

| | |
|--------------------|------------|
| | 10 |
| \$ | 1,036.38 |
| | 375,500 |
| | 1522 |
| \$ | 159,565.93 |
| | 36,900,100 |
| \$ | 79.78 |
| <hr/> | |
| 2010 Totals | |
| | 344 |
| \$ | 13,327.95 |
| | 2,106,700 |
| | 48 |
| \$ | 4,114.66 |
| | 61,600 |
| | 24 |
| \$ | 16,691.64 |
| | 1,375,200 |
| | 416 |
| \$ | 34,134.25 |
| | 3,543,500 |
| \$ | 170.67 |
| <hr/> | |

2010 Totals

26,820

24,885

\$ 764,872.89

\$ 869,611.14

256,611,100

212,836,100

\$ 3,824.36

\$ 4,348.06

EL PASO COUNTY WCID #4 BILLING AND WATER USAGE REPORT - 2011

| Water-Out-District | | | | | | | | | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| # Days in Billing Cycle | 31 | 29 | 33 | 29 | 28 | 33 | 29 | 29 | 34 | 28 | 27 | 29 | 2011 Totals |
| Residential | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | |
| # of Users | 100 | 100 | 100 | 108 | 113 | 115 | 118 | 120 | 121 | 123 | 124 | 125 | 1,367 |
| \$ Amount Billed | \$ 2,460.28 | \$ 2,610.01 | \$ 2,904.33 | \$ 3,332.33 | \$ 3,558.88 | \$ 4,324.62 | \$ 3,715.34 | \$ 3,505.89 | \$ 4,577.06 | \$ 3,421.87 | \$ 3,210.89 | \$ 3,263.40 | \$ 40,884.90 |
| Average \$ Billed per User | \$ 24.60 | \$ 26.10 | \$ 29.04 | \$ 30.85 | \$ 31.49 | \$ 37.61 | \$ 31.49 | \$ 29.22 | \$ 37.83 | \$ 27.82 | \$ 25.89 | \$ 26.11 | \$ 29.61 |
| # of Gallons Used | 476,300 | 508,500 | 618,800 | 668,300 | 701,000 | 966,900 | 765,800 | 670,900 | 956,500 | 586,100 | 484,900 | 473,400 | 7,877,400 |
| Average # of Gallons per User | 4,763 | 5,085 | 6,188 | 6,188 | 6,204 | 8,408 | 6,490 | 5,591 | 7,905 | 4,765 | 3,910 | 3,787 | 5,700 |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 13 | 13 | 14 | 14 | 13 | 13 | 14 | 14 | 14 | 16 | 16 | 15 | 169 |
| \$ Amount Billed | \$ 767.01 | \$ 669.23 | \$ 2,551.12 | \$ 3,808.54 | \$ 5,082.02 | \$ 6,288.18 | \$ 4,315.00 | \$ 4,071.94 | \$ 4,433.70 | \$ 3,452.57 | \$ 1,606.34 | \$ 585.28 | \$ 37,630.93 |
| Average \$ Billed per User | \$ 59.00 | \$ 51.48 | \$ 182.22 | \$ 272.04 | \$ 390.92 | \$ 483.71 | \$ 308.21 | \$ 290.85 | \$ 316.69 | \$ 215.79 | \$ 100.40 | \$ 39.02 | \$ 222.07 |
| # of Gallons Used | 150,900 | 131,900 | 543,300 | 665,200 | 899,700 | 1,105,400 | 745,100 | 700,600 | 768,300 | 587,000 | 236,600 | 50,700 | 6,584,700 |
| Average # of Gallons per User | 11,608 | 10,146 | 38,807 | 47,514 | 69,208 | 85,031 | 53,221 | 50,043 | 54,879 | 36,688 | 14,788 | 3,380 | 38,903 |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 12 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 154 |
| \$ Amount Billed | \$ 8,619.51 | \$ 7,181.73 | \$ 11,317.32 | \$ 15,299.59 | \$ 17,011.77 | \$ 19,373.69 | \$ 17,450.61 | \$ 16,577.51 | \$ 21,494.79 | \$ 16,540.94 | \$ 13,940.35 | \$ 12,846.33 | \$ 177,654.14 |
| Average \$ Billed per User | \$ 718.29 | \$ 598.48 | \$ 870.56 | \$ 1,176.89 | \$ 1,308.60 | \$ 1,490.28 | \$ 1,342.35 | \$ 1,275.19 | \$ 1,653.45 | \$ 1,272.38 | \$ 1,072.33 | \$ 988.18 | \$ 1,153.60 |
| # of Gallons Used | 2,131,100 | 1,767,600 | 2,789,200 | 2,561,700 | 2,882,500 | 3,302,300 | 2,953,400 | 2,797,000 | 3,616,800 | 2,799,700 | 2,455,400 | 2,307,000 | 32,363,700 |
| Average # of Gallons per User | 177,592 | 147,300 | 214,554 | 197,054 | 221,731 | 254,023 | 227,185 | 215,154 | 278,215 | 215,362 | 188,877 | 177,462 | 210,156 |
| Non-potable | | | | | | | | | | | | | |
| # of Users | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 0 | 30 |
| \$ Amount Billed | \$ 3.59 | \$ 1,059.01 | \$ 4,683.45 | \$ 2,694.93 | \$ 1,052.79 | \$ 179.03 | \$ 105.08 | \$ - | \$ - | \$ 21.61 | \$ 92.30 | \$ - | \$ 9,891.79 |
| Average \$ Billed per User | \$ 1.80 | \$ 353.00 | \$ 1,561.15 | \$ 898.31 | \$ 350.93 | \$ 59.68 | \$ 35.03 | \$ - | \$ - | \$ 10.81 | \$ 30.77 | \$ - | \$ 329.72 |
| # of Gallons Used | 23,600 | 383,700 | 1,696,900 | 1,003,500 | 405,200 | 185,900 | 73,200 | 35,600 | 1,900 | 200 | 33,200 | 0 | 3,842,900 |
| Average # of Gallons per User | 11,800 | 127,900 | 565,633 | 334,500 | 135,067 | 61,967 | 24,400 | 11,867 | 950 | 100 | 11,067 | 0 | 128,100 |
| Month Total # of Users | 127 | 128 | 130 | 138 | 142 | 144 | 148 | 150 | 150 | 154 | 156 | 153 | 1,720 |
| Month Total \$ Amount Billed | \$ 11,850.39 | \$ 11,519.98 | \$ 21,456.22 | \$ 25,135.39 | \$ 26,705.46 | \$ 30,165.52 | \$ 25,586.03 | \$ 24,155.34 | \$ 30,505.55 | \$ 23,436.99 | \$ 18,849.88 | \$ 16,695.01 | \$ 266,061.76 |
| Month Total # of Gallons Used | 2,781,900 | 2,791,700 | 5,648,200 | 4,898,700 | 4,888,400 | 5,560,500 | 4,537,500 | 4,204,100 | 5,343,500 | 3,973,000 | 3,210,100 | 2,831,100 | 50,668,700 |
| TWC Tax | \$ 5.93 | \$ 5.76 | \$ 10.73 | \$ 12.57 | \$ 13.35 | \$ 15.08 | \$ 12.79 | \$ 12.08 | \$ 15.25 | \$ 11.72 | \$ 9.42 | \$ 8.35 | \$ 133.03 |

| Sewer-Out-District | | | | | | | | | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Residential | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | 2011 Totals |
| # of Users | 29 | 28 | 28 | 29 | 30 | 34 | 36 | 41 | 44 | 45 | 46 | 47 | 437 |
| \$ Amount Billed | \$ 1,119.77 | \$ 1,104.10 | \$ 1,042.09 | \$ 1,256.76 | \$ 1,263.16 | \$ 1,561.78 | \$ 1,614.51 | \$ 1,818.64 | \$ 1,950.25 | \$ 1,901.49 | \$ 1,897.32 | \$ 1,923.58 | \$ 18,453.45 |
| Average \$ Billed per User | \$ 38.61 | \$ 39.43 | \$ 37.22 | \$ 43.34 | \$ 42.11 | \$ 45.93 | \$ 44.85 | \$ 44.36 | \$ 44.32 | \$ 42.26 | \$ 41.25 | \$ 40.93 | \$ 42.23 |
| # of Gallons Used | 177,800 | 182,900 | 155,200 | 172,500 | 172,300 | 252,200 | 252,400 | 265,600 | 291,900 | 229,300 | 205,000 | 204,400 | 2,561,500 |
| Average # of Gallons per User | 6,131 | 6,532 | 5,543 | 5,948 | 5,743 | 7,418 | 7,011 | 6,478 | 6,634 | 5,096 | 4,457 | 4,349 | 6,114 |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 39 |
| \$ Amount Billed | \$ 278.96 | \$ 278.96 | \$ 278.96 | \$ 314.92 | \$ 314.92 | \$ 314.92 | \$ 314.92 | \$ 314.92 | \$ 314.92 | \$ 393.65 | \$ 393.65 | \$ 393.65 | \$ 3,907.35 |
| Average \$ Billed per User | \$ 92.99 | \$ 92.99 | \$ 92.99 | \$ 104.97 | \$ 104.97 | \$ 104.97 | \$ 104.97 | \$ 104.97 | \$ 104.97 | \$ 98.41 | \$ 98.41 | \$ 98.41 | \$ 97.62 |
| # of Gallons Used | 7,700 | 7,600 | 7,600 | 5,300 | 6,000 | 4,600 | 5,200 | 6,300 | 9,400 | 7,500 | 2,600 | 4,400 | 74,200 |
| Average # of Gallons per User | 2,567 | 2,533 | 2,533 | 1,767 | 2,000 | 1,533 | 1,733 | 2,100 | 3,133 | 1,875 | 650 | 1,100 | 1,899 |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| \$ Amount Billed | \$ 1,285.67 | \$ 1,290.12 | \$ 1,345.03 | \$ 1,517.91 | \$ 1,498.38 | \$ 1,420.64 | \$ 1,412.50 | \$ 1,418.20 | \$ 1,718.16 | \$ 1,587.10 | \$ 1,534.19 | \$ 1,550.47 | \$ 17,578.37 |
| Average \$ Billed per User | \$ 642.84 | \$ 645.06 | \$ 672.52 | \$ 758.96 | \$ 749.19 | \$ 710.32 | \$ 706.25 | \$ 709.10 | \$ 859.08 | \$ 793.55 | \$ 767.10 | \$ 775.24 | \$ 732.43 |
| # of Gallons Used | 86,800 | 88,000 | 102,800 | 111,900 | 107,100 | 88,000 | 82,300 | 87,400 | 161,100 | 128,900 | 115,900 | 119,900 | 1,280,100 |
| Average # of Gallons per User | 43,400 | 44,000 | 51,400 | 55,950 | 53,550 | 44,000 | 41,150 | 43,700 | 80,550 | 64,450 | 57,950 | 59,950 | 53,338 |
| Month Total # of Users | 34 | 33 | 33 | 34 | 35 | 39 | 41 | 46 | 49 | 51 | 52 | 53 | 500 |
| Month Total \$ Amount Billed | \$ 2,684.40 | \$ 2,673.18 | \$ 2,666.08 | \$ 3,089.59 | \$ 3,076.46 | \$ 3,297.34 | \$ 3,341.93 | \$ 3,551.76 | \$ 3,983.33 | \$ 3,882.24 | \$ 3,825.16 | \$ 3,867.70 | \$ 39,939.17 |
| Month Total # of Gallons Used | 272,300 | 278,500 | 265,600 | 289,700 | 285,400 | 344,800 | 339,900 | 359,300 | 462,400 | 365,700 | 323,500 | 328,700 | 3,915,800 |
| TWC Tax | \$ 13.42 | \$ 13.37 | \$ 13.33 | \$ 15.45 | \$ 15.38 | \$ 16.49 | \$ 16.71 | \$ 17.76 | \$ 19.92 | \$ 19.41 | \$ 19.13 | \$ 19.34 | \$ 199.70 |

| | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | 2011 Totals |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Month Total # of Water Users | 2,231 | 2,237 | 2,251 | 2,250 | 2,252 | 2,256 | 2,257 | 2,257 | 2,250 | 2,250 | 2,252 | 2,253 | 26,996 |
| Month Total # of Sewer Users | 2,072 | 2,076 | 2,083 | 2,075 | 2,073 | 2,080 | 2,081 | 2,085 | 2,082 | 2,081 | 2,082 | 2,088 | 24,958 |
| Month Total \$ Water Billed | \$ 61,994.81 | \$ 58,919.81 | \$ 76,960.25 | \$ 81,640.18 | \$ 86,256.06 | \$ 98,371.64 | \$ 86,570.35 | \$ 82,250.67 | \$ 94,411.65 | \$ 75,557.00 | \$ 63,920.91 | \$ 61,536.21 | \$ 928,390 |
| Month Total \$ Sewer Billed | \$ 72,416.90 | \$ 70,551.12 | \$ 72,521.39 | \$ 78,774.69 | \$ 81,213.91 | \$ 88,684.50 | \$ 82,969.37 | \$ 81,437.36 | \$ 86,284.94 | \$ 76,471.90 | \$ 71,965.14 | \$ 72,384.10 | \$ 935,675 |
| Total # of Gallons Used - Water | 20,759,700 | 18,936,800 | 25,884,387 | 24,399,597 | 25,895,634 | 31,892,517 | 27,096,869 | 25,451,398 | 29,034,509 | 21,005,143 | 16,615,965 | 16,142,839 | 283,115,358 |
| Total # of Gallons Used - Sewer | 17,645,300 | 15,878,300 | 18,005,415 | 17,837,963 | 19,391,073 | 24,406,748 | 20,948,687 | 19,983,073 | 22,397,816 | 16,031,407 | 12,888,294 | 12,946,554 | 218,360,630 |
| Month Total TWC Tax - Water | \$ 309.97 | \$ 294.60 | \$ 384.80 | \$ 408.20 | \$ 431.28 | \$ 491.86 | \$ 432.85 | \$ 411.25 | \$ 472.06 | \$ 377.79 | \$ 319.60 | \$ 307.68 | \$ 4,641.95 |
| Month Total TWC Tax - Sewer | \$ 362.08 | \$ 352.76 | \$ 362.61 | \$ 393.87 | \$ 406.07 | \$ 443.42 | \$ 414.85 | \$ 407.19 | \$ 431.42 | \$ 382.36 | \$ 359.83 | \$ 361.92 | \$ 4,678.38 |

Non Potable Sept
Horak-No usage
Smithco-35600 Smithco-1900
Oct
Horak-No usage
Prime1Const
200 gals

