

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2016**

# Days in Billing Cycle	<u>Water-Out-District</u>							
	<u>35</u> Jan-16	<u>29</u> Feb-16	<u>28</u> Mar-16	<u>34</u> Apr-16	<u>29</u> May-16	<u>33</u> Jun-16	<u>29</u> Jul-16	<u>30</u> Aug-16
<b>Residential</b>								
# of Users	183	184	188	193	196	196	196	195
\$ Amount Billed	\$ 6,968.36	\$ 7,010.24	\$ 7,280.65	\$ 8,204.74	\$ 8,331.35	\$ 9,119.10	\$ 8,704.25	\$ 8,546.33
Average \$ Billed per User	\$ 38.08	\$ 38.10	\$ 38.73	\$ 42.51	\$ 42.51	\$ 46.53	\$ 44.41	\$ 43.83
# of Gallons Used	792,100	794,200	762,200	999,000	999,900	1,239,500	1,107,500	1,078,500
Average # of Gallons per User	4,328	4,316	4,054	5,176	5,102	6,324	5,651	5,531
<b>Commercial Small</b>								
# of Users	16	16	16	16	18	16	16	18
\$ Amount Billed	\$ 956.64	\$ 881.81	\$ 931.02	\$ 1,004.58	\$ 1,003.68	\$ 1,109.47	\$ 1,276.81	\$ 1,151.09
Average \$ Billed per User	\$ 59.79	\$ 55.11	\$ 58.19	\$ 62.79	\$ 55.76	\$ 69.34	\$ 79.80	\$ 63.95
# of Gallons Used	71,200	59,600	63,200	76,300	75,000	90,400	113,400	82,400
Average # of Gallons per User	4,450	3,725	3,950	4,769	4,167	5,650	7,088	4,578
<b>Commercial Large</b>								
# of Users	8	8	8	8	9	8	8	8
\$ Amount Billed	\$ 13,281.17	\$ 11,705.81	\$ 13,412.77	\$ 20,790.93	\$ 22,786.61	\$ 26,297.70	\$ 24,694.01	\$ 23,264.69
Average \$ Billed per User	\$ 1,660.15	\$ 1,463.23	\$ 1,676.60	\$ 2,598.87	\$ 2,531.85	\$ 3,287.21	\$ 3,086.75	\$ 2,908.09
# of Gallons Used	1,568,930	1,415,958	1,552,450	2,410,215	2,589,600	2,932,682	2,791,215	2,607,925
Average # of Gallons per User	196,116	176,995	194,056	301,277	287,733	366,585	348,902	325,991
<b>Non-potable</b>								
# of Users	2	1	1	4	4	4	5	4
\$ Amount Billed	\$ 541.59	\$ 134.08	\$ 0.74	\$ 232.47	\$ 1,086.33	\$ 258.31	\$ 517.34	\$ 766.05
Average \$ Billed per User	\$ 270.80	\$ 134.08	\$ 0.74	\$ 58.12	\$ 271.58	\$ 64.58	\$ 103.47	\$ 191.51
# of Gallons Used	154,300	38,200	200	63,000	294,400	70,000	140,200	207,600
Average # of Gallons per User	77,150	38,200	200	15,750	73,600	17,500	28,040	51,900
<b>Month Total # of Users</b>	209	209	213	221	227	224	225	225
<b>Month Total \$ Amount Billed</b>	\$ 21,747.76	\$ 19,731.94	\$ 21,625.18	\$ 30,232.72	\$ 33,207.97	\$ 36,784.58	\$ 35,192.41	\$ 33,728.16
<b>Month Total # of Gallons Used</b>	2,586,530	2,307,958	2,378,050	3,548,515	3,958,900	4,332,582	4,152,315	3,976,425
<b>TWC Tax</b>	\$ 10.87	\$ 9.87	\$ 10.81	\$ 15.12	\$ 16.60	\$ 18.39	\$ 17.60	\$ 16.86

# Days in Billing Cycle	<u>Sewer-Out-District</u>							
	<u>35</u> Jan-16	<u>29</u> Feb-16	<u>28</u> Mar-16	<u>34</u> Apr-16	<u>29</u> May-16	<u>33</u> Jun-16	<u>29</u> Jul-16	<u>30</u> Aug-16
<b>Residential</b>								
# of Users	140	140	144	146	149	150	151	151
\$ Amount Billed	\$ 8,235.65	\$ 8,182.43	\$ 8,136.57	\$ 8,896.74	\$ 9,008.11	\$ 9,544.40	\$ 9,304.18	\$ 9,325.22
Average \$ Billed per User	\$ 58.83	\$ 58.45	\$ 56.50	\$ 60.94	\$ 60.46	\$ 63.63	\$ 61.62	\$ 61.76
# of Gallons Used	699,300	680,100	635,400	819,100	826,300	985,600	900,700	896,000
Average # of Gallons per User	4,995	4,858	4,413	5,610	5,546	6,571	5,965	5,934
<b>Commercial Small</b>								
# of Users	3	3	3	3	4	3	3	4
\$ Amount Billed	\$ 438.70	\$ 430.15	\$ 436.06	\$ 436.07	\$ 416.49	\$ 415.48	\$ 419.50	\$ 409.96
Average \$ Billed per User	\$ 146.23	\$ 143.38	\$ 145.35	\$ 145.36	\$ 104.12	\$ 138.49	\$ 139.83	\$ 102.49
# of Gallons Used	12,300	12,100	13,400	13,400	9,500	9,300	10,100	7,100
Average # of Gallons per User	4,100	4,033	4,467	4,467	2,375	3,100	3,367	1,775

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<b>Commercial Large</b>										
# of Users		1		1		1		1		1
\$ Amount Billed	\$	945.74	\$	1,067.59	\$	979.31	\$	1,083.17	\$	1,196.95
Average \$ Billed per User	\$	945.74	\$	1,067.59	\$	979.31	\$	1,083.17	\$	1,196.95
# of Gallons Used		49,857		73,471		56,362		76,490		98,541
Average # of Gallons per User		49,857		73,471		56,362		76,490		98,541
<b>Month Total # of Users</b>		144		144		148		150		154
<b>Month Total \$ Amount Billed</b>	\$	9,620.09	\$	9,680.17	\$	9,551.94	\$	10,415.98	\$	10,621.55
<b>Month Total # of Gallons Used</b>		761,457		765,671		705,162		908,990		934,341
<b>TWC Tax</b>	\$	48.10	\$	48.40	\$	47.76	\$	52.08	\$	53.11

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2016**

	<b>Jan-16</b>	<b>Feb-16</b>	<b>Mar-16</b>	<b>Apr-16</b>	<b>May-16</b>	<b>Jun-16</b>	<b>Jul-16</b>	<b>Aug-16</b>
<b>Month Total # of Water Users</b>	2,305	2,302	2,318	2,325	2,337	2,338	2,334	2,330
<b>Month Total # of Sewer Users</b>	2,175	2,171	2,189	2,190	2,198	2,199	2,196	2,193
<b>Month Total \$ Water Billed</b>	\$ 83,714.65	\$ 78,918.66	\$ 85,840.21	\$ 105,834.09	\$ 107,782.70	\$ 125,201.76	\$ 119,925.06	\$ 110,103.11
<b>Month Total \$ Sewer Billed</b>	\$ 97,978.32	\$ 95,094.70	\$ 95,786.54	\$ 104,927.58	\$ 104,030.08	\$ 114,525.70	\$ 110,116.56	\$ 104,554.34
<b>Total # of Gallons Used - Water</b>	16,793,957	15,090,984	15,774,041	21,516,798	30,547,679	26,854,123	25,205,126	21,760,420
<b>Total # of Gallons Used - Sewer</b>	14,438,746	12,936,612	13,129,506	17,407,260	16,732,118	21,682,998	19,862,199	17,092,020
<b>Month Total TWC Tax - Water</b>	\$ 418.57	\$ 394.59	\$ 429.20	\$ 529.17	\$ 538.91	\$ 626.01	\$ 599.63	\$ 550.52
<b>Month Total TWC Tax - Sewer</b>	\$ 489.89	\$ 475.47	\$ 478.93	\$ 524.64	\$ 520.15	\$ 572.63	\$ 550.58	\$ 522.77

**Grand Totals Water & Sewer Billed:**    \$ 181,692.97    \$ 174,013.36    \$ 181,626.75    \$ 210,761.67    \$ 211,812.78    \$ 239,727.46    \$ 230,041.62    \$ 214,657.45

<u>33</u> Sep-16	<u>29</u> Oct-16	<u>26</u> Nov-16	<u>30</u> Dec-16	2016 Totals	average
1,940	1,937	1,944	1,934	23,319	1943
\$ 53,560.63	\$ 48,097.58	\$ 45,583.94	\$ 47,572.14	\$ 624,085.54	
27.61	24.83	23.45	24.60	26.76	
13,141,300	10,430,600	8,970,300	9,883,200	150,068,600	
6,774	5,385	4,614	5,110	6,435	
132	132	132	133	1,569	131
\$ 5,808.36	\$ 5,510.07	\$ 4,829.46	\$ 5,137.90	\$ 67,151.60	
44.00	41.74	36.59	38.63	42.80	
987,866	870,596	649,071	740,110	20,409,904	
7,484	6,595	4,917	5,565	13,008	
29	29	29	29	348	29
\$ 15,947.39	\$ 12,034.08	\$ 10,030.63	\$ 9,508.89	\$ 157,453.45	
549.91	414.97	345.88	327.89	452.45	
3,147,252	2,319,233	1,902,218	1,777,823	30,642,918	
108,526	79,974	65,594	61,304	88,054	
2,101	2,098	2,105	2,096	25,236	2103
\$ 75,316.38	\$ 65,641.73	\$ 60,444.03	\$ 62,218.93	\$ 848,690.59	
17,276,418	13,620,429	11,521,589	12,401,133	201,121,422	
\$ 376.58	\$ 328.21	\$ 302.22	\$ 311.09	\$ 4,243.45	

<u>33</u> Sep-16	<u>29</u> Oct-16	<u>26</u> Nov-16	<u>30</u> Dec-16	2016 Totals	average
1,894	1,891	1,898	1,890	22,775	1898
\$ 71,008.26	\$ 66,098.34	\$ 63,616.52	\$ 65,432.49	\$ 841,514.39	
\$ 37.49	\$ 34.95	\$ 33.52	\$ 34.62	\$ 36.95	
12,836,800	10,178,000	8,764,800	9,705,900	146,482,100	
6,778	5,382	4,618	5,135	6,432	
122	122	123	123	1,442	120
\$ 8,823.57	\$ 8,579.83	\$ 8,062.72	\$ 8,316.24	\$ 102,305.34	
\$ 72.32	\$ 70.33	\$ 65.55	\$ 67.61	\$ 70.95	
947,066	839,196	630,171	710,293	10,366,887	
7,763	6,879	5,123	5,775	7,189	
19	19	19	19	228	19

\$ 13,913.67	\$ 11,860.52	\$ 11,180.73	\$ 11,459.19	\$ 149,808.63
\$ 732.30	\$ 624.24	\$ 588.46	\$ 603.12	\$ 657.06
2,182,662	1,486,678	1,256,239	1,350,625	20,366,009
114,877	78,246	66,118	71,086	89,325
2,035	2,032	2,040	2,032	24,445
\$ 93,745.50	\$ 86,538.69	\$ 82,859.97	\$ 85,207.92	\$ 1,093,628.36
15,966,528	12,503,874	10,651,210	11,766,818	177,214,996
\$ 468.73	\$ 432.69	\$ 414.30	\$ 426.04	\$ 5,468.14

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<u>33</u> Sep-16	<u>29</u> Oct-16	<u>26</u> Nov-16	<u>30</u> Dec-16	2016 Totals	average
196	202	201	200	2,330	194
\$ 8,181.02	\$ 7,906.40	\$ 7,701.79	\$ 7,916.68	\$ 95,870.91	
\$ 41.74	\$ 39.14	\$ 38.32	\$ 39.58	\$ 41.15	
960,100	839,900	754,000	818,600	11,145,500	
4,898	4,158	3,751	4,093	4,783	
16	17	17	17	199	17
\$ 1,033.98	\$ 1,183.43	\$ 1,007.92	\$ 1,230.82	\$ 12,771.25	
\$ 64.62	\$ 69.61	\$ 59.29	\$ 72.40	\$ 64.18	
82,100	110,500	67,500	103,900	995,500	
5,131	6,500	3,971	6,112	5,003	
8	8	11	11	103	9
\$ 14,495.68	\$ 16,465.43	\$ 15,059.20	\$ 12,002.50	\$ 214,256.50	
\$ 1,811.96	\$ 2,058.18	\$ 1,369.02	\$ 1,091.14	\$ 2,080.16	
1,686,168	1,922,412	1,719,295	1,350,095	24,546,945	
210,771	240,302	156,300	122,736	238,320	
3	3	3	3	37	3
\$ 140.58	\$ 745.75	\$ 475.27	\$ 254.24	\$ 5,152.75	
\$ 46.86	\$ 248.58	\$ 158.42	\$ 84.75	\$ 139.26	
38,100	202,100	128,800	68,900	1,405,800	
12,700	67,367	42,933	0	37,995	
223	230	232	231	2,669	222
\$ 23,851.26	\$ 26,301.01	\$ 24,244.18	\$ 21,404.24	\$ 328,051.41	
2,766,468	3,074,912	2,669,595	2,341,495	38,093,745	
\$ 11.93	\$ 13.15	\$ 12.12	\$ 10.70	\$ 164.03	

<u>33</u> Sep-16	<u>29</u> Oct-16	<u>26</u> Nov-16	<u>30</u> Dec-16	2016 Totals	average
153	158	155	155	1,792	149
\$ 9,304.99	\$ 9,006.57	\$ 8,593.05	\$ 8,983.92	\$ 106,521.83	
\$ 60.82	\$ 57.00	\$ 55.44	\$ 57.96	\$ 59.44	
854,400	751,600	619,800	719,300	9,387,600	
5,584	4,757	3,999	4,641	5,239	
3	3	3	3	38	3
\$ 410.97	\$ 430.04	\$ 410.47	\$ 428.04	\$ 5,081.93	
\$ 136.99	\$ 143.35	\$ 136.82	\$ 142.68	\$ 133.74	
7,000	10,400	6,300	9,300	120,200	74 of 105
2,333	3,467	2,100	3,100	3,163	

	1	1	1	2	13	1
\$	1,108.11	\$ 1,068.55	\$ 966.27	\$ 1,632.75	\$ 12,477.51	
\$	1,108.11	\$ 1,068.55	\$ 966.27	\$ 816.38	\$ 959.81	
	81,324	73,657	53,835	49,571	683,580	
	81,324	73,657	53,835	24,786	52,583	
	157	162	159	160	1,843	154
\$	10,824.07	\$ 10,505.16	\$ 9,969.79	\$ 11,044.71	\$ 124,081.27	
	942,724	835,657	679,935	778,171	10,191,380	
\$	54.12	\$ 52.53	\$ 49.85	\$ 55.22	\$ 620.41	

Sep-16	Oct-16	Nov-16	Dec-16	2016Totals	
2,324	2,328	2,337	2,327	27,905	2325
2,192	2,194	2,199	2,192	26,288	2191
\$ 99,167.64	\$ 91,942.74	\$ 84,688.21	\$ 83,623.17	1,176,742	
\$ 104,569.57	\$ 97,043.85	\$ 92,829.76	\$ 96,252.63	1,217,710	
20,042,886	16,695,341	14,191,184	14,742,628	239,215,167	
16,909,252	13,339,531	11,331,145	12,544,989	187,406,376	
\$ 495.84	\$ 459.71	\$ 423.44	\$ 418.12	\$ 5,883.71	
\$ 522.85	\$ 485.22	\$ 464.15	\$ 481.26	\$ 6,088.55	
\$ 203,737.21	\$ 188,986.59	\$ 177,517.97	\$ 179,875.80		



**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2017**

# Days in Billing Cycle	<u>Water-In-District</u>							
	<u>34</u>	<u>30</u>	<u>32</u>	<u>28</u>	<u>30</u>	<u>32</u>	<u>29</u>	<u>30</u>
<u>Residential</u>	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>
# of Users	1,934	1,938	1,944	1,946	1,949	1,945	1,936	1,930
\$ Amount Billed	\$ 51,481.47	\$ 48,988.53	\$ 53,145.58	\$ 52,326.12	\$ 55,853.45	\$ 64,351.12	\$ 57,984.02	\$ 55,914.73
Average \$ Billed per User	26.62	25.28	27.34	26.89	28.66	33.09	29.95	28.97
# of Gallons Used	10,849,100	96,677,000	11,822,200	11,400,000	13,062,400	16,714,500	14,039,700	13,032,800
Average # of Gallons per User	5,610	49,885	6,081	5,858	6,702	8,594	7,252	6,753
<b>Commercial Small</b>								
# of Users	134	135	139	139	140	140	138	140
\$ Amount Billed	\$ 5,675.02	\$ 5,328.24	\$ 6,035.41	\$ 5,906.27	\$ 6,565.82	\$ 6,902.47	\$ 6,881.81	\$ 6,794.55
Average \$ Billed per User	42.35	39.47	43.42	42.49	46.90	49.30	49.87	48.53
# of Gallons Used	811,098	721,923	907,598	830,210	1,042,429	1,139,318	1,103,602	1,085,933
Average # of Gallons per User	6,053	5,348	6,529	5,973	7,446	8,138	7,997	7,757
<b>Commercial Large</b>								
# of Users	29	29	30	29	29	29	29	29
\$ Amount Billed	\$ 9,774.10	\$ 9,794.99	\$ 12,799.90	\$ 15,359.07	\$ 16,812.77	\$ 18,909.06	\$ 17,618.96	\$ 17,349.46
Average \$ Billed per User	337.04	337.76	426.66	529.62	579.75	652.04	607.55	598.26
# of Gallons Used	1,706,626	1,723,211	2,348,698	2,859,875	3,148,567	3,573,384	3,314,146	3,266,392
Average # of Gallons per User	58,849	59,421	78,290	98,616	108,571	123,220	114,281	112,634
<b>Month Total # of Users</b>	2,097	2,102	2,113	2,114	2,118	2,114	2,103	2,099
<b>Month Total \$ Amount Billed</b>	\$ 66,930.59	\$ 64,111.76	\$ 71,980.89	\$ 73,591.46	\$ 79,232.04	\$ 90,162.65	\$ 82,484.79	\$ 80,058.74
<b>Month Total # of Gallons Used</b>	13,366,824	99,122,134	15,078,496	15,090,085	17,253,396	21,427,202	18,457,448	17,385,125
<b>TWC Tax</b>	\$ 334.65	\$ 320.56	\$ 359.90	\$ 367.96	\$ 396.16	\$ 450.81	\$ 412.42	\$ 400.29
	<u>Sewer-In-District</u>							
	<u>34</u>	<u>30</u>	<u>32</u>	<u>28</u>	<u>30</u>	<u>32</u>	<u>29</u>	<u>30</u>
<b>Residential</b>	<b>Jan-17</b>	<b>Feb-17</b>	<b>Mar-17</b>	<b>Apr-17</b>	<b>May-17</b>	<b>Jun-17</b>	<b>Jul-17</b>	<b>Aug-17</b>
# of Users	1,890	1,894	1,898	1,899	1,902	1,898	1,889	1,883
\$ Amount Billed	\$ 67,134.79	\$ 64,891.66	\$ 68,667.47	\$ 67,831.79	\$ 71,021.56	\$ 77,932.27	\$ 72,670.40	\$ 70,863.26
Average \$ Billed per User	35.52	34.26	36.18	35.72	37.34	41.06	38.47	37.63
# of Gallons Used	10,680,400	9,493,600	11,531,600	11,081,300	12,696,300	16,234,900	13,684,800	12,720,000
Average # of Gallons per User	5,651	5,012	6,076	5,835	6,675	8,554	7,244	6,755
<b>Commercial Small</b>								
# of Users	124	125	126	126	126	126	124	126
\$ Amount Billed	\$ 8,535.75	\$ 8,308.94	\$ 8,839.92	\$ 8,551.67	\$ 9,087.88	\$ 9,459.94	\$ 9,138.42	\$ 9,115.19
Average \$ Billed per User	68.84	66.47	70.16	67.87	72.13	75.08	73.70	72.34
# of Gallons Used	778,524	693,946	851,287	772,607	963,458	1,094,292	987,465	982,375
Average # of Gallons per User	6,278	5,552	6,756	6,132	7,646	8,685	7,963	7,797
<b>Commercial Large</b>								
# of Users	19	19	20	19	19	19	19	19

