 45283

AMOUNT

1- January
2015

\$ 10,886.74



Memo: REVENUES SECTION MC-214

Y
THE
DER
:

Ten Thousand Eight Hundred Eighty-Six and 74/100 Dollars

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
P.O. BOX 13089
AUSTIN, TX 78711-3089

VOID AFTER 6 MONTHS

Morgan Land
AUTHORIZED SIGNATURE

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

45283

TEXAS COMMISSION ON

Check Number: 45283
Check Date: Dec 31, 2014

Check Amount: \$10,886.74

Item to be Paid - Description

Discount Taken Amount Paid

2014 Wt/Sw revenues \$2,177,347.05@0.005%

10,886.74

COPY OF CHECK MAILED

.M60 MULTI-PURPOSE CHECK (5/08) OCRReady

PTR010

DIST00019

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Revenue and Regulatory Assessment Report
For DISTRICT or For WATER SUPPLY/SEWER SERVICE CORPORATION

UTILITY: EL PASO COUNTY WCID 4

ACCOUNT: [REDACTED]

Revenue and Regulatory Assessment Report for the Calendar Year 2014	
1. Enter total revenues from retail water and sewer service in year 2014	1. <u>2,177,347.05</u>
2. Enter amount collected OR multiply item 1 by 0.005	2. <u>10,886.74</u>
3. Late payment penalty: 5% - If paid after January 30th and before March 1st - multiply line 2 by 0.05 10% - If paid after March 1st - multiply line 2 by 0.10	3. —
4. Late payment interest, 1% per month if paid after March 31st: a. Multiply line 2 by 0.01 = monthly interest due, then b. Multiply monthly interest due by the number of months payment is made after March 31, rounded to the nearest month.	4. —
5. Amount due and payable (Add lines 2, 3, and 4).	5. <u>10,886.74</u>

Please note if the utility was inactive for more than a month during the year or experienced other circumstances which affected revenues (attach an additional page if necessary):

I declare that the above information is true and correct to the best of my knowledge and belief.

Signature Leticia Martinez Date 01 / 15 / 2015
Preparer's name Leticia Martinez Phone number (915) 764-2212
(Please Print)

VIPP Form WC04C4 / TCEQ-20098

Calendar Year 2014
REVENUE & REGULATORY ASSESSMENT REPORT
For DISTRICT or For WATER SUPPLY/SEWER SERVICE CORPORATION

PLEASE RETURN ENTIRE ORIGINAL FORM
WITH CHECK OR MONEY ORDER PAYABLE TO:



**TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY**

EL PASO COUNTY WCID 4
PO BOX 3880
FABENS, TX 79838-3880

AMOUNT ENCLOSED	ACCOUNT NO.
<u>10,886.74</u>	[REDACTED]

CHECK HERE IF YOUR ADDRESS OR YOUR PHONE NUMBER HAVE CHANGED. PLEASE INDICATE ADDRESS OR PHONE NUMBER CHANGE ON BACK.

**PAYMENTS NOT RECEIVED BY JANUARY 30,
WILL RECEIVE A NOTICE OF VIOLATION**

TCEQ ANNUAL REPORT

2014

DATE	WTR REV	WTR ADJ	TTL WTR	SWR REV	SWR ADJ	TTL SWR	TTL WT/SW	.005% CAL. TWC FEE PAYABLE	PER BILLING TWC FEES
JAN	\$ 79,775.74	\$ (60.65)	\$ 79,715.09	\$ 100,071.91	\$ (70.58)	\$ 100,001.33	\$ 179,716.42	\$ 898.58	\$ 898.99
FEB	\$ 68,795.37	\$ (41.66)	\$ 68,753.71	\$ 90,813.66	\$ (33.15)	\$ 90,780.51	\$ 159,534.22	\$ 797.67	\$ 797.73
MAR	\$ 77,657.74	\$ (28.00)	\$ 77,629.74	\$ 94,945.76	\$ (464.27)	\$ 94,481.49	\$ 172,111.23	\$ 860.56	\$ 862.39
APR	\$ 80,856.04	\$ 19.94	\$ 80,875.98	\$ 95,630.92	\$ 34.00	\$ 95,664.92	\$ 176,540.90	\$ 882.70	\$ 882.06
MAY	\$ 101,413.85	\$ (10.97)	\$ 101,402.88	\$ 107,945.58	\$ (35.61)	\$ 107,909.97	\$ 209,312.85	\$ 1,046.56	\$ 1,046.74
JUN	\$ 101,855.25	\$ (54.22)	\$ 101,801.03	\$ 109,385.95	\$ (102.73)	\$ 109,283.22	\$ 211,084.25	\$ 1,055.42	\$ 1,056.32
JUL	\$ 105,239.10	\$ 46.05	\$ 105,285.15	\$ 111,360.95	\$ 40.00	\$ 111,400.95	\$ 216,686.10	\$ 1,083.43	\$ 1,082.84
AUG	\$ 82,271.05	\$ (1,192.46)	\$ 81,078.59	\$ 98,980.19	\$ (863.75)	\$ 98,116.44	\$ 179,195.03	\$ 895.98	\$ 905.93
SEP	\$ 83,056.47	\$ (6.32)	\$ 83,050.15	\$ 99,788.57	\$ (862.26)	\$ 98,926.31	\$ 181,976.46	\$ 909.88	\$ 913.97
OCT	\$ 79,356.31	\$ (133.82)	\$ 79,222.49	\$ 98,121.36	\$ (64.03)	\$ 98,057.33	\$ 177,279.82	\$ 886.40	\$ 887.08
NOV	\$ 61,792.48	\$ (40.80)	\$ 61,751.68	\$ 87,796.48	\$ (73.24)	\$ 87,723.24	\$ 149,474.92	\$ 747.37	\$ 746.89
DEC	\$ 70,809.21	\$ (402.96)	\$ 70,406.25	\$ 94,102.77	\$ (74.17)	\$ 94,028.60	\$ 164,434.85	\$ 822.17	\$ 821.76
TTLS	\$ 992,878.61	\$ (1,905.87)	\$ 990,972.74	\$ 1,188,944.10	\$ (2,569.79)	\$ 1,186,374.31	\$ 2,177,347.05	\$ 10,886.74	\$ 10,902.70

Water	\$ 990,972.74	0.005	\$ 4,954.86
Sewer	\$ 1,186,374.31	0.005	\$ 5,931.87
	\$ 2,177,347.05		\$ 10,886.74

TEXAS COMMISSION ON

Check Number: 46025
Check Date: Jan 12, 2016

Check Amount: \$11,924.86

Item to be Paid - Description

Discount Taken Amount Paid

2015 Wt/Sw revenues \$2,384,972.90@0.005

11,924.86

**EL PASO COUNTY WATER CONTROL
& IMPROVEMENT DISTRICT NO. 4**

FIRST NATIONAL BANK
88-1952/1123

46025
FRALDARMOR

P.O. BOX 3880 (915) 764-2212
FABENS, TX 79838-3880

Check Number: 46025

DATE
Jan 12, 2016

Memo: Account No. [REDACTED] R&R fee

AMOUNT

\$ 11,924.86

Eleven Thousand Nine Hundred Twenty-Four and 86/100 Dollars

PAY
TO THE
ORDER
OF:

TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY
P.O. BOX 13089
AUSTIN, TX 78711-3089

VOID AFTER 6 MONTHS

Michael J. [Signature]

Barbara C. [Signature]
AUTHORIZED SIGNATURE

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

46025

TEXAS COMMISSION ON

Check Number: 46025
Check Date: Jan 12, 2016

Check Amount: \$11,924.86

Item to be Paid - Description

Discount Taken Amount Paid

2015 Wt/Sw revenues \$2,384,972.90@0.005

11,924.86

D'ST000194

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Revenue and Regulatory Assessment Report

FOR DISTRICT OF FOR WATER SUPPLY/SEWER SERVICE CORPORATIONS

UTILITY: EL PASO COUNTY WCID #4

ACCOUNT: [REDACTED]

Revenue and Regulatory Assessment Report for the Calendar Year 2015	
1. Enter total revenues from retail water and sewer services in year 2015	1. 2,384,972.90
2. Error amount collected OFF multiply item 1 by 0.005	2. 11,924.86
3. Late payment penalty: 5% - if paid after January 30th and before March 1st - multiply line 2 by 0.05 10% - if paid after March 1st - multiply line 2 by 0.10	3. —
4. Late payment interest, 1% per month if paid after March 31st: a. Multiply line 2 by 0.01 = monthly interest due, then b. Multiply monthly interest due by the number of months payment is made after March 31, rounded to the nearest month	4. —
5. Amount due and payable (Add lines 2, 3, and 4).	5. 11,924.86

Please note if the utility was inactive for more than a month during the year or experienced other circumstances which affected revenues (attach an additional page if necessary):

[REDACTED]

~~APPROVED~~
~~APPROVED~~
~~APPROVED~~

I declare that the above information is true and correct to the best of my knowledge and belief.