EL PASO COUNTY WCID #4 BILLING AND WATER USAGE REPORT - 2012

| # Days in Billing Cycle | Water-In-District | | | | | | | | | | | | 2012 Totals |
|-------------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | 36 Jan-12 | 30 Feb-12 | 33 Mar-12 | 28 Apr-12 | 29 May-12 | 34 Jun-12 | 29 Jul-12 | 33 Aug-12 | 29 Sep-12 | 30 Oct-12 | 33 Nov-12 | 22 Dec-12 | |
| Residential | | | | | | | | | | | | | |
| # of Users | 1,947 | 1,950 | 1,957 | 1,958 | 1,955 | 1,958 | 1,953 | 1,951 | 1,944 | 1,940 | 1,937 | 1,932 | 23,382 |
| \$ Amount Billed | \$ 40,126.25 | \$ 36,587.19 | \$ 40,542.31 | \$ 41,240.83 | \$ 41,827.53 | \$ 53,379.11 | \$ 45,511.37 | \$ 49,647.71 | \$ 41,639.81 | \$ 38,827.97 | \$ 38,823.66 | \$ 32,437.52 | \$ 500,591.26 |
| Average \$ Billed per User | 20.61 | 18.76 | 20.72 | 21.06 | 21.40 | 27.26 | 23.30 | 25.45 | 21.42 | 20.01 | 20.04 | 16.79 | |
| # of Gallons Used | 13,301,400 | 10,965,900 | 13,685,700 | 14,127,000 | 14,361,800 | 21,037,900 | 16,604,900 | 19,052,600 | 14,401,200 | 12,692,200 | 12,628,900 | 7,943,300 | 170,802,800 |
| Average # of Gallons per User | 6,832 | 5,624 | 6,993 | 7,215 | 7,346 | 10,745 | 8,502 | 9,766 | 7,408 | 6,542 | 6,520 | 4,111 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 120 | 121 | 122 | 124 | 125 | 127 | 126 | 128 | 129 | 129 | 128 | 130 | 1,509 |
| \$ Amount Billed | \$ 3,802.21 | \$ 3,511.24 | \$ 3,977.69 | \$ 4,206.76 | \$ 4,409.80 | \$ 5,501.84 | \$ 4,760.09 | \$ 5,238.44 | \$ 4,379.35 | \$ 4,303.01 | \$ 4,144.83 | \$ 3,509.28 | \$ 51,744.54 |
| Average \$ Billed per User | 31.69 | 29.02 | 32.60 | 33.93 | 35.28 | 43.32 | 37.78 | 40.93 | 33.95 | 33.36 | 32.38 | 26.99 | |
| # of Gallons Used | 839,500 | 729,300 | 917,700 | 1,006,300 | 1,105,200 | 1,499,800 | 1,207,200 | 1,408,800 | 1,084,200 | 1,026,400 | 949,300 | 627,200 | 12,400,900 |
| Average # of Gallons per User | 6,996 | 6,027 | 7,522 | 8,115 | 8,842 | 11,809 | 9,581 | 11,006 | 8,405 | 7,957 | 7,416 | 4,825 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 31 | 31 | 30 | 30 | 31 | 31 | 31 | 32 | 32 | 32 | 32 | 32 | 375 |
| \$ Amount Billed | \$ 8,639.67 | \$ 8,007.26 | \$ 8,936.07 | \$ 9,783.31 | \$ 9,688.50 | \$ 12,270.82 | \$ 8,778.85 | \$ 12,653.55 | \$ 10,626.35 | \$ 9,461.29 | \$ 8,009.75 | \$ 5,475.79 | \$ 112,331.21 |
| Average \$ Billed per User | 278.70 | 258.30 | 297.87 | 326.11 | 312.53 | 395.83 | 283.19 | 395.42 | 332.07 | 295.67 | 250.30 | 171.12 | |
| # of Gallons Used | 2,145,462 | 1,965,839 | 2,270,263 | 2,519,100 | 2,502,220 | 3,227,830 | 2,245,376 | 3,343,262 | 2,759,749 | 2,419,807 | 2,007,634 | 1,248,228 | 28,654,770 |
| Average # of Gallons per User | 69,208 | 63,414 | 75,675 | 83,970 | 80,717 | 104,124 | 72,431 | 104,477 | 86,242 | 75,619 | 62,739 | 39,007 | |
| Month Total # of Users | 2,098 | 2,102 | 2,109 | 2,112 | 2,111 | 2,116 | 2,110 | 2,111 | 2,105 | 2,101 | 2,097 | 2,094 | 25,266 |
| Month Total \$ Amount Billed | \$ 52,568.13 | \$ 48,105.69 | \$ 53,456.07 | \$ 55,230.90 | \$ 55,925.83 | \$ 71,151.77 | \$ 59,050.31 | \$ 67,539.70 | \$ 56,645.51 | \$ 52,592.27 | \$ 50,978.24 | \$ 41,422.59 | \$ 664,667.01 |
| Month Total # of Gallons Used | 16,286,362 | 13,661,039 | 16,873,663 | 17,652,400 | 17,969,220 | 25,765,530 | 20,057,476 | 23,804,662 | 18,245,149 | 16,138,407 | 15,585,834 | 9,818,728 | 211,858,470 |
| TWC Tax | \$ 262.84 | \$ 240.53 | \$ 267.28 | \$ 276.15 | \$ 279.63 | \$ 355.76 | \$ 295.25 | \$ 337.70 | \$ 283.23 | \$ 262.96 | \$ 254.89 | \$ 207.11 | \$ 3,323.34 |
| | Sewer-In-District | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Residential | | | | | | | | | | | | | |
| # of Users | 1,902 | 1,904 | 1,911 | 1,912 | 1,911 | 1,914 | 1,910 | 1,908 | 1,900 | 1,897 | 1,894 | 1,889 | 22,852 |
| \$ Amount Billed | \$ 60,600.67 | \$ 57,121.71 | \$ 61,013.62 | \$ 61,487.21 | \$ 62,094.85 | \$ 72,789.43 | \$ 65,581.44 | \$ 69,444.11 | \$ 61,759.98 | \$ 59,111.65 | \$ 59,396.58 | \$ 53,484.77 | \$ 743,886.02 |
| Average \$ Billed per User | 31.86 | 30.00 | 31.93 | 32.16 | 32.49 | 38.03 | 34.34 | 36.40 | 32.51 | 31.16 | 31.36 | 28.31 | |
| # of Gallons Used | 13,025,300 | 10,755,500 | 13,368,500 | 13,655,900 | 13,953,100 | 20,328,200 | 16,083,400 | 18,469,800 | 13,974,100 | 12,406,800 | 12,411,600 | 7,820,800 | 166,253,000 |
| Average # of Gallons per User | 6,848 | 5,649 | 6,996 | 7,142 | 7,301 | 10,621 | 8,421 | 9,680 | 7,355 | 6,540 | 6,553 | 4,140 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 112 | 113 | 113 | 115 | 115 | 117 | 116 | 118 | 119 | 119 | 118 | 120 | 1,395 |
| \$ Amount Billed | \$ 6,954.61 | \$ 6,675.04 | \$ 7,134.43 | \$ 7,393.80 | \$ 7,535.65 | \$ 8,560.09 | \$ 7,859.07 | \$ 8,327.94 | \$ 7,556.67 | \$ 7,528.19 | \$ 7,414.01 | \$ 6,807.88 | \$ 89,747.38 |
| Average \$ Billed per User | 62.09 | 59.07 | 63.14 | 64.29 | 65.53 | 73.16 | 67.75 | 70.58 | 63.50 | 63.26 | 62.83 | 56.73 | |
| # of Gallons Used | 792,400 | 691,700 | 860,300 | 946,500 | 1,011,900 | 1,406,900 | 1,119,500 | 1,303,300 | 981,000 | 919,400 | 889,300 | 589,300 | 11,511,500 |
| Average # of Gallons per User | 7,075 | 6,121 | 7,613 | 8,230 | 8,799 | 12,025 | 9,651 | 11,045 | 8,244 | 7,726 | 7,536 | 4,911 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 19 | 19 | 18 | 18 | 19 | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 231 |
| \$ Amount Billed | \$ 11,806.72 | \$ 10,678.46 | \$ 10,562.90 | \$ 10,866.77 | \$ 10,910.34 | \$ 12,453.79 | \$ 10,923.06 | \$ 13,247.07 | \$ 12,174.78 | \$ 11,869.29 | \$ 11,300.16 | \$ 9,747.09 | \$ 136,540.43 |
| Average \$ Billed per User | 621.41 | 562.02 | 586.83 | 603.71 | 574.23 | 655.46 | 574.90 | 662.35 | 608.74 | 593.46 | 565.01 | 487.35 | |
| # of Gallons Used | 1,872,313 | 1,454,440 | 1,543,085 | 1,655,530 | 1,536,224 | 2,110,369 | 1,545,032 | 2,392,759 | 1,995,714 | 1,876,970 | 1,666,183 | 1,090,772 | 20,739,391 |
| Average # of Gallons per User | 98,543 | 76,549 | 85,727 | 91,974 | 80,854 | 111,072 | 81,317 | 119,638 | 99,786 | 93,849 | 83,309 | 54,539 | |
| Month Total # of Users | 2,033 | 2,036 | 2,042 | 2,045 | 2,045 | 2,050 | 2,045 | 2,046 | 2,039 | 2,036 | 2,032 | 2,029 | 24,478 |
| Month Total \$ Amount Billed | \$ 79,362.00 | \$ 74,475.21 | \$ 78,710.95 | \$ 79,747.78 | \$ 80,540.84 | \$ 93,803.31 | \$ 84,363.57 | \$ 91,019.12 | \$ 81,491.43 | \$ 78,509.13 | \$ 78,110.75 | \$ 70,039.74 | \$ 970,173.83 |
| Month Total # of Gallons Used | 15,690,013 | 12,901,640 | 15,771,885 | 16,257,930 | 16,501,224 | 23,845,469 | 18,747,932 | 22,165,859 | 16,950,814 | 15,203,170 | 14,967,083 | 9,500,872 | 198,503,891 |
| TWC Tax | \$ 396.81 | \$ 372.38 | \$ 393.55 | \$ 398.74 | \$ 402.70 | \$ 469.02 | \$ 421.82 | \$ 455.10 | \$ 407.46 | \$ 392.55 | \$ 390.55 | \$ 350.20 | \$ 4,850.87 |

EL PASO COUNTY WCID #4 BILLING AND WATER USAGE REPORT - 2012

| Water-Out-District | | | | | | | | | | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <u># Days in Billing Cycle</u> | 36 | 30 | 33 | 28 | 29 | 34 | 29 | 33 | 29 | 30 | 33 | 22 | |
| Residential | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 | Jul-12 | Aug-12 | Sep-12 | Oct-12 | Nov-12 | Dec-12 | 2012 Totals |
| # of Users | 126 | 133 | 139 | 143 | 143 | 148 | 150 | 156 | 155 | 157 | 157 | 157 | 1,764 |
| \$ Amount Billed | \$ 4,086 57 | \$ 3,591 90 | \$ 4,483 09 | \$ 4,752 73 | \$ 4,649 67 | \$ 6,019 72 | \$ 4,987 06 | \$ 5,491 89 | \$ 4,748 46 | \$ 4,583 49 | \$ 4,743 77 | \$ 4,026 81 | \$ 56,165 16 |
| Average \$ Billed per User | \$ 32 43 | \$ 27 01 | \$ 32 25 | \$ 33 24 | \$ 32 52 | \$ 40 67 | \$ 33 25 | \$ 35 20 | \$ 30 64 | \$ 29 19 | \$ 30 22 | \$ 25 65 | |
| # of Gallons Used | 684,000 | 508,100 | 771,900 | 846,200 | 832,200 | 1,270,800 | 909,400 | 1,076,500 | 811,700 | 728,700 | 771,400 | 459,800 | 9,670,700 |
| Average # of Gallons per User | 5,429 | 3,820 | 5,553 | 5,917 | 5,820 | 8,586 | 6,063 | 6,901 | 5,237 | 4,641 | 4,913 | 2,929 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 16 | 16 | 16 | 16 | 15 | 17 | 16 | 18 | 17 | 17 | 17 | 17 | 198 |
| \$ Amount Billed | \$ 626 34 | \$ 573 47 | \$ 773 36 | \$ 770 85 | \$ 563 40 | \$ 874 04 | \$ 725 71 | \$ 796 12 | \$ 742 50 | \$ 741 84 | \$ 716 02 | \$ 644 74 | \$ 8,548 39 |
| Average \$ Billed per User | \$ 39 15 | \$ 35 84 | \$ 48 34 | \$ 48 18 | \$ 37 56 | \$ 51 41 | \$ 45 36 | \$ 44 23 | \$ 43 68 | \$ 43 64 | \$ 42 12 | \$ 37 93 | |
| # of Gallons Used | 44,900 | 30,300 | 88,100 | 96,300 | 44,300 | 110,400 | 70,000 | 91,000 | 77,600 | 75,300 | 66,400 | 47,400 | 842,000 |
| Average # of Gallons per User | 2,806 | 1,894 | 5,506 | 6,019 | 2,953 | 6,494 | 4,375 | 5,056 | 4,565 | 4,429 | 3,906 | 2,788 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 11 | 11 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 133 |
| \$ Amount Billed | \$ 13,322 38 | \$ 13,026 02 | \$ 21,059 05 | \$ 20,067 69 | \$ 20,641 19 | \$ 27,356 21 | \$ 19,244 16 | \$ 19,530 86 | \$ 18,487 24 | \$ 18,035 99 | \$ 17,912 09 | \$ 6,795 72 | \$ 215,478 60 |
| Average \$ Billed per User | \$ 1,211 13 | \$ 1,184 18 | \$ 1,754 92 | \$ 1,824 34 | \$ 1,876 47 | \$ 2,486 93 | \$ 1,749 47 | \$ 1,775 53 | \$ 1,680 66 | \$ 1,639 64 | \$ 1,628 37 | \$ 617 79 | |
| # of Gallons Used | 2,197,900 | 2,148,800 | 3,355,000 | 3,214,500 | 3,317,500 | 4,318,800 | 3,113,300 | 3,171,400 | 2,957,800 | 2,866,500 | 2,800,500 | 1,080,500 | 34,542,500 |
| Average # of Gallons per User | 199,809 | 195,345 | 279,583 | 292,227 | 301,591 | 392,618 | 283,027 | 288,309 | 268,891 | 260,591 | 254,591 | 98,227 | |
| Non-potable | | | | | | | | | | | | | |
| # of Users | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 1 | 17 |
| \$ Amount Billed | \$ 46 61 | \$ 55 17 | \$ - | \$ - | \$ 61 95 | \$ 188 21 | \$ 157 24 | \$ 18 29 | \$ 80 83 | \$ 5 31 | \$ 107 97 | \$ 17 11 | \$ 738 69 |
| Average \$ Billed per User | \$ 23 31 | \$ 55 17 | \$ - | \$ - | \$ 30 98 | \$ 94 11 | \$ 78 62 | \$ 18 29 | \$ 80 83 | \$ 5 31 | \$ 53 99 | \$ 17 11 | |
| # of Gallons Used | 15,800 | 18,700 | 0 | 0 | 21,000 | 63,800 | 53,300 | 6,200 | 27,400 | 1,800 | 36,600 | 5,800 | 250,400 |
| Average # of Gallons per User | 7,900 | 18,700 | 0 | 0 | 10,500 | 31,900 | 26,650 | 6,200 | 27,400 | 1,800 | 18,300 | 5,800 | |
| Month Total # of Users | 155 | 161 | 168 | 171 | 171 | 178 | 179 | 186 | 184 | 186 | 187 | 186 | 2,112 |
| Month Total \$ Amount Billed | \$ 18,081 90 | \$ 17,246 56 | \$ 26,315 50 | \$ 25,591 27 | \$ 25,916 21 | \$ 34,438 18 | \$ 25,114 17 | \$ 25,837 16 | \$ 24,059 03 | \$ 23,366 63 | \$ 23,479 85 | \$ 11,484 38 | \$ 280,930 84 |
| Month Total # of Gallons Used | 2,942,600 | 2,705,900 | 4,215,000 | 4,157,000 | 4,215,000 | 5,763,800 | 4,146,000 | 4,345,100 | 3,874,500 | 3,672,300 | 3,674,900 | 1,593,500 | 45,305,600 |
| TWC Tax | \$ 9 04 | \$ 8 62 | \$ 13 16 | \$ 12 80 | \$ 12 96 | \$ 17 22 | \$ 12 56 | \$ 12 92 | \$ 12 03 | \$ 11 68 | \$ 11 74 | \$ 5 74 | \$ 140 47 |

| Sewer-Out-District | | | | | | | | | | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Residential | 36 | 30 | 33 | 28 | 29 | 34 | 29 | 33 | 29 | 30 | 33 | 22 | |
| | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 | Jul-12 | Aug-12 | Sep-12 | Oct-12 | Nov-12 | Dec-12 | 2012 Totals |
| # of Users | 49 | 54 | 61 | 62 | 65 | 70 | 72 | 76 | 77 | 80 | 79 | 80 | 825 |
| \$ Amount Billed | \$ 2,365 59 | \$ 2,377 27 | \$ 2,844 71 | \$ 2,917 52 | \$ 3,055 26 | \$ 3,780 02 | \$ 3,560 86 | \$ 3,895 52 | \$ 3,736 96 | \$ 3,787 32 | \$ 3,836 32 | \$ 3,569 64 | \$ 39,726 99 |
| Average \$ Billed per User | \$ 48 28 | \$ 44 02 | \$ 46 63 | \$ 47 06 | \$ 47 00 | \$ 54 00 | \$ 49 46 | \$ 51 26 | \$ 48 53 | \$ 47 34 | \$ 48 56 | \$ 44 62 | |
| # of Gallons Used | 292,000 | 243,400 | 310,600 | 315,300 | 333,100 | 536,500 | 419,300 | 508,800 | 431,500 | 405,500 | 423,200 | 270,300 | 4,489,500 |
| Average # of Gallons per User | 5,959 | 4,507 | 5,092 | 5,085 | 5,125 | 7,664 | 5,824 | 6,695 | 5,604 | 5,069 | 5,357 | 3,379 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| \$ Amount Billed | \$ 430 30 | \$ 430 30 | \$ 430 30 | \$ 434 64 | \$ 344 24 | \$ 447 66 | \$ 430 30 | \$ 430 30 | \$ 430 30 | \$ 430 30 | \$ 430 30 | \$ 430 30 | \$ 5,099 24 |
| Average \$ Billed per User | \$ 107 58 | \$ 107 58 | \$ 107 58 | \$ 108 66 | \$ 114 75 | \$ 111 92 | \$ 107 58 | \$ 107 58 | \$ 107 58 | \$ 107 58 | \$ 107 58 | \$ 107 58 | |
| # of Gallons Used | 4,900 | 3,900 | 6,400 | 11,400 | 4,500 | 15,900 | 6,800 | 5,900 | 5,900 | 5,400 | 3,600 | 3,600 | 78,200 |
| Average # of Gallons per User | 1,225 | 975 | 1,600 | 2,850 | 1,500 | 3,975 | 1,700 | 1,475 | 1,475 | 1,350 | 900 | 900 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| \$ Amount Billed | \$ 1,695 87 | \$ 1,804 00 | \$ 1,840 94 | \$ 1,826 25 | \$ 1,667 83 | \$ 1,786 20 | \$ 1,593 07 | \$ 1,631 79 | \$ 1,782 20 | \$ 1,806 67 | \$ 1,773 74 | \$ 1,519 65 | \$ 20,728 21 |
| Average \$ Billed per User | \$ 847 94 | \$ 902 00 | \$ 920 47 | \$ 913 13 | \$ 833 92 | \$ 893 10 | \$ 796 54 | \$ 815 90 | \$ 891 10 | \$ 903 34 | \$ 886 87 | \$ 759 83 | |
| # of Gallons Used | 118,100 | 142,400 | 150,700 | 147,400 | 111,800 | 138,400 | 94,100 | 103,700 | 137,500 | 143,000 | 135,600 | 78,500 | 1,501,200 |
| Average # of Gallons per User | 59,050 | 71,200 | 75,350 | 73,700 | 55,900 | 69,200 | 47,050 | 51,850 | 68,750 | 71,500 | 67,800 | 39,250 | |
| Month Total # of Users | 55 | 60 | 67 | 68 | 70 | 76 | 78 | 82 | 83 | 86 | 85 | 86 | 896 |
| Month Total \$ Amount Billed | \$ 4,491 76 | \$ 4,611 57 | \$ 5,115 95 | \$ 5,178 41 | \$ 5,067 33 | \$ 6,013 88 | \$ 5,584 23 | \$ 5,957 61 | \$ 5,949 46 | \$ 6,024 29 | \$ 6,040 36 | \$ 5,519 59 | \$ 65,554 44 |
| Month Total # of Gallons Used | 415,000 | 389,700 | 467,700 | 474,100 | 449,400 | 690,800 | 520,200 | 618,400 | 574,900 | 553,900 | 562,400 | 352,400 | 6,068,900 |
| TWC Tax | \$ 22 46 | \$ 23 06 | \$ 25 58 | \$ 25 89 | \$ 25 34 | \$ 30 07 | \$ 27 92 | \$ 29 79 | \$ 29 75 | \$ 30 12 | \$ 30 20 | \$ 27 60 | \$ 327 77 |

| | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 | Jul-12 | Aug-12 | Sep-12 | Oct-12 | Nov-12 | Dec-12 | 2012 Totals |
|--|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| Month Total # of Water Users | 2,253 | 2,263 | 2,277 | 2,283 | 2,282 | 2,294 | 2,289 | 2,297 | 2,289 | 2,287 | 2,284 | 2,280 | 27,378 |
| Month Total # of Sewer Users | 2,088 | 2,096 | 2,109 | 2,113 | 2,115 | 2,126 | 2,123 | 2,128 | 2,122 | 2,122 | 2,117 | 2,115 | 25,374 |
| Month Total \$ Water Billed | \$ 70,650 03 | \$ 65,352 25 | \$ 79,771 57 | \$ 80,822 17 | \$ 81,842 04 | \$ 105,589 95 | \$ 84,164 86 | \$ 93,376 86 | \$ 80,704 54 | \$ 75,958 90 | \$ 74,458 09 | \$ 52,906 97 | \$ 945,597 85 |
| Month Total \$ Sewer Billed | \$ 83,853 76 | \$ 79,086 78 | \$ 83,826 90 | \$ 84,926 19 | \$ 85,608 17 | \$ 99,817 19 | \$ 89,947 80 | \$ 96,976 73 | \$ 87,440 89 | \$ 84,533 42 | \$ 84,151 11 | \$ 75,559 33 | \$ 1,035,728 27 |
| Total # of Gallons Used - Water | 19,228,962 | 16,366,939 | 21,088,663 | 21,809,400 | 22,184,220 | 31,529,330 | 24,203,476 | 28,149,762 | 22,119,649 | 19,810,707 | 19,260,734 | 11,412,228 | 257,164,070 |
| Total # of Gallons Used - Sewer | 16,105,013 | 13,291,340 | 16,239,585 | 16,732,030 | 16,950,624 | 24,536,269 | 19,268,132 | 22,784,259 | 17,525,714 | 15,757,070 | 15,529,483 | 9,853,272 | 204,572,791 |
| Month Total TWC Tax - Water | \$ 353 25 | \$ 326 76 | \$ 398 86 | \$ 404 11 | \$ 409 21 | \$ 527 95 | \$ 420 82 | \$ 466 88 | \$ 403 52 | \$ 379 79 | \$ 372 29 | \$ 264 53 | \$ 4,727 99 |
| Month Total TWC Tax - Sewer | \$ 419 27 | \$ 395 43 | \$ 419 13 | \$ 424 63 | \$ 428 04 | \$ 499 09 | \$ 449 74 | \$ 484 88 | \$ 437 20 | \$ 422 67 | \$ 420 76 | \$ 377 80 | \$ 5,178 64 |