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\$ Amount Billed	\$ 11,693 79	\$ 11,248 28	\$ 11,620 56	\$ 12,776 69	\$ 13,170 01	\$ 14,105 80	\$ 13,661 64	\$ 14,055 87
Average \$ Billed per User	\$ 615 46	\$ 592 01	\$ 581 03	\$ 672 46	\$ 53 88	\$ 742 41	\$ 719 03	\$ 739 78
# of Gallons Used	1,430,158	1,279,141	1,405,335	1,797,242	1,930,568	2,247,794	2,097,219	2,230,864
Average # of Gallons per User	75,271	67,323	70,267	94,592	101,609	118,305	110,380	117,414
<b>Month Total # of Users</b>	2,033	2,038	2,044	2,044	2,047	2,043	2,032	2,028
<b>Month Total \$ Amount Billed</b>	\$ 87,364 33	\$ 84,448 88	\$ 89,127 95	\$ 89,160 15	\$ 93,279 45	\$ 101,498 01	\$ 95,470 46	\$ 94,034 32
<b>Month Total # of Gallons Used</b>	12,889,082	11,466,687	13,788,222	13,651,149	15,590,326	19,576,986	16,769,484	15,933,239
<b>TWC Tax</b>	\$ 436 82	\$ 422 24	\$ 445 64	\$ 445 80	\$ 466 40	\$ 507.49	\$ 477 35	\$ 470 17

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# Days in Billing Cycle	<u>Water-Out-District</u>							
	<u>34</u>	<u>30</u>	<u>32</u>	<u>28</u>	<u>30</u>	<u>32</u>	<u>29</u>	<u>30</u>
<b>Residential</b>	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
# of Users	201	202	208	206	211	216	215	224
\$ Amount Billed	\$ 8,569.81	\$ 8,317.30	\$ 8,840.44	\$ 8,754.89	\$ 9,358.93	\$ 10,678.09	\$ 9,921.53	\$ 9,815.41
Average \$ Billed per User	\$ 42.64	\$ 41.17	\$ 42.50	\$ 42.50	\$ 44.36	\$ 49.44	\$ 46.15	\$ 43.82
# of Gallons Used	910,500	818,300	963,400	919,300	1,083,500	1,387,000	1,181,700	1,108,400
Average # of Gallons per User	4,530	4,051	4,632	4,463	5,135	6,421	5,496	4,948
<b>Commercial Small</b>								
# of Users	17	17	17	17	17	17	17	16
\$ Amount Billed	\$ 1,120.78	\$ 1,028.75	\$ 1,049.36	\$ 1,040.79	\$ 1,058.64	\$ 1,261.11	\$ 1,309.72	\$ 1,097.86
Average \$ Billed per User	\$ 65.93	\$ 60.51	\$ 61.73	\$ 61.22	\$ 62.27	\$ 74.18	\$ 77.04	\$ 68.62
# of Gallons Used	83,700	657,000	70,700	69,900	86,400	112,400	109,100	94,800
Average # of Gallons per User	4,924	38,647	4,159	4,112	5,082	6,612	6,418	5,925
<b>Commercial Large</b>								
# of Users	11	14	11	11	11	11	11	11
\$ Amount Billed	\$ 12,516.49	\$ 11,448.11	\$ 17,839.47	\$ 17,926.86	\$ 20,287.60	\$ 31,498.72	\$ 26,185.13	\$ 21,186.36
Average \$ Billed per User	\$ 1,137.86	\$ 817.72	\$ 1,621.77	\$ 1,629.71	\$ 1,844.33	\$ 2,863.52	\$ 2,380.47	\$ 1,926.03
# of Gallons Used	1,342,605	1,213,325	1,952,164	1,962,854	2,232,400	3,391,142	2,825,720	2,318,905
Average # of Gallons per User	122,055	86,666	177,469	178,441	202,945	308,286	256,884	210,810
<b>Non-potable</b>								
# of Users	3	1	1	1	2	0	0	1
\$ Amount Billed	\$ 69.37	\$ 0.77	\$ -	\$ -	\$ 13.55	\$ -	\$ -	\$ -
Average \$ Billed per User	\$ 23.12	\$ 0.77	\$ -	\$ -	\$ 6.78	#DIV/0!	#DIV/0!	\$ -
# of Gallons Used	18,500	200	0	0	3,500	0	0	0
Average # of Gallons per User	6,167	200	0	0	0	#DIV/0!	#DIV/0!	0
<b>Month Total # of Users</b>	232	234	237	235	241	244	243	252
<b>Month Total \$ Amount Billed</b>	\$ 22,276.45	\$ 20,794.93	\$ 27,729.27	\$ 27,722.54	\$ 30,718.72	\$ 43,437.92	\$ 37,416.38	\$ 32,099.63
<b>Month Total # of Gallons Used</b>	2,355,305	2,688,825	2,986,264	2,952,054	3,405,800	4,890,542	4,116,520	3,522,105
<b>TWC Tax</b>	\$ 11.14	\$ 10.40	\$ 13.86	\$ 13.86	\$ 15.36	\$ 21.72	\$ 18.71	\$ 16.05

# Days in Billing Cycle	<u>Sewer-Out-District</u>							
	<u>34</u>	<u>30</u>	<u>32</u>	<u>28</u>	<u>30</u>	<u>32</u>	<u>29</u>	<u>30</u>
<b>Residential</b>	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17
# of Users	155	159	163	163	168	172	171	177
\$ Amount Billed	\$ 9,285.53	\$ 9,067.76	\$ 9,644.93	\$ 9,569.48	\$ 10,190.17	\$ 11,284.24	\$ 10,622.46	\$ 10,652.85
Average \$ Billed per User	\$ 59.91	\$ 57.03	\$ 59.17	\$ 58.71	\$ 60.66	\$ 65.61	\$ 62.12	\$ 60.19
# of Gallons Used	819,900	724,900	858,200	803,500	940,700	1,207,100	1,025,300	968,900
Average # of Gallons per User	5,290	4,559	5,265	4,929	5,599	7,018	5,996	5,474
<b>Commercial Small</b>								
# of Users	3	3	3	3	3	3	3	3
\$ Amount Billed	\$ 438.08	\$ 435.06	\$ 408.96	\$ 460.16	\$ 414.98	\$ 427.03	\$ 418.50	\$ 419.50
Average \$ Billed per User	\$ 146.03	\$ 145.02	\$ 136.32	\$ 153.39	\$ 138.33	\$ 142.34	\$ 139.50	\$ 139.83
# of Gallons Used	12,400	11,800	7,600	18,200	9,200	11,600	9,900	10,100
Average # of Gallons per User	4,133	3,933	2,533	6,067	3,067	3,867	3,300	3,367

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2017**

<b>Commercial Large</b>									
# of Users		2	3	2	2	2	2	2	2
\$ Amount Billed	\$	1,759.71	\$ 1,876.04	\$ 2,217.15	\$ 2,112.78	\$ 1,977.32	\$ 2,348.87	\$ 2,247.07	\$ 1,831.15
Average \$ Billed per User	\$	879.86	\$ 625.35	\$ 1,108.58	\$ 1,056.39	\$ 988.66	\$ 1,174.44	\$ 1,123.54	\$ 915.58
# of Gallons Used		74,177	96,721		142,601	116,349	188,355	168,627	87,967
Average # of Gallons per User		37,089	32,240	0	71,301	58,175	94,178	84,314	43,984
<b>Month Total # of Users</b>		160	165	168	168	173	177	176	182
<b>Month Total \$ Amount Billed</b>	\$	11,483.32	\$ 11,378.86	\$ 12,271.04	\$ 12,142.42	\$ 12,582.47	\$ 14,060.14	\$ 13,288.03	\$ 12,903.50
<b>Month Total # of Gallons Used</b>		906,477	833,421	865,800	964,301	1,066,249	1,407,055	1,203,827	1,066,967
<b>TWC Tax</b>	\$	57.42	\$ 56.89	\$ 61.36	\$ 60.71	\$ 62.91	\$ 70.30	\$ 66.44	\$ 64.52

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2017**

	<b>Jan-17</b>	<b>Feb-17</b>	<b>Mar-17</b>	<b>Apr-17</b>	<b>May-17</b>	<b>Jun-17</b>	<b>Jul-17</b>	<b>Aug-17</b>
<b>Month Total # of Water Users</b>	2,329	2,336	2,350	2,349	2,359	2,358	2,346	2,351
<b>Month Total # of Sewer Users</b>	2,193	2,203	2,212	2,212	2,220	2,220	2,208	2,210
<b>Month Total \$ Water Billed</b>	\$ 89,207.04	\$ 84,906.69	\$ 99,710.16	\$ 101,314.00	\$ 109,950.76	\$ 133,600.57	\$ 119,901.17	\$ 112,158.37
<b>Month Total \$ Sewer Billed</b>	\$ 98,847.65	\$ 95,827.74	\$ 101,398.99	\$ 101,302.57	\$ 105,861.92	\$ 115,558.15	\$ 108,758.49	\$ 106,937.82
<b>Total # of Gallons Used - Water</b>	15,722,129	101,810,959	18,064,760	18,042,139	20,659,196	26,317,744	22,573,968	20,907,230
<b>Total # of Gallons Used - Sewer</b>	13,795,559	12,300,108	14,654,022	14,615,450	16,656,575	20,984,041	17,973,311	17,000,206
<b>Month Total TWC Tax - Water</b>	\$ 446.04	\$ 424.53	\$ 498.55	\$ 506.57	\$ 549.75	\$ 668.00	\$ 599.51	\$ 560.79
<b>Month Total TWC Tax - Sewer</b>	\$ 494.24	\$ 479.14	\$ 506.99	\$ 506.51	\$ 529.31	\$ 577.79	\$ 543.79	\$ 534.69

**Grand Totals Water & Sewer Billed:**    \$ 188,054.69    \$ 180,734.43    \$ 201,109.15    \$ 202,616.57    \$ 215,812.68    \$ 249,158.72    \$ 228,659.66    \$ 219,096.19

<u>32</u> Sep-17	<u>30</u> Oct-17	<u>33</u> Nov-17	<u>23</u> Dec-17	2017 Totals	average
1,933	1,933	1,934	1,931	23,253	1938
\$ 56,907.31	\$ 50,689.63	\$ 51,051.17	\$ 44,379.42	\$ 643,072.55	
29.44	26.22	26.40	22.98	27.66	
13,547,700	10,600,500	10,760,100	7,027,700	229,533,700	
7,009	5,484	5,564	3,639	9,871	
140	140	138	138	1,661	138
\$ 6,936.59	\$ 6,080.69	\$ 5,934.47	\$ 5,226.82	\$ 74,268.16	
49.55	43.43	43.00	37.88	44.71	
1,145,729	893,537	860,921	592,031	11,134,329	
8,184	6,382	6,239	4,290	6,703	
29	29	29	29	349	29
\$ 18,863.18	\$ 12,760.42	\$ 10,396.90	\$ 7,228.00	\$ 167,666.81	
650.45	440.01	358.51	249.24	480.42	
3,566,962	2,353,430	1,868,985	1,203,112	30,933,388	
122,999	81,153	64,448	41,487	88,634	
2,102	2,102	2,101	2,098	25,263	2105
\$ 82,707.08	\$ 69,530.74	\$ 67,382.54	\$ 56,834.24	\$ 885,007.52	
18,260,391	13,847,467	13,490,006	8,822,843	271,601,417	
\$ 413.54	\$ 347.65	\$ 336.91	\$ 284.17	\$ 4,425.04	

<u>32</u> Sep-17	<u>30</u> Oct-17	<u>33</u> Nov-17	<u>23</u> Dec-17	2017 Totals	average
1,886	1,886	1,887	1,885	22,697	1891
\$ 71,729.40	\$ 66,338.54	\$ 66,651.64	\$ 60,366.54	\$ 826,099.32	
\$ 38.03	\$ 35.17	\$ 35.32	\$ 32.02	\$ 36.40	
13,205,800	10,352,700	10,546,400	6,899,000	139,126,800	
7,002	5,489	5,589	3,660	6,130	
126	126	125	125	1,505	125
\$ 9,427.61	\$ 8,754.12	\$ 8,731.69	\$ 8,117.94	\$ 106,069.07	
\$ 74.82	\$ 69.48	\$ 69.85	\$ 64.94	\$ 70.48	
1,078,533	824,040	814,435	573,109	10,414,071	
8,560	6,540	6,515	4,585	6,920	
19	19	19	19	229	19

\$ 14,640.29	\$ 12,649.24	\$ 11,807.81	\$ 10,449.69	\$ 151,879.67
\$ 770.54	\$ 665.75	\$ 621.46	\$ 549.98	\$ 663.23
2,428,966	1,754,036	1,468,806	1,008,433	21,078,562
127,840	92,318	77,306	53,075	92,046
2,031	2,031	2,031	2,029	24,431
\$ 95,797.30	\$ 87,741.90	\$ 87,191.14	\$ 78,934.17	\$ 1,084,048.06
16,713,299	12,930,776	12,829,641	8,480,542	170,619,433
\$ 478.99	\$ 438.71	\$ 435.96	\$ 394.67	\$ 5,420.24

2036

<u>32</u> Sep-17	<u>30</u> Oct-17	<u>33</u> Nov-17	<u>23</u> Dec-17	2017 Totals	average
225	229	228	230	2,595	216
\$ 10,235 57	\$ 9,394 32	\$ 9,677.68	\$ 8,742 97	\$ 112,306 94	
\$ 45 49	\$ 41 02	\$ 42 45	\$ 38 01	\$ 43 28	
1,202,600	959,700	1,016,600	657,300	12,208,300	
5,345	4,191	4,459	2,858	4,705	
16	18	19	19	207	17
\$ 1,105 00	\$ 1,021 54	\$ 1,121.05	\$ 987 29	\$ 13,201 89	
\$ 69 06	\$ 56 75	\$ 59 00	\$ 51 96	\$ 63 78	
96,300	74,200	81,600	58,200	1,594,300	
6,019	4,122	4,295	3,063	7,702	
11	11	13	13	139	12
\$ 25,700 20	\$ 29,539 70	\$ 26,456 43	\$ 13,833 50	\$ 254,418 57	
\$ 2,336 38	\$ 2,685 43	\$ 2,035 11	\$ 1,064 12	\$ 1,830 35	
2,808,847	3,243,026	2,869,990	1,474,751	27,635,729	
255,350	294,821	220,768	113,442	198,818	
2	0	0	0	11	1
\$ 79 72				\$ 163 41	
\$ 39 86	#DIV/0!	#DIV/0!	#DIV/0!	\$ 14 86	
20,600				42,800	
10,300	#DIV/0!	#DIV/0!	0	3,891	
254	258	260	262	2,952	246
\$ 37,120 49	\$ 39,955 56	\$ 37,255 16	\$ 23,563 76	\$ 380,090.81	
4,128,347	4,276,926	3,968,190	2,190,251	41,481,129	
\$ 18 56	\$ 19 98	\$ 18.63	\$ 11.78	\$ 190 05	

<u>32</u> Sep-17	<u>30</u> Oct-17	<u>33</u> Nov-17	<u>23</u> Dec-17	2017 Totals	average
179	183	181	183	2,054	171
\$ 11,102 25	\$ 10,508 59	\$ 10,748 25	\$ 9,910 17	\$ 122,586 68	
\$ 62 02	\$ 57 42	\$ 59 38	\$ 54 15	\$ 59 68	
1,057,600	865,500	922,800	601,100	10,795,500	
5,908	4,730	5,098	3,285	5,256	
3	3	3	3	36	3
\$ 412 98	\$ 409.96	\$ 421 51	\$ 424 52	\$ 5,091 24	
\$ 137 66	\$ 136 65	\$ 140 50	\$ 141.51	\$ 141 42	
9,200	7,900	9,000	9,900	126,800	
3,067	2,633	3,000	3,300	3,522	