Signature Leticia Martinez

Date 01/12/2016

Preparer's name Leticia Martinez
(Please Print)

Phone number (915) 764-2212

VIPP Form WC04CA / TCEQ-20098

Calendar Year 2015
REVENUE & REGULATORY ASSESSMENT REPORT
For DISTRICT or For WATER SUPPLY/SEWER SERVICE CORPORATION

PLEASE RETURN ENTIRE ORIGINAL FORM
WITH CHECK OR MONEY ORDER PAYABLE TO



**TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY**

EL PASO COUNTY WCID #4
PO BOX 3880
FABEN'S TX 79831-0380

AMOUNT ENCLOSED	ACCOUNT NO.
11,924.86	[REDACTED]

CHECK HERE IF YOUR ADDRESS OR YOUR PHONE NUMBER HAVE CHANGED. PLEASE INDICATE ADDRESS OR PHONE NUMBER CHANGE ON BACK.

**PAYMENTS NOT RECEIVED BY JANUARY 30,
WILL RECEIVE A NOTICE OF VIOLATION**

[REDACTED]

EL PASO COUNTY WCID #4
TCEQ ANNUAL REPORT

REVENUE & REGULATORY ASSESSMENT REPORT
2015

DATE	WTR REV	WTR ADJ	TTL WTR	SWR REV	SWR ADJ	TTL SWR	TTL WT/SW	.005% CAL. TWC FEE PAYABLE	PER BILLING TWC FEES
JAN	\$ 84,227.77	\$ (19.77)	\$ 84,208.00	\$ 101,190.45	\$ (318.35)	\$ 100,872.10	\$ 185,080.10	\$ 925.40	\$ 928.09
FEB	\$ 77,392.12	\$ (34.88)	\$ 77,357.24	\$ 95,197.86	\$ (324.21)	\$ 94,873.65	\$ 172,230.89	\$ 861.15	\$ 864.31
MAR	\$ 110,701.14	\$ (304.38)	\$ 110,396.76	\$ 97,661.63	\$ (296.95)	\$ 97,364.68	\$ 207,761.44	\$ 1,038.81	\$ 1,043.03
APR	\$ 95,289.53	\$ 37.20	\$ 95,326.73	\$ 105,316.13	\$ 60.06	\$ 105,376.19	\$ 200,702.92	\$ 1,003.51	\$ 1,003.87
MAY	\$ 94,354.30	\$ (117.59)	\$ 94,236.71	\$ 104,425.15	\$ 15.16	\$ 104,440.31	\$ 198,677.02	\$ 993.39	\$ 994.67
JUN	\$ 110,403.81	\$ (13.98)	\$ 110,389.83	\$ 111,665.63	\$ (119.59)	\$ 111,546.04	\$ 221,935.87	\$ 1,109.68	\$ 1,110.81
JUL	\$ 118,872.76	\$ (6.37)	\$ 118,866.39	\$ 114,197.50	\$ (94.87)	\$ 114,102.63	\$ 232,969.02	\$ 1,164.85	\$ 1,165.91
AUG	\$ 105,302.66	\$ -	\$ 105,302.66	\$ 108,067.66	\$ (78.08)	\$ 107,989.58	\$ 213,292.24	\$ 1,066.46	\$ 1,067.51
SEP	\$ 105,100.10	\$ (83.91)	\$ 105,016.19	\$ 107,793.15	\$ (48.38)	\$ 107,744.77	\$ 212,760.96	\$ 1,063.80	\$ 1,065.55
OCT	\$ 90,679.90	\$ (61.42)	\$ 90,618.48	\$ 102,528.03	\$ (966.79)	\$ 101,561.24	\$ 192,179.72	\$ 960.90	\$ 966.75
NOV	\$ 79,209.46	\$ (46.95)	\$ 79,162.51	\$ 94,282.05	\$ (47.03)	\$ 94,235.02	\$ 173,397.53	\$ 866.99	\$ 868.99
DEC	\$ 79,562.33	\$ -	\$ 79,562.33	\$ 94,422.86	\$ -	\$ 94,422.86	\$ 173,985.19	\$ 869.93	\$ 871.35

TTLs: \$1,151,095.88 \$ (652.05) \$ 1,150,443.83 \$ 1,236,748.10 \$ (2,219.03) \$1,234,529.07 **\$ 2,384,972.90** \$ 11,924.86 \$ 11,950.84

Water	\$1,150,443.83	0.005	\$ 5,752.22
Sewer	\$1,234,529.07	0.005	\$ 6,172.65
	<u>\$2,384,972.90</u>		<u>\$ 11,924.86</u>

TEXAS COMMISSION ON

Check Number: 46722
Check Date: Jan 13, 2017

Check Amount: \$11,957.00
Discount Taken
Amount Paid

Item to be Paid - Description

2016 Wt/Sw revenues \$2,391,400.66 @0.005

11,957.00

EL PASO COUNTY WATER CONTROL
& IMPROVEMENT DISTRICT NO. 4

P.O. BOX 3880 (915) 764-2212
FARENS, TX 79838-3880

Check Number: 46722

FIRST NATIONAL BANK
88-1952/1123

46722
FRALDARHOFF

DATE
Jan 13, 2017

Memo: Account No. [REDACTED] R&R fee

AMOUNT
\$ 11,957.00

Eleven Thousand Nine Hundred Fifty-Seven and 00/100 Dollars

PAY
TO THE
ORDER
OF:

TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY
P.O. BOX 13089
AUSTIN, TX 78711-3089

VOID AFTER 6 MONTHS

Michael J. Fungo
Susan C. Fungo
AUTHORIZED SIGNATURE

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

46722

TEXAS COMMISSION ON

Check Number: 46722
Check Date: Jan 13, 2017

Check Amount: \$11,957.00

Item to be Paid - Description

2016 Wt/Sw revenues \$2,391,400.66 @0.005

Discount Taken
Amount Paid

11,957.00

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Revenue and Regulatory Assessment Report
For DISTRICT or For WATER SUPPLY/SEWER SERVICE CORPORATIONS

UTILITY: EL PASO COUNTY WCID 4

ACCOUNT: [REDACTED]

Revenue and Regulatory Assessment Report for the Calendar Year 2016	
1. Enter total revenues from retail water and sewer service in year 2016	1. 2,391,400.66
2. Enter amount collected OR multiply item 1 by 0.005	2. 11,957.00
3. Late payment penalty: 5% - If paid after January 30th and before March 1st - multiply line 2 by 0.05 10% - If paid after March 1st - multiply line 2 by 0.10	3. 0
4. Late payment interest, 1% per month if paid after March 31st: a. Multiply line 2 by 0.01 = monthly interest due, then b. Multiply monthly interest due by the number of months payment is made after March 31, rounded to the nearest month.	4. 0
5. Amount due and payable (Add lines 2, 3, and 4).	5. 11,957.00

Please note if the utility was inactive for more than a month during the year or experienced other circumstances which affected revenues (attach an additional page if necessary):

ACCT # [REDACTED]
APPROVED M&J
APPROVED Det

I declare that the above information is true and correct to the best of my knowledge and belief.

Signature Leticia Martinez Date 01/13/2017
Preparer's name Leticia Martinez Phone number 915-764-2212
(Please Print)

VIPP Form WC04C4 / TCEQ-20098

Calendar Year 2016
REVENUE & REGULATORY ASSESSMENT REPORT
For DISTRICT or For WATER SUPPLY/SEWER SERVICE CORPORATION

PLEASE RETURN ENTIRE ORIGINAL FORM
WITH CHECK OR MONEY ORDER PAYABLE TO:



**TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY**

EL PASO COUNTY WCID 4
PO BOX 3880
FABENS, TX 79838-3880

AMOUNT ENCLOSED	ACCOUNT NO.
11,957.00	[REDACTED]

CHECK HERE IF YOUR ADDRESS OR YOUR PHONE NUMBER HAVE CHANGED. PLEASE INDICATE ADDRESS OR PHONE NUMBER CHANGE ON BACK.