Grand Totals Water & Sewer Billed. \$ 160,492 32 \$ 158,609 20 \$ 128,466 30 \$ 447,567 82

EL PASO COUNTY WCID #4 BILLING AND USAGE REPORT - 2013

| # Days in Billing Cycle | Water-in-District | | | | | | | | | | | | 2013 Totals |
|--------------------------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | 35 Jan-13 | 33 Feb-13 | 28 Mar-13 | 30 Apr-13 | 34 May-13 | 28 Jun-13 | 29 Jul-13 | 33 Aug-13 | 29 Sep-13 | 34 Oct-13 | 23 Nov-13 | 28 Dec-13 | |
| Residential | | | | | | | | | | | | | |
| # of Users | 1,937 | 1,932 | 1,932 | 1,933 | 1,934 | 1,935 | 1,939 | 1,937 | 1,937 | 1,935 | 1,929 | 1,935 | 23,215 |
| \$ Amount Billed | \$ 41,793 71 | \$ 39,941 94 | \$ 38,582 01 | \$ 42,521 01 | \$ 48,830 54 | \$ 48,537 84 | \$ 46,636 77 | \$ 48,587 42 | \$ 41,020 03 | \$ 43,586 47 | \$ 34,999 41 | \$ 36,624 06 | \$ 511,661 21 |
| Average \$ Billed per User | 21 58 | 20 67 | 19 97 | 22 00 | 25 25 | 25 08 | 24 05 | 25 08 | 21 18 | 22 53 | 18 14 | 18 93 | |
| # of Gallons Used | 12,864,100 | 11,873,300 | 11,044,500 | 13,556,500 | 17,259,700 | 17,111,400 | 15,879,600 | 16,947,100 | 12,517,400 | 14,056,400 | 8,356,400 | 9,498,400 | 160,964,800 |
| Average # of Gallons per User | 6,641 | 6,146 | 5,717 | 7,013 | 8,924 | 8,843 | 8,190 | 8,749 | 6,462 | 7,264 | 4,332 | 4,909 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 129 | 128 | 129 | 129 | 131 | 131 | 131 | 131 | 130 | 132 | 132 | 133 | 1,566 |
| \$ Amount Billed | \$ 4,752 70 | \$ 4,392 42 | \$ 4,036 81 | \$ 4,557 23 | \$ 5,223 57 | \$ 5,064 58 | \$ 4,977 70 | \$ 5,376 23 | \$ 4,950 90 | \$ 5,051 10 | \$ 3,813 80 | \$ 4,124 57 | \$ 56,321 61 |
| Average \$ Billed per User | 36 84 | 34 32 | 31 29 | 35 33 | 39 87 | 38 66 | 38 00 | 41 04 | 38 08 | 38 27 | 28 89 | 31 01 | |
| # of Gallons Used | 1,043,500 | 926,800 | 794,100 | 979,100 | 1,263,300 | 1,208,500 | 1,154,700 | 1,275,100 | 1,113,700 | 1,146,000 | 636,800 | 750,200 | 12,291,800 |
| Average # of Gallons per User | 8,089 | 7,241 | 6,156 | 7,590 | 9,644 | 9,225 | 8,815 | 9,734 | 8,567 | 8,682 | 4,824 | 5,641 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 32 | 32 | 31 | 31 | 32 | 32 | 32 | 32 | 32 | 30 | 30 | 30 | 376 |
| \$ Amount Billed | \$ 8,077 57 | \$ 8,414 58 | \$ 8,305 44 | \$ 10,136 78 | \$ 13,318 98 | \$ 11,880 61 | \$ 10,812 25 | \$ 12,286 51 | \$ 9,205 48 | \$ 9,042 61 | \$ 6,607 02 | \$ 6,737 79 | \$ 114,825 62 |
| Average \$ Billed per User | 252 42 | 262 96 | 267 92 | 326 99 | 416 22 | 371 27 | 337 88 | 383 95 | 287 67 | 301 42 | 220 23 | 224 59 | |
| # of Gallons Used | 1,854,286 | 1,949,428 | 1,976,706 | 2,481,090 | 3,331,041 | 2,939,135 | 2,640,670 | 3,046,795 | 2,216,706 | 2,188,277 | 1,512,663 | 1,550,611 | 27,687,408 |
| Average # of Gallons per User | 57,946 | 60,920 | 63,765 | 80,035 | 104,095 | 91,848 | 82,512 | 95,212 | 69,272 | 72,943 | 50,422 | 51,687 | |
| Month Total # of Users | 2,098 | 2,092 | 2,092 | 2,093 | 2,097 | 2,098 | 2,102 | 2,100 | 2,099 | 2,097 | 2,091 | 2,098 | 25,157 |
| Month Total \$ Amount Billed | \$ 54,623 98 | \$ 52,748 94 | \$ 50,924 26 | \$ 57,215 02 | \$ 67,373 09 | \$ 65,483 03 | \$ 62,426 72 | \$ 66,250 16 | \$ 55,176 41 | \$ 57,680 18 | \$ 45,420 23 | \$ 47,486 42 | \$ 682,808 44 |
| Month Total # of Gallons Used | 15,761,886 | 14,749,528 | 13,815,306 | 17,016,690 | 21,854,041 | 21,259,035 | 19,674,970 | 21,268,995 | 15,847,806 | 17,390,677 | 10,505,863 | 11,799,211 | 200,944,008 |
| TWC Tax | \$ 273 12 | \$ 263 74 | \$ 254 62 | \$ 286 08 | \$ 336 87 | \$ 327 42 | \$ 312 13 | \$ 331 25 | \$ 275 88 | \$ 288 40 | \$ 227 10 | \$ 237 43 | \$ 3,414 04 |

| # Days in Billing Cycle | Sewer-in-District | | | | | | | | | | | | 2013 Totals |
|--------------------------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| | 35 Jan-13 | 33 Feb-13 | 28 Mar-13 | 30 Apr-13 | 34 May-13 | 28 Jun-13 | 29 Jul-13 | 33 Aug-13 | 29 Sep-13 | 34 Oct-13 | 23 Nov-13 | 28 Dec-13 | |
| Residential | | | | | | | | | | | | | |
| # of Users | 1,894 | 1,888 | 1,888 | 1,889 | 1,888 | 1,888 | 1,895 | 1,892 | 1,892 | 1,888 | 1,884 | 1,889 | 22,675 |
| \$ Amount Billed | \$ 64,162 48 | \$ 62,261 19 | \$ 60,620 64 | \$ 64,571 06 | \$ 70,999 46 | \$ 70,774 75 | \$ 69,003 66 | \$ 70,722 63 | \$ 63,081 81 | \$ 65,513 61 | \$ 56,889 42 | \$ 58,717 34 | \$ 777,318 05 |
| Average \$ Billed per User | \$ 33 88 | \$ 32 98 | \$ 32 11 | \$ 34 18 | \$ 37 61 | \$ 37 49 | \$ 36 41 | \$ 37 38 | \$ 33 34 | \$ 34 70 | \$ 30 20 | \$ 31 08 | |
| # of Gallons Used | 12,672,500 | 11,670,400 | 10,787,300 | 13,153,300 | 16,715,700 | 16,562,400 | 15,467,900 | 16,495,900 | 12,218,400 | 13,672,000 | 8,173,900 | 9,357,100 | 156,946,800 |
| Average # of Gallons per User | 6,691 | 6,181 | 5,714 | 6,963 | 8,854 | 8,772 | 8,162 | 8,719 | 6,458 | 7,242 | 4,339 | 4,953 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 119 | 118 | 119 | 119 | 121 | 121 | 121 | 121 | 120 | 122 | 122 | 123 | 1,446 |
| \$ Amount Billed | \$ 8,039 83 | \$ 7,810 51 | \$ 7,512 01 | \$ 7,906 00 | \$ 8,614 29 | \$ 8,499 41 | \$ 8,245 26 | \$ 8,473 77 | \$ 8,076 08 | \$ 8,282 91 | \$ 7,305 01 | \$ 7,550 81 | \$ 96,315 89 |
| Average \$ Billed per User | \$ 67 56 | \$ 66 19 | \$ 63 13 | \$ 66 44 | \$ 71 19 | \$ 70 24 | \$ 68 14 | \$ 70 03 | \$ 67 30 | \$ 67 89 | \$ 59 88 | \$ 61 39 | |
| # of Gallons Used | 984,700 | 879,400 | 738,600 | 907,400 | 1,162,200 | 1,136,000 | 1,028,600 | 1,127,200 | 967,800 | 1,005,600 | 606,700 | 682,800 | 11,227,000 |
| Average # of Gallons per User | 8,275 | 7,453 | 6,207 | 7,625 | 9,605 | 9,388 | 8,501 | 9,316 | 8,065 | 8,243 | 4,973 | 5,551 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 20 | 20 | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 19 | 19 | 19 | 235 |
| \$ Amount Billed | \$ 11,695 34 | \$ 11,439 68 | \$ 10,753 87 | \$ 11,274 76 | \$ 13,860 60 | \$ 12,993 61 | \$ 12,113 03 | \$ 12,829 62 | \$ 11,854 90 | \$ 11,315 20 | \$ 9,847 17 | \$ 9,837 69 | \$ 139,815 47 |
| Average \$ Billed per User | \$ 584 77 | \$ 571 98 | \$ 565 99 | \$ 593 41 | \$ 693 03 | \$ 649 68 | \$ 605 65 | \$ 641 48 | \$ 592 75 | \$ 595 54 | \$ 518 27 | \$ 517 77 | |
| # of Gallons Used | 1,672,222 | 1,577,125 | 1,468,016 | 1,657,505 | 2,456,071 | 2,140,495 | 1,822,633 | 2,081,003 | 1,730,082 | 1,668,435 | 1,140,174 | 1,138,257 | 20,552,018 |
| Average # of Gallons per User | 83,611 | 78,856 | 77,264 | 87,237 | 122,804 | 107,025 | 91,132 | 104,050 | 86,504 | 87,812 | 60,009 | 59,908 | |
| Month Total # of Users | 2,033 | 2,026 | 2,026 | 2,027 | 2,029 | 2,029 | 2,036 | 2,033 | 2,032 | 2,029 | 2,025 | 2,031 | 24,356 |
| Month Total \$ Amount Billed | \$ 83,897 65 | \$ 81,511 38 | \$ 78,886 52 | \$ 83,751 82 | \$ 93,474 35 | \$ 92,267 77 | \$ 89,361 95 | \$ 92,026 02 | \$ 83,012 79 | \$ 85,111 72 | \$ 74,041 60 | \$ 76,105 84 | \$ 1,013,449 41 |
| Month Total # of Gallons Used | 15,329,422 | 14,126,925 | 12,993,916 | 15,718,205 | 20,333,971 | 19,838,895 | 18,319,133 | 19,704,103 | 14,916,282 | 16,346,035 | 9,920,774 | 11,178,157 | 188,725,818 |
| TWC Tax | \$ 419 49 | \$ 407 56 | \$ 394 43 | \$ 418 76 | \$ 467 37 | \$ 461 34 | \$ 446 81 | \$ 460 13 | \$ 415 06 | \$ 425 56 | \$ 370 21 | \$ 380 53 | \$ 5,067 25 |

EL PASO COUNTY WCID #4 BILLING AND USAGE REPORT - 2013

| # Days in Billing Cycle | Water-Out-District | | | | | | | | | | | | 2013 Totals |
|--------------------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | 35 Jan-13 | 33 Feb-13 | 28 Mar-13 | 30 Apr-13 | 34 May-13 | 28 Jun-13 | 29 Jul-13 | 33 Aug-13 | 29 Sep-13 | 34 Oct-13 | 23 Nov-13 | 28 Dec-13 | |
| Residential | | | | | | | | | | | | | |
| # of Users | 159 | 162 | 167 | 169 | 172 | 178 | 178 | 179 | 177 | 176 | 178 | 181 | 2,076 |
| \$ Amount Billed | \$ 5,191 65 | \$ 5,102 03 | \$ 5,172 80 | \$ 5,750 25 | \$ 6,543 70 | \$ 6,943 78 | \$ 6,127 51 | \$ 6,576 58 | \$ 5,410 11 | \$ 5,844 19 | \$ 5,085 76 | \$ 5,209 45 | \$ 68,957 81 |
| Average \$ Billed per User | \$ 32 65 | \$ 31 49 | \$ 30 97 | \$ 34 03 | \$ 38 04 | \$ 39 01 | \$ 34 42 | \$ 36 74 | \$ 30 57 | \$ 33 21 | \$ 28 57 | \$ 28 78 | |
| # of Gallons Used | 758,900 | 724,700 | 719,400 | 916,600 | 1,183,000 | 1,245,900 | 1,004,000 | 1,154,800 | 740,700 | 917,800 | 598,300 | 593,200 | 10,557,300 |
| Average # of Gallons per User | 4,773 | 4,473 | 4,308 | 5,424 | 6,878 | 6,999 | 5,640 | 6,451 | 4,185 | 5,215 | 3,361 | 3,277 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 19 | 19 | 19 | 210 |
| \$ Amount Billed | \$ 849 23 | \$ 957 73 | \$ 930 02 | \$ 1,081 90 | \$ 1,232 31 | \$ 862 81 | \$ 781 03 | \$ 900 99 | \$ 726 62 | \$ 861 85 | \$ 818 65 | \$ 735 15 | \$ 10,738 29 |
| Average \$ Billed per User | \$ 49 95 | \$ 56 34 | \$ 54 71 | \$ 63 64 | \$ 72 49 | \$ 50 75 | \$ 45 94 | \$ 53 00 | \$ 42 74 | \$ 45 36 | \$ 43 09 | \$ 38 69 | |
| # of Gallons Used | 81,300 | 106,900 | 97,800 | 129,400 | 153,400 | 91,400 | 70,600 | 96,300 | 54,900 | 82,400 | 71,800 | 47,200 | 1,083,400 |
| Average # of Gallons per User | 4,782 | 6,288 | 5,753 | 7,612 | 9,024 | 5,376 | 4,153 | 5,665 | 3,229 | 4,337 | 3,779 | 2,484 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 9 | 9 | 9 | 126 |
| \$ Amount Billed | \$ 8,817 30 | \$ 7,515 17 | \$ 10,578 98 | \$ 17,340 26 | \$ 22,378 56 | \$ 19,534 69 | \$ 20,075 45 | \$ 19,632 20 | \$ 15,458 97 | \$ 27,065 31 | \$ 10,875 61 | \$ 8,216 69 | \$ 187,489 19 |
| Average \$ Billed per User | \$ 801 57 | \$ 683 20 | \$ 961 73 | \$ 1,576 39 | \$ 2,034 41 | \$ 1,775 88 | \$ 1,825 04 | \$ 1,784 75 | \$ 1,405 36 | \$ 3,007 26 | \$ 1,208 40 | \$ 912 97 | |
| # of Gallons Used | 1,297,200 | 1,099,300 | 1,587,800 | 2,640,400 | 3,330,600 | 2,861,000 | 2,928,400 | 2,907,000 | 2,333,000 | 3,955,500 | 1,633,352 | 1,215,624 | 27,789,176 |
| Average # of Gallons per User | 117,927 | 99,936 | 144,345 | 240,036 | 302,782 | 260,091 | 266,218 | 264,273 | 212,091 | 439,500 | 181,484 | 135,069 | |
| Non-potable | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | 0 | 2 | 15 |
| \$ Amount Billed | \$ 93 29 | \$ 110 45 | \$ 68 95 | \$ 34 01 | \$ 126 98 | \$ 34 63 | \$ 116 38 | \$ 76 44 | \$ 0 31 | \$ 67 08 | \$ - | \$ 170 98 | \$ 899 50 |
| Average \$ Billed per User | \$ 46 65 | \$ 55 23 | \$ 68 95 | \$ 34 01 | \$ 126 98 | \$ 34 63 | \$ 116 38 | \$ 76 44 | \$ 0 16 | \$ 67 08 | \$ - | \$ 85 49 | |
| # of Gallons Used | 29,900 | 35,400 | 22,100 | 10,900 | 40,700 | 11,100 | 37,300 | 24,500 | 100 | 21,500 | 0 | 54,800 | 288,300 |
| Average # of Gallons per User | 14,950 | 17,700 | 22,100 | 10,900 | 40,700 | 11,100 | 37,300 | 24,500 | 50 | 21,500 | 0 | 27,400 | |
| Month Total # of Users | 189 | 192 | 196 | 198 | 201 | 207 | 207 | 208 | 207 | 205 | 206 | 211 | 2,427 |
| Month Total \$ Amount Billed | \$ 14,951 47 | \$ 13,685 38 | \$ 16,750 75 | \$ 24,206 42 | \$ 30,281 55 | \$ 27,375 91 | \$ 27,100 37 | \$ 27,186 21 | \$ 21,596 01 | \$ 33,838 43 | \$ 16,780 02 | \$ 14,332 27 | \$ 268,084 79 |
| Month Total # of Gallons Used | 2,167,300 | 1,966,300 | 2,427,100 | 3,697,300 | 4,707,700 | 4,209,400 | 4,040,300 | 4,182,600 | 3,128,700 | 4,977,200 | 2,303,452 | 1,910,824 | 39,718,176 |
| TWC Tax | \$ 7 48 | \$ 6 84 | \$ 8 38 | \$ 12 10 | \$ 15 14 | \$ 13 69 | \$ 13 55 | \$ 13 59 | \$ 10 80 | \$ 16 92 | \$ 8 39 | \$ 7 17 | \$ 134 04 |