	2		2		2		2		25		2
\$	3,070.08	\$	5,913.54	\$	4,228.45	\$	2,060.60	\$	31,642.76		
\$	1,535.04	\$	2,956.77	\$	2,114.23	\$	1,030.30	\$	1,265.71		
	328,125		879,182		552,614		132,487		2,767,205		
	164,063		439,591		276,307		66,244		110,688		
	184		188		186		188		2,115		176
\$	14,585.31	\$	16,832.09	\$	15,398.21	\$	12,395.29	\$	159,320.68		
	1,394,925		1,752,582		1,484,414		743,487		13,689,505		
\$	72.93	\$	84.16	\$	76.99	\$	61.98	\$	796.60		

Sep-17	Oct-17	Nov-17	Dec-17	2017 Totals	
2,356	2,360	2,361	2,360	28,215	2351
2,215	2,219	2,217	2,217	26,546	2212
\$ 119,827.57	\$ 109,486.30	\$ 104,637.70	\$ 80,398.00	1,265,098	
\$ 110,382.61	\$ 104,573.99	\$ 102,589.35	\$ 91,329.46	1,243,369	
22,388,738	18,124,393	17,458,196	11,013,094	313,082,546	
18,108,224	14,683,358	14,314,055	9,224,029	184,308,938	
\$ 599.14	\$ 547.43	\$ 523.19	\$ 401.99	\$ 6,325.49	
\$ 551.91	\$ 522.87	\$ 512.95	\$ 456.65	\$ 6,216.84	
\$ 230,210.18	\$ 214,060.29	\$ 207,227.05	\$ 171,727.46		

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

<u># Days in Billing Cycle</u>	<u>Water-In-District</u>								
	<u>36</u>	<u>28</u>	<u>32</u>	<u>28</u>	<u>31</u>	<u>32</u>	<u>30</u>	<u>33</u>	
<u>Residential</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Jul-18</u>	<u>Aug-18</u>	
# of Users	1,937	1,932	1,933	1,940	1,940	1,939	1,943	1,942	
\$ Amount Billed	\$ 55,181.12	\$ 49,488.64	\$ 53,257.71	\$ 53,906.73	\$ 59,799.55	\$ 64,930.54	\$ 60,607.93	\$ 62,298.51	
Average \$ Billed per User	28.49	25.62	27.55	27.79	30.82	33.49	31.19	32.08	
# of Gallons Used	11,414,300	8,702,800	10,679,100	10,968,700	13,617,300	15,804,200	13,911,000	14,632,300	
Average # of Gallons per User	5,893	4,505	5,525	5,654	7,019	8,151	7,160	7,535	
	<b>0.017%</b>	<b>0.022%</b>	<b>0.018%</b>	<b>0.018%</b>	<b>0.014%</b>	<b>0.012%</b>	<b>0.014%</b>	<b>0.013%</b>	
<b>Commercial Small</b>									
# of Users	138	137	138	140	142	144	146	146	
\$ Amount Billed	\$ 7,309.91	\$ 6,083.27	\$ 6,494.36	\$ 6,340.84	\$ 7,434.31	\$ 7,800.40	\$ 7,924.60	\$ 8,363.11	
Average \$ Billed per User	52.97	44.40	47.06	45.29	52.35	54.17	54.28	57.28	
# of Gallons Used	1,052,305	814,326	908,377	884,764	1,160,263	1,222,626	1,224,111	1,346,508	
Average # of Gallons per User	7,625	5,944	6,582	6,320	8,171	8,490	8,384	9,223	
<b>Commercial Large</b>									
# of Users	30	29	29	29	29	29	29	29	
\$ Amount Billed	\$ 9,741.43	\$ 10,530.54	\$ 12,378.69	\$ 13,207.54	\$ 16,300.18	\$ 18,455.93	\$ 17,071.62	\$ 19,030.70	
Average \$ Billed per User	324.71	363.12	426.85	455.43	562.08	636.41	588.68	656.23	
# of Gallons Used	1,612,873	1,779,416	2,148,406	2,307,580	2,896,747	3,309,416	3,044,541	3,419,213	
Average # of Gallons per User	53,762	61,359	74,083	79,572	99,888	114,118	104,984	117,904	
<b>Month Total # of Users</b>	<b>2,105</b>	<b>2,098</b>	<b>2,100</b>	<b>2,109</b>	<b>2,111</b>	<b>2,112</b>	<b>2,118</b>	<b>2,117</b>	
<b>Month Total \$ Amount Billed</b>	<b>\$ 72,232.46</b>	<b>\$ 66,102.45</b>	<b>\$ 72,130.76</b>	<b>\$ 73,455.11</b>	<b>\$ 83,534.04</b>	<b>\$ 91,186.87</b>	<b>\$ 85,604.15</b>	<b>\$ 89,692.32</b>	
<b>Month Total # of Gallons Used</b>	<b>14,079,478</b>	<b>11,296,542</b>	<b>13,735,883</b>	<b>14,161,044</b>	<b>17,674,310</b>	<b>20,336,242</b>	<b>18,179,652</b>	<b>19,398,021</b>	
<b>TWC Tax</b>	<b>\$ 361.16</b>	<b>\$ 330.51</b>	<b>\$ 360.65</b>	<b>\$ 367.28</b>	<b>\$ 417.67</b>	<b>\$ 455.93</b>	<b>\$ 428.02</b>	<b>\$ 448.46</b>	

<u># Days in Billing Cycle</u>	<u>Sewer-In-District</u>								
	<u>36</u>	<u>28</u>	<u>32</u>	<u>28</u>	<u>31</u>	<u>32</u>	<u>30</u>	<u>33</u>	
<u>Residential</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Jul-18</u>	<u>Aug-18</u>	
# of Users	1,891	1,887	1,889	1,896	1,896	1,895	1,898	1,893	
\$ Amount Billed	\$ 70,123.75	\$ 64,999.62	\$ 68,509.04	\$ 69,047.63	\$ 73,938.99	\$ 78,391.95	\$ 74,724.10	\$ 76,056.96	
Average \$ Billed per User	\$ 37.08	\$ 34.45	\$ 36.27	\$ 36.42	\$ 39.00	\$ 41.37	\$ 39.37	\$ 40.18	
# of Gallons Used	11,203,200	8,528,500	10,431,300	10,657,200	13,190,100	15,334,700	13,501,700	14,182,400	
Average # of Gallons per User	5,924	4,520	5,522	5,621	6,957	8,092	7,114	7,492	
<b>Commercial Small</b>									
# of Users	125	124	125	126	128	128	130	130	
\$ Amount Billed	\$ 9,581.90	\$ 8,775.78	\$ 9,128.73	\$ 9,002.86	\$ 9,788.58	\$ 10,014.70	\$ 9,752.17	\$ 10,376.84	
Average \$ Billed per User	\$ 76.66	\$ 70.77	\$ 73.03	\$ 71.45	\$ 76.47	\$ 78.24	\$ 75.02	\$ 79.82	
# of Gallons Used	1,023,051	771,484	873,353	840,663	1,068,201	1,138,366	1,039,408	1,232,469	
Average # of Gallons per User	8,184	6,222	6,987	6,672	8,345	8,893	7,995	9,481	

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

<b>Commercial Large</b>									
	20	19	19	19	19	19	19	19	19
# of Users									
\$ Amount Billed	\$ 12,229.07	\$ 12,056.43	\$ 12,359.97	\$ 12,617.28	\$ 13,835.98	\$ 15,113.72	\$ 13,972.82	\$ 14,885.48	
Average \$ Billed per User	\$ 611.45	\$ 634.55	\$ 650.52	\$ 664.07	\$ 53.88	\$ 795.46	\$ 735.41	\$ 783.45	
# of Gallons Used	1,356,866	1,433,372	1,532,610	1,617,852	2,018,746	2,439,059	2,063,755	2,363,983	
Average # of Gallons per User	67,843	75,441	80,664	85,150	106,250	128,372	108,619	124,420	
<b>Month Total # of Users</b>	2,036	2,030	2,033	2,041	2,043	2,042	2,047	2,042	
<b>Month Total \$ Amount Billed</b>	\$ 91,934.72	\$ 85,831.83	\$ 89,997.74	\$ 90,667.77	\$ 97,563.55	\$ 103,520.37	\$ 98,449.09	\$ 101,319.28	
<b>Month Total # of Gallons Used</b>	13,583,117	10,733,356	12,837,263	13,115,715	16,277,047	18,912,125	16,604,863	17,778,852	
<b>TWC Tax</b>	\$ 459.67	\$ 429.16	\$ 449.99	\$ 453.34	\$ 487.82	\$ 517.60	\$ 492.25	\$ 506.60	

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

<b>Water-Out-District</b>									
<b># Days in Billing Cycle</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>28</b>	<b>31</b>	<b>32</b>	<b>30</b>	<b>33</b>	
<b>Residential</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	
# of Users	228	228	232	235	237	236	238	235	
\$ Amount Billed	\$ 10,735.22	\$ 9,634.14	\$ 10,271.19	\$ 10,481.93	\$ 11,464.27	\$ 12,371.45	\$ 11,463.22	\$ 11,173.00	
Average \$ Billed per User	\$ 47.08	\$ 42.26	\$ 44.27	\$ 44.60	\$ 48.37	\$ 52.42	\$ 48.16	\$ 47.54	
# of Gallons Used	1,148,900	853,600	1,035,600	1,078,200	1,308,900	1,547,000	1,300,000	1,281,700	
Average # of Gallons per User	5,039	3,744	4,464	4,588	5,523	6,555	5,462	5,454	
<b>Commercial Small</b>									
# of Users	18	18	17	17	17	14	14	14	
\$ Amount Billed	\$ 1,408.99	\$ 1,021.67	\$ 1,099.71	\$ 1,002.74	\$ 1,149.24	\$ 1,002.74	\$ 1,024.89	\$ 1,044.44	
Average \$ Billed per User	\$ 78.28	\$ 56.76	\$ 64.69	\$ 58.98	\$ 67.60	\$ 71.62	\$ 73.21	\$ 74.60	
# of Gallons Used	113,500	56,400	77,500	57,900	83,200	90,900	94,100	95,800	
Average # of Gallons per User	6,306	3,133	4,559	3,406	4,894	6,493	6,721	6,843	
<b>Commercial Large</b>									
# of Users	13	13	12	11	11	11	11	11	
\$ Amount Billed	\$ 21,073.72	\$ 14,469.27	\$ 24,065.18	\$ 25,096.88	\$ 29,356.79	\$ 31,550.58	\$ 29,688.75	\$ 30,587.96	
Average \$ Billed per User	\$ 1,621.06	\$ 1,113.02	\$ 2,005.43	\$ 2,281.53	\$ 2,668.80	\$ 2,868.23	\$ 2,698.98	\$ 2,780.72	
# of Gallons Used	2,181,392	1,463,864	2,418,467	2,542,613	2,958,692	3,175,466	3,015,619	3,122,264	
Average # of Gallons per User	167,799	112,605	201,539	231,147	268,972	288,679	274,147	283,842	
<b>Non-potable</b>									
# of Users	0	0	0	0	0	0	0	0	
\$ Amount Billed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Average \$ Billed per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
# of Gallons Used	0	0	0	0	0	0	0	0	
Average # of Gallons per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	
<b>Month Total # of Users</b>	259	259	261	263	265	261	263	260	
<b>Month Total \$ Amount Billed</b>	\$ 33,217.93	\$ 25,125.08	\$ 35,436.08	\$ 36,581.55	\$ 41,970.30	\$ 44,924.77	\$ 42,176.86	\$ 42,805.40	
<b>Month Total # of Gallons Used</b>	3,443,792	2,373,864	3,531,567	3,678,713	4,350,792	4,813,366	4,409,719	4,499,764	
<b>TWC Tax</b>	\$ 16.61	\$ 12.56	\$ 17.72	\$ 18.29	\$ 20.99	\$ 22.46	\$ 21.09	\$ 21.40	

<b>Sewer-Out-District</b>									
<b>Residential</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>28</b>	<b>31</b>	<b>32</b>	<b>30</b>	<b>33</b>	
	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	
# of Users	184	184	188	189	190	190	191	189	
\$ Amount Billed	\$ 11,718.56	\$ 10,773.22	\$ 11,329.30	\$ 11,317.71	\$ 12,016.55	\$ 12,860.57	\$ 12,020.55	\$ 11,937.50	
Average \$ Billed per User	\$ 63.69	\$ 58.55	\$ 60.26	\$ 59.88	\$ 63.25	\$ 67.69	\$ 62.93	\$ 63.16	
# of Gallons Used	1,046,300	781,900	911,200	909,300	1,105,400	1,343,900	1,100,300	1,109,700	
Average # of Gallons per User	5,686	4,249	4,847	4,811	5,818	7,073	5,761	5,871	
<b>Commercial Small</b>									
# of Users	3	3	3	3	3	2	2	2	
\$ Amount Billed	\$ 453.91	\$ 439.41	\$ 442.52	\$ 436.30	\$ 424.90	\$ 230.84	\$ 218.93	\$ 227.21	
Average \$ Billed per User	\$ 151.30	\$ 146.47	\$ 147.51	\$ 145.43	\$ 141.63	\$ 115.42	\$ 109.47	\$ 113.61	
# of Gallons Used	13,200	9,700	11,500	10,000	8,700	10,900	8,600	10,200	
Average # of Gallons per User	4,400	3,233	3,833	3,333	2,900	5,450	4,300	5,100	

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

<b>Commercial Large</b>									
# of Users	2	2	2	2	2	2	2	2	2
\$ Amount Billed	\$ 2,457.25	\$ 2,285.20	\$ 2,381.36	\$ 2,475.80	\$ 2,490.79	\$ 2,342.17	\$ 2,021.30	\$ 2,483.46	
Average \$ Billed per User	\$ 1,228.63	\$ 1,142.60	\$ 1,190.68	\$ 1,237.90	\$ 1,245.40	\$ 1,171.09	\$ 1,010.65	\$ 1,241.73	
# of Gallons Used	195,304	162,963	181,038	198,789	201,607	173,671	113,357	200,228	
Average # of Gallons per User	97,652	81,482	90,519	99,395	100,804	86,836	56,679	100,114	
<b>Month Total # of Users</b>	189	189	193	194	195	194	195	193	
<b>Month Total \$ Amount Billed</b>	\$ 14,629.72	\$ 13,497.83	\$ 14,153.18	\$ 14,229.81	\$ 14,932.24	\$ 15,433.58	\$ 14,260.78	\$ 14,648.17	
<b>Month Total # of Gallons Used</b>	1,254,804	954,563	1,103,738	1,118,089	1,315,707	1,528,471	1,222,257	1,320,128	
<b>TWC Tax</b>	\$ 73.15	\$ 67.49	\$ 70.77	\$ 71.15	\$ 74.66	\$ 77.17	\$ 71.30	\$ 73.24	

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18
<b>Month Total # of Water Users</b>	2,364	2,357	2,361	2,372	2,376	2,373	2,381	2,377
<b>Month Total # of Sewer Users</b>	2,225	2,219	2,226	2,235	2,238	2,236	2,242	2,235
<b>Month Total \$ Water Billed</b>	\$ 105,450.39	\$ 91,227.53	\$ 107,566.84	\$ 110,036.66	\$ 125,504.34	\$ 136,111.64	\$ 127,781.01	\$ 132,497.72
<b>Month Total \$ Sewer Billed</b>	\$ 106,564.44	\$ 99,329.66	\$ 104,150.92	\$ 104,897.58	\$ 112,495.79	\$ 118,953.95	\$ 112,709.87	\$ 115,967.45
<b>Total # of Gallons Used - Water</b>	17,523,270	13,670,406	17,267,450	17,839,757	22,025,102	25,149,608	22,589,371	23,897,785
<b>Total # of Gallons Used - Sewer</b>	14,837,921	11,687,919	13,941,001	14,233,804	17,592,754	20,440,596	17,827,120	19,098,980
<b>Month Total TWC Tax - Water</b>	\$ 527.25	\$ 456.14	\$ 537.83	\$ 550.18	\$ 627.52	\$ 680.56	\$ 638.91	\$ 662.49
<b>Month Total TWC Tax - Sewer</b>	\$ 532.82	\$ 496.65	\$ 520.75	\$ 524.49	\$ 562.48	\$ 594.77	\$ 563.55	\$ 579.84

**Grand Totals Water & Sewer Billed:**    \$ 212,014.83    \$ 190,557.19    \$ 211,717.76    \$ 214,934.24    \$ 238,000.13    \$ 255,065.59    \$ 240,490.88    \$ 248,465.17

Water

					In-District	
<u>29</u>	<u>30</u>	<u>32</u>	<u>23</u>	<u>2018 Totals</u>	<u>12 mth average</u>	
Sep-18	Oct-18	Nov-18	Dec-18			
1,945	1,947	1,947	1,935	23,280	1940	
\$ 55,817.06	\$ 52,542.06	\$ 51,478.60	\$ 46,005.62	\$ 665,314.07	\$ 55,442.84	
28.70	26.99	26.44	23.78	28.58	\$ 28.58	
11,717,800	10,077,000	9,541,100	6,582,700	137,648,300	11,470,692	
6,025	5,176	4,900	3,402	5,913	5,913	
<b>0.017%</b>	<b>0.019%</b>	<b>0.020%</b>	<b>0.029%</b>			
145	147	146	144	1,713	143	
\$ 6,939.62	\$ 6,778.49	\$ 6,135.82	\$ 5,474.48	\$ 83,079.21		
47.86	46.11	42.03	38.02	48.50		
995,454	950,218	785,436	570,585	11,914,973		
6,865	6,464	5,380	3,962	6,956		
29	29	29	29	349	29	
\$ 16,629.32	\$ 13,903.88	\$ 13,530.04	\$ 8,448.04	\$ 169,227.91		
573.42	479.44	466.55	291.31	484.89		
2,960,020	2,435,826	2,358,553	1,364,485	29,637,076		
102,070	83,994	81,329	47,051	84,920		
2,119	2,123	2,122	2,108	25,342	2112	
\$ 79,386.00	\$ 73,224.43	\$ 71,144.46	\$ 59,928.14	\$ 917,621.19		
15,673,274	13,463,044	12,685,089	8,517,770	179,200,349		
\$ 396.93	\$ 366.12	\$ 355.72	\$ 299.64	\$ 4,588.11		
					Sewer In-District	
<u>29</u>	<u>30</u>	<u>32</u>	<u>23</u>	<u>2018 Totals</u>	<u>12 mth average</u>	
Sep-18	Oct-18	Nov-18	Dec-18			
1,896	1,898	1,898	1,887	22,724	1894	
\$ 70,587.34	\$ 67,774.70	\$ 66,899.91	\$ 61,735.53	\$ 842,789.52	\$ 70,232.46	
\$ 37.23	\$ 35.71	\$ 35.25	\$ 32.72	\$ 37.09	\$ 37.09	
11,396,600	9,839,900	9,368,100	6,459,200	134,092,900	11,174,408	
6,011	5,184	4,936	3,423	5,901	5,901	
129	131	130	128	1,534	128	
\$ 9,514.46	\$ 9,435.92	\$ 9,036.63	\$ 8,427.63	\$ 112,836.20		
\$ 73.76	\$ 72.03	\$ 69.51	\$ 65.84	\$ 73.56		
927,900	893,192	742,542	548,320	11,098,949		
7,193	6,818	5,712	4,284	7,235		