**PAYMENTS NOT RECEIVED BY JANUARY 30,
WILL RECEIVE A NOTICE OF VIOLATION**



EL PASO COUNTY WCID #4
TCEQ ANNUAL REPORT

REVENUE & REGULATORY ASSESSMENT REPORT
2016

DATE	WTR REV	WTR ADJ	TTL WTR	SWR REV	SWR ADJ	TTL SWR	TTL WT/SW	.005% CAL. TWC FEE PAYABLE	PER BILLING TWC FEES
JAN	\$ 83,714.65	\$ (122.30)	\$ 83,592.35	\$ 97,978.32	\$ (59.10)	\$ 97,919.22	\$ 181,511.57	\$ 907.56	\$ 909.56
FEB	\$ 78,918.66	\$ -	\$ 78,918.66	\$ 95,094.70	\$ (76.17)	\$ 95,018.53	\$ 173,937.19	\$ 869.69	\$ 871.44
MAR	\$ 85,840.21	\$ -	\$ 85,840.21	\$ 95,786.54	\$ (32.36)	\$ 95,754.18	\$ 181,594.39	\$ 907.97	\$ 906.90
APR	\$ 105,834.09	\$ (84.74)	\$ 105,749.35	\$ 104,927.58	\$ 14.42	\$ 104,942.00	\$ 210,691.35	\$ 1,053.46	\$ 1,053.04
MAY	\$ 107,782.70	\$ (18.60)	\$ 107,764.10	\$ 104,030.08	\$ (1.61)	\$ 104,028.47	\$ 211,792.57	\$ 1,058.96	\$ 1,058.48
JUN	\$ 125,201.76	\$ 27.11	\$ 125,228.87	\$ 114,525.70	\$ (46.89)	\$ 114,478.81	\$ 239,707.68	\$ 1,198.54	\$ 1,198.32
JUL	\$ 119,925.06	\$ (59.10)	\$ 119,865.96	\$ 110,116.56	\$ (173.16)	\$ 109,943.40	\$ 229,809.36	\$ 1,149.05	\$ 1,149.93
AUG	\$ 110,103.11	\$ (130.77)	\$ 109,972.34	\$ 104,554.34	\$ (143.92)	\$ 104,410.42	\$ 214,382.76	\$ 1,071.91	\$ 1,072.77
SEP	\$ 99,167.64	\$ 32.84	\$ 99,200.48	\$ 104,569.57	\$ 82.67	\$ 104,652.24	\$ 203,852.72	\$ 1,019.26	\$ 1,018.00
OCT	\$ 91,942.74	\$ (305.59)	\$ 91,637.15	\$ 97,043.85	\$ (811.86)	\$ 96,231.99	\$ 187,869.14	\$ 939.35	\$ 943.82
NOV	\$ 84,688.21	\$ 231.70	\$ 84,919.91	\$ 92,829.76	\$ 313.08	\$ 93,142.84	\$ 178,062.75	\$ 890.31	\$ 886.21
DEC	\$ 83,623.17	\$ (1,686.62)	\$ 81,936.55	\$ 96,252.63	\$ -	\$ 96,252.63	\$ 178,189.18	\$ 890.95	\$ 898.35

Entered by

fv
pcc
fv
fv
pcc
pcc
pcc
fv
fv
fv
pcc
pcc

TTLS: \$1,176,742.00 \$ (2,116.07) \$ 1,174,625.93 \$ 1,217,709.63 \$ (934.90) \$ 1,216,774.73 **\$ 2,391,400.66** **\$ 11,957.00** \$ 11,966.82

Water	\$ 1,174,625.93	0.005	\$ 5,873.13
Sewer	\$ 1,216,774.73	0.005	\$ 6,083.87
	<u>\$ 2,391,400.66</u>		<u>\$ 11,957.00</u>

MUST BE COMPLETED BY 1ST WEEK OF JAN ' 17

TEXAS COMMISSION ON

Check Number: 47449
Check Date: Jan 10, 2018

Check Amount: \$12,452.98
Discount Taken
Amount Paid

Item to be Paid - Description

2017 Wt/Sw revenues \$2,490,595.41 @0.005

12,452.98

**EL PASO COUNTY WATER CONTROL
& IMPROVEMENT DISTRICT NO. 4**

Check Number: 47449

P.O. BOX 3880 (915) 764-2212

EL PASO, TX 79938-3880

Memo: REVENUES SECTION MC-214

FIRST NATIONAL BANK
88-1952/1123

47449
FRAUDARMOR

Jan 10, 2018

AMOUNT
\$ 12,452.98

Twelve Thousand Four Hundred Fifty-Two and 98/100 Dollars

PAY
TO THE
ORDER
OF:

TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY
P.O. BOX 13089
AUSTIN, TX 78711-3089

VOID AFTER 6 MONTHS

Mike T. Jangas
Jana Butcher
AUTHORIZED SIGNATURE

EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 4

47449

TEXAS COMMISSION ON

Check Number: 47449
Check Date: Jan 10, 2018

Check Amount: \$12,452.98

Item to be Paid - Description

2017 Wt/Sw revenues \$2,490,595.41 @0.005

12,452.98

DIST003200

RAF Other Payment

14:52



Regulatory Assessment for the Calendar Year 2017

To Make a Non-Electronic Payment

An invoice statement for Account Receivable number 89960119 will be mailed to the address below within 2 weeks. Please remit your payment with the Invoice statement or return to the previous page to make an electronic payment using TCEQ ePay.

CCN Information

CCN: [REDACTED]
CCN Name: EL PASO COUNTY WCID 4
CCN Address: PO BOX 3880
FABENS, TX 79838-3880
County: EL PASO
CCN Phone Number: 915-764-2212
RN: RN102690880
Account Receivable (AR): [REDACTED]

RAF Information

Assessment Rate: 0.5%
Total Revenues: \$2,490,595.41
Report Exemption Amount: NO
Report Year Length: FULL YEAR

RAF CY 2017 Assessment Amount

Total Assessment Amount: \$12,452.98





TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

INVOICE

COMPANY: EL PASO COUNTY WCID 4
ACCOUNT: [REDACTED]

DETACH BOTTOM PORTION AND RETURN ORIGINAL COUPON WITH PAYMENT

PAGE 1

ACCOUNT NO.	INCLUDES PAYMENTS THROUGH:	COLL COST RECOVERY	LATE FEES	BALANCE DUE
[REDACTED]	JAN10,18	0.00	0.00	12,452.98

INVOICE DATE	INVOICE NO.	DESCRIPTION	AMOUNT	BALANCE DUE
JAN31,18	RAF0000304	ANNUAL REGULATOR P0119 REGULATORY ASMT FY17	12,452.98	12,452.98

Please return the original coupon with payment. For questions concerning this fee, please call 512-239-6963.

12,452.98

See REVERSE SIDE for Explanation of Charges and TCEQ Contact Telephone Numbers.