| Residential | Sewer-Out-District | | | | | | | | | | | | 2013 Totals |
|--------------------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 35 Jan-13 | 33 Feb-13 | 28 Mar-13 | 30 Apr-13 | 34 May-13 | 28 Jun-13 | 29 Jul-13 | 33 Aug-13 | 29 Sep-13 | 34 Oct-13 | 23 Nov-13 | 28 Dec-13 | |
| # of Users | 81 | 84 | 89 | 91 | 94 | 100 | 99 | 102 | 102 | 101 | 105 | 108 | 1,156 |
| \$ Amount Billed | \$ 4,354 92 | \$ 4,375 69 | \$ 4,416 68 | \$ 4,769 89 | \$ 5,290 49 | \$ 5,638 35 | \$ 5,383 21 | \$ 5,731 72 | \$ 5,143 81 | \$ 5,471 60 | \$ 5,046 56 | \$ 5,257 43 | \$ 60,880 35 |
| Average \$ Billed per User | \$ 53 76 | \$ 52 09 | \$ 49 63 | \$ 52 42 | \$ 56 28 | \$ 56 38 | \$ 54 38 | \$ 56 19 | \$ 50 43 | \$ 54 17 | \$ 48 06 | \$ 48 68 | |
| # of Gallons Used | 455,700 | 427,200 | 375,400 | 485,300 | 633,000 | 664,000 | 574,900 | 700,500 | 481,100 | 585,600 | 392,200 | 418,200 | 6,193,100 |
| Average # of Gallons per User | 5,626 | 5,086 | 4,218 | 5,333 | 6,734 | 6,640 | 5,807 | 6,868 | 4,717 | 5,798 | 3,735 | 3,872 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| \$ Amount Billed | \$ 475 51 | \$ 492 53 | \$ 484 25 | \$ 468 15 | \$ 456 65 | \$ 458 49 | \$ 456 65 | \$ 460 33 | \$ 456 65 | \$ 492 99 | \$ 544 05 | \$ 463 09 | \$ 5,709 34 |
| Average \$ Billed per User | \$ 118 88 | \$ 123 13 | \$ 121 06 | \$ 117 04 | \$ 114 16 | \$ 114 62 | \$ 114 16 | \$ 115 08 | \$ 114 16 | \$ 123 25 | \$ 136 01 | \$ 115 77 | |
| # of Gallons Used | 10,200 | 13,900 | 12,900 | 12,000 | 7,900 | 7,800 | 7,500 | 8,700 | 6,000 | 14,800 | 29,600 | 7,100 | 138,400 |
| Average # of Gallons per User | 2,550 | 3,475 | 3,225 | 3,000 | 1,975 | 1,950 | 1,875 | 2,175 | 1,500 | 3,700 | 7,400 | 1,775 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| \$ Amount Billed | \$ 1,469 96 | \$ 1,587 48 | \$ 1,562 94 | \$ 1,604 00 | \$ 1,695 57 | \$ 1,555 86 | \$ 1,312 78 | \$ 1,360 45 | \$ 1,568 60 | \$ 1,616 28 | \$ 1,511 96 | \$ 1,516 68 | \$ 18,362 56 |
| Average \$ Billed per User | \$ 734 98 | \$ 793 74 | \$ 781 47 | \$ 802 00 | \$ 847 79 | \$ 777 93 | \$ 656 39 | \$ 680 23 | \$ 784 30 | \$ 808 14 | \$ 755 98 | \$ 758 34 | |
| # of Gallons Used | 46,300 | 67,200 | 66,000 | 74,700 | 94,100 | 64,500 | 11,700 | 23,100 | 67,200 | 77,300 | 55,200 | 56,200 | 703,500 |
| Average # of Gallons per User | 23,150 | 33,600 | 33,000 | 37,350 | 47,050 | 32,250 | 5,850 | 11,550 | 33,600 | 38,650 | 27,600 | 28,100 | |
| Month Total # of Users | 87 | 90 | 95 | 97 | 100 | 106 | 105 | 108 | 108 | 107 | 111 | 114 | 1,228 |
| Month Total \$ Amount Billed | \$ 6,300 39 | \$ 6,455 70 | \$ 6,463 87 | \$ 6,842 04 | \$ 7,442 71 | \$ 7,652 70 | \$ 7,152 64 | \$ 7,552 50 | \$ 7,169 06 | \$ 7,580 87 | \$ 7,102 57 | \$ 7,237 20 | \$ 84,952 25 |
| Month Total # of Gallons Used | 512,200 | 508,300 | 454,300 | 572,000 | 735,000 | 736,300 | 594,100 | 732,300 | 554,300 | 677,700 | 477,000 | 481,500 | 7,035,000 |
| TWC Tax | \$ 31 50 | \$ 32 28 | \$ 32 32 | \$ 34 21 | \$ 37 21 | \$ 38 26 | \$ 35 76 | \$ 37 76 | \$ 35 85 | \$ 37 90 | \$ 35 51 | \$ 36 19 | \$ 424 76 |

EL PASO COUNTY WCID #4 BILLING AND USAGE REPORT - 2013

| | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 2013 Totals |
|---------------------------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| Month Total # of Water Users | 2,287 | 2,284 | 2,288 | 2,291 | 2,298 | 2,305 | 2,309 | 2,308 | 2,306 | 2,302 | 2,297 | 2,309 | 27,584 |
| Month Total # of Sewer Users | 2,120 | 2,116 | 2,121 | 2,124 | 2,129 | 2,135 | 2,141 | 2,141 | 2,140 | 2,136 | 2,136 | 2,145 | 25,584 |
| Month Total \$ Water Billed | \$ 69,575 45 | \$ 66,434 32 | \$ 67,675 01 | \$ 81,421 44 | \$ 97,654 64 | \$ 92,858 94 | \$ 89,527 09 | \$ 93,436 37 | \$ 76,772 42 | \$ 91,518 61 | \$ 62,200 25 | \$ 61,818 69 | \$ 950,893 23 |
| Month Total \$ Sewer Billed | \$ 90,198 04 | \$ 87,967 08 | \$ 85,350 39 | \$ 90,593 86 | \$ 100,917 06 | \$ 99,920 47 | \$ 96,514 59 | \$ 99,578 52 | \$ 90,181 85 | \$ 92,692 59 | \$ 81,144 17 | \$ 83,343 04 | \$ 1,098,401 66 |
| Total # of Gallons Used - Water | 17,929,186 | 16,715,828 | 16,242,406 | 20,713,990 | 26,561,741 | 25,468,435 | 23,715,270 | 25,451,595 | 18,976,506 | 22,367,877 | 12,809,315 | 13,710,035 | 240,662,184 |
| Total # of Gallons Used - Sewer | 15,841,622 | 14,635,225 | 13,448,216 | 16,290,205 | 21,068,971 | 20,575,195 | 18,913,233 | 20,436,403 | 15,470,582 | 17,023,735 | 10,397,774 | 11,659,657 | 195,760,818 |
| Month Total TWC Tax - Water | \$ 347 88 | \$ 332 17 | \$ 338 38 | \$ 407 11 | \$ 488 27 | \$ 464 29 | \$ 447 64 | \$ 467 18 | \$ 383 86 | \$ 457 59 | \$ 311 00 | \$ 309 09 | \$ 4,754 47 |
| Month Total TWC Tax - Sewer | \$ 450 99 | \$ 439 84 | \$ 426 75 | \$ 452 97 | \$ 504 59 | \$ 499 60 | \$ 482 57 | \$ 497 89 | \$ 450 91 | \$ 463 46 | \$ 405 72 | \$ 416 72 | \$ 5,492 01 |

Grand Totals Water & Sewer Billed: \$ 159,773 49 \$ 154,401 40 \$ 153,025 40 \$ 172,015 30 \$ 198,571 70 \$ 192,779 41 \$ 186,041 68 \$ 193,014 89 \$ 166,954 27 \$ 184,211 20 \$ 143,344 42 \$ 145,161 73 \$ 2,049,294 89

EL PASO COUNTY WCID #4 BILLING AND USAGE REPORT - 2014

| Water-In-District 2014 | | | | | | | | | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| # Days in Billing Cycle | 40 | 28 | 30 | 28 | 34 | 29 | 33 | 28 | 30 | 33 | 23 | 33 | 2014 Totals |
| Residential | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | |
| # of Users | 1,930 | 1,931 | 1,940 | 1,937 | 1,936 | 1,928 | 1,935 | 1,930 | 1,929 | 1,926 | 1,926 | 1,927 | 23,175 |
| \$ Amount Billed | \$ 45,674.44 | \$ 39,259.09 | \$ 41,469.87 | \$ 42,161.66 | \$ 49,422.87 | \$ 51,175.31 | \$ 53,882.86 | \$ 42,100.31 | \$ 42,366.15 | \$ 42,199.33 | \$ 3,625.67 | \$ 40,770.33 | \$ 494,107.89 |
| Average \$ Billed per User | 23.67 | 20.33 | 21.38 | 21.77 | 25.53 | 26.54 | 27.85 | 21.81 | 21.96 | 21.91 | 1.88 | 21.16 | |
| # of Gallons Used | 13,853,200 | 10,093,700 | 11,532,000 | 11,920,500 | 16,068,500 | 17,087,400 | 18,051,100 | 12,351,600 | 12,045,100 | 12,062,800 | 7,970,300 | 10,833,000 | 153,869,200 |
| Average # of Gallons per User | 7,178 | 5,227 | 5,944 | 6,154 | 8,300 | 8,863 | 9,329 | 6,244 | 6,244 | 6,263 | 4,138 | 5,622 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 132 | 131 | 133 | 134 | 134 | 134 | 133 | 133 | 131 | 128 | 127 | 124 | 1,574 |
| \$ Amount Billed | \$ 5,138.86 | \$ 4,414.13 | \$ 4,567.14 | \$ 4,474.36 | \$ 5,579.11 | \$ 5,357.32 | \$ 5,718.84 | \$ 6,013.64 | \$ 6,789.05 | \$ 4,817.19 | \$ 3,710.29 | \$ 4,030.02 | \$ 60,609.95 |
| Average \$ Billed per User | 38.93 | 33.70 | 34.34 | 33.39 | 41.64 | 39.98 | 43.00 | 45.22 | 51.82 | 37.63 | 29.21 | 32.50 | |
| # of Gallons Used | 1,048,300 | 772,600 | 852,300 | 809,500 | 1,202,600 | 1,170,100 | 1,262,500 | 1,280,300 | 1,470,300 | 978,400 | 560,700 | 722,600 | 12,130,200 |
| Average # of Gallons per User | 7,942 | 5,898 | 6,408 | 6,041 | 8,975 | 8,732 | 9,492 | 9,626 | 11,224 | 7,645 | 4,415 | 5,827 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 30 | 30 | 31 | 31 | 31 | 359 |
| \$ Amount Billed | \$ 9,193.67 | \$ 8,699.95 | \$ 10,486.70 | \$ 10,131.55 | \$ 13,910.61 | \$ 13,319.59 | \$ 12,941.27 | \$ 9,617.04 | \$ 10,647.89 | \$ 9,761.22 | \$ 6,976.49 | \$ 8,066.40 | \$ 123,752.38 |
| Average \$ Billed per User | 317.02 | 300.00 | 361.61 | 349.36 | 463.69 | 443.99 | 431.38 | 320.57 | 354.93 | 314.88 | 225.05 | 260.21 | |
| # of Gallons Used | 2,084,146 | 1,985,681 | 2,444,926 | 2,356,325 | 3,316,888 | 3,155,620 | 3,070,137 | 2,218,831 | 2,483,573 | 2,234,303 | 1,502,125 | 1,773,155 | 28,625,710 |
| Average # of Gallons per User | 71,867 | 68,472 | 84,308 | 81,253 | 110,563 | 105,187 | 102,338 | 73,961 | 82,786 | 72,074 | 48,456 | 57,199 | |
| Month Total # of Users | 2,091 | 2,091 | 2,102 | 2,100 | 2,100 | 2,092 | 2,096 | 2,093 | 2,090 | 2,085 | 2,084 | 2,082 | 25,108 |
| Month Total \$ Amount Billed | \$ 60,006.97 | \$ 52,373.17 | \$ 56,523.71 | \$ 56,767.57 | \$ 68,912.59 | \$ 69,852.22 | \$ 72,542.97 | \$ 57,730.99 | \$ 59,803.09 | \$ 56,777.74 | \$ 14,312.45 | \$ 52,866.75 | \$ 678,470.22 |
| Month Total # of Gallons Used | 16,985,646 | 12,851,981 | 14,829,226 | 15,086,325 | 20,587,988 | 21,413,120 | 22,383,737 | 15,850,731 | 15,998,973 | 15,275,503 | 10,033,125 | 13,328,755 | 194,625,110 |
| TWC Tax | \$ 300.03 | \$ 261.87 | \$ 282.62 | \$ 283.84 | \$ 344.56 | \$ 349.26 | \$ 362.71 | \$ 288.65 | \$ 299.02 | \$ 283.89 | \$ 71.56 | \$ 264.33 | \$ 3,392.35 |
| Sewer-In-District 2014 | | | | | | | | | | | | | |
| Residential | 40 | 28 | 30 | 28 | 34 | 29 | 33 | 28 | 30 | 33 | 23 | 33 | 2014 Totals |
| | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | |
| # of Users | 1,884 | 1,886 | 1,896 | 1,894 | 1,893 | 1,885 | 1,890 | 1,886 | 1,885 | 1,881 | 1,881 | 1,882 | 22,643 |
| \$ Amount Billed | \$ 70,656.56 | \$ 63,663.65 | \$ 66,207.83 | \$ 66,755.38 | \$ 74,388.76 | \$ 76,205.20 | \$ 78,006.81 | \$ 67,702.55 | \$ 67,111.93 | \$ 66,909.91 | \$ 60,164.04 | \$ 65,142.30 | \$ 822,914.92 |
| Average \$ Billed per User | 37.50 | 33.76 | 34.92 | 35.25 | 39.30 | 40.43 | 41.27 | 35.90 | 35.60 | 35.57 | 31.99 | 34.61 | |
| # of Gallons Used | 13,625,600 | 9,874,000 | 11,248,200 | 11,586,600 | 15,602,700 | 16,640,700 | 17,543,400 | 12,077,900 | 11,769,600 | 11,758,900 | 7,805,900 | 10,634,600 | 150,168,100 |
| Average # of Gallons per User | 7,232 | 5,235 | 5,933 | 6,118 | 8,242 | 8,828 | 9,282 | 6,404 | 6,244 | 6,251 | 4,150 | 5,651 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 122 | 121 | 123 | 124 | 124 | 124 | 123 | 123 | 121 | 118 | 117 | 114 | 1,454 |
| \$ Amount Billed | \$ 8,723.30 | \$ 7,958.85 | \$ 8,219.41 | \$ 8,212.45 | \$ 9,096.51 | \$ 9,120.46 | \$ 9,228.99 | \$ 9,386.71 | \$ 9,797.18 | \$ 8,316.82 | \$ 7,270.82 | \$ 7,523.61 | \$ 102,855.11 |
| Average \$ Billed per User | 71.50 | 65.78 | 66.82 | 66.23 | 73.36 | 73.55 | 75.03 | 76.31 | 80.97 | 70.48 | 62.14 | 66.00 | |
| # of Gallons Used | 999,400 | 740,500 | 810,200 | 770,800 | 1,107,200 | 1,111,100 | 1,165,800 | 1,211,700 | 1,408,400 | 924,700 | 531,200 | 691,000 | 11,472,000 |
| Average # of Gallons per User | 8,192 | 6,120 | 6,587 | 6,216 | 8,929 | 8,960 | 9,478 | 9,851 | 11,640 | 7,836 | 4,540 | 6,061 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 18 | 18 | 18 | 18 | 19 | 19 | 19 | 19 | 19 | 20 | 20 | 20 | 227 |
| \$ Amount Billed | \$ 11,761.93 | \$ 10,934.05 | \$ 11,537.92 | \$ 11,361.41 | \$ 14,036.67 | \$ 13,593.84 | \$ 13,415.42 | \$ 11,895.30 | \$ 12,653.22 | \$ 12,783.79 | \$ 10,955.56 | \$ 11,381.55 | \$ 146,310.66 |
| Average \$ Billed per User | 653.44 | 607.45 | 641.00 | 631.19 | 738.77 | 715.47 | 706.07 | 626.07 | 665.96 | 639.19 | 547.78 | 569.08 | |
| # of Gallons Used | 1,708,618 | 1,419,154 | 1,630,295 | 1,568,575 | 2,370,436 | 2,215,595 | 2,153,208 | 1,621,699 | 1,886,712 | 1,795,810 | 1,156,558 | 1,305,520 | 20,832,180 |
| Average # of Gallons per User | 94,923 | 78,842 | 90,572 | 87,143 | 124,760 | 116,610 | 113,327 | 85,353 | 99,301 | 89,791 | 57,828 | 65,276 | |
| Month Total # of Users | 2,024 | 2,025 | 2,037 | 2,036 | 2,036 | 2,028 | 2,032 | 2,028 | 2,025 | 2,019 | 2,018 | 2,016 | 24,324 |
| Month Total \$ Amount Billed | \$ 91,141.79 | \$ 82,556.55 | \$ 85,965.16 | \$ 86,329.24 | \$ 97,521.94 | \$ 98,919.50 | \$ 100,851.22 | \$ 88,984.56 | \$ 89,562.33 | \$ 88,010.52 | \$ 78,390.42 | \$ 84,047.46 | \$ 1,072,080.69 |
| Month Total # of Gallons Used | 16,333,618 | 12,033,654 | 13,688,695 | 13,925,975 | 19,080,336 | 19,967,395 | 20,862,408 | 14,911,299 | 15,064,712 | 14,479,410 | 9,493,658 | 12,631,120 | 182,472,280 |
| TWC Tax | \$ 455.71 | \$ 412.78 | \$ 429.83 | \$ 431.65 | \$ 487.61 | \$ 494.60 | \$ 503.26 | \$ 444.92 | \$ 447.81 | \$ 440.05 | \$ 391.95 | \$ 420.24 | \$ 5,360.40 |