19	19	19	19	229	19
\$ 14,718.97	\$ 13,343.82	\$ 13,735.06	\$ 11,202.63	\$ 160,071.23	
\$ 774.68	\$ 702.31	\$ 722.90	\$ 589.61	\$ 699.00	
2,308,701	1,854,349	1,983,350	1,152,514	22,125,157	
121,511	97,597	104,387	60,659	96,616	
2,044	2,048	2,047	2,034	24,487	
\$ 94,820.77	\$ 90,554.44	\$ 89,671.60	\$ 81,365.79	\$ 1,115,696.95	
14,633,201	12,587,441	12,093,992	8,160,034	167,317,006	
\$ 474.10	\$ 452.77	\$ 448.36	\$ 406.83	\$ 5,578.48	

						Water Out-of-District	
						12 mth average	
<u>29</u>	<u>30</u>	<u>32</u>	<u>23</u>	2018 Totals			
Sep-18	Oct-18	Nov-18	Dec-18				
234	234	231	231	2,799		233	
\$ 10,432.27	\$ 9,896.83	\$ 9,927.33	\$ 9,017.13	\$ 126,867.98		\$ 10,572.33	
\$ 44.58	\$ 42.29	\$ 42.98	\$ 39.04	\$ 45.33		\$ 45.33	
1,064,400	928,100	936,900	608,100	13,091,400		1,090,950	
4,549	3,966	4,056	2,632	4,677		4,677	
15	15	15	15	189		16	
\$ 953.80	\$ 894.36	\$ 1,172.22	\$ 902.78	\$ 12,677.58			
\$ 63.59	\$ 59.62	\$ 78.15	\$ 60.19	\$ 67.08			
77,700	64,200	94,100	60,900	966,200			
5,180	4,280	6,273	4,060	5,112			
11	11	14	13	142		12	
\$ 21,687.91	\$ 20,350.55	\$ 14,565.01	\$ 10,042.22	\$ 272,534.82			
\$ 1,971.63	\$ 1,850.05	\$ 1,040.36	\$ 772.48	\$ 1,919.26			
2,262,327	2,115,638	1,482,730	969,537	27,708,609			
205,666	192,331	105,909	74,580	195,131			
0	0	0	0	0			
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ -			
#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!			
260	260	260	259	3,130			
\$ 33,073.98	\$ 31,141.74	\$ 25,664.56	\$ 19,962.13	\$ 412,080.38			
3,404,427	3,107,938	2,513,730	1,638,537	41,766,209			
\$ 16.54	\$ 15.57	\$ 12.83	\$ 9.98	\$ 206.04			

						Sewer Out-of-District	
						12 mth average	
<u>29</u>	<u>30</u>	<u>32</u>	<u>23</u>	2018 Totals			
Sep-18	Oct-18	Nov-18	Dec-18				
187	187	184	185	2,248		187	
\$ 11,292.75	\$ 10,941.72	\$ 10,918.40	\$ 10,036.85	\$ 137,163.68		\$ 11,430.31	
\$ 60.39	\$ 58.51	\$ 59.34	\$ 54.25	\$ 61.02		\$ 61.02	
914,300	828,400	832,500	535,700	11,418,900		951,575	
4,889	4,430	4,524	2,896	5,080		5,080	
2	2	2	2	29		2	
\$ 221.00	\$ 207.01	\$ 218.41	\$ 210.64	\$ 3,731.08			
\$ 110.50	\$ 103.51	\$ 109.21	\$ 105.32	\$ 128.66			
9,000	5,200	6,500	5,100	108,609			
4,500	2,600	3,250	2,550	3,745			

	2	2	4	3	27	
\$	2,485.75	\$ 2,561.28	\$ 2,399.92	\$ 2,391.22	\$ 28,775.50	2
\$	1,242.88	\$ 1,280.64	\$ 599.98	\$ 797.07	\$ 1,065.76	
	200,659	214,856	180,021	167,265	2,189,758	
	100,330	107,428	45,005	55,755	81,102	
	191	191	190	190	2,304	192
\$	13,999.50	\$ 13,710.01	\$ 13,536.73	\$ 12,638.71	\$ 169,670.26	
	1,123,959	1,048,456	1,019,021	708,065	13,717,258	
\$	70.00	\$ 68.55	\$ 67.68	\$ 63.19	\$ 848.35	

Sep-18	Oct-18	Nov-18	Dec-18	2018 Totals	average
2,379	2,383	2,382	2,367	28,472	2373
2,235	2,239	2,237	2,224	26,791	2233
\$ 112,459.98	\$ 104,366.17	\$ 96,809.02	\$ 79,890.27	1,329,702	
\$ 108,820.27	\$ 104,264.45	\$ 103,208.33	\$ 94,004.50	1,285,367	
19,077,701	16,570,982	15,198,819	10,156,307	220,966,558	
15,757,160	13,635,897	13,113,013	8,868,099	181,034,264	
\$ 562.30	\$ 521.83	\$ 484.05	\$ 399.45	\$ 6,648.51	
\$ 544.10	\$ 521.32	\$ 516.04	\$ 470.02	\$ 6,426.84	
\$ 221,280.25	\$ 208,630.62	\$ 200,017.35	\$ 173,894.77		

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2019**

	pcc	pcc	pcc	pcc	pcc	cc	pcc	cc								Water
	<b>Water-In-District</b>														In-District	
<b># Days in Billing Cycle</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>30</b>	<b>34</b>	<b>27</b>	<b>31</b>	<b>32</b>								<b>12 mth</b>
<b>Residential</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>	<b>Dec-19</b>	<b>2019 Totals</b>		<b>average</b>	
# of Users	1,939	1,934	1,938	1,941	1,940	1,946	1,948	1,947					15,533		1,294	
\$ Amount Billed	\$ 56,969.06	\$ 51,283.69	\$ 55,169.40	\$ 62,248.26	\$ 63,780.58	\$ 58,808.40	\$ 68,297.15	\$ 65,419.27					\$ 481,975.81		\$ 40,164.65	
Average \$ Billed per User	29.38	26.52	28.47	32.07	32.88	30.22	35.06	33.60	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	31.03		\$ 31.03	
# of Gallons Used	10,868,300	8,264,300	10,192,200	12,321,500	13,921,100	11,597,000	15,507,000	14,541,900					97,213,300		8,101,108	
Average # of Gallons per User	5,605	4,273	5,259	6,348	7,176	5,959	7,960	7,469	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6,259		6,259	
	<b>0.018%</b>	<b>0.023%</b>	<b>0.019%</b>	<b>0.016%</b>	<b>0.014%</b>	<b>0.017%</b>	<b>0.013%</b>	<b>0.013%</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
<b>Commercial Small</b>																
# of Users	144	144	143	143	144	146	147	146					1,157		96	
\$ Amount Billed	\$ 6,835.34	\$ 6,404.17	\$ 6,775.15	\$ 6,703.92	\$ 8,172.47	\$ 6,793.55	\$ 7,461.05	\$ 7,710.98					\$ 56,856.63			
Average \$ Billed per User	47.47	44.47	47.38	46.88	56.75	46.53	50.76	52.81	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	49.14			
# of Gallons Used	883,188	761,750	898,231	862,079	1,199,986	880,244	1,048,571	1,134,704					7,668,753			
Average # of Gallons per User	6,133	5,290	6,281	6,029	8,333	6,029	7,133	7,772	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6,628			
<b>Commercial Large</b>																
# of Users	29	29	29	29	29	29	29	29					232		19	
\$ Amount Billed	\$ 11,944.94	\$ 10,160.69	\$ 11,980.68	\$ 14,765.47	\$ 22,378.04	\$ 18,627.38	\$ 21,054.18	\$ 20,781.59					\$ 131,692.97			
Average \$ Billed per User	411.89	350.37	413.13	509.15	771.66	642.32	726.01	716.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	567.64			
# of Gallons Used	1,925,210	1,602,934	1,957,860	2,468,458	3,848,775	3,152,901	3,594,748	3,548,090					22,098,976			
Average # of Gallons per User	66,387	55,274	67,512	85,119	132,716	108,721	123,957	122,348	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	95,254			
<b>Month Total # of Users</b>	<b>2,112</b>	<b>2,107</b>	<b>2,110</b>	<b>2,113</b>	<b>2,113</b>	<b>2,121</b>	<b>2,124</b>	<b>2,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,922</b>		<b>1410</b>	
<b>Month Total \$ Amount Billed</b>	<b>\$ 75,749.34</b>	<b>\$ 67,848.55</b>	<b>\$ 73,925.23</b>	<b>\$ 83,717.65</b>	<b>\$ 94,331.09</b>	<b>\$ 84,229.33</b>	<b>\$ 96,812.38</b>	<b>\$ 93,911.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 670,525.41</b>			
<b>Month Total # of Gallons Used</b>	<b>13,676,698</b>	<b>10,628,984</b>	<b>13,048,291</b>	<b>15,652,037</b>	<b>18,969,861</b>	<b>15,630,145</b>	<b>20,150,319</b>	<b>19,224,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,981,029</b>			
<b>TWC Tax</b>	<b>\$ 378.75</b>	<b>\$ 339.24</b>	<b>\$ 369.63</b>	<b>\$ 418.59</b>	<b>\$ 471.66</b>	<b>\$ 421.15</b>	<b>\$ 484.06</b>	<b>\$ 469.56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,352.63</b>			
	<b>Sewer-In-District</b>														Sewer In-District	
<b>Residential</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>30</b>	<b>34</b>	<b>27</b>	<b>31</b>	<b>32</b>							<b>12 mth</b>	
# of Users	1,890	1,885	1,891	1,893	1,892	1,898	1,899	1,898					15,146		1,262	
\$ Amount Billed	\$ 71,345.41	\$ 66,284.94	\$ 69,737.07	\$ 73,953.50	\$ 4,847.50	\$ 72,521.66	\$ 80,278.53	\$ 78,212.69					\$ 517,181.30		\$ 43,098.44	
Average \$ Billed per User	\$ 37.75	\$ 35.16	\$ 36.88	\$ 39.07	\$ 2.56	\$ 38.21	\$ 42.27	\$ 41.21	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	34.15		\$ 34.15	
# of Gallons Used	10,692,700	8,105,400	9,966,500	12,018,300	13,515,700	11,267,000	15,046,300	14,081,100					94,693,000		7,891,083	
Average # of Gallons per User	5,658	4,300	5,270	6,349	7,144	5,936	7,923	7,419	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6,252		6,252	
<b>Commercial Small</b>																
# of Users	128	128	127	127	128	129	131	130					1,028		86	
\$ Amount Billed	\$ 9,551.30	\$ 9,171.29	\$ 9,421.76	\$ 9,377.64	\$ 10,317.34	\$ 9,514.50	\$ 9,992.16	\$ 10,250.49					\$ 77,596.48			
Average \$ Billed per User	\$ 74.62	\$ 71.65	\$ 74.19	\$ 73.84	\$ 80.60	\$ 73.76	\$ 76.28	\$ 78.85	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	75.48			
# of Gallons Used	848,345	732,626	850,654	816,327	1,113,135	826,873	971,962	1,071,273					7,231,195			
Average # of Gallons per User	6,628	5,724	6,698	6,428	8,696	6,410	7,420	8,241	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	7,034			
<b>Commercial Large</b>																
# of Users	19	19	19	19	19	19	19	19					152		13	
\$ Amount Billed	\$ 13,099.66	\$ 11,866.08	\$ 12,063.73	\$ 12,786.72	\$ 15,969.93	\$ 14,023.33	\$ 15,228.44	\$ 15,861.55					\$ 110,899.44			
Average \$ Billed per User	\$ 689.46	\$ 624.53	\$ 634.93	\$ 672.99	\$ 53.88	\$ 738.07	\$ 801.50	\$ 834.82	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	729.60			
# of Gallons Used	1,651,641	1,257,525	1,320,671	1,551,657	2,568,654	1,945,734	2,328,957	2,531,035					15,155,874			
Average # of Gallons per User	86,928	66,186	69,509	81,666	135,192	102,407	122,577	133,212	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	99,710			
<b>Month Total # of Users</b>	<b>2,037</b>	<b>2,032</b>	<b>2,037</b>	<b>2,039</b>	<b>2,039</b>	<b>2,046</b>	<b>2,049</b>	<b>2,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,326</b>			
<b>Month Total \$ Amount Billed</b>	<b>\$ 93,996.37</b>	<b>\$ 87,322.31</b>	<b>\$ 91,222.56</b>	<b>\$ 96,117.86</b>	<b>\$ 31,134.77</b>	<b>\$ 96,059.49</b>	<b>\$ 105,499.13</b>	<b>\$ 104,324.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 705,677.22</b>			
<b>Month Total # of Gallons Used</b>	<b>13,192,686</b>	<b>10,095,551</b>	<b>12,137,825</b>	<b>14,386,284</b>	<b>17,197,489</b>	<b>14,039,607</b>	<b>18,347,219</b>	<b>17,683,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,080,069</b>			
<b>TWC Tax</b>	<b>\$ 469.98</b>	<b>\$ 436.61</b>	<b>\$ 456.11</b>	<b>\$ 480.59</b>	<b>\$ 155.67</b>	<b>\$ 480.30</b>	<b>\$ 527.50</b>	<b>\$ 521.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,528.39</b>			

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2019**

														Water
														Water Out-of-District
														12 mth average
# Days in Billing Cycle	36	28	32	30	34	27	31	32					2019 Totals	
Residential	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19		
# of Users	227	225	227	227	234	230	232	233					1,835	153
\$ Amount Billed	\$ 11,090.68	\$ 9,723.75	\$ 10,350.53	\$ 10,792.46	\$ 12,576.68	\$ 10,884.38	\$ 12,574.85	\$ 11,894.38					\$ 89,887.71	\$ 7,490.64
Average \$ Billed per User	\$ 48.86	\$ 43.22	\$ 45.60	\$ 47.54	\$ 53.75	\$ 47.32	\$ 54.20	\$ 51.05	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 48.99	\$ 48.99
# of Gallons Used	1,079,300	785,900	977,200	1,089,000	1,449,300	1,070,900	1,442,600	1,326,800					9,221,000	768,417
Average # of Gallons per User	4,755	3,493	4,305	4,797	6,194	4,656	6,218	5,694	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5,025	5,025
<b>Commercial Small</b>														
# of Users	15	15	15	15	15	15	15	15					120	10
\$ Amount Billed	\$ 1,084.61	\$ 926.68	\$ 989.91	\$ 991.21	\$ 965.63	\$ 969.61	\$ 1,090.78	\$ 2,353.53					\$ 9,371.96	
Average \$ Billed per User	\$ 72.31	\$ 61.78	\$ 65.99	\$ 66.08	\$ 64.38	\$ 64.64	\$ 72.72	\$ 156.90	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 78.10	
# of Gallons Used	70,500	51,400	64,500	68,200	67,200	69,100	88,100	229,400					708,400	
Average # of Gallons per User	4,700	3,427	4,300	4,547	4,480	4,607	5,873	15,293	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5,903	
<b>Commercial Large</b>														
# of Users	12	12	12	12	12	12	13	13					98	8
\$ Amount Billed	\$ 20,099.95	\$ 15,511.00	\$ 22,805.93	\$ 26,331.10	\$ 33,067.33	\$ 23,698.32	\$ 34,428.46	\$ 29,593.59					\$ 205,535.68	
Average \$ Billed per User	\$ 1,675.00	\$ 1,292.58	\$ 1,900.49	\$ 2,194.26	\$ 2,755.61	\$ 1,974.86	\$ 2,648.34	\$ 2,276.43	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 2,097.30	
# of Gallons Used	1,969,163	1,490,336	2,248,429	2,558,956	3,157,043	2,331,069	3,358,105	2,833,803					19,946,904	
Average # of Gallons per User	164,097	124,195	187,369	213,246	263,087	194,256	258,316	217,985	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	203,540	
<b>Non-potable</b>														
# of Users	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$ Amount Billed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	
Average \$ Billed per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
# of Gallons Used	0	0	0	0	0	0	0	0					0	
Average # of Gallons per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Month Total # of Users</b>	254	252	254	254	261	257	260	261	0	0	0	0	0	2,053
<b>Month Total \$ Amount Billed</b>	\$ 32,275.24	\$ 26,161.43	\$ 34,146.37	\$ 38,114.77	\$ 46,609.64	\$ 35,552.31	\$ 48,094.09	\$ 43,841.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,795.35
<b>Month Total # of Gallons Used</b>	3,118,963	2,327,636	3,290,129	3,716,156	4,673,543	3,471,069	4,888,805	4,390,003	0	0	0	0	0	29,876,304
<b>TWC Tax</b>	\$ 16.14	\$ 13.08	\$ 17.07	\$ 19.06	\$ 23.30	\$ 17.78	\$ 24.05	\$ 21.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152.40
														Sewer Out-of-District
														12 mth average
Residential	36	28	32	30	34	27	31	32					2019 Totals	
Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19			
# of Users	181	180	183	184	189	185	186	188					1,476	123
\$ Amount Billed	\$ 11,647.21	\$ 10,612.36	\$ 11,132.52	\$ 11,576.24	\$ 12,800.28	\$ 11,533.87	\$ 12,685.96	\$ 12,450.27					\$ 94,438.71	\$ 7,869.89
Average \$ Billed per User	\$ 64.35	\$ 58.96	\$ 60.83	\$ 62.91	\$ 67.73	\$ 62.35	\$ 68.20	\$ 66.22	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 63.98	\$ 63.98
# of Gallons Used	989,100	702,600	859,100	952,600	1,234,100	920,600	1,232,600	1,144,200					8,034,900	669,575
Average # of Gallons per User	5,465	3,903	4,695	5,177	6,530	4,976	6,627	6,086	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5,444	5,444
<b>Commercial Small</b>														
# of Users	2	2	2	2	3	3	3	3					20	2
\$ Amount Billed	\$ 226.04	\$ 216.43	\$ 239.39	\$ 235.65	\$ 319.56	\$ 333.45	\$ 322.77	\$ 487.78					\$ 2,381.07	
Average \$ Billed per User	\$ 113.02	\$ 108.22	\$ 119.70	\$ 117.83	\$ 106.52	\$ 111.15	\$ 107.59	\$ 162.59	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 119.05	
# of Gallons Used	7,100	5,400	9,900	9,000	8,000	10,500	9,400	40,900					100,200	
Average # of Gallons per User	3,550	2,700	4,950	4,500	2,667	3,500	3,133	13,633	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	5,010	
<b>Commercial Large</b>														
# of Users	3	3	3	3	3	3	3	3					24	2
\$ Amount Billed	\$ 3,344.72	\$ 3,381.22	\$ 3,446.74	\$ 3,482.60	\$ 3,393.77	\$ 3,043.32	\$ 3,946.05	\$ 3,278.08					\$ 27,316.50	
Average \$ Billed per User	\$ 1,114.91	\$ 1,127.07	\$ 1,148.91	\$ 1,160.87	\$ 1,131.26	\$ 1,014.44	\$ 1,315.35	\$ 1,092.69	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 1,138.19	
# of Gallons Used	208,502	216,163	227,118	235,661	219,452	151,509	319,234	198,341					1,775,980	
Average # of Gallons per User	69,501	72,054	75,706	78,554	73,151	50,503	106,411	66,114	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	73,999	
<b>Month Total # of Users</b>	186	185	188	189	195	191	192	194	0	0	0	0	0	1,520
<b>Month Total \$ Amount Billed</b>	\$ 15,217.97	\$ 14,210.01	\$ 14,818.65	\$ 15,294.49	\$ 16,513.61	\$ 14,910.64	\$ 16,954.78	\$ 16,216.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,136.28
<b>Month Total # of Gallons Used</b>	1,204,702	924,163	1,096,118	1,197,261	1,461,552	1,082,609	1,561,234	1,383,441	0	0	0	0	0	9,911,080
<b>TWC Tax</b>	\$ 76.09	\$ 71.05	\$ 74.09	\$ 76.47	\$ 82.57	\$ 74.55	\$ 84.77	\$ 81.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620.68