PLEASE PAY THIS AMOUNT
INCLUDE ACCOUNT NUMBER ON CHECK

TCEQ VIPP Form AR41A 02-17-2011

JAN10,18

DETACH THIS PORTION AND RETURN WITH CHECK OR MONEY ORDER PAYABLE TO:



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

ACCOUNT NO.	BALANCE DUE
[REDACTED]	12,452.98

CHECK HERE IF YOUR ADDRESS HAS CHANGED.
PLEASE INDICATE ADDRESS CHANGE ON BACK

**INVOICES NOT PAID WITHIN
30 DAYS OF INVOICE DATE WILL
ACCRUE PENALTIES**

EL PASO COUNTY WCID 4
PO BOX 3880
FABENS TX 79838-3880



DIST000202

EL PASO COUNTY WCID #4
TCEQ ANNUAL REPORT

REVENUE & REGULATORY ASSESSMENT REPORT
2017

70
10/10/17

DATE	WTR REV	WTR ADJ	TTL WTR	SWR REV	SWR ADJ	TTL SWR	TTL WT/SW	.005% CAL. TWC FEE PAYABLE	PER BILLING TWC FEES
JAN	\$ 89,207.04	\$ (46.60)	\$ 89,160.44	\$ 98,847.65	\$ (64.57)	\$ 98,783.08	\$ 187,943.52	\$ 939.72	\$ 942.39
FEB	\$ 84,908.69	\$ (87.57)	\$ 84,819.12	\$ 95,827.74	\$ (132.34)	\$ 95,695.40	\$ 180,514.52	\$ 902.57	\$ 905.87
MAR	\$ 99,710.16	\$ (28.38)	\$ 99,681.78	\$ 101,398.99	\$ (32.74)	\$ 101,366.25	\$ 201,048.03	\$ 1,005.24	\$ 1,007.29
APR	\$ 101,314.00	\$ (1,753.67)	\$ 99,560.33	\$ 101,302.57	\$ (33.09)	\$ 101,269.48	\$ 200,829.81	\$ 1,004.15	\$ 1,014.90
MAY	\$ 109,950.76	\$ (6.14)	\$ 109,944.62	\$ 105,861.92	\$ (1.61)	\$ 105,860.31	\$ 215,804.93	\$ 1,079.02	\$ 1,080.76
JUN	\$ 133,600.57	\$ 1,692.57	\$ 135,293.14	\$ 115,558.15	\$ (884.49)	\$ 114,673.66	\$ 249,966.80	\$ 1,249.83	\$ 1,246.84
JUL	\$ 119,901.17	\$ -	\$ 119,901.17	\$ 108,758.49	\$ (42.60)	\$ 108,715.89	\$ 228,617.06	\$ 1,143.09	\$ 1,144.57
AUG	\$ 112,158.37	\$ (2.64)	\$ 112,155.73	\$ 106,937.82	\$ (2.61)	\$ 106,935.21	\$ 219,090.94	\$ 1,095.45	\$ 1,096.71
SEP	\$ 119,827.57	\$ (5.48)	\$ 119,822.09	\$ 110,382.61	\$ (93.26)	\$ 110,289.35	\$ 230,111.44	\$ 1,150.56	\$ 1,152.46
OCT	\$ 109,486.30	\$ (75.33)	\$ 109,410.97	\$ 104,573.99	\$ (76.99)	\$ 104,497.00	\$ 213,907.97	\$ 1,069.54	\$ 1,072.15
NOV	\$ 104,637.70	\$ (37.29)	\$ 104,600.41	\$ 102,589.35	\$ (47.15)	\$ 102,542.20	\$ 207,142.61	\$ 1,035.71	\$ 1,038.17
DEC	\$ 80,398.00	\$ (10,174.60)	\$ 70,223.40	\$ 91,329.46	\$ (5,935.08)	\$ 85,394.38	\$ 155,617.78	\$ 778.09	\$ 861.85

TTLs: \$ 1,265,098.33 \$ (10,525.13) \$ 1,254,573.20 \$ 1,243,368.74 \$ (7,346.53) \$ 1,236,022.21 **\$ 2,490,595.41** **\$ 12,452.98** \$ 12,563.96

Water	\$ 1,254,573.20	0.005	\$ 6,272.87
Sewer	\$ 1,236,022.21	0.005	\$ 6,180.11
	\$ 2,490,595.41		\$ 12,452.98