EL PASO COUNTY WCID #4 BILLING AND USAGE REPORT - 2014

| Water-Out-District 2014 | | | | | | | | | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| # Days in Billing Cycle | 40 | 28 | 30 | 28 | 34 | 29 | 33 | 28 | 30 | 33 | 23 | 33 | |
| Residential | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | 2014 Totals |
| # of Users | 184 | 185 | 198 | 203 | 208 | 210 | 212 | 214 | 213 | 212 | 211 | 209 | 2,459 |
| \$ Amount Billed | \$ 7,287.63 | \$ 6,006.98 | \$ 6,654.96 | \$ 6,809.42 | \$ 8,527.29 | \$ 8,751.02 | \$ 8,929.73 | \$ 7,624.29 | \$ 7,430.29 | \$ 7,460.04 | \$ 6,462.49 | \$ 6,973.07 | \$ 88,917.21 |
| Average \$ Billed per User | \$ 39.61 | \$ 32.47 | \$ 33.61 | \$ 33.54 | \$ 41.00 | \$ 41.67 | \$ 42.12 | \$ 35.63 | \$ 34.88 | \$ 35.19 | \$ 30.63 | \$ 33.36 | |
| # of Gallons Used | 1,056,900 | 706,500 | 875,600 | 879,500 | 1,366,500 | 1,456,100 | 1,529,300 | 1,055,400 | 1,012,300 | 1,032,800 | 637,300 | 896,100 | 12,504,300 |
| Average # of Gallons per User | 5,744 | 3,819 | 4,422 | 4,333 | 6,570 | 6,934 | 7,214 | 4,932 | 4,753 | 4,872 | 3,020 | 4,288 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 19 | 19 | 20 | 20 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 230 |
| \$ Amount Billed | \$ 912.51 | \$ 827.80 | \$ 960.86 | \$ 2,214.34 | \$ 2,941.31 | \$ 2,758.84 | \$ 1,463.31 | \$ 1,558.43 | \$ 2,508.82 | \$ 955.84 | \$ 799.19 | \$ 976.49 | \$ 18,877.74 |
| Average \$ Billed per User | \$ 48.03 | \$ 43.57 | \$ 48.04 | \$ 110.72 | \$ 154.81 | \$ 145.20 | \$ 77.02 | \$ 82.02 | \$ 132.04 | \$ 50.31 | \$ 42.06 | \$ 51.39 | |
| # of Gallons Used | 76,800 | 52,200 | 88,600 | 263,400 | 369,700 | 350,000 | 165,300 | 170,400 | 303,300 | 83,100 | 44,900 | 77,800 | 2,045,500 |
| Average # of Gallons per User | 4,042 | 2,747 | 4,430 | 13,170 | 19,458 | 18,421 | 8,700 | 8,968 | 15,963 | 4,374 | 2,363 | 4,095 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 108 |
| \$ Amount Billed | \$ 11,421.33 | \$ 9,544.06 | \$ 12,942.34 | \$ 14,963.83 | \$ 20,943.36 | \$ 20,421.67 | \$ 22,258.81 | \$ 14,330.53 | \$ 13,256.68 | \$ 14,101.53 | \$ 7,524.43 | \$ 9,736.72 | \$ 171,445.29 |
| Average \$ Billed per User | \$ 1,269.04 | \$ 1,060.45 | \$ 1,438.04 | \$ 1,662.65 | \$ 2,327.04 | \$ 2,269.07 | \$ 2,473.20 | \$ 1,592.28 | \$ 1,472.96 | \$ 1,566.84 | \$ 836.05 | \$ 1,081.86 | |
| # of Gallons Used | 1,586,949 | 1,317,069 | 1,800,505 | 2,051,873 | 2,834,937 | 2,790,152 | 2,989,734 | 1,932,123 | 1,851,756 | 1,974,188 | 1,022,363 | 1,342,255 | 23,493,924 |
| Average # of Gallons per User | 176,328 | 146,341 | 200,056 | 227,986 | 314,993 | 310,017 | 332,193 | 214,680 | 205,751 | 219,354 | 113,598 | 149,139 | |
| Non-potable | | | | | | | | | | | | | |
| # of Users | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 |
| \$ Amount Billed | \$ 147.30 | \$ 43.36 | \$ 531.59 | \$ 56.60 | \$ 45.02 | \$ 71.50 | \$ - | \$ 26.81 | \$ 57.59 | \$ 16.88 | \$ 95.64 | \$ 153.92 | \$ 1,246.21 |
| Average \$ Billed per User | \$ 147.30 | \$ 43.36 | \$ 265.80 | \$ 56.60 | \$ 45.02 | \$ 71.50 | \$ - | \$ 26.81 | \$ 57.59 | \$ 16.88 | \$ 95.64 | \$ 153.92 | |
| # of Gallons Used | 44,500 | 13,100 | 160,600 | 17,100 | 13,600 | 21,600 | 0 | 8,100 | 17,400 | 5,100 | 4,700 | 46,500 | 352,300 |
| Average # of Gallons per User | 44,500 | 13,100 | 80,300 | 17,100 | 13,600 | 21,600 | 0 | 8,100 | 17,400 | 5,100 | 4,700 | 46,500 | |
| Month Total # of Users | 213 | 214 | 229 | 233 | 237 | 239 | 241 | 243 | 242 | 241 | 240 | 238 | 2,810 |
| Month Total \$ Amount Billed | \$ 19,768.77 | \$ 16,422.20 | \$ 21,089.75 | \$ 24,044.19 | \$ 32,456.98 | \$ 32,003.03 | \$ 32,651.85 | \$ 23,540.06 | \$ 23,253.38 | \$ 22,534.29 | \$ 14,881.75 | \$ 17,840.20 | \$ 280,486.45 |
| Month Total # of Gallons Used | 2,765,149 | 2,088,869 | 2,925,305 | 3,211,873 | 4,584,737 | 4,617,852 | 4,684,334 | 3,166,023 | 3,184,756 | 3,095,188 | 1,709,283 | 2,362,655 | 38,396,024 |
| TWC Tax | \$ 9.88 | \$ 8.21 | \$ 10.54 | \$ 12.02 | \$ 16.23 | \$ 16.00 | \$ 16.33 | \$ 11.77 | \$ 11.63 | \$ 11.27 | \$ 7.44 | \$ 8.92 | \$ 140.24 |

| Sewer-Out-District 2014 | | | | | | | | | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------|----------------------|
| Residential | 40 | 28 | 30 | 28 | 34 | 29 | 33 | 28 | 30 | 33 | 23 | 33 | |
| | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | 2014 Totals |
| # of Users | 112 | 111 | 125 | 130 | 136 | 136 | 139 | 140 | 140 | 139 | 140 | 136 | 1,584 |
| \$ Amount Billed | \$ 6,797.50 | \$ 6,081.82 | \$ 6,861.91 | \$ 7,087.98 | \$ 8,183.58 | \$ 8,439.19 | \$ 8,826.11 | \$ 8,049.39 | \$ 8,070.58 | \$ 7,940.24 | \$ 7,311.52 | \$ 7,717.17 | \$ 91,366.99 |
| Average \$ Billed per User | \$ 60.69 | \$ 54.79 | \$ 54.90 | \$ 54.52 | \$ 60.17 | \$ 62.05 | \$ 63.50 | \$ 57.50 | \$ 57.58 | \$ 57.12 | \$ 52.23 | \$ 56.74 | |
| # of Gallons Used | 674,800 | 455,300 | 567,400 | 549,300 | 807,700 | 868,300 | 968,100 | 691,000 | 698,100 | 681,800 | 450,500 | 646,100 | 8,058,400 |
| Average # of Gallons per User | 6,025 | 4,102 | 4,539 | 4,225 | 5,939 | 6,385 | 6,965 | 4,936 | 4,986 | 4,905 | 3,218 | 4,751 | |
| Commercial Small | | | | | | | | | | | | | |
| # of Users | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| \$ Amount Billed | \$ 521.73 | \$ 499.77 | \$ 517.82 | \$ 487.08 | \$ 494.40 | \$ 489.52 | \$ 484.15 | \$ 484.15 | \$ 484.15 | \$ 487.57 | \$ 484.15 | \$ 512.45 | \$ 5,946.94 |
| Average \$ Billed per User | \$ 130.43 | \$ 124.94 | \$ 129.46 | \$ 121.77 | \$ 123.60 | \$ 122.38 | \$ 121.04 | \$ 121.04 | \$ 121.04 | \$ 121.89 | \$ 121.04 | \$ 128.11 | |
| # of Gallons Used | 13,200 | 7,200 | 12,900 | 6,000 | 8,200 | 7,100 | 5,800 | 4,500 | 4,000 | 5,900 | 3,700 | 11,100 | 89,600 |
| Average # of Gallons per User | 3,300 | 1,800 | 3,225 | 1,500 | 2,050 | 1,775 | 1,450 | 1,125 | 1,000 | 1,475 | 925 | 2,775 | |
| Commercial Large | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| \$ Amount Billed | \$ 1,610.89 | \$ 1,675.52 | \$ 1,600.87 | \$ 1,726.62 | \$ 1,745.66 | \$ 1,537.74 | \$ 1,399.47 | \$ 1,462.09 | \$ 1,671.51 | \$ 1,683.03 | \$ 1,610.39 | \$ 1,577.82 | \$ 19,301.61 |
| Average \$ Billed per User | \$ 805.45 | \$ 837.76 | \$ 800.44 | \$ 863.31 | \$ 872.83 | \$ 768.87 | \$ 699.74 | \$ 731.05 | \$ 835.76 | \$ 841.52 | \$ 805.20 | \$ 788.91 | |
| # of Gallons Used | 54,700 | 67,600 | 49,700 | 77,800 | 81,600 | 40,100 | 12,500 | 25,000 | 66,800 | 69,100 | 54,600 | 48,100 | 647,600 |
| Average # of Gallons per User | 27,350 | 33,800 | 24,850 | 38,900 | 40,800 | 20,050 | 6,250 | 12,500 | 33,400 | 34,550 | 27,300 | 24,050 | |
| Month Total # of Users | 118 | 117 | 131 | 136 | 142 | 142 | 145 | 146 | 146 | 145 | 146 | 142 | 1,656 |
| Month Total \$ Amount Billed | \$ 8,930.12 | \$ 8,257.11 | \$ 8,980.60 | \$ 9,301.68 | \$ 10,423.64 | \$ 10,466.45 | \$ 10,709.73 | \$ 9,995.63 | \$ 10,226.24 | \$ 10,110.84 | \$ 9,406.06 | \$ 9,807.44 | \$ 116,615.54 |
| Month Total # of Gallons Used | 742,700 | 530,100 | 630,000 | 633,100 | 897,500 | 915,500 | 986,400 | 720,500 | 768,900 | 756,800 | 508,800 | 705,300 | 8,795,600 |
| TWC Tax | \$ 44.65 | \$ 41.29 | \$ 44.90 | \$ 46.51 | \$ 52.12 | \$ 52.33 | \$ 53.55 | \$ 49.98 | \$ 51.13 | \$ 50.55 | \$ 47.03 | \$ 49.04 | \$ 583.08 |

| | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | 2014 Totals |
|--|----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Month Total # of Water Users | 2,304 | 2,305 | 2,331 | 2,333 | 2,337 | 2,331 | 2,339 | 2,336 | 2,332 | 2,326 | 2,324 | 2,320 | 27,918 |
| Month Total # of Sewer Users | 2,142 | 2,142 | 2,168 | 2,172 | 2,178 | 2,170 | 2,177 | 2,174 | 2,171 | 2,164 | 2,164 | 2,158 | 25,980 |
| Month Total \$ Water Billed | \$ 79,775.74 | \$ 68,795.37 | \$ 77,613.46 | \$ 80,811.76 | \$ 101,369.57 | \$ 101,855.25 | \$ 105,194.82 | \$ 81,271.05 | \$ 83,056.47 | \$ 79,312.03 | \$ 29,194.20 | \$ 70,706.95 | \$ 958,957 |
| Month Total \$ Sewer Billed | \$ 100,071.91 | \$ 90,813.66 | \$ 94,945.76 | \$ 95,630.92 | \$ 107,945.58 | \$ 109,385.95 | \$ 111,360.95 | \$ 98,980.19 | \$ 99,788.57 | \$ 98,121.36 | \$ 87,796.48 | \$ 93,854.90 | \$ 1,188,696 |
| Total # of Gallons Used - Water | 19,750,795 | 14,940,850 | 17,754,531 | 18,298,198 | 25,172,725 | 26,030,972 | 27,068,071 | 19,016,754 | 19,183,729 | 18,370,691 | 11,742,408 | 15,691,410 | 233,021,134 |
| Total # of Gallons Used - Sewer | 17,076,318 | 12,563,754 | 14,318,695 | 14,559,075 | 19,977,836 | 20,882,895 | 21,848,808 | 15,631,799 | 15,833,612 | 15,236,210 | 10,002,458 | 13,336,420 | 191,267,880 |
| Month Total TWC Tax - Water | \$ 398.88 | \$ 343.98 | \$ 388.07 | \$ 404.06 | \$ 506.85 | \$ 509.28 | \$ 525.97 | \$ 406.36 | \$ 415.28 | \$ 396.56 | \$ 145.97 | \$ 353.53 | \$ 4,794.78 |
| Month Total TWC Tax - Sewer | \$ 500.36 | \$ 454.07 | \$ 474.73 | \$ 478.15 | \$ 539.73 | \$ 548.93 | \$ 556.80 | \$ 494.90 | \$ 498.94 | \$ 490.61 | \$ 438.98 | \$ 469.27 | \$ 5,943.48 |

Grand Totals Water & Sewer Billed: \$ 179,847.65 \$ 159,609.03 \$ 172,559.22 \$ 176,442.68 \$ 209,315.15 \$ 211,241.20 \$ 216,555.77 \$ 180,251.24 \$ 182,845.04 \$ 177,433.39 \$ 116,990.68 \$ 164,561.85 \$ 2,147,652.90

EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2015

| | FV | PCC | PCC | PCC | FV | PCC | FV | | | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|---------------|---------------|---------------|---------------|----------------------|--|
| Water-In-District | | | | | | | | | | | | | | |
| # Days in Billing Cycle | 35 | 28 | 30 | 33 | 29 | 29 | 33 | | | | | | | |
| Residential | Jan-15 | Feb-15 | Mar-15 | Apr-15 | May-15 | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | 2015 Totals | |
| # of Users | 1,929 | 1,936 | 1,941 | 1,940 | 1,938 | 1,947 | 1,950 | | | | | | 13,581 | |
| \$ Amount Billed | \$ 48,822.94 | \$ 44,176.74 | \$ 45,702.35 | \$ 51,125.61 | \$ 51,275.85 | \$ 56,291.97 | \$ 59,818.18 | | | | | | \$ 357,213.64 | |
| Average \$ Billed per User | 25.31 | 22.82 | 23.55 | 26.35 | 26.46 | 28.91 | 30.68 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 26.30 | |
| # of Gallons Used | 11,885,800 | 9,488,400 | 10,421,900 | 13,335,800 | 13,138,700 | 15,678,300 | 17,259,000 | | | | | | 91,207,900 | |
| Average # of Gallons per User | 6,162 | 4,901 | 5,369 | 6,874 | 6,780 | 8,053 | 8,851 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 6,716 | |
| Commercial Small | | | | | | | | | | | | | | |
| # of Users | 124 | 123 | 124 | 126 | 128 | 129 | 127 | | | | | | 881 | |
| \$ Amount Billed | \$ 5,674.54 | \$ 6,327.32 | \$ 5,170.63 | \$ 5,562.62 | \$ 5,210.04 | \$ 6,075.06 | \$ 5,529.42 | | | | | | \$ 39,549.63 | |
| Average \$ Billed per User | 45.76 | 51.44 | 41.70 | 44.15 | 40.70 | 47.09 | 43.54 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 44.89 | |
| # of Gallons Used | 989,000 | 1,056,600 | 864,000 | 1,014,900 | 923,000 | 1,133,600 | 1,024,900 | | | | | | 7,006,000 | |
| Average # of Gallons per User | 7,976 | 8,590 | 6,968 | 8,055 | 7,211 | 8,788 | 8,070 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 7,952 | |
| Commercial Large | | | | | | | | | | | | | | |
| # of Users | 31 | 31 | 31 | 31 | 31 | 32 | 31 | | | | | | 218 | |
| \$ Amount Billed | \$ 10,258.54 | \$ 8,305.98 | \$ 11,438.07 | \$ 12,761.00 | \$ 12,719.62 | \$ 14,754.36 | \$ 15,993.21 | | | | | | \$ 86,230.78 | |
| Average \$ Billed per User | 330.92 | 267.93 | 368.97 | 411.65 | 410.31 | 461.07 | 515.91 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 395.55 | |
| # of Gallons Used | 1,982,022 | 1,565,034 | 2,277,519 | 2,572,861 | 2,576,186 | 3,028,619 | 3,303,005 | | | | | | 17,305,246 | |
| Average # of Gallons per User | 63,936 | 50,485 | 73,468 | 82,996 | 83,103 | 94,644 | 106,549 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 79,382 | |
| Month Total # of Users | 2,084 | 2,090 | 2,096 | 2,097 | 2,097 | 2,108 | 2,108 | 0 | 0 | 0 | 0 | 0 | 14,680 | |
| Month Total \$ Amount Billed | \$ 64,756.02 | \$ 58,810.04 | \$ 62,311.05 | \$ 69,449.23 | \$ 69,205.51 | \$ 77,121.39 | \$ 81,340.81 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 482,994.05 | |
| Month Total # of Gallons Used | 14,856,822 | 12,110,034 | 13,563,419 | 16,923,561 | 16,637,886 | 19,840,519 | 21,586,905 | 0 | 0 | 0 | 0 | 0 | 115,519,146 | |
| TWC Tax | \$ 323.78 | \$ 294.05 | \$ 311.56 | \$ 347.25 | \$ 346.03 | \$ 385.61 | \$ 406.70 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,414.97 | |
| Sewer-In-District | | | | | | | | | | | | | | |
| Residential | 35 | 28 | 30 | 33 | 29 | 29 | 33 | | | | | | | |
| # of Users | 1,884 | 1,892 | 1,896 | 1,893 | 1,892 | 1,901 | 1,903 | | | | | | 13,261 | |
| \$ Amount Billed | \$ 69,186.96 | \$ 64,726.59 | \$ 66,191.29 | \$ 71,497.21 | \$ 71,246.09 | \$ 76,173.35 | \$ 79,033.73 | | | | | | \$ 498,055.22 | |
| Average \$ Billed per User | \$ 36.72 | \$ 34.21 | \$ 34.91 | \$ 37.77 | \$ 37.66 | \$ 40.07 | \$ 41.53 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 37.56 | |
| # of Gallons Used | 11,676,800 | 9,307,300 | 10,798,300 | 12,970,300 | 12,731,400 | 15,207,700 | 16,753,400 | | | | | | 89,445,200 | |
| Average # of Gallons per User | 6,198 | 4,919 | 5,695 | 6,852 | 6,729 | 8,000 | 8,804 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 6,745 | |
| Commercial Small | | | | | | | | | | | | | | |
| # of Users | 114 | 113 | 114 | 116 | 118 | 119 | 117 | | | | | | 811 | |
| \$ Amount Billed | \$ 8,410.32 | \$ 8,714.36 | \$ 8,157.75 | \$ 8,439.45 | \$ 8,229.37 | \$ 8,916.79 | \$ 8,580.07 | | | | | | \$ 59,448.11 | |
| Average \$ Billed per User | \$ 73.77 | \$ 77.12 | \$ 71.56 | \$ 72.75 | \$ 8,382.00 | \$ 74.93 | \$ 73.33 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 73.30 | |
| # of Gallons Used | 953,000 | 1,028,800 | 831,600 | 916,900 | 829,200 | 1,066,100 | 955,600 | | | | | | 6,581,200 | |
| Average # of Gallons per User | 8,360 | 9,104 | 7,295 | 7,904 | 7,027 | 8,959 | 8,168 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 8,115 | |
| Commercial Large | | | | | | | | | | | | | | |
| # of Users | 20 | 20 | 20 | 20 | 20 | 21 | 20 | | | | | | 141 | |
| \$ Amount Billed | \$ 12,870.48 | \$ 11,665.16 | \$ 12,845.23 | \$ 13,507.72 | \$ 13,358.53 | \$ 14,323.80 | \$ 14,253.66 | | | | | | \$ 92,824.58 | |
| Average \$ Billed per User | \$ 643.52 | \$ 583.26 | \$ 642.26 | \$ 675.39 | \$ 667.93 | \$ 682.09 | \$ 712.68 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 658.33 | |
| # of Gallons Used | 1,692,667 | 1,284,085 | 1,684,115 | 1,908,686 | 1,861,115 | 2,188,330 | 2,164,550 | | | | | | 12,783,548 | |
| Average # of Gallons per User | 84,633 | 64,204 | 84,206 | 95,434 | 93,056 | 104,206 | 108,228 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 90,663 | |
| Month Total # of Users | 2,018 | 2,025 | 2,030 | 2,029 | 2,030 | 2,041 | 2,040 | 0 | 0 | 0 | 0 | 0 | 14,213 | |
| Month Total \$ Amount Billed | \$ 90,467.76 | \$ 85,106.11 | \$ 87,194.27 | \$ 93,444.38 | \$ 92,833.99 | \$ 99,413.94 | \$ 101,867.46 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 650,327.91 | |
| Month Total # of Gallons Used | 14,322,467 | 11,620,185 | 13,314,015 | 15,795,886 | 15,421,715 | 18,462,130 | 19,873,550 | 0 | 0 | 0 | 0 | 0 | 108,809,948 | |
| TWC Tax | \$ 452.34 | \$ 425.53 | \$ 435.97 | \$ 467.22 | \$ 464.17 | \$ 497.07 | \$ 509.34 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,251.64 | |

EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2015

| Water-Out-District | | | | | | | | | | | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|----------|
| # Days in Billing Cycle | 35 | 28 | 30 | 33 | 29 | 29 | 33 | | | | | | | |
| Residential | Jan-15 | Feb-15 | Mar-15 | Apr-15 | May-15 | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | 2015 Totals | |
| # of Users | 215 | 214 | 222 | 230 | 229 | 231 | 232 | | | | | | 1,573 | |
| \$ Amount Billed | \$ 8,719.65 | \$ 7,947.46 | \$ 8,348.07 | \$ 9,929.29 | \$ 1,029.71 | \$ 11,148.38 | \$ 11,010.57 | | | | | | \$ 58,133.13 | |
| Average \$ Billed per User | \$ 40.56 | \$ 37.14 | \$ 37.60 | \$ 43.17 | \$ 4.50 | \$ 48.26 | \$ 47.46 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 36.96 | |
| # of Gallons Used | 1,041,500 | 825,700 | 934,300 | 1,369,200 | 1,350,300 | 1,618,300 | 1,605,400 | | | | | | 8,744,700 | |
| Average # of Gallons per User | 4,844 | 3,858 | 4,209 | 5,953 | 5,897 | 7,006 | 6,920 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 5,559 | |
| Commercial Small | | | | | | | | | | | | | | |
| # of Users | 19 | 19 | 19 | 17 | 17 | 17 | 17 | | | | | | 125 | |
| \$ Amount Billed | \$ 1,027.15 | \$ 1,009.46 | \$ 29,599.29 | \$ 976.53 | \$ 920.43 | \$ 1,051.72 | \$ 1,166.95 | | | | | | \$ 35,751.53 | |
| Average \$ Billed per User | \$ 54.06 | \$ 53.13 | \$ 1,557.86 | \$ 57.44 | \$ 54.14 | \$ 61.87 | \$ 68.64 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 286.01 | |
| # of Gallons Used | 67,100 | 63,200 | 2,941,100 | 800,000 | 69,000 | 93,800 | 113,100 | | | | | | 4,147,300 | |
| Average # of Gallons per User | 3,532 | 3,326 | 154,795 | 47,059 | 4,059 | 5,518 | 6,653 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 33,178 | |
| Commercial Large | | | | | | | | | | | | | | |
| # of Users | 9 | 9 | 9 | 9 | 9 | 9 | 9 | | | | | | 63 | |
| \$ Amount Billed | \$ 9,597.19 | \$ 9,625.16 | \$ 10,434.82 | \$ 14,934.48 | \$ 14,018.65 | \$ 21,073.90 | \$ 25,299.67 | | | | | | \$ 104,983.87 | |
| Average \$ Billed per User | \$ 1,066.35 | \$ 1,069.46 | \$ 1,159.42 | \$ 1,659.39 | \$ 1,557.63 | \$ 2,341.54 | \$ 2,811.07 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 1,666.41 | |
| # of Gallons Used | 1,131,166 | 1,141,546 | 1,242,720 | 1,822,526 | 1,695,094 | 2,510,131 | 2,979,902 | | | | | | 12,523,085 | |
| Average # of Gallons per User | 125,685 | 126,838 | 138,080 | 202,503 | 188,344 | 278,903 | 331,100 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 198,779 | |
| Non-potable | | | | | | | | | | | | | | |
| # of Users | 7 | 1 | 1 | 1 | 0 | 1 | 1 | | | | | | 0 | 12 |
| \$ Amount Billed | \$ 127.76 | \$ - | \$ 7.72 | \$ - | \$ - | \$ 8.42 | \$ 57.76 | | | | | | \$ 201.66 | |
| Average \$ Billed per User | \$ 18.25 | \$ - | \$ 7.72 | \$ - | #DIV/0! | \$ 8.42 | \$ 57.76 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ - | \$ 16.81 |
| # of Gallons Used | 36,400 | 0 | 2,200 | 0 | 0 | 2,400 | 15,600 | | | | | | 0 | 56,600 |
| Average # of Gallons per User | 5,200 | 0 | 2,200 | 0 | 0 | 2,400 | 15,600 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 0 | 4,717 |
| Month Total # of Users | 250 | 243 | 251 | 257 | 255 | 258 | 259 | 0 | 0 | 0 | 0 | 0 | 0 | 1,773 |
| Month Total \$ Amount Billed | \$ 19,471.75 | \$ 18,582.08 | \$ 48,389.90 | \$ 25,840.30 | \$ 15,968.79 | \$ 33,282.42 | \$ 37,534.95 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 199,070.19 | |
| Month Total # of Gallons Used | 2,276,166 | 2,030,446 | 5,120,320 | 3,991,726 | 3,114,394 | 4,224,631 | 4,714,002 | 0 | 0 | 0 | 0 | 0 | 25,471,685 | |
| TWC Tax | \$ 9.74 | \$ 9.29 | \$ 24.19 | \$ 12.92 | \$ 7.98 | \$ 16.64 | \$ 18.77 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 99.54 | |

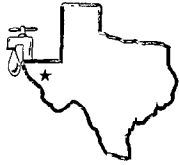
| Sewer-Out-District | | | | | | | | | | | | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|--|
| Residential | 35 | 28 | 30 | 33 | 29 | 29 | 33 | | | | | | | |
| | Jan-15 | Feb-15 | Mar-15 | Apr-15 | May-15 | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | 2015 Totals | |
| # of Users | 141 | 142 | 150 | 160 | 160 | 161 | 162 | | | | | | 1,076 | |
| \$ Amount Billed | \$ 8,610.56 | \$ 7,892.18 | \$ 8,389.18 | \$ 9,587.85 | \$ 9,463.56 | \$ 10,292.01 | \$ 10,502.53 | | | | | | \$ 64,737.87 | |
| Average \$ Billed per User | \$ 61.07 | \$ 55.58 | \$ 55.93 | \$ 59.92 | \$ 59.15 | \$ 63.93 | \$ 64.83 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 60.17 | |
| # of Gallons Used | 768,200 | 559,200 | 665,300 | 919,400 | 814,900 | 1,044,600 | 1,088,800 | | | | | | 5,860,400 | |
| Average # of Gallons per User | 5,448 | 3,938 | 4,435 | 5,746 | 5,093 | 6,488 | 6,721 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 5,446 | |
| Commercial Small | | | | | | | | | | | | | | |
| # of Users | 4 | 4 | 3 | 3 | 3 | 3 | 3 | | | | | | 23 | |
| \$ Amount Billed | \$ 532.90 | \$ 523.85 | \$ 423.61 | \$ 410.03 | \$ 408.02 | \$ 416.57 | \$ 419.59 | | | | | | \$ 3,134.57 | |
| Average \$ Billed per User | \$ 133.23 | \$ 130.96 | \$ 141.20 | \$ 136.68 | \$ 136.01 | \$ 138.86 | \$ 139.86 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 136.29 | |
| # of Gallons Used | 11,000 | 9,400 | 10,700 | 8,200 | 7,800 | 9,500 | 10,100 | | | | | | 66,700 | |
| Average # of Gallons per User | 2,750 | 2,350 | 3,567 | 2,733 | 2,600 | 3,167 | 3,367 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 2,900 | |
| Commercial Large | | | | | | | | | | | | | | |
| # of Users | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | | | | | 14 | |
| \$ Amount Billed | \$ 1,579.23 | \$ 1,675.72 | \$ 1,654.57 | \$ 1,873.87 | \$ 1,719.58 | \$ 1,543.11 | \$ 1,407.92 | | | | | | \$ 11,454.00 | |
| Average \$ Billed per User | \$ 789.62 | \$ 837.86 | \$ 827.29 | \$ 936.94 | \$ 859.79 | \$ 771.56 | \$ 703.96 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 818.14 | |
| # of Gallons Used | 36,200 | 57,900 | 50,800 | 96,300 | 63,400 | 29,200 | 2,600 | | | | | | 336,400 | |
| Average # of Gallons per User | 18,100 | 28,950 | 25,400 | 48,150 | 31,700 | 14,600 | 1,300 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 24,029 | |
| Month Total # of Users | 147 | 148 | 155 | 165 | 165 | 166 | 167 | 0 | 0 | 0 | 0 | 0 | 1,113 | |
| Month Total \$ Amount Billed | \$ 10,722.69 | \$ 10,091.75 | \$ 10,467.36 | \$ 11,871.75 | \$ 11,591.16 | \$ 12,251.69 | \$ 12,330.04 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 79,326.44 | |
| Month Total # of Gallons Used | 815,400 | 626,500 | 726,800 | 1,023,900 | 886,100 | 1,083,300 | 1,101,500 | 0 | 0 | 0 | 0 | 0 | 6,263,500 | |
| TWC Tax | \$ 53.61 | \$ 50.46 | \$ 52.34 | \$ 59.36 | \$ 57.96 | \$ 61.26 | \$ 61.65 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 396.63 | |

EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2015

| | Jan-15 | Feb-15 | Mar-15 | Apr-15 | May-15 | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | 2015 Totals |
|--|---------------|--------------|---------------|---------------|---------------|---------------|---------------|--------|--------|--------|--------|--------|-------------|
| Month Total # of Water Users | 2,334 | 2,333 | 2,347 | 2,354 | 2,352 | 2,366 | 2,367 | 0 | 0 | 0 | 0 | 0 | 16,453 |
| Month Total # of Sewer Users | 2,165 | 2,173 | 2,185 | 2,194 | 2,195 | 2,207 | 2,207 | 0 | 0 | 0 | 0 | 0 | 15,326 |
| Month Total \$ Water Billed | \$ 84,227.77 | \$ 77,392.12 | \$ 110,700.95 | \$ 95,289.53 | \$ 85,174.30 | \$ 110,403.81 | \$ 118,875.76 | \$ - | \$ - | \$ - | \$ - | \$ - | 682,064 |
| Month Total \$ Sewer Billed | \$ 101,190.45 | \$ 95,197.86 | \$ 97,661.63 | \$ 105,316.13 | \$ 104,425.15 | \$ 111,665.63 | \$ 114,197.50 | \$ - | \$ - | \$ - | \$ - | \$ - | 729,654 |
| Total # of Gallons Used - Water | 17,132,988 | 14,140,480 | 18,683,739 | 20,915,287 | 19,752,280 | 24,065,150 | 26,300,907 | 0 | 0 | 0 | 0 | 0 | 140,990,831 |
| total # of Gallons Used - Sewer | 15,137,867 | 12,246,685 | 14,040,815 | 16,819,786 | 16,307,815 | 19,545,430 | 20,975,050 | 0 | 0 | 0 | 0 | 0 | 115,073,448 |
| Month Total TWC Tax - Water | \$ 421.14 | \$ 386.96 | \$ 553.50 | \$ 476.45 | \$ 425.87 | \$ 552.02 | \$ 594.38 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,410.32 |
| Month Total TWC Tax - Sewer | \$ 505.95 | \$ 475.99 | \$ 488.31 | \$ 526.58 | \$ 522.13 | \$ 558.33 | \$ 570.99 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,648.27 |

Grand Totals Water & Sewer Billed. \$ 185,418.22 \$ 172,589.98 \$ 208,362.58 \$ 200,605.66 \$ 189,599.45 \$ 222,069.44 \$ 233,073.26

Note
 The water billed
 is higher than the
 sewer billed
 because of the
 large leak at
 Fabens Warehouse

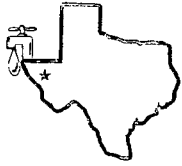


EL PASO COUNTY WATER CONTROL & IMPROVEMENT DISTRICT No. 4
P.O. BOX 3880 **117 E. MAIN ST.** **FABENS, TX 79838-3880**
(915) 764-2212 **FAX (915) 764-4840**

2014 BUDGET (continued)

EXPENSES

| | |
|---------------------------------|------------|
| GROUP INS - Water / Sewer | 108,000.00 |
| TRUCKS/FUEL- Water / Sewer | 20,000.00 |
| TRUCK MAINT-Water / Sewer | 4,000.00 |
| HEAVY EQUIP MAINT-Water / Sewer | 15,000.00 |
| HEAVY EQUIP FUEL-Water / Sewer | 7,000.00 |
| MAINTENANCE-Water | 100,000.00 |
| CHEMICALS - Water | 23,000.00 |
| POWER - Water | 70,000.00 |
| INSURANCE-Water / Sewer | 14,000.00 |
| INSURANCE AUTO-Water / Sewer | 5,000.00 |
| PERMITS - Water | 5,000.00 |
| ROAD CUT/DAMAGE-Water | 3,700.00 |
| RENTAL - Water | 650.00 |
| MAINTENANCE-Sewer | 110,000.00 |
| CHEMICALS - Sewer | 7,000.00 |
| POWER - Sewer | 78,000.00 |
| PERMITS - Sewer | 15,000.00 |
| ROAD CUT/DAMAGE-Sewer | 1,200.00 |
| RENTAL - Sewer | 500.00 |
| DIRECTOR'S FEES | - |
| UNIFORMS | 5,000.00 |
| MAINTENANCE - Office/Warehouse | 13,000.00 |
| UTILITIES - Office | 6,500.00 |
| INTERNET SERVICES | 14,600.00 |
| INSURANCE - Office | - |
| INSURANCE-W/C | 10,000.00 |
| ELECTION EXPENSE | 14,000.00 |
| TAX COLLECTION/TAX FEES | 800.00 |
| LEGAL & PROFESSIONAL FEE WATER | 78,000.00 |
| LEGAL & PROFESSIONAL FEE SEWER | 20,000.00 |
| LEGAL / BONDS | 44,000.00 |



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

2014 BUDGET (continued)

EXPENSES

| | |
|----------------------------|------------|
| OFFICE SUPPLIES | 8,000.00 |
| COMPUTER SOFTWARE | 1,600.00 |
| COMPUTER HARDWARE/SUPPLIES | 500.00 |
| COMPUTER TECH SUPPORT | 8,000.00 |
| COMPUTER SUPPLIES | 500.00 |
| RENTAL - Office | 5,000.00 |
| CAP LEASE - COPIER | 2,700.00 |
| LAND LEASE | 6,000.00 |
| BILLING EXPENSE | 23,000.00 |
| TELEPHONE | 13,000.00 |
| CONTRACT LABOR | - |
| ADVERTISING/BIDS | 6,000.00 |
| EDUCATION/CERTIFICATION | 3,000.00 |
| TRAVEL | 2,000.00 |
| DUES AND PUBLICATIONS | 200.00 |
| BANK FEES | 8,400.00 |
| WAGES | 380,000.00 |
| PAYROLL TAX - FICA | 23,600.00 |
| PAYROLL TAX - MCARE | 6,000.00 |
| PAYROLL TAX - TWC/SUTA | 2,340.00 |
| MAINTAIN EPPER | 18,000.00 |

TOTAL EXPENSES 1,310,790.00

NET INCOME 922,910.00

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2014

El Paso County Water Control and Improvement District No. 4
Table of Contents
December 31, 2014

| | Page |
|---|-------|
| Independent Auditor's Report | 1-3 |
| Required Supplementary Information: | |
| Management's Discussion and Analysis (Unaudited) | 4-8 |
| Basic Financial Statements: | |
| Statement of Net Position | 9 |
| Statement of Revenues, Expenses, and Changes in Net Position | 10 |
| Statement of Cash Flows | 11 |
| Notes to Financial Statements | 12-19 |
| Texas Supplementary Information: | |
| TSI-1. Services and Rates | 20-21 |
| TSI-2. Enterprise Fund Expenditures | 22 |
| TSI-3. Temporary Investments | 23 |
| TSI-4. Taxes Levied and Receivable | 24 |
| TSI-5. Long-Term Debt Service Requirements by Years | 25-28 |
| TSI-6. Changes in Long-Term Bonded Debt | 29 |
| TSI-7c. Comparative Schedule of Revenues and Expenditures - Enterprise Fund - Five Years Ended | 30 |
| TSI-8. Board Members, Key Personnel, and Consultants | 31 |
| 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> | 32-33 |
| Schedules of Findings and Responses | 34 |

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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, 2014, 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, 2014, 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 management's discussion and analysis information is presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The financial statements are the responsibility of management and were 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2015, 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.

Bipfer + Co., L.L.P.

El Paso, Texas
March 9, 2015

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2014

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, 2014.

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 \$10,407,174. Of this amount, \$2,991,200 (unrestricted net assets) may be used to meet the District's ongoing obligations.
- The District's total net position increased by \$212,349 at the close of the fiscal year.
- The District's ending total assets equaled \$16,687,836, which represents an increase from the prior year of \$107,828.