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2019**

	pcc	pcc	pcc	pcc	pcc	cc	pcc	cc						Water
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019 Totals	average
<b>Month Total # of Water Users</b>	2,366	2,359	2,364	2,367	2,374	2,378	2,384	2,383	0	0	0	0	18,975	1581
<b>Month Total # of Sewer Users</b>	2,223	2,217	2,225	2,228	2,234	2,237	2,241	2,241	0	0	0	0	17,846	1487
<b>Month Total \$ Water Billed</b>	\$ 108,024.58	\$ 94,009.98	\$ 108,071.60	\$ 121,832.42	\$ 140,940.73	\$ 119,781.64	\$ 144,906.47	\$ 137,753.34	\$ -	\$ -	\$ -	\$ -	\$ 975,321	
<b>Month Total \$ Sewer Billed</b>	\$ 109,214.34	\$ 101,532.32	\$ 106,041.21	\$ 111,412.35	\$ 47,648.38	\$ 110,970.13	\$ 122,453.91	\$ 120,540.86	\$ -	\$ -	\$ -	\$ -	\$ 829,814	
<b>Total # of Gallons Used - Water</b>	16,795,661	12,956,620	16,338,420	19,368,193	23,643,404	19,101,214	25,039,124	23,614,697	0	0	0	0	156,857,333	
<b>Total # of Gallons Used - Sewer</b>	14,397,388	11,019,714	13,233,943	15,583,545	18,659,041	15,122,216	19,908,453	19,066,849	0	0	0	0	126,991,149	
<b>Month Total TWC Tax - Water</b>	\$ 540.12	\$ 470.05	\$ 540.36	\$ 609.16	\$ 704.70	\$ 598.91	\$ 724.53	\$ 688.77	\$ -	\$ -	\$ -	\$ -	\$ 4,876.60	
<b>Month Total TWC Tax - Sewer</b>	\$ 546.07	\$ 507.66	\$ 530.21	\$ 557.06	\$ 238.24	\$ 554.85	\$ 612.27	\$ 602.70	\$ -	\$ -	\$ -	\$ -	\$ 4,149.07	

input by  
**Grand Totals Water & Sewer Billed**    \$ 217,238.92    \$ 195,542.30    \$ 214,112.81    \$ 233,244.77    \$ 188,589.11    \$ 230,751.77    \$ 267,360.38    \$ 258,294.20    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -

<b>Residential</b>
<b>Combined wtr/Swr</b>

	1917
\$	62,837.65
\$	32.64
	11,322,550
	5907







**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

	fv	pcc	fv	pcc	fv	pcc	fv	pcc	fv	pcc	fv			
<b>Water-In-District</b>														
<b># Days in Billing Cycle</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>28</b>	<b>31</b>	<b>32</b>	<b>30</b>	<b>33</b>	<b>29</b>					
<b>Residential</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>2018 Totals</b>	
# of Users	1,937	1,932	1,933	1,940	1,940	1,939	1,943	1,942	1,945				17,451	
\$ Amount Billed	\$ 55,181.12	\$ 49,488.64	\$ 53,257.71	\$ 53,906.73	\$ 59,799.55	\$ 64,930.54	\$ 60,607.93	\$ 62,298.51	\$ 55,817.06				\$ 515,287.79	
Average \$ Billed per User	28.49	25.62	27.55	27.79	30.82	33.49	31.19	32.08	28.70	#DIV/0!	#DIV/0!	#DIV/0!	29.53	
# of Gallons Used	11,414,300	8,702,800	10,679,100	10,968,700	13,617,300	15,804,200	13,911,000	14,632,300	11,717,800				111,447,500	
Average # of Gallons per User	5,893	4,505	5,525	5,654	7,019	8,151	7,160	7,535	6,025	#DIV/0!	#DIV/0!	#DIV/0!	6,386	
<b>Commercial Small</b>														
# of Users	138	137	138	140	142	144	146	146	145				1,276	
\$ Amount Billed	\$ 7,309.91	\$ 6,083.27	\$ 6,494.36	\$ 6,340.84	\$ 7,434.31	\$ 7,800.40	\$ 7,924.60	\$ 8,363.11	\$ 6,939.62				\$ 64,690.42	
Average \$ Billed per User	52.97	44.40	47.06	45.29	52.35	54.17	54.28	57.28	47.86	#DIV/0!	#DIV/0!	#DIV/0!	50.70	
# of Gallons Used	1,052,305	814,326	908,377	884,764	1,160,263	1,222,626	1,224,111	1,346,508	995,454				9,608,734	
Average # of Gallons per User	7,625	5,944	6,582	6,320	8,171	8,490	8,384	9,223	6,865	#DIV/0!	#DIV/0!	#DIV/0!	7,530	
<b>Commercial Large</b>														
# of Users	30	29	29	29	29	29	29	29	29				262	
\$ Amount Billed	\$ 9,741.43	\$ 10,530.54	\$ 12,378.69	\$ 13,207.54	\$ 16,300.18	\$ 18,455.93	\$ 17,071.62	\$ 19,030.70	\$ 16,629.32				\$ 133,345.95	
Average \$ Billed per User	324.71	363.12	426.85	455.43	562.08	636.41	588.68	656.23	573.42	#DIV/0!	#DIV/0!	#DIV/0!	508.95	
# of Gallons Used	1,612,873	1,779,416	2,148,406	2,307,580	2,896,747	3,309,416	3,044,541	3,419,213	2,960,020				23,478,212	
Average # of Gallons per User	53,762	61,359	74,083	79,572	99,888	114,118	104,984	117,904	102,070	#DIV/0!	#DIV/0!	#DIV/0!	89,611	
<b>Month Total # of Users</b>	<b>2,105</b>	<b>2,098</b>	<b>2,100</b>	<b>2,109</b>	<b>2,111</b>	<b>2,112</b>	<b>2,118</b>	<b>2,117</b>	<b>2,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,989</b>	
<b>Month Total \$ Amount Billed</b>	<b>\$ 72,232.46</b>	<b>\$ 66,102.45</b>	<b>\$ 72,130.76</b>	<b>\$ 73,455.11</b>	<b>\$ 83,534.04</b>	<b>\$ 91,186.87</b>	<b>\$ 85,604.15</b>	<b>\$ 89,692.32</b>	<b>\$ 79,386.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 713,324.16</b>	
<b>Month Total # of Gallons Used</b>	<b>14,079,478</b>	<b>11,296,542</b>	<b>13,735,883</b>	<b>14,161,044</b>	<b>17,674,310</b>	<b>20,336,242</b>	<b>18,179,652</b>	<b>19,398,021</b>	<b>15,673,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,534,446</b>	
<b>TWC Tax</b>	<b>\$ 361.16</b>	<b>\$ 330.51</b>	<b>\$ 360.65</b>	<b>\$ 367.28</b>	<b>\$ 417.67</b>	<b>\$ 455.93</b>	<b>\$ 428.02</b>	<b>\$ 448.46</b>	<b>\$ 396.93</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,566.62</b>	
<b>Sewer-In-District</b>														
<b>Residential</b>	<b>36</b>	<b>28</b>	<b>32</b>	<b>28</b>	<b>31</b>	<b>32</b>	<b>30</b>	<b>33</b>	<b>29</b>					
<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>2018 Totals</b>		
# of Users	1,891	1,887	1,889	1,896	1,896	1,895	1,898	1,893	1,896				17,041	
\$ Amount Billed	\$ 70,123.75	\$ 64,999.62	\$ 68,509.04	\$ 69,047.63	\$ 73,938.99	\$ 78,391.95	\$ 74,724.10	\$ 76,056.96	\$ 70,587.34				\$ 646,379.38	
Average \$ Billed per User	\$ 37.08	\$ 34.45	\$ 36.27	\$ 36.42	\$ 39.00	\$ 41.37	\$ 39.37	\$ 40.18	\$ 37.23	#DIV/0!	#DIV/0!	#DIV/0!	\$ 37.93	
# of Gallons Used	11,203,200	8,528,500	10,431,300	10,657,200	13,190,100	15,334,700	13,501,700	14,182,400	11,396,600				108,425,700	
Average # of Gallons per User	5,924	4,520	5,522	5,621	6,957	8,092	7,114	7,492	6,011	#DIV/0!	#DIV/0!	#DIV/0!	6,363	
<b>Commercial Small</b>														
# of Users	125	124	125	126	128	128	130	130	129				1,145	
\$ Amount Billed	\$ 9,581.90	\$ 8,775.78	\$ 9,128.73	\$ 9,002.86	\$ 9,788.58	\$ 10,014.70	\$ 9,752.17	\$ 10,376.84	\$ 9,514.46				\$ 85,936.02	
Average \$ Billed per User	\$ 76.66	\$ 70.77	\$ 73.03	\$ 71.45	\$ 76.47	\$ 78.24	\$ 75.02	\$ 79.82	\$ 73.76	#DIV/0!	#DIV/0!	#DIV/0!	\$ 75.05	
# of Gallons Used	1,023,051	771,484	873,353	840,663	1,068,201	1,138,366	1,039,408	1,232,469	927,900				8,914,895	
Average # of Gallons per User	8,184	6,222	6,987	6,672	8,345	8,893	7,995	9,481	7,193	#DIV/0!	#DIV/0!	#DIV/0!	7,786	
<b>Commercial Large</b>														
# of Users	20	19	19	19	19	19	19	19	19				172	
\$ Amount Billed	\$ 12,229.07	\$ 12,056.43	\$ 12,359.97	\$ 12,617.28	\$ 13,835.98	\$ 15,113.72	\$ 13,972.82	\$ 14,885.48	\$ 14,718.97				\$ 121,789.72	
Average \$ Billed per User	\$ 611.45	\$ 634.55	\$ 650.52	\$ 664.07	\$ 53.88	\$ 795.46	\$ 735.41	\$ 783.45	\$ 774.68	#DIV/0!	#DIV/0!	#DIV/0!	\$ 708.08	
# of Gallons Used	1,356,866	1,433,372	1,532,610	1,617,852	2,018,746	2,439,059	2,063,755	2,363,983	2,308,701				17,134,944	
Average # of Gallons per User	67,843	75,441	80,664	85,150	106,250	128,372	108,619	124,420	121,511	#DIV/0!	#DIV/0!	#DIV/0!	99,622	
<b>Month Total # of Users</b>	<b>2,036</b>	<b>2,030</b>	<b>2,033</b>	<b>2,041</b>	<b>2,043</b>	<b>2,042</b>	<b>2,047</b>	<b>2,042</b>	<b>2,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,358</b>	
<b>Month Total \$ Amount Billed</b>	<b>\$ 91,934.72</b>	<b>\$ 85,831.83</b>	<b>\$ 89,997.74</b>	<b>\$ 90,667.77</b>	<b>\$ 97,563.55</b>	<b>\$ 103,520.37</b>	<b>\$ 98,449.09</b>	<b>\$ 101,319.28</b>	<b>\$ 94,820.77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 854,105.12</b>	
<b>Month Total # of Gallons Used</b>	<b>13,583,117</b>	<b>10,733,356</b>	<b>12,837,263</b>	<b>13,115,715</b>	<b>16,277,047</b>	<b>18,912,125</b>	<b>16,604,863</b>	<b>17,778,852</b>	<b>14,633,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,475,539</b>	
<b>TWC Tax</b>	<b>\$ 459.67</b>	<b>\$ 429.16</b>	<b>\$ 449.99</b>	<b>\$ 453.34</b>	<b>\$ 487.82</b>	<b>\$ 517.60</b>	<b>\$ 492.25</b>	<b>\$ 506.60</b>	<b>\$ 474.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,270.53</b>	

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

<b>Water-Out-District</b>														
<u># Days in Billing Cycle</u>	<u>36</u>	<u>28</u>	<u>32</u>	<u>28</u>	<u>31</u>	<u>32</u>	<u>30</u>	<u>33</u>	<u>29</u>					
<b>Residential</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>2018 Totals</b>	
# of Users	228	228	232	235	237	236	238	235	234					2,103
\$ Amount Billed	\$ 10,735.22	\$ 9,634.14	\$ 10,271.19	\$ 10,481.93	\$ 11,464.27	\$ 12,371.45	\$ 11,463.22	\$ 11,173.00	\$ 10,432.27					\$ 98,026.69
Average \$ Billed per User	\$ 47.08	\$ 42.26	\$ 44.27	\$ 44.60	\$ 48.37	\$ 52.42	\$ 48.16	\$ 47.54	\$ 44.58	#DIV/0!	#DIV/0!	#DIV/0!		\$ 46.61
# of Gallons Used	1,148,900	853,600	1,035,600	1,078,200	1,308,900	1,547,000	1,300,000	1,281,700	1,064,400					10,618,300
Average # of Gallons per User	5,039	3,744	4,464	4,588	5,523	6,555	5,462	5,454	4,549	#DIV/0!	#DIV/0!	#DIV/0!		5,049
<b>Commercial Small</b>														
# of Users	18	18	17	17	17	14	14	14	15					144
\$ Amount Billed	\$ 1,408.99	\$ 1,021.67	\$ 1,099.71	\$ 1,002.74	\$ 1,149.24	\$ 1,002.74	\$ 1,024.89	\$ 1,044.44	\$ 953.80					\$ 9,708.22
Average \$ Billed per User	\$ 78.28	\$ 56.76	\$ 64.69	\$ 58.98	\$ 67.60	\$ 71.62	\$ 73.21	\$ 74.60	\$ 63.59	#DIV/0!	#DIV/0!	#DIV/0!		\$ 67.42
# of Gallons Used	113,500	56,400	77,500	57,900	83,200	90,900	94,100	95,800	77,700					747,000
Average # of Gallons per User	6,306	3,133	4,559	3,406	4,894	6,493	6,721	6,843	5,180	#DIV/0!	#DIV/0!	#DIV/0!		5,188
<b>Commercial Large</b>														
# of Users	13	13	12	11	11	11	11	11	11					104
\$ Amount Billed	\$ 21,073.72	\$ 14,469.27	\$ 24,065.18	\$ 25,096.88	\$ 29,356.79	\$ 31,550.58	\$ 29,688.75	\$ 30,587.96	\$ 21,687.91					\$ 227,577.04
Average \$ Billed per User	\$ 1,621.06	\$ 1,113.02	\$ 2,005.43	\$ 2,281.53	\$ 2,668.80	\$ 2,868.23	\$ 2,698.98	\$ 2,780.72	\$ 1,971.63	#DIV/0!	#DIV/0!	#DIV/0!		\$ 2,188.24
# of Gallons Used	2,181,392	1,463,864	2,418,467	2,542,613	2,958,692	3,175,466	3,015,619	3,122,264	2,262,327					23,140,704
Average # of Gallons per User	167,799	112,605	201,539	231,147	268,972	288,679	274,147	283,842	205,666	#DIV/0!	#DIV/0!	#DIV/0!		222,507
<b>Indian Cliffs Out Comm Large</b>														
0048900	1	1	1	1	1	1	1	1	1					
\$ Amount Billed	\$ 9,310.61	\$ 6,510.60	\$ 13,286.52	\$ 12,986.67	\$ 14,867.08	\$ 15,728.78	\$ 13,736.86	\$ 13,701.16	\$ 8,690.56					
# of Gallons Used	999,432	696,926	1,329,516	1,304,632	1,460,684	1,532,194	1,366,889	1,363,927	932,444					
All C/L \$ Diff	\$ 11,763.11	\$ 7,958.67	\$ 10,778.66	\$ 12,110.21	\$ 14,489.71	\$ 15,821.80	\$ 15,951.89	\$ 16,886.80	\$ 12,997.35					
All C/L Gallons Diff	-1,181,960	-766,938	-1,088,951	-1,237,981	-1,498,008	-1,643,272	-1,648,730	-1,758,337	-1,329,883					
<b>Non-potable</b>														
# of Users	0	0	0	0	0	0	0	0	0					0
\$ Amount Billed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Average \$ Billed per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
# of Gallons Used	0	0	0	0	0	0	0	0	0					0
Average # of Gallons per User	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
<b>Month Total # of Users</b>	259	259	261	263	265	261	263	260	260	0	0	0		2,351
<b>Month Total \$ Amount Billed</b>	\$ 33,217.93	\$ 25,125.08	\$ 35,436.08	\$ 36,581.55	\$ 41,970.30	\$ 44,924.77	\$ 42,176.86	\$ 42,805.40	\$ 33,073.98	\$ -	\$ -	\$ -		\$ 335,311.95
<b>Month Total # of Gallons Used</b>	3,443,792	2,373,864	3,531,567	3,678,713	4,350,792	4,813,366	4,409,719	4,499,764	3,404,427	0	0	0		34,506,004
<b>TWC Tax</b>	\$ 16.61	\$ 12.56	\$ 17.72	\$ 18.29	\$ 20.99	\$ 22.46	\$ 21.09	\$ 21.40	\$ 16.54	\$ -	\$ -	\$ -		\$ 167.86