7/10/17
10/10/17

District's Response to No. 2-4

EL PASO COUNTY WCID #4

General Ledger

For the Period From Jan 1, 2015 to Dec 31, 2015

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	1/1/15			Beginning Balance			3,054,025.83
10000	CASH - OPERATING	1/2/15	1-9404	GENJ	Daily transactions and deposit for 01/02/2015	7,267.70		
10000	CASH - OPERATING	1/5/15	1-9408	GENJ	Daily transactions and deposit for 01/05/2015	11,364.23		
10000	CASH - OPERATING	1/5/15	1-02	GENJ	Leticia Martinez paid EPCWCID#4 for Aetna Ins. owed for time being out of work	333.58		
10000	CASH - OPERATING	1/6/15	1-9412	GENJ	Daily transactions and deposit for 01/06/2015	7,792.91		
10000	CASH - OPERATING	1/6/15	DD 1-9415	GENJ	Direct deposit #0074800 El Paso Electric Co.-330 1st NW	82.29		
10000	CASH - OPERATING	1/6/15	DD 1-9415	GENJ	Direct deposit #0091400 El Paso Electric Co.-200 Main E.	82.29		
10000	CASH - OPERATING	1/7/15	TWC 14-4Q	CDJ	TEXAS WORKFORCE COMMISSION		30.71	
10000	CASH - OPERATING	1/7/15	45260	CDJ	FABENS OIL COMPANY		1,113.93	
10000	CASH - OPERATING	1/7/15	45261	CDJ	INNOVA DIGITAL SYSTEMS, LLC		1,080.00	
10000	CASH - OPERATING	1/7/15	45262	CDJ	RYAN SUPPLY, INC.		315.70	
10000	CASH - OPERATING	1/7/15	45263	CDJ	WHOLESALE LUMBER OF FABENS		221.07	
10000	CASH - OPERATING	1/7/15	45264	CDJ	VERIZON WIRELESS		170.88	
10000	CASH - OPERATING	1/7/15	45265	CDJ	ANSWER NET		1,187.40	
10000	CASH - OPERATING	1/7/15	45266	CDJ	SONITROL OF EL PASO		1,272.00	
10000	CASH - OPERATING	1/7/15	45267	CDJ	EL PASO DISPOSAL		3,863.72	
10000	CASH - OPERATING	1/7/15	45268	CDJ	UNIFIRST		467.56	
10000	CASH - OPERATING	1/7/15	45269	CDJ	KINLOCH EQUIP. & SUPPLY, INC.		1,264.71	
10000	CASH - OPERATING	1/7/15	45270	CDJ	TONKA EQUIPMENT COMPANY		475.15	
10000	CASH - OPERATING	1/7/15	1-9417	GENJ	Detail posting and deposit for 01/07/2015	5,409.00		
10000	CASH - OPERATING	1/8/15	PR4195	PRJ	PRISCILLA CASILLAS		309.36	
10000	CASH - OPERATING	1/8/15	PR4196	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	1/8/15	PR4197	PRJ	LETICIA MARTINEZ		293.69	
10000	CASH - OPERATING	1/8/15	PR4198	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	1/8/15	PR4199	PRJ	JOEL APODACA		238.93	
10000	CASH - OPERATING	1/8/15	PR4200	PRJ	JESUS CHACON		411.54	
10000	CASH - OPERATING	1/8/15	PR4201	PRJ	ARTURO G. CLETO		141.71	
10000	CASH - OPERATING	1/8/15	PR4202	PRJ	JOSE F ESCOBAR		376.27	
10000	CASH - OPERATING	1/8/15	PR4203	PRJ	ISMAEL ORTIZ		765.85	
10000	CASH - OPERATING	1/8/15	PR4204	PRJ	SILVESTRE SUAREZ		380.56	
10000	CASH - OPERATING	1/8/15	PR4205	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	1/8/15	PR4206	PRJ	MIKE L. TERRAZAS JR		805.60	
10000	CASH - OPERATING	1/8/15	TAX 2015-01	CDJ	FIRST NATIONAL BANK OF FABENS		5,281.00	
10000	CASH - OPERATING	1/8/15	1-9419	GENJ	Daily transactions and deposit for 01/08/2015	5,472.64		
10000	CASH - OPERATING	1/8/15	AC 01/08/15	CDJ	OFFICE of the ATTORNEY GENERAL		132.09	
10000	CASH - OPERATING	1/8/15	JA 01/08/15	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	1/9/15	1-9424	GENJ	Detail posting and deposit for 01/09/2015	7,382.95		
10000	CASH - OPERATING	1/9/15	DD 1-9426	GENJ	Direct deposit #0213200 First National Bank of Fabens	142.13		
10000	CASH - OPERATING	1/12/15	Bk 01-0001	GENJ	Account Analysis Charge for Jan 2015		898.63	
10000	CASH - OPERATING	1/12/15	1-9427	GENJ	Daily transactions and deposit for 01/12/2015	12,842.67		
10000	CASH - OPERATING	1/12/15	RCK 2015-01	GENJ	#0139000 Hernandez, Elia, NSF ck returned		47.00	
10000	CASH - OPERATING	1/13/15	45271	CDJ	AMERICAN EXPRESS		6,225.43	
10000	CASH - OPERATING	1/13/15	45272	CDJ	TEXAS GAS SERVICE		383.11	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	1/13/15	45273	CDJ	STELL ENVIRONMENTAL		13,679.26	
10000	CASH - OPERATING	1/13/15	45274	CDJ	TML INTERGOVERNMENT RISK POOL		30,577.20	
10000	CASH - OPERATING	1/13/15	45275	CDJ	JAMES, COOKE & HOBSON, INC.		1,773.49	
10000	CASH - OPERATING	1/13/15	45276	CDJ	NEWMAN REGENCY GROUP, INC.		1,572.50	
10000	CASH - OPERATING	1/13/15	1-9431	GENJ	Detail posting and deposit for 01/13/2015	9,455.96		
10000	CASH - OPERATING	1/13/15	DD 1-9434	GENJ	Direct deposit #0048700 TX DOT - Restarea	892.20		
10000	CASH - OPERATING	1/13/15	1-9433	GENJ	#0139000 Hernandez, Elia NSF ck paid	82.00		
					Aflac reimbursment for Patricia Cruz cancellation PV691347-			
10000	CASH - OPERATING	1/13/15	1-01	GENJ	short term disability	12.00		
10000	CASH - OPERATING	1/14/15	45277	CDJ	TONY HERNANDEZ		1,310.00	
10000	CASH - OPERATING	1/14/15	45278	CDJ	HMB SPECIALIST COMMERCIAL		5,970.00	
10000	CASH - OPERATING	1/14/15	45279	CDJ	UNUM LIFE INSURANCE		477.19	
10000	CASH - OPERATING	1/14/15	45280	CDJ	BARON IRRIGATION SUPPLY, INC.		60.15	
10000	CASH - OPERATING	1/14/15	45281	CDJ	DPC INDUSTIRES, INC.		581.93	
10000	CASH - OPERATING	1/14/15	45282	CDJ	RIO GRANDE COUNCIL		528.00	
10000	CASH - OPERATING	1/14/15	1-9436	GENJ	Detail posting and deposit for 01/14/15	7,072.07		
10000	CASH - OPERATING	1/15/15	PR4207	PRJ	PRISCILLA CASILLAS		309.37	
10000	CASH - OPERATING	1/15/15	PR4208	PRJ	PATRICIA CRUZ		408.15	
10000	CASH - OPERATING	1/15/15	PR4209	PRJ	LETICIA MARTINEZ		209.29	
10000	CASH - OPERATING	1/15/15	PR4210	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	1/15/15	PR4211	PRJ	JOEL APODACA		243.75	
10000	CASH - OPERATING	1/15/15	PR4212	PRJ	JESUS CHACON		599.40	
10000	CASH - OPERATING	1/15/15	PR4213	PRJ	ARTURO G CLETO		135.19	
10000	CASH - OPERATING	1/15/15	PR4214	PRJ	JOSE F. ESCOBAR		471.87	
10000	CASH - OPERATING	1/15/15	PR4215	PRJ	RAUL R. GUTIERREZ		160.61	
10000	CASH - OPERATING	1/15/15	PR4216	PRJ	ISMAEL ORTIZ		411.05	
10000	CASH - OPERATING	1/15/15	PR4217	PRJ	SILVESTRE SUAREZ		478.73	
10000	CASH - OPERATING	1/15/15	PR4218	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	1/15/15	PR4219	PRJ	MIKE L. TERRAZAS JR		805.60	
10000	CASH - OPERATING	1/15/15	1-9458	GENJ	Daily transactions and deposit for 01/15/2015	7,653.95		
10000	CASH - OPERATING	1/15/15	AC 01/15/15	CDJ	OFFICE of the ATTORNEY GENERAL		132.09	
10000	CASH - OPERATING	1/15/15	JA 01/15/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	1/16/15	45284	CDJ	RODRIGUEZ, MARIA L.		460.00	
10000	CASH - OPERATING	1/16/15	1-9442	GENJ	Daily transactions and deposit for 01/16/2015	25,551.01		
10000	CASH - OPERATING	1/16/15	DD 1-9445	GENJ	Direct deposit #0268410 Texas Dept of Human Services	82.29		
10000	CASH - OPERATING	1/19/15	1-9449	GENJ	Detail posting and deposit for 01/19/2015	21,965.73		
10000	CASH - OPERATING	1/20/15	1-9451	GENJ	Daily transactions and deposit for 01/20/2015	39,354.37		
10000	CASH - OPERATING	1/21/15	1-9456	GENJ	Daily transactions and deposit for 01/21/2015	2,577.25		
10000	CASH - OPERATING	1/22/15	PR4220	PRJ	PRISCILLA CASILLAS		309.37	
10000	CASH - OPERATING	1/22/15	PR4221	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	1/22/15	PR4222	PRJ	LETICIA MARTINEZ		210.17	
10000	CASH - OPERATING	1/22/15	PR4223	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	1/22/15	PR4224	PRJ	JOEL APODACA		678.13	
10000	CASH - OPERATING	1/22/15	PR4225	PRJ	JESUS CHACON		276.10	
10000	CASH - OPERATING	1/22/15	PR4226	PRJ	ARTURO G. CLETO		139.93	
10000	CASH - OPERATING	1/22/15	PR4227	PRJ	JOSE F. ESCOBAR		399.72	
10000	CASH - OPERATING	1/22/15	PR4228	PRJ	RAUL R. GUTIERREZ		119.91	
10000	CASH - OPERATING	1/22/15	PR4229	PRJ	ISMAEL ORTIZ		395.29	