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2014

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

| | 2014 | 2013 |
|---|---------------|---------------|
| Current assets | \$ 3,374,305 | \$ 2,404,155 |
| Restricted assets | 452,952 | 740,418 |
| Land | 217,650 | 217,650 |
| Capital assets | 12,580,372 | 13,152,496 |
| Intangible assets | 62,557 | 65,289 |
| Total assets | 16,687,836 | 16,580,008 |
| Long-term liabilities | 5,753,000 | 5,835,000 |
| Other liabilities | 527,662 | 550,183 |
| Total liabilities | 6,280,662 | 6,385,183 |
| Net position: | | |
| Invested in capital assets, net of related debt | 6,963,022 | 7,456,146 |
| Restricted | 452,952 | 740,417 |
| Unrestricted | 2,991,200 | 1,998,262 |
| Total net position | \$ 10,407,174 | \$ 10,194,825 |

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2014

Changes in Net Position

The following table provides a summary of the District's operations for the years ended December 31, 2014 and 2013.

| | <u>2014</u> | <u>2013</u> |
|---------------------------------|----------------------|----------------------|
| Revenues: | | |
| Water revenue | \$ 992,604 | \$ 941,091 |
| Sewer revenue | 1,188,944 | 1,096,780 |
| Service charges - water | 91,707 | 91,525 |
| Service charges - sewer | 14,790 | 24,601 |
| Water tap and reconnect fees | 16,042 | 10,029 |
| Sewer tap fees | 7,879 | 2,409 |
| Miscellaneous | 6,725 | 9,630 |
| I & S taxes | 169,037 | 482 |
| Interest income | 1,691 | 1,553 |
| Total revenues | <u>2,489,419</u> | <u>2,178,100</u> |
| Operating expenses: | | |
| Amortization | 2,732 | 2,732 |
| Billing, office and computer | 63,035 | 45,923 |
| Depreciation | 748,614 | 740,035 |
| Health insurance and retirement | 115,985 | 117,797 |
| Insurance and bonds | 31,737 | 15,304 |
| Interest | 254,164 | 257,221 |
| Legal and professional | 74,697 | 338,129 |
| Maintenance, repairs and rent | 293,928 | 266,517 |
| Miscellaneous | 26,468 | 11,115 |
| Payroll and payroll taxes | 435,143 | 429,805 |
| Taxes, permits and licenses | 62,979 | 55,121 |
| Uniforms | 8,822 | 4,600 |
| Utilities and telephone | 158,766 | 161,059 |
| Total expenses | <u>2,277,070</u> | <u>2,445,358</u> |
| Change in net position | 212,349 | (267,258) |
| Net position, beginning of year | <u>10,194,825</u> | <u>10,462,083</u> |
| Net position, end of year | <u>\$ 10,407,174</u> | <u>\$ 10,194,825</u> |

El Paso County Water Control and Improvement District No. 4
 Management's Discussion and Analysis (Unaudited)
 December 31, 2014

Capital Assets

The District's capital and intangible assets as of December 31, 2014, amounts to \$12,860,579 (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 \$574,856.

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

- Expended \$108,639 for water improvements on the Enchantment Division.
- Purchase new computers and software for \$41,593.

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

| | 2014 | 2013 |
|--|---------------|---------------|
| Capital assets at historical cost | \$ 20,254,751 | \$ 20,100,580 |
| Less: accumulated depreciation | (7,456,729) | (6,730,434) |
| Total capital assets, net | 12,798,022 | 13,370,146 |
| | | |
| Intangible assets at historical cost | 81,982 | 81,982 |
| Less: accumulated amortization | (19,425) | (16,693) |
| Total intangible assets, net | 62,557 | 65,289 |
| | | |
| Total capital and intangible assets, net | \$ 12,860,579 | \$ 13,435,435 |

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 \$79,000, which is the effect of principal payments made during the fiscal year.

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 2014, the District completed the distribution pipe conversion from 4 to 6 inches and associated infrastructure in the Enchantment Subdivision. Funding for this project was provided from the District's operating fund.

El Paso County Water Control and Improvement District No. 4
Management's Discussion and Analysis (Unaudited)
December 31, 2014

During 2014 the District Offices Technology Project was completed. This project provides the latest information technology and included new computer hardware (server, individualized CPU, Monitor, key board, mouse and printer) & software to improve work efficiency, telecommunication equipment with advanced technology for faster speed and clear voice connections and media presentation equipment (52" TV Screen with Wi-Fi and computer capability). The District Offices Technology Project was funded from the District's operating fund.

In 2015, the District will construct a .5 MG ground storage tank, a booster pump station and install a water collection line for the I-10 site with grant funding from the North American Development Bank (CAP Fund) and USDA-Rural Development, as well as, loan funding from USDA-Rural Development.

The District plans to begin construction of a nano-filtration system at the 10th Street water distribution system site in the latter part of 2015 or the beginning of 2016 with grant and loan funding from USDA-Rural Development.

The Elam Subdivision Project will be completed over several years. This project entails the replacement of fire hydrants and conversion of 4 inch water lines to 6-inch water lines with funds from the District's operating funds. This project will improvement and eliminate constant water line leaks and give customers better water quality.

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
Statement of Net Position
December 31, 2014

| | |
|--|---------------|
| Assets | |
| Current assets: | |
| Cash | \$ 3,054,386 |
| Restricted cash | 452,952 |
| Accounts receivable | 171,889 |
| Taxes receivable | 124,107 |
| Prepaid expense | 23,923 |
| Total current assets | 3,827,257 |
| Property and equipment | |
| Land | 217,650 |
| Capital assets, net of accumulated depreciation | 12,580,372 |
| Intangible assets, net of accumulated amortization | 62,557 |
| Total property and equipment | 12,860,579 |
| Total assets | 16,687,836 |
| Liabilities | |
| Current liabilities: | |
| Accounts payable | 29,281 |
| Accrued expenses | 150,851 |
| Customer deposits | 265,530 |
| Bond payable due within one year | 82,000 |
| Total current liabilities | 527,662 |
| Long-term liabilities | |
| Bond payable due after one year | 5,753,000 |
| Total long-term liabilities | 5,753,000 |
| Total liabilities | 6,280,662 |
| Net position | |
| Invested in capital assets, net of related debt | 6,963,022 |
| Restricted: | |
| Sewer construction fund | 10,809 |
| Water construction fund | 110 |
| USDA sewer payment fund | 71,618 |
| Certificate of deposit No. 12640 | 370,415 |
| Unrestricted | 2,991,200 |
| Total net position | \$ 10,407,174 |

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, 2014

| | |
|-------------------------------------|----------------------|
| Operating revenues: | |
| Water revenue | \$ 992,604 |
| Sewer revenue | 1,188,944 |
| Service charges - water | 91,707 |
| Service charges - sewer | 14,790 |
| Water tap and reconnect fees | 16,042 |
| Sewer tap fees | 7,879 |
| Miscellaneous | 6,725 |
| Total operating revenues | <u>2,318,691</u> |
| | |
| Operating expenses: | |
| Amortization | 2,732 |
| Billing, office and computer | 63,035 |
| Depreciation | 748,614 |
| Health insurance and retirement | 115,985 |
| Insurance and bonds | 31,737 |
| Legal and professional | 74,697 |
| Maintenance, repairs and rent | 293,928 |
| Miscellaneous | 26,468 |
| Payroll and payroll taxes | 435,143 |
| Taxes, permits and licenses | 62,979 |
| Uniforms | 8,822 |
| Utilities and telephone | 158,766 |
| Total operating expenses | <u>2,022,906</u> |
| | |
| Operating income (loss) | <u>295,785</u> |
| | |
| Non-operating revenues (expenses): | |
| I & S taxes | 169,037 |
| Interest income | 1,691 |
| Interest expense | <u>(254,164)</u> |
| Net non-operating income (expenses) | <u>(83,436)</u> |
| | |
| Changes in net position | 212,349 |
| | |
| Net Position: | |
| Beginning of the year | <u>10,194,825</u> |
| End of the year | <u>\$ 10,407,174</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, 2014

| | |
|--|---------------------|
| <hr/> | |
| Cash flows from operating activities: | |
| Receipts from customers | \$ 2,310,195 |
| Payments to suppliers | (886,604) |
| Payments to employees | (435,143) |
| Net cash provided by operating activities | <u>988,448</u> |
| Cash flows from noncapital financing activities: | |
| Receipts from taxpayers | 48,041 |
| Cash provided by noncapital financing activities | <u>48,041</u> |
| Cash flows from capital and related financing activities: | |
| Principal paid on capital debt | (79,000) |
| Interest paid on capital debt | (254,164) |
| Purchase of capital assets | (176,490) |
| Net cash (used) by capital and related financing activities | <u>(509,654)</u> |
| Cash flows from investing activities: | |
| Interest received | 1,691 |
| Net cash (used) by investing activities | <u>1,691</u> |
| Net increase in cash and cash equivalents | 528,526 |
| Balances - beginning of the year | <u>2,978,812</u> |
| Balances - end of the year | \$ <u>3,507,338</u> |
| Reconciliation of operating income to net cash provided by operating activities: | |
| Operating income (loss) | \$ 295,786 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation and amortization expense | 751,346 |
| Change in assets and liabilities: | |
| (Increase) decrease in accounts receivables | (20,536) |
| (Increase) decrease in prepaid expense | (12,626) |
| Increase (decrease) in other payables | (31,255) |
| Increase (decrease) in accrued expenses | (6,307) |
| Increase (decrease) in customer deposits | 12,040 |
| Net cash provided by operating activities | <u>\$ 988,448</u> |

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, 2014

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, 2014

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, 2014, accrued vacation and sick payable is \$2,067 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, 2014

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, 2014, the balance of the District's deposits (cash and certificates of deposit) was as follows:

| | |
|---|---------------------|
| Checking account | \$ 3,054,026 |
| Cash on hand | 360 |
| Total cash | <u>\$ 3,054,386</u> |
| Restricted debt service/construction accounts | <u>\$ 82,538</u> |
| Restricted certificates of deposit | <u>\$ 370,414</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 2014, 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, 2014

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 \$171,889.

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 2014 was 5% of compensation. The employer contribution for 2014 was \$17,139.

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, 2014

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

| | Balance 01/01/2014 | Increases | Decreases | Balance 12/31/2014 |
|---|-----------------------|--------------------|---------------|-----------------------|
| Capital assets not depreciated: | | | | |
| Land | \$ 217,650 | - | - | 217,650 |
| Total capital assets not being depreciated | <u>217,650</u> | - | - | <u>217,650</u> |
| Depreciable capital assets: | | | | |
| Water distribution system | 8,152,480 | 108,639 | 8,230 | 8,252,889 |
| Vehicles & maintenance equipment | 324,896 | - | 19,074 | 305,822 |
| Buildings & improvements | 159,659 | 9,461 | - | 169,120 |
| Office equipment | 119,194 | 41,593 | 2,549 | 158,238 |
| Treatment facilities & equipment | 11,126,699 | 29,626 | 5,293 | 11,151,032 |
| Total historical cost | <u>19,882,928</u> | <u>189,319</u> | <u>35,146</u> | <u>20,037,101</u> |
| Less accumulated depreciation: | | | | |
| Water distribution system | 2,641,908 | 319,012 | 8,230 | 2,952,690 |
| Vehicles & maintenance equipment | 202,131 | 35,879 | 19,074 | 218,936 |
| Buildings & improvements | 77,903 | 4,799 | - | 82,702 |
| Office equipment | 100,183 | 12,790 | 2,549 | 110,424 |
| Treatment facilities & equipment | 3,708,307 | 388,963 | 5,293 | 4,091,977 |
| Total accumulated depreciation | <u>6,730,432</u> | <u>761,443</u> | <u>35,146</u> | <u>7,456,729</u> |
| Depreciable capital assets, net | <u>13,152,496</u> | <u>(\$572,124)</u> | <u>-</u> | <u>12,580,372</u> |
| Capital assets, net | <u>\$ 13,370,146</u> | <u>(\$572,124)</u> | <u>-</u> | <u>12,798,022</u> |
| Intangible assets: | | | | |
| Bond issuance costs | \$ 81,982 | - | - | 81,982 |
| Total intangible assets | <u>81,982</u> | <u>-</u> | <u>-</u> | <u>81,982</u> |
| Less accumulated amortization | | | | |
| Bond issue expense | 16,693 | 2,732 | - | 19,425 |
| Total accumulated amortization | <u>16,693</u> | <u>2,732</u> | <u>-</u> | <u>19,425</u> |
| Intangible assets, net | <u>\$ 65,289</u> | <u>(2,732)</u> | <u>-</u> | <u>62,557</u> |

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2014

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 \$6,528 for the year ended December 31, 2014. Future minimum lease payments follow:

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|---------------------------------|------------------|
| 2015 | \$ 7,635 |
| 2016 | 7,635 |
| 2017 | 6,900 |
| 2018 | 4,695 |
| 2019 | 2,348 |
| Total | <u>\$ 29,213</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, 2014 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% | 4.5% | |
| 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 | \$ 818,000 | 4,490,000 | 606,000 | 5,914,000 |
| Bonds retired during the fiscal year | (14,000) | (57,000) | (8,000) | (79,000) |
| Ending bonds outstanding | <u>\$ 804,000</u> | <u>4,433,000</u> | <u>598,000</u> | <u>5,835,000</u> |

El Paso County Water Control and Improvement District No. 4
Notes to the Financial Statements
December 31, 2014

Note 9: Revenue Bonds Payable (continued)

The annual debt service requirements for the revenue bonds as of December 31, 2014 are as follows:

| <u>Year Ending December 31,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------------|---------------------|------------------|-------------------|
| 2015 | \$ 82,000 | 252,034 | 334,034 |
| 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 |
| 2010 - 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 |
| | <u>\$ 5,835,000</u> | <u>5,280,257</u> | <u>11,115,257</u> |

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, 2014

Note 11: Subsequent Events

The District is currently seeking to secure funding for its future capital improvement projects which include replacement of the 10th Street well, replacement of the 12-inch sewer force main, upgrade of CC Camp well, construct a new main lift station to replace the Ikard Lift Station, as well as, construction of new lift stations to replace the Hampton, 6th Street and Elam lift stations. Another major project the District must undertake is the replacement of manholes throughout the district.

The District's 2015 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 9, 2015 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, 2014

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>15.93</u> | <u>3,000</u> | N | \$ <u>1.60</u> | 3,001 to 15,000 |
| | | | | <u>2.76</u> | 15,001 to 34,000 |
| | | | | <u>3.38</u> | 34,001 to 1,000,000 |
| | | | | <u>4.40</u> | 1,000,001 to No limit |
| Wastewater | \$ <u>28.35</u> | <u>3,000</u> | N | \$ <u>1.95</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 \$ 27.13 Wastewater \$ 42.00

El Paso County Water Control and Improvement District No. 4
 TSI-1. Services and Rates
 December 31, 2014

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" | 2,768 | 2,196 | x 1.0 | 2,196 |
| 1" | 73 | 60 | x 2.5 | 150 |
| 1-1/2" | 28 | 15 | x 2.5 | 37.5 |
| 2" | 47 | 45 | x 5.0 | 225 |
| 3" | 7 | 6 | x 8.0 | 48 |
| 4" | 9 | 7 | x 15.0 | 105 |
| 6" | 6 | 6 | x 25.0 | 150 |
| 8" | - | - | x 80.0 | - |
| 10" | - | - | x 115.0 | - |
| Total water | 2,938 | 2,335 | - | 2,911.5 |
| Total wastewater | 2,170 | 2,156 | x 1.0 | 2,156 |

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

| | |
|------------------------------|--------------------|
| Gallons pumped into system: | <u>254,653,000</u> |
| Gallons billed to customers: | <u>232,708,000</u> |
| Water accountability ratio: | <u>91%</u> |

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? | <u>X</u> Yes ___ No |
| Is the District located within a city? | Entirely ___ Partly ___ Not at all <u>X</u> |
| City in which district is located. | <u>N/A</u> |
| Is the District located within a city's extra territorial jurisdiction (ETJ)? | Entirely ___ Partly ___ Not at all <u>X</u> |
| ETJ's in which district is located. | <u>N/A</u> |
| Are board members appointed by an office outside the District? | ___ Yes <u>X</u> No |

El Paso County Water Control and Improvement District No. 4
 TSI-2. Enterprise Fund Expenses
 December 31, 2014

| | | |
|--|---------------------|--------------------|
| Personnel (including payroll taxes) | \$ | 435,143 |
| Health insurance and retirement | | 115,985 |
| | | |
| Professional fees: | | |
| Legal and professional | | 74,697 |
| | | |
| Utilities and telephone | | 158,766 |
| | | |
| Maintenance, repairs and rent | | 293,928 |
| | | |
| Administrative expenses: | | |
| Billing, office, and computer | | 63,035 |
| Insurance | | 31,737 |
| | | |
| Depreciation | | 748,614 |
| | | |
| Amortization | | 2,732 |
| | | |
| Permits, licenses, and taxes | | 62,979 |
| | | |
| Other expenses | | <u>35,290</u> |
| | | |
| Total expenses | \$ | <u>2,022,906</u> |
| | | |
| Number of persons employed by the District | <u>13</u> Full-time | <u>1</u> Part-time |

El Paso County Water Control and Improvement District No. 4
 TSI-3. Temporary Investments
 December 31, 2014

| | C.D. # | Interest Rate | Maturity Date | Bank Balance | Accrued Interest Receivable at Year end |
|------------------------|-----------|---------------|---------------|--------------|---|
| Certificate of deposit | 300012640 | .30% | 04/06/15 | \$ 370,414 | - |

El Paso County Water Control and Improvement District No. 4
 TSI-4. Taxes Levied and Receivable
 December 31, 2014

| | | |
|-------------------------------------|----|-----------------------|
| Taxes receivable, beginning of year | \$ | 3,111 |
| 2014 Tax levy | | <u>169,106</u> |
| Total | | <u>172,217</u> |
| Collections: | | |
| Current year | | 47,601 |
| Prior years | | <u>509</u> |
| Total collections | | <u>48,110</u> |
| Taxes receivable, end of year | \$ | <u><u>124,107</u></u> |
| Taxes receivable by years: | | |
| 2007 | \$ | 339 |
| 2008 | | 356 |
| 2009 | | 1,976 |
| 2014 | | <u>121,436</u> |
| Taxes receivable, end of year | \$ | <u><u>124,107</u></u> |

| | 2014 | 2013 | 2012 | 2011 |
|--|-------------------|-------------|-------------|-------------|
| Property valuations | \$ 122,858,968 | 110,810,931 | 108,927,462 | 98,761,454 |
| Tax rate per \$100 valuation | <u>.00137586</u> | <u>.000</u> | <u>.000</u> | <u>.000</u> |
| Original tax levy | <u>\$ 169,037</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Percent of taxes collected to taxes levied | <u>28%</u> | <u>N/A</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, 2014

| Year | Series 2003-A | | |
|------|-------------------|----------------|------------------|
| | Principal | Interest | Total |
| 2015 | \$ 15,000 | 34,170 | 49,170 |
| 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 |
| | <u>\$ 804,000</u> | <u>591,479</u> | <u>1,395,479</u> |