  

<b>Sewer-Out-District</b>														
<u>Residential</u>	<u>36</u>	<u>28</u>	<u>32</u>	<u>28</u>	<u>31</u>	<u>32</u>	<u>30</u>	<u>33</u>	<u>29</u>					
<b>Residential</b>	<b>Jan-18</b>	<b>Feb-18</b>	<b>Mar-18</b>	<b>Apr-18</b>	<b>May-18</b>	<b>Jun-18</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>2018 Totals</b>	
# of Users	184	184	188	189	190	190	191	189	187					1,692
\$ Amount Billed	\$ 11,718.56	\$ 10,773.22	\$ 11,329.30	\$ 11,317.71	\$ 12,016.55	\$ 12,860.57	\$ 12,020.55	\$ 11,937.50	\$ 11,292.75					\$ 105,266.71
Average \$ Billed per User	\$ 63.69	\$ 58.55	\$ 60.26	\$ 59.88	\$ 63.25	\$ 67.69	\$ 62.93	\$ 63.16	\$ 60.39	#DIV/0!	#DIV/0!	#DIV/0!		\$ 62.21
# of Gallons Used	1,046,300	781,900	911,200	909,300	1,105,400	1,343,900	1,100,300	1,109,700	914,300					9,222,300
Average # of Gallons per User	5,686	4,249	4,847	4,811	5,818	7,073	5,761	5,871	4,889	#DIV/0!	#DIV/0!	#DIV/0!		5,451
<b>Commercial Small</b>														
# of Users	3	3	3	3	3	2	2	2	2					23
\$ Amount Billed	\$ 453.91	\$ 439.41	\$ 442.52	\$ 436.30	\$ 424.90	\$ 230.84	\$ 218.93	\$ 227.21	\$ 221.00					\$ 3,095.02
Average \$ Billed per User	\$ 151.30	\$ 146.47	\$ 147.51	\$ 145.43	\$ 141.63	\$ 115.42	\$ 109.47	\$ 113.61	\$ 110.50	#DIV/0!	#DIV/0!	#DIV/0!		\$ 134.57
# of Gallons Used	13,200	9,700	11,500	10,000	8,700	10,900	8,600	10,200	9,000					91,800
Average # of Gallons per User	4,400	3,233	3,833	3,333	2,900	5,450	4,300	5,100	4,500	#DIV/0!	#DIV/0!	#DIV/0!		3,991
<b>Commercial Large</b>														
# of Users	2	2	2	2	2	2	2	2	2					18
\$ Amount Billed	\$ 2,457.25	\$ 2,285.20	\$ 2,381.36	\$ 2,475.80	\$ 2,490.79	\$ 2,342.17	\$ 2,021.30	\$ 2,483.46	\$ 2,485.75					\$ 21,423.08
Average \$ Billed per User	\$ 1,228.63	\$ 1,142.60	\$ 1,190.68	\$ 1,237.90	\$ 1,245.40	\$ 1,171.09	\$ 1,010.65	\$ 1,241.73	\$ 1,242.88	#DIV/0!	#DIV/0!	#DIV/0!		\$ 1,190.17
# of Gallons Used	195,304	162,963	181,038	198,789	201,607	173,671	113,357	200,228	200,659					1,627,616
Average # of Gallons per User	97,652	81,482	90,519	99,395	100,804	86,836	56,679	100,114	100,330	#DIV/0!	#DIV/0!	#DIV/0!		90,423
<b>Month Total # of Users</b>	189	189	193	194	195	194	195	193	191	0	0	0		1,733
<b>Month Total \$ Amount Billed</b>	\$ 14,629.72	\$ 13,497.83	\$ 14,153.18	\$ 14,229.81	\$ 14,932.24	\$ 15,433.58	\$ 14,260.78	\$ 14,648.17	\$ 13,999.50	\$ -	\$ -	\$ -		\$ 129,784.81
<b>Month Total # of Gallons Used</b>	1,254,804	954,563	1,103,738	1,118,089	1,315,707	1,528,471	1,222,257	1,320,128	1,123,959	0	0	0		10,941,716
<b>TWC Tax</b>	\$ 73.15	\$ 67.49	\$ 70.77	\$ 71.15	\$ 74.66	\$ 77.17	\$ 71.30	\$ 73.24	\$ 70.00	\$ -	\$ -	\$ -		\$ 648.92

**EL PASO COUNTY WCID#4 BILLING AND USAGE REPORT - 2018**

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Totals
<b>Month Total # of Water Users</b>	2,364	2,357	2,361	2,372	2,376	2,373	2,381	2,377	2,379	0	0	0	21,340
Indian Cliffs	1	1	1	1	1	1	1	1	1				
<b>Month Total-Indian Cliffs not included</b>	2363	2356	2360	2371	2375	2372	2380	2376					
<b>Month Total \$ Water Billed \$</b>	105,450.39	\$ 91,227.53	\$ 107,566.84	\$ 110,036.66	\$ 125,504.34	\$ 136,111.64	\$ 127,781.01	\$ 132,497.72	\$ 112,459.98	\$ -	\$ -	\$ -	1,048,636
<b>\$ Amount Billed-Indian Cliffs \$</b>	9,310.61	\$ 6,510.60	\$ 13,286.52	\$ 12,986.67	\$ 14,867.08	\$ 15,728.78	\$ 13,736.86	\$ 13,701.16	\$ 8,690.56				
<b>Month Total-Indian Cliffs not included \$</b>	96,139.78	\$ 84,716.93	\$ 94,280.32	\$ 97,049.99	\$ 110,637.26	\$ 120,382.86	\$ 114,044.15	\$ 118,796.56	\$ 103,769.42				
<b>Total # of Gallons Used - Wtr</b>	17,523,270	13,670,406	17,267,450	17,839,757	22,025,102	25,149,608	22,589,371	23,897,785	19,077,701	0	0	0	179,040,450
Total # of Gallons Used - Wtr-Indian Cliffs	999,432	696,926	1,329,516	1,304,632	1,460,684	1,532,194	1,366,889	1,363,927	932,444				
<b>Month Total-Indian Cliffs not included</b>	16,523,838	12,973,480	15,937,934	16,535,125	20,564,418	23,617,414	21,222,482	22,533,858	18,145,257				

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2018

El Paso County Water Control and Improvement District No. 4  
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December 31, 2018

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## INDEPENDENT AUDITORS' 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, 2018, and the related notes to the financial statements, which collectively comprise the 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, 2018, 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining financial statements and the schedule of expenditures of federal awards 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 combining financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 May 13, 2019, 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.

*Biphar + Co., L.L.P.*

El Paso, Texas  
May 28, 2019

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2018

---

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, 2018.

### **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 \$11,532,924. Of this amount, \$2,204,318 (unrestricted net assets) may be used to meet the District's ongoing obligations.
- The District's total net position increased by \$1,231,123 at the close of the fiscal year.
- The District's ending total assets equaled \$20,081,185 which represents an increase from the prior year of \$1,946,618.

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2018

**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**

	2018	2017
Current assets	\$ 3,019,580	\$ 2,937,735
Restricted assets	610,498	480,867
Land	217,650	217,650
Capital assets	16,233,457	14,498,315
Total assets	20,081,185	18,134,567
Long-term liabilities	7,603,000	6,984,000
Other liabilities	945,261	848,766
Total liabilities	8,548,261	7,832,766
Net position:		
Invested in capital assets, net of related debt	8,718,108	7,625,965
Restricted	610,498	480,867
Unrestricted	2,204,318	2,194,969
Total net position	\$ 11,532,924	\$ 10,301,801

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2018

**Changes in Net Position**

The following table provides a summary of the District's operations for the years ended December 31, 2018 and 2017.

	2018	2017
<b>Revenues:</b>		
Water revenue	\$ 1,329,681	\$ 1,265,098
Sewer revenue	1,285,367	1,243,369
Service charges - water	108,545	125,048
Service charges - sewer	13,840	17,436
Water tap and reconnect fees	15,932	21,891
Sewer tap fees	6,793	10,252
Miscellaneous	36,477	15,375
I & S taxes	328,354	196,483
Grant Income	1,450,585	
Interest income	5,716	3,127
Total revenues	4,581,290	2,898,079
<b>Operating expenses:</b>		
Amortization		606
Bad debt expense		79,496
Billing, office and computer	84,511	772,278
Depreciation	903,702	177,613
Health insurance and retirement	196,420	32,320
Insurance and bonds	36,940	281,815
Interest	263,434	587,316
Legal and professional	632,041	398,957
Maintenance, repairs and rent	367,321	45,000
Miscellaneous	11,929	119,041
Payroll and payroll taxes	601,893	8,027
Settlement payment		150,378
Taxes, permits and licenses	76,955	
Uniforms	10,919	
Utilities and telephone	164,102	
Total expenses	3,350,167	3,266,952
Change in net position	1,231,123	(368,873)
Net position, beginning of year	10,301,801	10,670,674
Net position, end of year	\$ 11,532,924	\$ 10,301,801

El Paso County Water Control and Improvement District No. 4  
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**Capital Assets**

The District's capital assets as of December 31, 2018, amounts to \$16,451,107 (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 total increase in net capital assets during the year was \$1,735,142.

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

- Improvements to infrastructure-water system assets.
- Improvements to infrastructure-sewer system assets.
- Improvements to office and warehouse.

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

	2018	2017
Capital assets at historical cost	\$ 27,075,029	\$ 24,436,185
Less: accumulated depreciation	(10,623,922)	(9,720,220)
Total capital assets, net	\$ 16,451,107	\$ 14,715,965

**Debt Administration**

During the current fiscal year the District withdrew additional loans of \$749,000 from the special revenue bonds series 2017. The District's remaining balance for special revenue bonds series 2017 is zero. The District paid \$106,000 of principal during the fiscal year.

**Economic Outlook for the Future**

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

The District acquired a new forklift, a hydraulic valve exerciser, a cement mixer, a server tower, a 48 Port gigabyte data switch, a tera station network attached storage backup, 3 freeze-resistant heated eyewash showers and a lift station odor control system.

The forklift is utilized at the warehouse for unloading pallets and large heavy objects being received and stored. The forklift is also utilized for loading large items on pallets being shipped out and other daily work activities. The forklift will also help to avoid and prevent back injuries.

The new valve exerciser is used for exercising all District valves on an annual basis to assure that the valves easily open and close when needed. If this is not done on a regular basis valves tend to freeze and may not open or close in an emergency.

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The cement mixer is utilized to prepare a 2 sack mixture used prior to refinishing and paving a road cut whenever a new water and/or sewer tap or sewer re-tap is done. The cement mixer is also used to prepare concrete to reinforce new, broken or replaced valve boxes. Additional uses include pouring of concrete pillars for large above ground water lines and concrete slabs as may be needed.

The computer equipment (server tower, data switch and storage backup station) upgrades provide for adequate storage capacity and a more efficient computer system.

The eyewash showers provide that adequate equipment is available for chemical incidents involving employees in case of an emergency at the wastewater treatment plant.

The odor control system was installed to eliminate odors produced by one of the District's lift stations. This system contains a carbon filtration system for eliminating a high percent of the odors produced by the lift station.

Three major water projects were undertaken by the District in 2018 and will continue through 2019. In 2015 the District secured funding from USDA-RD for two capital improvement water projects.

Project No. 1 consisted of the construction of a .5 MG ground storage tank and booster pump station at the I-10 Water Distribution Site. This tank is used to supply water to the business area north of Fabens off I-10, as well as, the rest area and the Cattleman's Steakhouse. The tank also provides water and water pressure to the town of Fabens. The I-10 Tank and Booster Station Project was completed in March 2019.

Project No. 2 consisted of construction of a reverse osmosis system at the Walker Street Water Distribution Site. This system will assure that TCEQ TDS requirements are met and maintained and to provide in and out of District customers with quality water. The Reverse Osmosis System Project is scheduled to be completed in late May or early June 2019.

Project No. 3 consisted of replacing two wells, the Cemetery Well on Cypress Street and the 10<sup>th</sup> Street Well on 10<sup>th</sup> Street. Funding for the drilling and equipping of the two new wells was provided with District funds.

Drilling of the two new wells was completed on April 2018. The new Walker Well that replaced the 10th Street Well will be on line by May 2019. The new Cypress Well replacing the Cemetery Street Well will be equipped and is projected to be on line by Dec. 2019.

The District will have a rate study performed in Year 2019 or Year 2020 to establish its 10 Year (2020 – 2029) Water and Wastewater Rate Plan taking into account that the current tax rate has been reviewed and adjusted to reflect future indebtedness due to completion of new construction projects. This project will be paid with District Funds.

Future capital water improvement projects include: the installation of a water collection line from the CC Camp Well to the Walker Street Water Distribution Site that will be done by district field

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2018

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staff. Work performed and required materials for this project will be funded by the District. Another water project is the construction for replacing two of our District wells, the CC Camp Well on K Street and the Golf Course Well on 4<sup>th</sup> Street.

Future capital sewer improvement projects include: replacement of a ten inch sewer force main, replacement of the Ikard & Hampton lift stations and refurbishing of all manholes within the district. The District is seeking to secure funding from USDA-RD for its future capital water and wastewater improvement projects.

**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, 2018

	<u>Wastewater</u>	<u>Water</u>	<u>Total</u>
<b>Assets</b>			
Current assets:			
Cash	\$ 729,383	\$ 1,702,404	\$ 2,431,787
Restricted cash	444,601	165,897	610,498
Accounts receivable	99,755	81,618	181,373
Taxes receivable	238,039	26,449	264,488
Prepaid expense	6,143	23,108	29,251
Inventory	31,623	81,058	112,681
Total current assets	<u>1,549,544</u>	<u>2,080,534</u>	<u>3,630,078</u>
Property and equipment			
Land	97,943	119,707	217,650
Capital assets, net of accumulated depreciation	<u>5,723,086</u>	<u>10,510,371</u>	<u>16,233,457</u>
Total property and equipment	<u>5,821,029</u>	<u>10,630,078</u>	<u>16,451,107</u>
Total assets	<u>7,370,573</u>	<u>12,710,612</u>	<u>20,081,185</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	205,480	118,447	323,927
Accrued expenses	154,861	29,064	183,925
Customer deposits		307,409	307,409
Bond payable due within one year	<u>117,000</u>	<u>13,000</u>	<u>130,000</u>
Total current liabilities	<u>477,341</u>	<u>467,920</u>	<u>945,261</u>
Long-term liabilities			
Bond payable due after one year	<u>6,842,700</u>	<u>760,300</u>	<u>7,603,000</u>
Total long-term liabilities	<u>6,842,700</u>	<u>760,300</u>	<u>7,603,000</u>
Total liabilities	<u>7,320,041</u>	<u>1,228,220</u>	<u>8,548,261</u>
<b>Net position</b>			
Invested in capital assets, net of related debt	900,029	7,818,079	8,718,108
Restricted:			
Sewer construction fund	10,821		10,821
Water construction fund		117,700	117,700
USDA sewer payment fund	95,302	10,589	105,891
Certificate of deposit No. 12640	338,477	37,609	376,086
Unrestricted	<u>595,185</u>	<u>1,609,133</u>	<u>2,204,318</u>
Total net position	<u>\$ 1,939,814</u>	<u>\$ 9,593,110</u>	<u>\$ 11,532,924</u>

El Paso County Water Control and Improvement District No. 4  
Combining Schedule of Revenues, Expenses, and Changes in Net Position (Unaudited)  
December 31, 2018

	Wastewater	Water	Total
Operating revenues:			
Water revenue	\$	\$ 1,329,680	\$ 1,329,680
Sewer revenue	1,285,367		1,285,367
Service charges - water		108,545	108,545
Service charges - sewer	13,840		13,840
Water tap and reconnect fees		15,932	15,932
Sewer tap fees	6,793		6,793
Miscellaneous	8,746	27,730	36,476
Total operating revenues	<u>1,314,746</u>	<u>1,481,887</u>	<u>2,796,633</u>
Operating expenses:			
Billing, office and computer	45,147	39,364	84,511
Depreciation	418,478	485,224	903,702
Health insurance and retirement	98,210	98,210	196,420
Insurance and bonds	18,470	18,470	36,940
Legal and professional	28,910	603,131	632,041
Maintenance, repairs and rent	116,617	250,704	367,321
Miscellaneous	5,965	5,965	11,930
Payroll and payroll taxes	300,946	300,946	601,892
Taxes, permits and licenses	68,382	8,573	76,955
Uniforms	5,459	5,459	10,918
Utilities and telephone	69,127	94,974	164,101
Total operating expenses	<u>1,175,711</u>	<u>1,911,020</u>	<u>3,086,731</u>
Operating income (loss)	<u>139,035</u>	<u>(429,133)</u>	<u>(290,098)</u>
Non-operating revenues (expenses):			
Grant Income		1,450,585	1,450,585
I & S taxes	295,519	32,835	328,354
Interest income	3,761	1,955	5,716
Interest expense	(239,725)	(23,709)	(263,434)
Net non-operating income (expenses)	<u>59,555</u>	<u>1,461,666</u>	<u>1,521,221</u>
Changes in net position	198,590	1,032,533	1,231,123
Net Position:			
Beginning of the year	<u>2,693,015</u>	<u>7,608,786</u>	<u>10,301,801</u>
End of the year	<u>\$ 2,891,605</u>	<u>\$ 8,641,319</u>	<u>\$ 11,532,924</u>

El Paso County Water Control and Improvement District No. 4  
Statement of Net Position  
December 31, 2018

Assets	
Current assets:	
Cash	\$ 2,431,787
Restricted cash	610,498
Accounts receivable	181,373
Taxes receivable	264,488
Prepaid expense	29,251
Inventory	112,681
Total current assets	<u>3,630,078</u>
Property and equipment	
Land	217,650
Capital assets, net of accumulated depreciation	<u>16,233,457</u>
Total property and equipment	<u>16,451,107</u>
Total assets	<u>20,081,185</u>
Liabilities	
Current liabilities:	
Accounts payable	323,927
Accrued expenses	183,925
Customer deposits	307,409
Bond payable due within one year	130,000
Total current liabilities	<u>945,261</u>
Long-term liabilities	
Bond payable due after one year	<u>7,603,000</u>
Total long-term liabilities	<u>7,603,000</u>
Total liabilities	<u>8,548,261</u>
Net position	
Invested in capital assets, net of related debt	8,718,108
Restricted:	
Sewer construction fund	10,821
Water construction fund	117,700
USDA sewer payment fund	105,891
Certificate of deposit No. 12640	376,086
Unrestricted	<u>2,204,318</u>
Total net position	<u>\$ 11,532,924</u>

The accompanying notes are an integral part of this report.