10000	CASH - OPERATING	1/22/15	PR4230	PRJ	SILVESTRE SUAREZ		380.56	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	1/22/15	PR4231	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	1/22/15	PR4232	PRJ	MIKE L. TERRAZAS JR		805.60	
10000	CASH - OPERATING	1/22/15	PR4233	PRJ	ARTURO G. CLETO		316.27	
10000	CASH - OPERATING	1/22/15	PR4234	PRJ	ARTURO G. CLETO		316.27	
10000	CASH - OPERATING	1/22/15	AC 01/22/15	CDJ	OFFICE of the ATTORNEY GENERAL		132.09	
10000	CASH - OPERATING	1/22/15	JA 01/22/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	1/22/15	1-9460	GENJ	Daily transactions and deposit for 01/22/2015	201.66		
10000	CASH - OPERATING	1/23/15	45285	CDJ	COUNTY OF EL PASO		34.62	
10000	CASH - OPERATING	1/23/15	1-9465	GENJ	Daily transactions and deposit for 01/23/2015	1,703.30		
10000	CASH - OPERATING	1/23/15	RCK 2015-03	GENJ	#0195500 Gonzalez, Nancy, NSF ck returned		50.57	
10000	CASH - OPERATING	1/23/15	RCK 2015-04	GENJ	#0274030 Delgado, Griselda, NSF ck returned		75.66	
10000	CASH - OPERATING	1/26/15	45286	CDJ	TG COLLECTIONS		74.71	
10000	CASH - OPERATING	1/26/15	1-9469	GENJ	Detail posting and deposit for 01/26/2015	1,829.06		
10000	CASH - OPERATING	1/26/15	RCK 2015-02	GENJ	#0034610 Portillo, Lorenzo, NSF ck returned		66.65	
10000	CASH - OPERATING	1/26/15	1-9470	GENJ	#0034610 Portillo, Lorenzo NSF ck paid	131.63		
10000	CASH - OPERATING	1/27/15	45287	CDJ	EL PASO ELECTRIC COMPANY		228.20	
10000	CASH - OPERATING	1/27/15	45288	CDJ	EL PASO ELECTRIC COMPANY		276.89	
10000	CASH - OPERATING	1/27/15	45289	CDJ	EL PASO ELECTRIC COMPANY		11,684.50	
10000	CASH - OPERATING	1/27/15	45290	CDJ	EL PASO ELECTRIC COMPANY		3,971.51	
10000	CASH - OPERATING	1/27/15	45291	CDJ	AETNA LIFE INSURANCE COMPANY		11,671.11	
10000	CASH - OPERATING	1/27/15	45292	CDJ	NEW YORK LIFE		344.64	
10000	CASH - OPERATING	1/27/15	45293	CDJ	WINDSTREAM		810.48	
10000	CASH - OPERATING	1/27/15	45294	CDJ	AFLAC		1,073.04	
10000	CASH - OPERATING	1/27/15	45295	CDJ	TONY'S AUTO ELECTRIC		110.00	
10000	CASH - OPERATING	1/27/15	45296	CDJ	SAMCO TIRE		10.00	
10000	CASH - OPERATING	1/27/15	45297	CDJ	JAIMÉ SILVA		234.00	
10000	CASH - OPERATING	1/27/15	45298	CDJ	CITY OF EL PASO TEXAS		2,106.72	
10000	CASH - OPERATING	1/27/15	45299	CDJ	MainStay Investments		2,556.20	
10000	CASH - OPERATING	1/27/15	45300	CDJ	MainStay Investments		2,042.56	
10000	CASH - OPERATING	1/27/15	45301	CDJ	MainStay Investments		537.00	
10000	CASH - OPERATING	1/27/15	45302	CDJ	MainStay Investments		676.85	
10000	CASH - OPERATING	1/27/15	45303	CDJ	MainStay Investments		470.82	
10000	CASH - OPERATING	1/27/15	45304	CDJ	MainStay Investments		779.11	
10000	CASH - OPERATING	1/27/15	45305	CDJ	MainStay Investments		967.45	
10000	CASH - OPERATING	1/27/15	45306	CDJ	MainStay Investments		783.42	
10000	CASH - OPERATING	1/27/15	45307	CDJ	MainStay Investments		684.15	
10000	CASH - OPERATING	1/27/15	45308	CDJ	MainStay Investments		1,588.95	
10000	CASH - OPERATING	1/27/15	1-9472	GENJ	Daily transactions and deposit for 01/27/2015	30.00		
10000	CASH - OPERATING	1/28/15	1-9477	GENJ	Detail posting and deposit for 01/28/2015	70.00		
10000	CASH - OPERATING	1/28/15	1-9476	GENJ	#0195500 Gonzalez, Nancy NSF ck paid	115.57		
10000	CASH - OPERATING	1/29/15	PR4235	PRJ	PRISCILLA CASILLAS		311.45	
10000	CASH - OPERATING	1/29/15	PR4236	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	1/29/15	PR4237	PRJ	LETICIA MARTINEZ		212.77	
10000	CASH - OPERATING	1/29/15	PR4238	PRJ	FRANCISCA VARELA		270.21	
10000	CASH - OPERATING	1/29/15	PR4239	PRJ	JOEL APODACA		234.10	
10000	CASH - OPERATING	1/29/15	PR4240	PRJ	JESUS CHACON		276.10	
10000	CASH - OPERATING	1/29/15	PR4241	PRJ	JOSE F. ESCOBAR		376.27	
10000	CASH - OPERATING	1/29/15	PR4242	PRJ	RAUL R. GUTIERREZ		150.38	
10000	CASH - OPERATING	1/29/15	PR4243	PRJ	ISMAEL ORTIZ		849.51	
10000	CASH - OPERATING	1/29/15	PR4244	PRJ	SILVESTRE SUAREZ		380.56	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	1/29/15	PR4245	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	1/29/15	PR4246	PRJ	MIKE L TERRAZAS JR		805.61	
10000	CASH - OPERATING	1/29/15	PR4247	PRJ	ARTURO G. CLETO		82.70	
10000	CASH - OPERATING	1/29/15	PR4248	PRJ	HILARIA R. GARCIA		2,010.09	
10000	CASH - OPERATING	1/29/15	TAX 2015-02	CDJ	FIRST NATIONAL BANK OF FABENS		2,660.72	
10000	CASH - OPERATING	1/29/15	JA 01/29/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	1/30/15	45309	CDJ	U.S. POSTAL SERVICE		1,045.12	
10000	CASH - OPERATING	1/30/15	45316	CDJ	SAM'S CLUB		109.17	
10000	CASH - OPERATING	1/30/15	45317	CDJ	AUTOZONE		35.47	
					Bank error-.02 charged to Water District account instead of a credit. #0034610 Portillo, Lorenzo ck#101 ret.ck \$66.65,			
10000	CASH - OPERATING	1/30/15	BK-Err01	GENJ	sh'be \$66.63		0.02	
10000	CASH - OPERATING	1/31/15	INT 01-0003	GENJ	Interest income FNB #100080055	51.25		
10000	CASH - OPERATING	1/31/15	45310	CDJ	FRANCISCO CARRERA		250.00	
10000	CASH - OPERATING	1/31/15	45311	CDJ	FRANCISCO CARRERA		162.42	
10000	CASH - OPERATING	1/31/15	45312	CDJ	MARTHA CASTRO		51.19	
10000	CASH - OPERATING	1/31/15	45313	CDJ	VIRGINIA MALDONADO MAXWELL		80.38	
10000	CASH - OPERATING	1/31/15	45314	CDJ	SCHUSTER FARMS		109.54	
10000	CASH - OPERATING	1/31/15	45315	CDJ	RICARDO OR SANDRA SILVA		9.00	
10000	CASH - OPERATING				Current Period Change	177,003.69	153,118.90	23,884.79
10000	CASH - OPERATING	2/1/15			Beginning Balance			3,077,910.62
10000	CASH - OPERATING	2/1/15	45409	CDJ	HD SUPPLY WATERWORKS, LTD		939.72	
10000	CASH - OPERATING	2/2/15	45318	CDJ	GRAINGER		1,711.65	
10000	CASH - OPERATING	2/2/15	2-9484	GENJ	Daily transactions and deposit for 02/02/2015	9,013.85		
10000	CASH - OPERATING	2/2/15	2-9488	GENJ	#0274030 Delgado, Griselda NSF ck paid	140.66		
					Bank error correction: Re-imbursed .04 that was charged double to Water District Main account for a return ck#101			
10000	CASH - OPERATING	2/2/15	BK-Err02	GENJ	acct#0034610 \$66.65	0.04		
10000	CASH - OPERATING	2/3/15	2-9491	GENJ	Daily transactions and deposit for 02/03/2015	8,016.62		
10000	CASH - OPERATING	2/4/15	2-9495	GENJ	Daily transactions and deposit for 02/04/2015	8,105.36		
10000	CASH - OPERATING	2/4/15	DD 2-9498	GENJ	Direct deposit #0213200 First National Bank of Fabens	151.40		
10000	CASH - OPERATING	2/5/15	PR4249	PRJ	PRISCILLA CASILLAS		309.36	
10000	CASH - OPERATING	2/5/15	PR4250	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	2/5/15	PR4251	PRJ	LETICIA MARTINEZ		210.17	
10000	CASH - OPERATING	2/5/15	PR4252	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	2/5/15	PR4253	PRJ	JOEL APODACA		234.10	
10000	CASH - OPERATING	2/5/15	PR4254	PRJ	JESUS CHACON		292.18	
10000	CASH - OPERATING	2/5/15	PR4255	PRJ	JOSE F. ESCOBAR		376.27	
10000	CASH - OPERATING	2/5/15	PR4256	PRJ	RAUL R. GUTIERREZ		313.47	
10000	CASH - OPERATING	2/5/15	PR4257	PRJ	ISMAEL ORTIZ		395.29	
10000	CASH - OPERATING	2/5/15	PR4258	PRJ	SILVESTRE SUAREZ		794.68	
10000	CASH - OPERATING	2/5/15	PR4259	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	2/5/15	PR4260	PRJ	MIKE L. TERRAZAS JR		805.61	
10000	CASH - OPERATING	2/5/15	TAX 2015-03	CDJ	FIRST NATIONAL BANK OF FABENS		5,047.00	
10000	CASH - OPERATING	2/5/15	2-9500	GENJ	Daily transactions and deposit for 02/05/2015	7,284.45		
10000	CASH - OPERATING	2/5/15	JA 02/05/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	2/6/15	45319	CDJ	EL PASO WATER UTILITIES		218.00	
10000	CASH - OPERATING	2/6/15	45320	CDJ	EL PASO WATER UTILITIES		2,052.50	
10000	CASH - OPERATING	2/6/15	45321	CDJ	RYAN SUPPLY, INC.		485.81	