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long-Term Debt Service Requirements - by Years
 December 31, 2014

| Year | Series 2008-A | | |
|------|---------------------|------------------|------------------|
| | Principal | Interest | Total |
| 2015 | \$ 59,000 | 193,944 | 252,944 |
| 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 |
| | <u>\$ 4,433,000</u> | <u>4,165,618</u> | <u>8,598,618</u> |

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long-Term Debt Service Requirements - by Years
 December 31, 2014

| Year | Series 2010 | | |
|------|-------------|----------|-----------|
| | Principal | Interest | Total |
| 2015 | \$ 8,000 | 23,920 | 31,920 |
| 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 |
| | \$ 598,000 | 523,160 | 1,121,160 |

El Paso County Water Control and Improvement District No. 4
 TSI-5. Long-Term Debt Service Requirements - by Years
 December 31, 2014

| Year | Annual Requirements for All Series | | |
|------|------------------------------------|-----------|------------|
| | Principal | Interest | Total |
| 2015 | \$ 82,000 | 252,034 | 334,034 |
| 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 |
| | \$ 5,835,000 | 5,280,257 | 11,115,257 |

El Paso County Water Control and Improvement District No. 4
 TSI-6. Change in Long-Term Bonded Debt
 December 31, 2014

| | Bond Issues | | | Total |
|--------------------------------------|------------------|------------------|-----------------|-----------|
| | Series 2003-A | Series 2008-A | Series 2010 | |
| Original bond | 930,000 | 4,694,000 | 628,000 | |
| Interest rate | 4.25% | 4.375% | 4.5% | |
| 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 | \$ 818,000 | 4,490,000 | 606,000 | 5,914,000 |
| Bonds retired during the fiscal year | (14,000) | (57,000) | (8,000) | (79,000) |
| Ending bonds outstanding | \$ 804,000 | 4,433,000 | 598,000 | 5,835,000 |
| Interest paid during the fiscal year | \$ 34,765 | 196,438 | 24,240 | 255,443 |

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, 2014: \$ 71,618

Average annual debt service payment (principal and interest) for remaining term of all debt: \$ 326,919

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, 2014

| | Amounts | | | | | Percent of Total Operating Revenues | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------------|---------------|---------------|--------------|--------------|
| | 2014 | 2013 | 2012 | 2011 | 2010 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Operating revenues: | | | | | | | | | | |
| Water revenue | \$ 992,604 | 941,091 | 938,876 | 919,890 | 764,367 | 42.8 | 43.2 | 43.6 | 45.9 | 40.4 |
| Sewer revenue | 1,188,944 | 1,096,780 | 1,033,834 | 929,968 | 868,537 | 51.3 | 50.4 | 48.0 | 46.4 | 45.9 |
| Service charges - water | 91,707 | 91,525 | 100,422 | 88,273 | 93,702 | 4.0 | 4.2 | 4.7 | 4.4 | 5.0 |
| Service charges - sewer | 14,790 | 24,601 | 13,507 | 13,033 | 16,549 | 0.6 | 1.1 | 0.6 | 0.7 | 0.9 |
| Water tap and reconnect fees | 16,042 | 10,029 | 26,083 | 14,600 | 19,710 | 0.7 | 0.5 | 1.2 | 0.7 | 1.0 |
| Sewer tap fees | 7,879 | 2,409 | 17,088 | 8,200 | 8,485 | 0.3 | 0.1 | 0.8 | 0.4 | 0.4 |
| Miscellaneous | 6,725 | 9,630 | 25,047 | 28,534 | 120,756 | 0.3 | 0.4 | 1.2 | 1.4 | 6.4 |
| Total | <u>2,318,691</u> | <u>2,176,065</u> | <u>2,154,857</u> | <u>2,002,498</u> | <u>1,892,106</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 | 2,393 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Billing, office and computer | 63,035 | 45,923 | 45,726 | 53,005 | 49,231 | 2.7 | 2.1 | 2.1 | 2.6 | 2.6 |
| Depreciation | 748,614 | 740,035 | 798,496 | 691,784 | 550,457 | 32.3 | 34.0 | 37.1 | 34.5 | 29.1 |
| Health insurance and retirement | 115,985 | 117,797 | 128,086 | 123,033 | 128,383 | 5.0 | 5.4 | 5.9 | 6.1 | 6.8 |
| Insurance and bonds | 31,737 | 15,304 | 30,355 | 24,538 | 26,153 | 1.4 | 0.7 | 1.4 | 1.2 | 1.4 |
| Legal and professional | 74,697 | 338,129 | 83,263 | 252,316 | 297,965 | 3.2 | 15.5 | 3.9 | 12.6 | 15.7 |
| Maintenance, repairs and rent | 293,928 | 266,517 | 287,122 | 419,835 | 305,918 | 12.7 | 12.2 | 13.3 | 21.0 | 16.2 |
| Miscellaneous | 26,468 | 11,115 | 20,848 | 24,890 | 12,678 | 1.1 | 0.5 | 1.0 | 1.2 | 0.7 |
| Payroll and payroll taxes | 435,143 | 429,805 | 416,396 | 414,617 | 395,638 | 18.8 | 19.8 | 19.3 | 20.7 | 20.9 |
| Taxes, permits and licenses | 62,979 | 55,121 | 53,215 | 71,917 | 93,614 | 2.7 | 2.5 | 2.5 | 3.6 | 4.9 |
| Uniforms | 8,822 | 4,600 | 5,891 | 4,886 | 4,716 | 0.4 | 0.2 | 0.3 | 0.2 | 0.2 |
| Utilities and telephone | 158,766 | 161,059 | 158,711 | 167,090 | 159,561 | 6.8 | 7.4 | 7.4 | 8.3 | 8.4 |
| Total | <u>2,022,906</u> | <u>2,188,137</u> | <u>2,030,841</u> | <u>2,250,643</u> | <u>2,026,707</u> | <u>87.2</u> | <u>100.6</u> | <u>94.2</u> | <u>112.4</u> | <u>107.1</u> |
| Operating income: | 295,785 | (12,072) | 124,016 | (248,145) | (134,601) | 12.8 | (0.6) | 5.8 | (12.4) | (7.1) |
| Non-operating revenues (expenses): | | | | | | | | | | |
| Gain on sale of assets | - | - | - | - | - | - | 0.0 | 0.0 | 0.0 | 0.0 |
| Grant income | - | - | - | 2,363,125 | 2,619,136 | 0.0 | 0.0 | 0.0 | 118.0 | 138.4 |
| I & S taxes | 169,037 | 482 | 848 | 1,409 | 1,744 | 7.3 | 0.0 | 0.0 | 0.1 | 0.1 |
| Interest income | 1,691 | 1,553 | 1,998 | 2,693 | 3,339 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |
| Interest expense | (254,164) | (257,221) | (358,848) | (264,848) | (144,122) | (11.0) | (11.8) | (16.7) | (13.2) | (7.6) |
| Total | <u>(83,436)</u> | <u>(255,186)</u> | <u>(356,002)</u> | <u>2,102,379</u> | <u>2,480,097</u> | <u>(3.6)</u> | <u>(11.7)</u> | <u>(16.5)</u> | <u>105.0</u> | <u>131.1</u> |
| Change in net assets: | \$ 212,349 | (267,258) | (231,986) | 1,854,234 | 2,345,496 | 9.2 | (12.3) | (10.8) | 92.6 | 124.0 |

El Paso County Water Control and Improvement District No. 4
 TSI-8. Board Members, Key Personnel, and Consultants
 December 31, 2014

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): May 7, 2013
 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 * 12/31/13 | Expense Reimbursements 12/31/13 | 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 11/14-11/16 | - | - | Director |
| Barbara Telas | Appointed 11/14-11/18 | - | - | Director |
| Key Administrative Personnel: | | | | |
| Mike Terrazas, Jr. | 04/22/13 | \$ 60,992 | - | General Manager |
| Hilaria Garcia | 08/24/98 | \$ 40,186 | - | Office Manager |
| Martin Madrid | 09/03/97 | \$ 48,458 | - | Field Manager |
| Consultants: | | | | |
| Kemp Smith L.L.P. | | \$ 16,067 | - | Attorney |
| Brown & Caldwell | | \$ 6,641 | - | Engineer |
| CDM Smith | | \$ 27,739 | - | Engineer |
| Bixler & Company, L.L.P. | | \$ 16,900 | - | Auditor |

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

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

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EL PASO, TEXAS 79925
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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, 2014, 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 9, 2015.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness.

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. We consider the deficiency 2014-01 described in the accompanying schedule of findings and responses to be a material weakness.

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.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2014-01.

The District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Bipfer + Co., L.L.P.

El Paso, Texas
March 9, 2015

El Paso County Water Control and Improvement District No. 4
Schedule of Findings and Responses
December 31, 2014

Findings-Financial Statement Audit

Material Weakness

2014-1 General Ledger

Condition: General ledger transactions are posted to incorrect account numbers, duplicate transactions are being recorded, and there were missing transactions.

Recommendation: We recommend that the office manager reconcile CUSI to Peachtree on a monthly basis and the general manager review the reconciliation.

Response: The District is in agreement with the Bixler Accountants recommendation and will have the office manager go back and reconcile CUSI to Peachtree for the previous months of January 2015 and February 2015 and continue to reconcile every month of this year, as well as, every year thereafter. The general manager will review the reconciliation on a monthly basis.



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
(915) 764-2212



117 E. MAIN ST.



FAX (915) 764-4840



FABENS, TX 79838-3880

2015 BUDGET (continued)

EXPENSES

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 |
| MAINSTAY EPPER | \$18,700.00 |
| <u>TOTAL EXPENSES</u> | 1,350,000.00 |
| <u>NET INCOME</u> | \$973,000.00 |

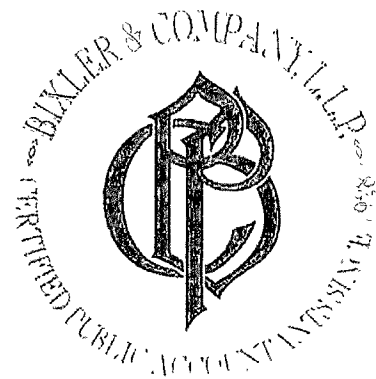
"El Paso County WCID #4 is an equal opportunity provider and employer."

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2015



*HELPING EL PASO
BUSINESS GROW
SINCE 1928*

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 |

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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.

Bisler + 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.

| | 2015 | 2014 |
|---------------------------------|---------------|---------------|
| 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 | 2,748,693 | 2,489,419 |
| 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 | 2,469,071 | 2,277,070 |
| Change in net position | 279,622 | 212,349 |
| Net position, beginning of year | 10,407,174 | 10,194,825 |
| Net position, end of year | \$ 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

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.

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

| | <u>Wastewater</u> | <u>Water</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------------|
| 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 | 1,701,666 | 1,925,476 | 3,627,142 |
| 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 | <u>1,255,218</u> | <u>1,324,041</u> | <u>2,579,259</u> |
| 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 | <u>1,114,329</u> | <u>1,104,035</u> | <u>2,218,364</u> |
| Operating income (loss) | <u>140,889</u> | <u>220,006</u> | <u>360,895</u> |
| Non-operating revenues (expenses): | | | |
| I & S taxes | 150,881 | 16,764 | 167,645 |
| Interest income | 355 | 1,434 | 1,789 |
| Interest expense | <u>(228,143)</u> | <u>(22,564)</u> | <u>(250,707)</u> |
| Net non-operating income (expenses) | <u>(76,907)</u> | <u>(4,366)</u> | <u>(81,273)</u> |
| Changes in net position | 63,982 | 215,640 | 279,622 |
| Net Position: | | | |
| Beginning of the year | <u>2,711,766</u> | <u>7,695,408</u> | <u>10,407,174</u> |
| End of the year | <u>\$ 2,775,748</u> | <u>\$ 7,911,048</u> | <u>\$ 10,686,796</u> |

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 | 4,536,999 |
| 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 | 12,435,371 |
| Total assets | 16,972,370 |
| 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 | 614,574 |
| Long-term liabilities | |
| Bond payable due after one year | 5,671,000 |
| Total long-term liabilities | 5,671,000 |
| Total liabilities | 6,285,574 |
| 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 | 3,627,142 |
| Total net position | \$ 10,686,796 |

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 | (250,707) |
| 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 | \$ <u>4,195,009</u> |
| 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:

| | | <u>Series 2003-A</u> | <u>Series 2008-A</u> | <u>Series 2010</u> | <u>Total</u> |
|--------------------------------------|----|--------------------------|--------------------------|------------------------|------------------|
| 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 | | <u>(15,000)</u> | <u>(59,000)</u> | <u>(8,000)</u> | <u>(82,000)</u> |
| 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 |
| | <u>\$ 5,753,000</u> | <u>5,028,223</u> | <u>10,781,223</u> |

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: | <u>255,565,000</u> |
| Gallons billed to customers: | <u>230,775,000</u> |
| Water accountability ratio: | <u>90%</u> |

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? | <u>X</u> Yes ___ No |
| Is the District located within a city? | Entirely ___ Partly ___ Not at all <u>X</u> |
| City in which district is located. | <u>N/A</u> |
| Is the District located within a city's extra territorial jurisdiction (ETJ)? | Entirely ___ Partly ___ Not at all <u>X</u> |
| ETJ's in which district is located. | <u>N/A</u> |
| Are board members appointed by an office outside the District? | ___ Yes <u>X</u> No |

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> |

| | | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|--|----|------------------|------------------|-------------|-------------|
| 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 | \$ | <u>167,645</u> | <u>169,037</u> | <u>-</u> | <u>-</u> |
| 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 | | |
|------|-------------------|----------------|------------------|
| | Principal | Interest | Total |
| 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 |
| | <u>\$ 798,000</u> | <u>557,309</u> | <u>1,346,309</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 2008-A | | |
|------|---------------|-----------|-----------|
| | Principal | Interest | Total |
| 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 |
| | <u>\$ 590,000</u> | <u>499,240</u> | <u>1,089,240</u> |

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 |
| | \$ 5,753,000 | 5,028,223 | 10,781,223 |

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 | 2,579,259 | 2,318,691 | 2,176,065 | 2,154,857 | 2,002,498 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 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 | 2,218,364 | 2,022,906 | 2,188,137 | 2,030,841 | 2,250,643 | 86.0 | 87.2 | 100.6 | 94.2 | 112.4 |
| Operating income: | 360,895 | 295,785 | (12,072) | 124,016 | (248,145) | 14.0 | 12.8 | (0.6) | 5.8 | (12.4) |
| 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 | (81,273) | (83,436) | (255,186) | (356,002) | 2,102,379 | (3.2) | (3.6) | (11.7) | (16.5) | 105.0 |
| Change in net assets: | \$ 279,622 | 212,349 | (267,258) | (231,986) | 1,854,234 | 10.8 | 9.2 | (12.3) | (10.8) | 92.6 |

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

El Paso County WCID #4
Water and Wastewater Rate Schedule
Rates effective: January 2015

| Customer Classification | | | WATER RATES | |
|--------------------------------|--------------------|------------------|--------------------|-----------------|
| | | | In District | Out of District |
| Residential | | | Usage Block (Gals) | |
| incl. 3,000 gals | Min Monthly Charge | 0-3,000 | \$ 18.32 | 32.06 |
| per 1,000 gals | Base Usage Rate | 3,001-15,000 | \$ 1.84 | 3.22 |
| per 1,000 gals | Peak Usage Rate | 15,001-34,000 | \$ 3.18 | 5.56 |
| per 1,000 gals | Excess Usage Rate | 34,001-1,000,000 | \$ 3.88 | 6.80 |
| per 1,000 gals | Extreme Usage | Over 1,000,000 | \$ 5.06 | 8.86 |
| Residential/Commercial | | | | |
| incl. 3,000 gals | Min Monthly Charge | 0-3,000 | \$ 27.67 | 48.42 |
| per 1,000 gals | Base Usage Rate | 3,001-15,000 | \$ 2.26 | 3.95 |
| per 1,000 gals | Peak Usage Rate | 15,001-34,000 | \$ 3.88 | 6.80 |
| per 1,000 gals | Excess Usage Rate | 34,001-1,000,000 | \$ 4.76 | 8.33 |
| per 1,000 gals | Extreme Usage | Over 1,000,000 | \$ 6.20 | 10.85 |
| Larger User | | | | |
| incl. 3,000 gals | Min Monthly Charge | 0-3,000 | \$ 86.07 | 150.63 |
| per 1,000 gals | Base Usage Rate | 3,001-15,000 | \$ 2.16 | 3.78 |
| per 1,000 gals | Peak Usage Rate | 15,001-34,000 | \$ 3.71 | 6.49 |
| per 1,000 gals | Excess Usage Rate | 34,001-1,000,000 | \$ 4.54 | 7.95 |
| per 1,000 gals | Extreme Usage | Over 1,000,000 | \$ 5.91 | 10.34 |
| Non-Potable | | | | |
| per 1,000 gals | Water Rate | any quantity | N/A | 3.51 |

| Customer Classification | | | SEWER RATES | |
|--------------------------------|-----------------------|------------|--------------------|-----------------|
| | | | In District | Out of District |
| Residential | | | Usage Block (Gals) | |
| incl. 3,000 gals. | Min. Monthly Charge | 0-3,000 | \$ 29.20 | 51.09 |
| per 1,000 gals | Additional Usage Rate | over 3,000 | \$ 2.01 | 3.52 |
| Residential/Commercial | | | | |
| incl. 3,000 gals. | Min. Monthly Charge | 0-3,000 | \$ 56.99 | 99.74 |
| per 1,000 gals | Additional Usage Rate | over 3,000 | \$ 2.87 | 5.03 |
| Larger User | | | | |
| incl. 3,000 gals. | Min. Monthly Charge | 0-3,000 | \$ 402.26 | 703.96 |
| per 1,000 gals | Additional Usage Rate | over 3,000 | \$ 2.95 | 5.16 |

| MINIMUM BILL In-District | | MINIMUM BILL Out of District | |
|---------------------------------|----------------|-------------------------------------|----------------|
| WATER | 18.32 | WATER | \$32.06 |
| SEWER | 29.20 | SEWER | \$51.09 |
| CC | \$2.50 | CC | \$2.50 |
| TWC | \$0.24 | TWC | \$0.42 |
| | <u>\$50.26</u> | | <u>\$86.07</u> |

EL PASO COUNTY WCID #4 is an equal opportunity provider and employer.

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2016

El Paso County Water Control and Improvement District No. 4
Table of Contents
December 31, 2016

| | 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 |

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2016, 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, 2016, and the respective changes in financial position and cash flows thereof 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 7 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 combining financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We have applied certain limited procedures to the combining financial schedules 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 response 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 on 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.

The TSI is the responsibility of management and was derived from and relates 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 TSI is 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 statements 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 15, 2017, 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.

Bisler + Co., L.L.P.

El Paso, Texas
March 15, 2017