El Paso County Water Control and Improvement District No. 4  
Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2018

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Operating revenues:	
Water revenue	\$ 1,329,680
Sewer revenue	1,285,367
Service charges - water	108,545
Service charges - sewer	13,840
Water tap and reconnect fees	15,932
Sewer tap fees	6,793
Miscellaneous	36,476
Total operating revenues	<u>2,796,633</u>
Operating expenses:	
Billing, office and computer	84,511
Depreciation	903,702
Health insurance and retirement	196,420
Insurance and bonds	36,940
Legal and professional	632,041
Maintenance, repairs and rent	367,321
Miscellaneous	11,930
Payroll and payroll taxes	601,892
Taxes, permits and licenses	76,955
Uniforms	10,918
Utilities and telephone	164,101
Total operating expenses	<u>3,086,731</u>
Operating income (loss)	<u>(290,098)</u>
Non-operating revenues (expenses):	
Grant Income	1,450,585
I & S taxes	328,354
Interest income	5,716
Interest expense	(263,434)
Net non-operating income (expenses)	<u>1,521,221</u>
Changes in net position	1,231,123
Net Position:	
Beginning of the year	<u>10,301,801</u>
End of the year	<u>\$ 11,532,924</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, 2018

Cash flows from operating activities:	
Receipts from customers	\$ 2,796,911
Payments to suppliers	(1,597,958)
Payments to employees	(601,893)
Net cash provided by operating activities	597,060
Cash flows from noncapital financing activities:	
Grant income – USDA	1,450,585
Receipts from taxpayers	222,331
Cash provided by noncapital financing activities	1,672,916
Cash flows from capital and related financing activities:	
Principal paid on capital debt	643,000
Interest paid on capital debt	(263,434)
Purchase of capital assets	(2,638,844)
Net cash (used) by capital and related financing activities	(2,259,278)
Cash flows from investing activities:	
Interest received	5,716
Net cash (used) by investing activities	5,716
Net increase in cash and cash equivalents	16,414
Balances - beginning of the year	3,025,871
Balances - end of the year	\$ 3,042,285
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ (290,098)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization expense	903,702
Change in assets and liabilities:	
(Increase) decrease in accounts receivables	(3,750)
(Increase) decrease in inventories	(89,459)
(Increase) decrease in prepaid expense	4,170
Increase (decrease) in other payables	92,073
Increase (decrease) in accrued expenses	(23,604)
Increase (decrease) in customer deposits	4,026
Net cash provided by operating activities	\$ 597,060

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, 2018

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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, 2018

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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, 2018, accrued vacation and sick payable is \$6,319 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 and easements, 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, 2018

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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.

Inventories

Inventory consists of pipes, supplies, and other items used in the District's construction projects and system maintenance. These inventories are valued at cost and are reported under the consumption method whereby inventory is expensed or capitalized (as a construction cost) when utilized.

Note 2: Cash and Investments

At December 31, 2018, the balance of the District's deposits (cash and certificates of deposit) was as follows:

Checking account	\$ 2,431,277
Cash on hand	510
Total cash	<u>\$ 2,431,787</u>
Restricted debt service/construction accounts	<u>\$ 610,498</u>
Restricted certificates of deposit	<u>\$ 3,042,285</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 2018, the District held no investments other than the certificates of deposit mentioned above.



El Paso County Water Control and Improvement District No. 4  
Notes to the Financial Statements  
December 31, 2018

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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.

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 \$181,373.

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 2018 was 5% of compensation. The employer contribution for 2018 was \$24,529.

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, 2018

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

	Balance 01/01/2018	Increases	Decreases	Balance 12/31/2018
Capital assets not depreciated:				
Land	\$ 217,650			217,650
Engineering Fees	40,175			40,175
Total capital assets not being depreciated	<u>257,825</u>			<u>257,825</u>
Depreciable capital assets:				
Water distribution system	11,961,566	2,554,863		14,516,429
Vehicles & maintenance equipment	419,354	29,358		448,712
Buildings & improvements	185,666	878		186,544
Office equipment	191,265			191,265
Treatment facilities & equipment	<u>11,420,509</u>	<u>53,745</u>		<u>11,474,254</u>
Total historical cost	<u>24,178,360</u>	<u>2,638,844</u>		<u>26,817,204</u>
Less accumulated depreciation:				
Water distribution system	3,901,465	460,125		4,361,590
Vehicles & maintenance equipment	300,871	24,875		325,746
Buildings & improvements	101,866	7,128		108,994
Office equipment	147,377	12,948		160,325
Treatment facilities & equipment	<u>5,268,641</u>	<u>398,626</u>		<u>5,667,267</u>
Total accumulated depreciation	<u>9,720,220</u>	<u>903,702</u>		<u>10,623,922</u>
Depreciable capital assets, net	<u>14,458,140</u>	<u>1,735,142</u>		<u>16,193,282</u>
Capital assets, net	<u>\$ 14,715,965</u>	<u>1,735,142</u>		<u>16,451,107</u>

El Paso County Water Control and Improvement District No. 4  
Notes to the Financial Statements  
December 31, 2018

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 \$4,341 for the year ended December 31, 2018. Future minimum lease payments follow:

	Amount
2019	2,348
Total	\$ 2,348

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, 2018 consist of the following:

	Bond Issues				Total
	Series 2003-A	Series 2008-A	Series 2010	Series 2017	
Original bond	\$ 930,000	4,694,000	628,000	2,261,000	
Interest rate	4.25%	4.375%	4.0%	2.75%	
Dates interest payable	2/15; 8/15	2/15; 8/15	2/15; 8/15	2/15; 8/15	
Maturity dates	8/15/42	8/15/48	8/15/49	2/15/57	
Beginning bonds outstanding	\$ 757,000	4,248,000	573,000	1,512,000	7,090,000
Bonds sold during the fiscal year				749,000	749,000
Bonds retired during the fiscal year	(17,000)	(67,000)	(9,000)	(13,000)	(106,000)
Ending bonds outstanding	\$ 740,000	4,181,000	564,000	2,248,000	7,733,000

Note 9: Revenue Bonds Payable (continued)

El Paso County Water Control and Improvement District No. 4  
Notes to the Financial Statements  
December 31, 2018

The annual debt service requirements for the revenue bonds as of December 31, 2018 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 130,000	298,299	428,299
2020	136,000	293,354	429,354
2021	139,000	287,855	426,855
2022	146,000	282,373	428,373
2023	151,000	276,607	427,607
2024 - 2028	856,000	1,288,358	2,144,358
2029 - 2033	1,040,000	1,104,209	2,144,209
2034 - 2038	1,267,000	879,242	2,146,242
2039 - 2043	1,496,000	603,428	2,099,428
2044- 2048	1,592,000	300,383	1,892,383
2049 - 2053	424,000	77,919	501,919
2054 - 2057	356,000	19,983	375,983
	<u>\$ 7,733,000</u>	<u>5,712,010</u>	<u>13,445,010</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, 2018

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Note 11: Subsequent Events

In 2018 and years beyond, the District is seeking to secure funding for its future capital improvement water and wastewater projects.

In 2018 the District will complete construction at the end of May of the I-10 Tank, Booster Pump Station and 8 inch Water Main, the Nano-Filtration System at the 10th Street Water Distribution Site is scheduled to be completed by mid-June and the drilling of 2 new wells was completed on April 2018.

Future water projects include: Construction of an additional .5 MG ground storage tank with CAP funds provided from the North American Development Bank.

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 2018 Water and Wastewater Rate Plan and its Tax Rate will be reviewed and adjusted as further indebtedness occurs.

Subsequent events have been evaluated through May 28, 2019 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, 2018

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>21.21</u>	<u>3,000</u>	<u>N</u>	\$ <u>2.13</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>30.08</u>	<u>3,000</u>	<u>N</u>	\$ <u>2.07</u>	3,001 to No limit
Surcharge	\$ <u>2.50</u>	_____	<u>Y</u>	\$ _____	_____

District employs winter averaging for wastewater usage?      Yes \_\_\_\_\_ No X

Total water and wastewater charges per 10,000 gallons usage (including surcharges)      Water \$ 36.12      Wastewater \$ 44.57

El Paso County Water Control and Improvement District No. 4  
 TSI-1. Services and Rates  
 December 31, 2018

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"	2,933	2230	x 1.0	2,230
1"	75	62	x 2.5	155
1-1/2"	13	12	x 2.5	30
2"	47	44	x 5.0	220
3"	9	8	x 8.0	64
4"	9	5	x 15.0	75
6"	18	9	x 25.0	225
8"	1	1	x 80.0	80
10"	-	-	x 115.0	-
Total water	3,105	2,371	-	3,079
Total wastewater	2,224	2,202	x 1.0	2,202

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

Gallons pumped into system:	247,859,000
Gallons billed to customers:	218,718,000
Water accountability ratio:	88%

4. Standby fees

The District does not levy standby fees.

5. Location of district:

County in which district is located. El Paso

Is the District located entirely within one county? X Yes    No

Is the District located within a city? Entirely    Partly    Not at all X

City in which district is located. N/A

Is the District located within a city's extra territorial jurisdiction (ETJ)? Entirely    Partly    Not at all X

ETJ's in which district is located. N/A

Are board members appointed by an office outside the District?    Yes X No

El Paso County Water Control and Improvement District No. 4  
 TSI-2. Enterprise Fund Expenses  
 December 31, 2018

Personnel (including payroll taxes)	\$	601,893
Health insurance and retirement		196,420
Professional fees:		
Legal and professional		632,041
Utilities and telephone		164,102
Maintenance, repairs and rent		367,321
Administrative expenses:		
Bad debt expense		0
Billing, office, and computer		84,511
Insurance		36,940
Depreciation		903,702
Amortization		
Taxes, permits, and licenses		76,955
Other expenses		<u>22,846</u>
Total expenses	\$	<u>3,086,731</u>
Number of persons employed by the District	<u>18</u> Full-time	<u>1</u> Part-time



El Paso County Water Control and Improvement District No. 4  
 TSI-3. Temporary Investments  
 December 31, 2018

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	C.D. #	Interest Rate	Maturity Date	Bank Balance	Accrued Interest Receivable at Year end
Certificate of deposit	300012640	.41%	09/26/17	\$ <u>376,086</u>	-

El Paso County Water Control and Improvement District No. 4  
 TSI-4. Taxes Levied and Receivable  
 December 31, 2018

Taxes receivable, beginning of year	\$	158,465
2017 Tax levy		<u>328,354</u>
Total		<u>486,819</u>
Collections:		
Current year		82,130
Prior years		<u>140,201</u>
Total collections		<u>222,331</u>
Taxes receivable, end of year	\$	<u><u>264,488</u></u>
Taxes receivable by years:		
2007	\$	203
2008		245
2009		1,173
2014		2,225
2015		2,484
2016		3,467
2017		8,467
2018		<u>246,224</u>
Taxes receivable, end of year	\$	<u><u>264,488</u></u>

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Property valuations	\$ 151,348,732	142,577,666	126,061,017	124,963,617
Tax rate per \$100 valuation	<u>.00216952</u>	<u>.00137808</u>	<u>.00132882</u>	<u>.00134155</u>
Original tax levy	\$ <u>328,354</u>	<u>167,512</u>	<u>167,645</u>	<u>169,037</u>
Percent of taxes collected to taxes levied	<u>25%</u>	<u>26%</u>	<u>27%</u>	<u>28%</u>

El Paso County Water Control and Improvement District No. 4  
 TSI-5. Long Term Debt Service Requirements by Years  
 December 31, 2018

Year	Series 2003-A		Total
	Principal	Interest	
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>\$ 740,000</u>	<u>458,750</u>	<u>1,198,750</u>

El Paso County Water Control and Improvement District No. 4  
 TSI-5. Long Term Debt Service Requirements by Years  
 December 31, 2018

Year	Series 2008-A		Total
	Principal	Interest	
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>\$ 4,181,000</u>	<u>3,405,811</u>	<u>7,586,811</u>

El Paso County Water Control and Improvement District No. 4  
 TSI-5. Long-Term Debt Service Requirements - by Years  
 December 31, 2018

Year	Series 2010		Total
	Principal	Interest	
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
	\$ 564,000	429,440	993,440

El Paso County Water Control and Improvement District No. 4  
 TSI-5. Long-Term Debt Service Requirements - by Years  
 December 31, 2018

Year	Series 2017		Total
	Principal	Interest	
2019	33,000	61,370	94,370
2020	34,000	60,613	94,613
2021	34,000	59,514	93,514
2022	35,000	58,565	93,565
2023	36,000	57,589	93,589
2024	37,000	56,739	93,739
2025	38,000	55,554	93,554
2026	40,000	54,478	94,478
2027	41,000	53,368	94,368
2028	42,000	52,369	94,369
2029	43,000	51,059	94,059
2030	44,000	49,862	93,862
2031	45,000	48,639	93,639
2032	47,000	47,502	94,502
2033	48,000	46,068	94,068
2034	49,000	44,734	93,734
2035	51,000	43,360	94,360
2036	52,000	42,056	94,056
2037	53,000	40,500	93,500
2038	55,000	39,015	94,015
2039	57,000	37,475	94,475
2040	58,000	35,990	93,990
2041	60,000	34,272	94,272
2042	61,000	32,608	93,608
2043	63,000	30,903	93,903
2044	65,000	29,221	94,221
2045	67,000	27,329	94,329
2046	69,000	25,459	94,459
2047	70,000	23,548	93,548
2048	72,000	21,588	93,588
2049	74,000	19,588	93,588
2050	76,000	17,526	93,526
2051	79,000	15,395	94,395
2052	81,000	13,228	94,228
2053	83,000	10,941	93,941
2054	85,000	8,631	93,631
2055	88,000	6,252	94,252
2056	90,000	3,812	93,812
2057	93,000	1,289	94,289
\$	2,261,000	1,418,009	3,666,009

El Paso County Water Control and Improvement District No. 4  
 TSI-5. Long-Term Debt Service Requirements - by Years  
 December 31, 2018

Year	Annual Requirements for All Series		
	Principal	Interest	Total
2019	130,000	298,299	428,299
2020	136,000	293,354	429,354
2021	139,000	287,855	426,855
2022	146,000	282,373	428,373
2023	151,000	276,607	427,607
2024	158,000	270,793	428,793
2025	164,000	264,387	428,387
2026	171,000	257,872	428,872
2027	178,000	251,109	429,109
2028	185,000	244,197	429,197
2029	192,000	236,716	428,716
2030	200,000	229,088	429,088
2031	207,000	221,132	428,132
2032	216,000	213,001	429,001
2033	225,000	204,272	429,272
2034	233,000	195,295	428,295
2035	244,000	185,978	429,978
2036	254,000	176,342	430,342
2037	262,000	166,068	428,068
2038	274,000	155,559	429,559
2039	286,000	144,564	430,564
2040	297,000	133,193	430,193
2041	310,000	121,157	431,157
2042	320,000	108,701	428,701
2043	283,000	95,812	378,812
2044	294,000	84,595	378,595
2045	306,000	72,778	378,778
2046	318,000	60,549	378,549
2047	330,000	47,846	377,846
2048	344,000	34,616	378,616
2049	105,000	20,828	125,828
2050	76,000	17,526	93,526
2051	79,000	15,395	94,395
2052	81,000	13,228	94,228
2053	83,000	10,941	93,941
2054	85,000	8,631	93,631
2055	88,000	6,252	94,252
2056	90,000	3,812	93,812
2057	93,000	1,289	94,289
\$	7,733,000	5,712,010	13,445,010

El Paso County Water Control and Improvement District No. 4  
 TSI-6. Change in Long-Term Bonded Debt  
 December 31, 2018

	Bond Issues				Total
	Series 2003-A	Series 2008-A	Series 2010	Series 2017	
Original bond	\$ 930,000	4,694,000	628,000	2,261,000	
Interest rate	4.25%	4.375%	4.0%	2.75%	
Dates interest payable	2/15; 8/15	2/15; 8/15	2/15; 8/15	2/15; 8/15	
Maturity dates	8/15/42	8/15/48	8/15/49	2/15/57	
Beginning bonds outstanding	\$ 757,000	4,248,000	573,000	1,512,000	7,090,000
Bonds sold during the fiscal year				749,000	749,000
Bonds retired during the fiscal year	(17,000)	(67,000)	(9,000)	(13,000)	(106,000)
Ending bonds outstanding	\$ 740,000	4,181,000	564,000	2,248,000	7,733,000
Interest paid during the fiscal year	\$ 32,173	185,850	22,920	39,096	280,039

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  
 Series 2017 US Bank, Dallas, Texas

Bond authority:	Tax Bonds*	Other Bonds	Refunding Bonds
Amount authorized by voters	N/A	\$ 17,540,000	N/A
Amount issued	N/A	8,513,000	N/A
Remaining to be issued	N/A	9,027,000	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, 2018:	\$ <u>105,891</u>
Average annual debt service payment (principal and interest) for remaining term of all debt:	\$ <u>344,744</u>



El Paso County Water Control and Improvement District No. 4  
TSI-7c. Comparative Statements of Revenues and Expense  
December 31, 2018

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TSI-7c. Comparative Statements of Revenues and Expenses

2015 WCID No 4 TSI-7..xlsx

El Paso County Water Control and Improvement District No. 4  
 TSI-8. Board Members, Key Personnel, and Consultants  
 December 31, 2018

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): November 30, 2018  
 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 * 12/31/17	Expense Reimbursements 12/31/17	Title at Year-End
<b>Board members:</b>				
Magda Flores	Appointed 11/18-11/22		-0-	President
Juana Gutierrez	Elected 11/16-11/20		-0-	Vice President
Jose Ramirez	Elected 11/18-11/22		-0-	Secretary
Thelma Quiñonez	Appointed 11/16-11/20		-0-	Director
Israel Martinez, Jr.	Appointed 11/18-11/22		-0-	Director
<b>Key Administrative Personnel:</b>				
Mike Terrazas, Jr.	04/22/13	\$ 72,144		General Manager
Hilaria Garcia	08/24/98	\$ 47,322		Office Manager
Martin Madrid	09/03/97	\$ 51,635		Field Manager
<b>Consultants:</b>				
Kemp Smith L.L.P.		\$ 51,234		Attorney
CDM Smith		\$ 506,237		Engineer
Bixler & Company, L.L.P.		\$		Auditor

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

Andrew A. Haddad CPA  
Michael K. O'Donnell CPA\*

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FAX (915) 594-8364



INDEPENDENT AUDITORS' 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 the El Paso County Water Control and Improvement District No. 4 (the District) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated May 28, 2019.