10000	CASH - OPERATING	2/6/15	45322	CDJ	MIKE L. TERRAZAS, JR		80.00	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	2/6/15	45323	CDJ	FABENS OIL COMPANY		905.68	
10000	CASH - OPERATING	2/6/15	45324	CDJ	UNIFIRST		462.76	
10000	CASH - OPERATING	2/6/15	45325	CDJ	TEXAS GAS SERVICE		439.87	
10000	CASH - OPERATING	2/6/15	45326	CDJ	SPECTRUM IMAGING SYSTEMS		1,145.00	
10000	CASH - OPERATING	2/6/15	45327	CDJ	MOTOR & ELECTRIC SUPPLY CO. LL		444.16	
10000	CASH - OPERATING	2/6/15	45328	CDJ	WHOLESALE LUMBER OF FABENS		83.64	
10000	CASH - OPERATING	2/6/15	45329	CDJ	KINLOCH EQUIP. & SUPPLY, INC.		967.59	
10000	CASH - OPERATING	2/6/15	45330	CDJ	RESERVE ACCOUNT		900.00	
10000	CASH - OPERATING	2/6/15	45322V	CDJ	MIKE L. TERRAZAS, JR.	80.00		
10000	CASH - OPERATING	2/6/15	2-9505	GENJ	Daily transactions and deposit for 02/06/2015	7,608.22		
10000	CASH - OPERATING	2/6/15	DD 2-9504	GENJ	Direct deposit #0091400 El Paso Electric Co.-200 Main E	87.58		
10000	CASH - OPERATING	2/6/15	DD 2-9504	GENJ	Direct deposit #0074800 El Paso Electric Co.-330 1st NW	87.58		
10000	CASH - OPERATING	2/9/15	45331	CDJ	MIKE L. TERRAZAS, JR.		100.00	
10000	CASH - OPERATING	2/9/15	45332	CDJ	VERIZON WIRELESS		171.30	
10000	CASH - OPERATING	2/9/15	45333	CDJ	AMERICAN EXPRESS		536.83	
10000	CASH - OPERATING	2/9/15	2-9508	GENJ	Daily transactions and deposit for 02/09/2015	11,293.08		
10000	CASH - OPERATING	2/10/15	BK 02-0001	GENJ	Account Analysis Charge for February 2015		981.08	
10000	CASH - OPERATING	2/10/15	45334	CDJ	ENTERO AUTOMATION LLC		400.00	
10000	CASH - OPERATING	2/10/15	45335	CDJ	OFFICE DEPOT		1,270.29	
10000	CASH - OPERATING	2/10/15	2-9512	GENJ	Daily transactions and deposit for 02/10/2015	9,162.93		
10000	CASH - OPERATING	2/11/15	2-9516	GENJ	Daily transactions and deposit for 02/11/2015	10,212.54		
10000	CASH - OPERATING	2/12/15	PR4261	PRJ	PRISCILLA CASILLAS		309.36	
10000	CASH - OPERATING	2/12/15	PR4262	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	2/12/15	PR4263	PRJ	LETICIA MARTINEZ		293.69	
10000	CASH - OPERATING	2/12/15	PR4264	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	2/12/15	PR4265	PRJ	JOEL APODACA		351.09	
10000	CASH - OPERATING	2/12/15	PR4266	PRJ	JESUS CHACON		362.24	
10000	CASH - OPERATING	2/12/15	PR4267	PRJ	JOSE F. ESCOBAR		818.06	
10000	CASH - OPERATING	2/12/15	PR4268	PRJ	RAUL R. GUTIERREZ		551.06	
10000	CASH - OPERATING	2/12/15	PR4269	PRJ	ISMAEL ORTIZ		432.79	
10000	CASH - OPERATING	2/12/15	PR4270	PRJ	SILVESTRE SUAREZ		512.13	
10000	CASH - OPERATING	2/12/15	PR4271	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	2/12/15	PR4272	PRJ	MIKE L. TERRAZAS JR		805.61	
10000	CASH - OPERATING	2/12/15	PR4273	PRJ	JOEL APODACA		108.33	
10000	CASH - OPERATING	2/12/15	2-9520	GENJ	Detail posting and deposit for 02/12/2015	7,507.79		
10000	CASH - OPERATING	2/12/15	JA 02/12/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	2/13/15	2-9522	GENJ	Detail posting and deposit for 02/13/2015	8,656.43		
10000	CASH - OPERATING	2/13/15	DD 2-9524	GENJ	Direct deposit #0048700 TX DOT - Restarea	978.56		
					Auth to Transfer Funds requested on 12/30/14 from FNB #100080055 to USDA RD Payment Fund #100001716 for Int			
10000	CASH - OPERATING	2/14/15	FNB 2015-01	GENJ	payments due 02/15/2015- 50% Rev & 50% Tax		63,008.43	
10000	CASH - OPERATING	2/16/15	2-9527	GENJ	Daily transactions and deposit for 02/16/2015	10,286.74		
10000	CASH - OPERATING	2/17/15	2-9531	GENJ	Detail posting and deposit for 02/17/2015	18,680.62		
10000	CASH - OPERATING	2/18/15	45336	CDJ	KEMP SMITH LLP		198.00	
10000	CASH - OPERATING	2/18/15	45337	CDJ	KEMP SMITH LLP		5,138.00	
10000	CASH - OPERATING	2/18/15	45338	CDJ	ARSPEC, INC.		3,319.50	
10000	CASH - OPERATING	2/18/15	45339	CDJ	DPC INDUSTIRES, INC.		66.00	
10000	CASH - OPERATING	2/18/15	45340	CDJ	EL PASO DISPOSAL		3,953.30	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	2/18/15	45341	CDJ	GRAINGER		318.00	
10000	CASH - OPERATING	2/18/15	45342	CDJ	TONY HERNANDEZ		680.00	
10000	CASH - OPERATING	2/18/15	45343	CDJ	JOBE MATERIALS, L.P.		352.69	
10000	CASH - OPERATING	2/18/15	45344	CDJ	QUILL CORPORATION		478.79	
10000	CASH - OPERATING	2/18/15	45345	CDJ	RODRIGUEZ, MARIA L.		460.00	
10000	CASH - OPERATING	2/18/15	45346	CDJ	S&S WELDING & MACH. WORKS, INC		52.50	
10000	CASH - OPERATING	2/18/15	45347	CDJ	SPECTRUM IMAGING SYSTEMS		138.59	
10000	CASH - OPERATING	2/18/15	45348	CDJ	STELL ENVIRONMENTAL ENTERPRISE		601.46	
10000	CASH - OPERATING	2/18/15	45349	CDJ	WEST TEXAS PROPANE		51.52	
10000	CASH - OPERATING	2/18/15	45350	CDJ	WINDSTREAM		781.37	
10000	CASH - OPERATING	2/18/15	2-9533	GENJ	Detail posting and deposit for 02/18/2015	10,707.88		
10000	CASH - OPERATING	2/19/15	PR4274	PRJ	PRISCILLA CASILLAS		309.36	
10000	CASH - OPERATING	2/19/15	PR4275	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	2/19/15	PR4276	PRJ	LETICIA MARTINEZ		293.70	
10000	CASH - OPERATING	2/19/15	PR4277	PRJ	FRANCISCA VARELA		262.37	
10000	CASH - OPERATING	2/19/15	PR4278	PRJ	JOEL APODACA		234.10	
10000	CASH - OPERATING	2/19/15	PR4279	PRJ	JESUS CHACON		543.63	
10000	CASH - OPERATING	2/19/15	PR4280	PRJ	JOSE F. ESCOBAR		376.27	
10000	CASH - OPERATING	2/19/15	PR4281	PRJ	ISMAEL ORTIZ		395.29	
10000	CASH - OPERATING	2/19/15	PR4282	PRJ	SILVESTRE SUAREZ		380.56	
10000	CASH - OPERATING	2/19/15	PR4283	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	2/19/15	PR4284	PRJ	MIKE L. TERRAZAS JR		805.61	
10000	CASH - OPERATING	2/19/15	JA 02/19/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	2/19/15	45351	CDJ	HMB SPECIALIST COMMERCIAL		4,335.48	
10000	CASH - OPERATING	2/19/15	45352	CDJ	EPCWID #1		39,903.53	
10000	CASH - OPERATING	2/19/15	45353	CDJ	EL PASO ELECTRIC COMPANY		219.36	
10000	CASH - OPERATING	2/19/15	45354	CDJ	EL PASO ELECTRIC COMPANY		266.18	
10000	CASH - OPERATING	2/19/15	45355	CDJ	EL PASO ELECTRIC COMPANY		6,137.83	
10000	CASH - OPERATING	2/19/15	45356	CDJ	EL PASO ELECTRIC COMPANY		3,700.33	
10000	CASH - OPERATING	2/19/15	45357	CDJ	ALAMO ANALYTICAL LAB LTD		85.00	
10000	CASH - OPERATING	2/19/15	2-9535	GENJ	Daily transactions and deposit for 02/19/2015	15,568.44		
10000	CASH - OPERATING	2/19/15	DD 2-9538	GENJ	Direct deposit #0268410 Texas Dept of Human Services	87.58		
10000	CASH - OPERATING	2/20/15	45358	CDJ	AFLAC		1,073.04	
10000	CASH - OPERATING	2/20/15	45359	CDJ	SAM'S CLUB		202.70	
10000	CASH - OPERATING	2/20/15	45360	CDJ	AUTOZONE		467.43	
10000	CASH - OPERATING	2/20/15	45361	CDJ	CDM SMITH		1,020.74	
10000	CASH - OPERATING	2/20/15	45362	CDJ	BIO-AQUATIC TESTING, INC.		1,291.00	
10000	CASH - OPERATING	2/20/15	45363	CDJ	UNUM LIFE INSURANCE		425.81	
10000	CASH - OPERATING	2/20/15	2-9540	GENJ	Daily transactions and deposit for 02/20/2015	49,896.50		
10000	CASH - OPERATING	2/23/15	2-9545	GENJ	Daily transactions and deposit for 02/23/2015	7,052.64		
10000	CASH - OPERATING	2/24/15	2-9551	GENJ	Daily transactions and deposit for 02/24/2015	147.89		
10000	CASH - OPERATING	2/25/15	TAX 2015-4	CDJ	FIRST NATIONAL BANK OF FABENS		2,658.94	
10000	CASH - OPERATING	2/25/15	2-9554	GENJ	Daily transactions and deposit for 02/25/2015	189.49		
10000	CASH - OPERATING	2/26/15	JA 02/26/2015	CDJ	OFFICE OF THE ATTORNEY GENERAL		141.23	
10000	CASH - OPERATING	2/26/15	PR4285	PRJ	PRISCILLA CASILLAS		314.22	
10000	CASH - OPERATING	2/26/15	PR4286	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	2/26/15	PR4287	PRJ	LETICIA MARTINEZ		297.56	
10000	CASH - OPERATING	2/26/15	PR4288	PRJ	FRANCISCA VARELA		264.18	
10000	CASH - OPERATING	2/26/15	PR4289	PRJ	JOEL APODACA		588.92	