**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 considered to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not 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.

*Bipfer + Co., L.L.P.*

El Paso, Texas  
May 28, 2019



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

We have audited the El Paso County Water Control and Improvement District No. 4 (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bidler + Co., L.L.P.*

El Paso, Texas  
May 28, 2019

El Paso County Water Control and Improvement District No. 4  
Schedule of Findings and Questioned Costs  
December 31, 2018

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Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? \_\_\_\_\_ Yes   x   No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_\_\_ Yes   x   No

Non-compliance material to financial statements noted? \_\_\_\_\_ Yes   x   No

Federal Awards

Internal control over major programs:

Material weaknesses identified? \_\_\_\_\_ Yes   x   No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_\_\_ Yes   x   No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? \_\_\_\_\_ Yes   x   No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.760	USDA Rural Utilities Service-Water and Waste Disposal Systems For Rural Communities

Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000  

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

El Paso County Water Control and Improvement District No. 4  
 Schedule of Findings and Questioned Costs  
 December 31, 2018

Federal Grantor/Program Title/Pass-Through Grantor	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount For the Year Ended 2018	Expenditures For the Year Ended 2018
USDA Rural Utilities Service/Water and Waste Disposal Systems For Rural Communities/None	10.760	N/A	\$ 1,450,585	1,332,885



El Paso County Water Control and Improvement District No. 4  
Notes to the Schedule of Expenditures of Federal  
December 31, 2018

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Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the El Paso County Water Control and Improvement District No. 4 (the District) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Government, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: Program Cost/Matching Contributions

The amounts shown as current year expenses represent only the federal grant portion of the program costs. Entire program costs, including the District's portion, may be more than shown.

Note 4: Subrecipients

The District does not have subrecipients of federal awards; therefore, no such information was included on the Schedule.

EL PASO COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 4

FABENS, TEXAS

FINANCIAL STATEMENTS

DECEMBER 31, 2017

El Paso County Water Control and Improvement District No. 4  
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December 31, 2017

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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, 2017, and the related notes to the financial statements, which collectively comprise the 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, 2017, 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 May 1, 2018, 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  
May 1, 2018

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2017

---

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, 2017.

### **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 \$10,301,801. Of this amount, \$2,194,969 (unrestricted net assets) may be used to meet the District's ongoing obligations.
- The District's total net position decreased by \$368,874 at the close of the fiscal year.
- The District's ending total assets equaled \$18,134,567 which represents an increase from the prior year of \$1,234,390.

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2017

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**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**

	2017	2016
Current assets	\$ 2,937,735	\$ 4,549,718
Restricted assets	480,867	450,093
Land	217,650	217,650
Capital assets	14,498,315	11,682,716
Total assets	18,134,567	16,900,177
Long-term liabilities	6,984,000	5,578,000
Other liabilities	848,766	651,502
Total liabilities	7,832,766	6,229,502
Net position:		
Invested in capital assets, net of related debt	7,625,965	6,233,366
Restricted	480,867	450,093
Unrestricted	2,194,969	3,987,216
Total net position	\$ 10,301,801	\$ 10,670,675



El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2017

**Changes in Net Position**

The following table provides a summary of the District's operations for the years ended December 31, 2017 and 2016.

	2017	2016
Revenues:		
Water revenue	\$ 1,265,098	\$ 1,176,742
Sewer revenue	1,243,369	1,217,710
Service charges - water	125,048	108,631
Service charges - sewer	17,436	19,161
Water tap and reconnect fees	21,891	15,270
Sewer tap fees	10,252	9,770
Miscellaneous	15,375	22,110
I & S taxes	196,483	167,512
Interest income	3,127	2,029
Total revenues	2,898,079	2,738,935
Operating expenses:		
Amortization		59,825
Bad debt expense	606	29,195
Billing, office and computer	79,496	55,478
Depreciation	772,278	753,239
Health insurance and retirement	177,613	159,561
Insurance and bonds	32,320	25,593
Interest	281,815	247,103
Legal and professional	587,316	404,602
Maintenance, repairs and rent	398,957	251,803
Miscellaneous	45,724	33,566
Payroll and payroll taxes	568,381	507,234
Settlement payment	45,000	
Taxes, permits and licenses	119,041	67,664
Uniforms	8,027	8,864
Utilities and telephone	150,379	151,329
Total expenses	3,266,953	2,755,056
Change in net position	(368,874)	(16,121)
Net position, beginning of year	10,670,675	10,686,796
Net position, end of year	\$ 10,301,801	\$ 10,670,675

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2017

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**Capital Assets**

The District's capital assets as of December 31, 2017, amounts to \$14,606,528 (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 total increase in net capital assets during the year was \$2,706,162.

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

- Improvements to infrastructure-water system assets.
- Improvements to infrastructure-sewer system assets.
- Improvements to office and warehouse.

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

	<u>2017</u>	<u>2016</u>
Capital assets at historical cost	\$ 24,436,185	\$ 20,848,308
Less: accumulated depreciation	<u>(9,720,220)</u>	<u>(8,947,942)</u>
Total capital assets, net	<u>\$ 14,715,965</u>	<u>\$ 11,900,366</u>

**Debt Administration**

During the current fiscal year the District withdrew additional loans of \$1,512,000 from the special revenue bonds series 2017. The District's remaining balance for special revenue bonds series 2017 is \$749,000. The District paid \$89,000 of principal 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 infrastructure to better serve the community of Fabens, Texas.

During 2017 the El Paso County Water Control and Improvement District #4 acquired a Spec Air Unit due to the older unit not maintaining the required temperature for the equipment in the blower room to operate properly. The District also purchased a mounted PV-150 Power Vacuum and Pressure Washer that the District will use to pot hole quickly and easily locate water and wastewater underground infrastructure, as well as, to clean all District equipment and vehicles. A Shure 8 channel wireless goose neck conference system was obtained to replace the District's obsolete system used to record meetings (monthly board meetings, general meetings and conference call meetings). A hydraulic pipe cutter was obtained to facilitate the cutting of pipes (especially asbestos pipe) greater than 6 inches in diameter. With this new equipment the pipe can be cut with ease in a few minutes versus hours.

El Paso County Water Control and Improvement District No. 4  
Management's Discussion and Analysis (Unaudited)  
December 31, 2017

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The District has an approved 10 Year (2016 – 2025) Water and Wastewater Rate Plan and the current Tax Rate will need to be reviewed and adjusted to reflect future indebtedness.

In **2018** the District will complete construction at the end of May of the I-10 Tank, Booster Pump Station and 8 inch Water Main, the Nano-Filtration System at the 10th Street Water Distribution Site is scheduled to be completed by mid-June and the drilling of 2 new wells was completed on April 2018.

The District will have to prepare another rate study to cover the cost of some of the new projects that were not scheduled, but have been completed this year. Funds for the construction of the I-10 Tank, Booster Pump Station and 8 inch Water Main and Nano-Filtration System will be provided with a grant and loan from USDA-Rural Development. The drilling of the Walker St Well and Cypress St Well were funded with District revenues.

The District had 3 initiatives that required Districts funds be used, they include: (1.) bores across EPCWID #1 canal, drain and lateral due to the TxDOT Bridge Expansion Project, (2.) replace water and sewer infrastructure at the 6<sup>th</sup> St. Bridge to replace a collapsed EPCWID #1 culvert and (3) a collapsed manhole at 4<sup>th</sup> St. caused by a rain downpour that lasted over 3 hours.

In **2020**, the District plans to purchase land across the 10th Street Water Distribution Site to construct a .5 MG ground storage tank. Funding for the construction of the .5 MG ground storage tank will be provided with CAP Funding through the North American Development Bank. Installation of the 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 will be funded by the District. The District plans to replace the CC Camp Well with a new well which will be funded with District revenues or a grant from the Texas Water Development Board.

In **2021** and years beyond, the District is seeking to secure funding for its future capital improvement projects which include:

- Two new lift stations to replace the Ikard & Hampton lift stations.
- Refurbish interior walls of manholes.
- Replace manhole covers with lock covers.
- Replace old sewer force main.
- Replace CC Camp Well and possibly construct .5 MG ground storage tank.
- Replace Golf Course Well.

### **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, 2017

	Wastewater	Water	Total
<b>Assets</b>			
Current assets:			
Cash	\$ 763,348	\$ 1,781,656	\$ 2,545,004
Restricted cash	407,163	73,704	480,867
Accounts receivable	97,693	79,930	177,623
Taxes receivable	142,619	15,846	158,465
Prepaid expense	7,018	26,402	33,420
Inventory	6,553	16,670	23,223
Total current assets	<u>1,424,394</u>	<u>1,994,208</u>	<u>3,418,602</u>
Property and equipment			
Land	97,943	119,707	217,650
Capital assets, net of accumulated depreciation	6,179,941	8,318,374	14,498,315
Total property and equipment	<u>6,277,884</u>	<u>8,438,081</u>	<u>14,715,965</u>
Total assets	<u>7,702,278</u>	<u>10,432,289</u>	<u>18,134,567</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	146,639	85,215	231,854
Accrued expenses	172,161	35,368	207,529
Customer deposits		303,383	303,383
Bond payable due within one year	95,400	10,600	106,000
Total current liabilities	<u>414,200</u>	<u>434,566</u>	<u>848,766</u>
Long-term liabilities			
Bond payable due after one year	6,285,600	698,400	6,984,000
Total long-term liabilities	<u>6,285,600</u>	<u>698,400</u>	<u>6,984,000</u>
Total liabilities	<u>6,699,800</u>	<u>1,132,966</u>	<u>7,832,766</u>
<b>Net position</b>			
Invested in capital assets, net of related debt	1,272,883	6,353,082	7,625,965
Restricted:			
Sewer construction fund	10,816		10,816
Water construction fund		29,665	29,665
USDA sewer payment fund	59,765	6,641	66,406
Certificate of deposit No. 12640	336,582	37,398	373,980
Unrestricted	1,259,052	935,917	2,194,969
Total net position	<u>\$ 2,939,098</u>	<u>\$ 7,362,703</u>	<u>\$ 10,301,801</u>

El Paso County Water Control and Improvement District No. 4  
Combining Schedule of Revenues, Expenses, and Changes in Net Position (Unaudited)  
December 31, 2017

	Wastewater	Water	Total
<b>Operating revenues:</b>			
Water revenue	\$	\$ 1,265,098	\$ 1,265,098
Sewer revenue	1,243,369		1,243,369
Service charges - water		125,048	125,048
Service charges - sewer	17,436		17,436
Water tap and reconnect fees		21,891	21,891
Sewer tap fees	10,252		10,252
Miscellaneous	5,816	9,559	15,375
Total operating revenues	<u>1,276,873</u>	<u>1,421,596</u>	<u>2,698,469</u>
<b>Operating expenses:</b>			
Bad debt expense		606	606
Billing, office and computer	45,797	33,699	79,496
Depreciation	421,246	351,032	772,278
Health insurance and retirement	88,800	88,813	177,613
Insurance and bonds	16,160	16,160	32,320
Legal and professional	49,485	537,831	587,316
Maintenance, repairs and rent	210,217	188,740	398,957
Miscellaneous	23,724	22,000	45,724
Payroll and payroll taxes	284,190	284,191	568,381
Settlement payment	22,500	22,500	45,000
Taxes, permits and licenses	88,553	30,488	119,041
Uniforms	4,013	4,014	8,027
Utilities and telephone	71,231	79,148	150,379
Total operating expenses	<u>1,325,916</u>	<u>1,659,222</u>	<u>2,985,138</u>
Operating income (loss)	<u>(49,043)</u>	<u>(237,626)</u>	<u>(286,669)</u>
<b>Non-operating revenues (expenses):</b>			
I & S taxes	176,835	19,648	196,483
Interest income	2,082	1,045	3,127
Interest expense	(256,452)	(25,363)	(281,815)
Net non-operating income (expenses)	<u>(77,535)</u>	<u>(4,670)</u>	<u>(82,205)</u>
Changes in net position	(126,578)	(242,296)	(368,874)
<b>Net Position:</b>			
Beginning of the year	<u>2,819,594</u>	<u>7,851,081</u>	<u>10,670,675</u>
End of the year	<u>\$ 2,693,016</u>	<u>\$ 7,608,785</u>	<u>\$ 10,301,801</u>

El Paso County Water Control and Improvement District No. 4  
Statement of Net Position  
December 31, 2017

<b>Assets</b>	
Current assets:	
Cash	\$ 2,545,004
Restricted cash	480,867
Accounts receivable	177,623
Taxes receivable	158,465
Prepaid expense	33,420
Inventory	23,223
Total current assets	<u>3,418,602</u>
Property and equipment	
Land	217,650
Capital assets, net of accumulated depreciation	
Total property and equipment	<u>14,498,315</u>
Total assets	<u>18,134,567</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	231,854
Accrued expenses	207,529
Customer deposits	303,383
Bond payable due within one year	106,000
Total current liabilities	<u>848,766</u>
Long-term liabilities	
Bond payable due after one year	<u>6,984,000</u>
Total long-term liabilities	<u>6,984,000</u>
Total liabilities	<u>7,832,766</u>
<b>Net position</b>	
Invested in capital assets, net of related debt	7,625,965
Restricted:	
Sewer construction fund	10,816
Water construction fund	29,665
USDA sewer payment fund	66,406
Certificate of deposit No. 12640	373,980
Unrestricted	<u>2,194,969</u>
Total net position	<u>\$ 10,301,801</u>

The accompanying notes are an integral part of this report.

El Paso County Water Control and Improvement District No. 4  
Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2017

<b>Operating revenues:</b>	
Water revenue	\$ 1,265,098
Sewer revenue	1,243,369
Service charges - water	125,048
Service charges - sewer	17,436
Water tap and reconnect fees	21,891
Sewer tap fees	10,252
Miscellaneous	15,375
Total operating revenues	2,698,469
 <b>Operating expenses:</b>	
Bad debt expense	606
Billing, office and computer	79,496
Depreciation	772,278
Health insurance and retirement	177,613
Insurance and bonds	32,320
Legal and professional	587,316
Maintenance, repairs and rent	398,957
Miscellaneous	45,724
Payroll and payroll taxes	568,381
Settlement payment	45,000
Taxes, permits and licenses	119,041
Uniforms	8,027
Utilities and telephone	150,379
Total operating expenses	2,985,138
Operating income (loss)	(286,669)
 <b>Non-operating revenues (expenses):</b>	
I & S taxes	196,483
Interest income	3,127
Interest expense	(281,815)
Net non-operating income (expenses)	(82,205)
Changes in net position	(368,874)
 <b>Net Position:</b>	
Beginning of the year	10,670,675
End of the year	\$ 10,301,801

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, 2017

Cash flows from operating activities:	
Receipts from customers	\$ 2,719,918
Payments to suppliers	(1,529,351)
Payments to employees	(568,381)
Net cash provided by operating activities	622,186
Cash flows from noncapital financing activities:	
Receipts from taxpayers	171,597
Cash provided by noncapital financing activities	171,597
Cash flows from capital and related financing activities:	
Principal paid on capital debt	(3,587,878)
Interest paid on capital debt	1,423,000
Purchase of capital assets	(281,815)
Net cash (used) by capital and related financing activities	(2,446,693)
Cash flows from investing activities:	
Interest received	3,127
Net cash (used) by investing activities	3,127
Net increase in cash and cash equivalents	(1,649,783)
Balances - beginning of the year	4,675,654
Balances - end of the year	\$ <u>3,025,871</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ (286,668)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization expense	772,278
Change in assets and liabilities:	
(Increase) decrease in accounts receivables	7,328
(Increase) decrease in inventories	(23,223)
(Increase) decrease in prepaid expense	(27,793)
Increase (decrease) in other payables	121,466
Increase (decrease) in accrued expenses	44,073
Increase (decrease) in customer deposits	14,725
Net cash provided by operating activities	\$ 622,186

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, 2017

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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, 2017

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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, 2017, accrued vacation and sick payable is \$8,865 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 and easements, 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, 2017

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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.

Inventories

Inventory consists of pipes, supplies, and other items used in the District's construction projects and system maintenance. These inventories are valued at cost and are reported under the consumption method whereby inventory is expensed or capitalized (as a construction cost) when utilized.

Note 2: Cash and Investments

At December 31, 2017, the balance of the District's deposits (cash and certificates of deposit) was as follows:

Checking account	\$	2,544,494
Cash on hand		510
Total cash	\$	2,545,004
Restricted debt service/construction accounts	\$	480,867
Restricted certificates of deposit	\$	2,545,004

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 2017, the District held no investments other than the certificates of deposit mentioned above.

El Paso County Water Control and Improvement District No. 4  
Notes to the Financial Statements  
December 31, 2017

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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.

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 \$177,623.

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 2017 was 5% of compensation. The employer contribution for 2017 was \$22,493.

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.