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
10000	CASH - OPERATING	2/26/15	PR4290	PRJ	JESUS CHACON		296.99	
10000	CASH - OPERATING	2/26/15	PR4291	PRJ	JOSE F. ESCOBAR		385.08	
10000	CASH - OPERATING	2/26/15	PR4292	PRJ	ISMAEL ORTIZ		442.55	
10000	CASH - OPERATING	2/26/15	PR4293	PRJ	SILVESTRE SUAREZ		429.32	
10000	CASH - OPERATING	2/26/15	PR4294	PRJ	MARTIN MADRID		551.10	
10000	CASH - OPERATING	2/26/15	PR4295	PRJ	MIKE L. TERRAZAS JR		805.61	
10000	CASH - OPERATING	2/26/15	PR4296	PRJ	HILARIA R. GARCIA		2,010.09	
10000	CASH - OPERATING	2/26/15	45364	CDJ	DPC INDUSTIRES, INC.		687.40	
10000	CASH - OPERATING	2/26/15	45365	CDJ	Alfa Laval Inc.		3,463.89	
10000	CASH - OPERATING	2/26/15	45366	CDJ	INNOVA DIGITAL SYSTEMS, LLC		990.49	
10000	CASH - OPERATING	2/26/15	45367	CDJ	KEMP SMITH LLP		1,608.00	
10000	CASH - OPERATING	2/27/15	45368	CDJ	MARIA LUISA DOMINGUEZ		94.97	
10000	CASH - OPERATING	2/27/15	45369	CDJ	JUAN LUIS ALVIDREZ		90.85	
10000	CASH - OPERATING	2/27/15	45370	CDJ	ANGELA GOMEZ		98.19	
10000	CASH - OPERATING	2/27/15	45371	CDJ	JOSE HOLGUIN		42.01	
10000	CASH - OPERATING	2/27/15	45372	CDJ	JORDAN FOSTER CONSTRUCTION LLC		250.00	
10000	CASH - OPERATING	2/27/15	45373	CDJ	NORMA MARTINEZ		80.40	
10000	CASH - OPERATING	2/27/15	45374	CDJ	ARTURO MENDEZ		34.78	
10000	CASH - OPERATING	2/27/15	45375	CDJ	RODOLFO ROBLES		84.50	
10000	CASH - OPERATING	2/27/15	45376	CDJ	ELEAZAR SANCHEZ		150.00	
10000	CASH - OPERATING	2/27/15	45377	CDJ	U.S. POSTAL SERVICE		1,046.04	
10000	CASH - OPERATING	2/27/15	45378	CDJ	AETNA LIFE INSURANCE COMPANY		10,715.51	
10000	CASH - OPERATING	2/27/15	2-01	GENJ	Cash-various copies of Bills/History	22.00		
10000	CASH - OPERATING	2/28/15	INT 02-0001	GENJ	Interest income FNB #100080055	47.64		
10000	CASH - OPERATING				Current Period Change	201,074.51	202,759.79	-1,685.28
10000	CASH - OPERATING	3/1/15			Beginning Balance			3,076,225.34
10000	CASH - OPERATING	3/2/15	45379	CDJ	EL PASO WATER UTILITIES		109.00	
10000	CASH - OPERATING	3/2/15	45380	CDJ	EL PASO WATER UTILITIES		1,186.50	
10000	CASH - OPERATING	3/2/15	45381	CDJ	NEW YORK LIFE		344.64	
10000	CASH - OPERATING	3/2/15	45382	CDJ	TONY'S AUTO ELECTRIC		85.00	
10000	CASH - OPERATING	3/2/15	45383	CDJ	EL PASO COUNTY WCID #4		75.65	
10000	CASH - OPERATING	3/2/15	3-9565	GENJ	Daily transactions and deposit for 03/02/2015	8,879.97		
10000	CASH - OPERATING	3/3/15	3-9570	GENJ	Detail posting and deposit for 03/03/2015	7,730.37		
10000	CASH - OPERATING	3/4/15	45384	CDJ	EL PASO CENTRAL		534.98	
10000	CASH - OPERATING	3/4/15	45385	CDJ	EL PASO DISPOSAL		2,734.80	
10000	CASH - OPERATING	3/4/15	45386	CDJ	FABENS OIL COMPANY		1,686.60	
10000	CASH - OPERATING	3/4/15	45387	CDJ	OFFICE DEPOT		106.70	
10000	CASH - OPERATING	3/4/15	45388	CDJ	S&S WELDING & MACH. WORKS, INC		21.02	
10000	CASH - OPERATING	3/4/15	45389	CDJ	PURE OPS, LLC		3,061.07	
10000	CASH - OPERATING	3/4/15	45390	CDJ	WHOLESALE LUMBER OF FABENS		431.26	
10000	CASH - OPERATING	3/4/15	45391	CDJ	BROWN AND CALDWELL		79,915.65	
10000	CASH - OPERATING	3/4/15	45324V	CDJ	UNIFIRST	462.76		
10000	CASH - OPERATING	3/4/15	45392	CDJ	UNIFIRST		968.86	
10000	CASH - OPERATING	3/4/15	45393	CDJ	HMB SPECIALIST COMMERCIAL		2,505.00	
10000	CASH - OPERATING	3/4/15	3-9574	GENJ	Daily transactions and deposit for 03/04/2015	7,306.76		
10000	CASH - OPERATING	3/4/15	DD 3-9577	GENJ	Direct deposit #0213200 First National Bank of Fabens	151.40		
10000	CASH - OPERATING	3/5/15	PR4297	PRJ	PRISCILLA CASILLAS		309.36	
10000	CASH - OPERATING	3/5/15	PR4298	PRJ	PATRICIA CRUZ		397.35	
10000	CASH - OPERATING	3/5/15	PR4299	PRJ	LETICIA MARTINEZ		293.70	
10000	CASH - OPERATING	3/5/15	PR4300	PRJ	FRANCISCA VARELA		262.37	