

## **PAMDWCA Board Meeting Minutes 1/15/25**

Note: All votes were unanimous except where specified

Attendees: Board members T. Gedgaudas (treasurer), K. Wamsley (at large), G. Preusch (vice president), M. Johnson (president, presiding); Bookkeeper A. Matthews; Meter Reader L. Davila; A. Estensen (secretary) was absent.

Meeting was called to order at 6:02p, agenda was approved unanimously.

Questions regarding the officers' and bookkeeper's reports (attached) were asked and answered.

Revision of Operations Policy to be presented by president next meeting.

Vice president will schedule a time for board members to inventory and organize the equipment shed next meeting.

The employment related matters committee report they are reviewing handbooks and required data.

Mailing of the service line letter postponed to warmer weather.

Bookkeeper to mail amended questionnaire to Association members with February bill.

The board adopted the statement that the Association is solvent, and has no excess funds.

Treasurer to produce Open Meetings Act resolution for the next meeting.

Treasurer's motion to reaffirm previous vote to use the Nexbillpay proposal for six months beginning in March failed: treasurer and vice president aye; president and at large, nay.

Attachments: bookkeeper's, president's, vice president's, treasurer's and at-large member's reports.

The meeting adjourned at 7:13p, after setting next meeting for 3/19/2025 at 6p.

**December 8, 2024 president's report for the  
December 18, 2024 board meeting**

1. Corrections/amendments to draft minutes for December 18, 2024: none

2. Time & expense

meeting	2.0 hours
minutes	0.9 hours
questionnaire	0.4 hours
miscellaneous	2.0 hours
Sosa response	1.2 hours
Operations review	1.5 hours
report	0.6 hours
agenda	1.2 hours

3. unfinished business: discuss amended questionnaire and cover letter, pages 2-4 below; suggest enclosing a one dollar bill.

move the Board to mail amended questionnaire to Association members with February bill.

4. discuss amending Operations policy for clarity and redundancy; see markup, pages 5-9 below.

5. I have attached a draft agenda, page 10 below; please review before I post it.

***Important Questionnaire for Pinos Altos MDWCA Members***

***\$3 giveaway!***

Dear Association Member:

**Please complete and return the enclosed questionnaire.** This should take **less than five minutes.**

As an incentive, the **water bill** you receive in March 2025 will be **reduced by \$3 if we receive your completed response by February 28.**

Your PAMDWCA Board is looking for ways to **reduce the \$25 monthly administrative fee** you pay every month. One way to do this is to reduce mailing and paper check processing expenses. So, although we will continue to mail out paper bills and process checks mailed to the post office box, we hope to offer an option to receive bills and payments online.

Return your completed questionnaire by mail to:

PAMDWCA  
POB 1798  
Silver City, NM 88062

Sincerely,

Ann Estensen, Secretary

Enclosure: 2 page questionnaire

**ACCOUNT # ???**

1. Do you have a checking account? **Yes** or **No** (please **circle** one)

If you answered No, would you be willing to open a no-fee checking account? **Yes or No**

2. Do you have a landline phone? **Yes or No**

If you answered Yes, what is your landline phone number:

(\_\_\_\_)-\_\_\_\_-\_\_\_\_\_

3. Do you have a cellphone? **Yes or No**

If you answered Yes, what is your cellphone number with area code:

(\_\_\_\_)-\_\_\_\_-\_\_\_\_\_

If you answered Yes, do you use text messaging (SMS messages) on your cellphone? **Yes or No**

If you answered Yes, which network provides your cellphone service?

**Verizon** or **T-mobile** or **Other** or **Don't Know**

4. Do you have an email address? **Yes or No**

If you answered Yes, what is your email address:

\_\_\_\_\_@\_\_\_\_\_

If you answered Yes, are you willing to receive monthly water bills by email? **Yes or No**

5. Are you willing to pay your monthly water bill online? **Yes or No**

6. Are you willing to receive water service interruption notifications by email and/or text message? **Yes or No**

7. Do you want any other people (household members, caregivers, renters) to receive digital water service interruption notifications?  
**Yes or No**

If you answered Yes, please fill in this table:

	person #1	person #2
name		
email		
cell #		
network		

8. Please add any comments you wish to make:

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS  
ASSOCIATION OPERATIONS POLICY  
(07/2024)**

**BOARD OF DIRECTORS- AUTHORITY**

The Board of Directors shall have the authority to establish rules or regulations and such standards and specifications as may be deemed necessary for the installation, construction and maintenance of any utility service system owned and operated by the Pinos Altos Mutual Domestic Water Consumers Association, hereafter referred to as the Association.

**INTERRUPTION TO SERVICE**

The Association shall not be liable for any damage to any Member for supply failure, interruption of service or any other cause outside the direct control of the Association.

The Association reserves the right to cut off any water service without notice in case of emergencies. When an interruption in service is necessary for the maintenance and improvement of the water system, affected customers will be notified as circumstances permit.

The Association reserves the right, at any time, to restrict or prevent the use of any water furnished by the Association during periods of emergency or circumstances demanding such restriction or prevention of use.

**MEMBERSHIP APPLICATION**

Any landowner(s) in the Pinos Altos area desiring water service furnished by the Association may make application for membership to the Association. Such application shall contain the applicant's name (the applicant's name is the name or names of the legal property owners as found on the property deed), mailing address, proposed location for water connection and the uses for which such water is desired. Applications for uses other than domestic require membership approval.

*app for new service, app for xfer of existing*  
Transfers of memberships to a new owner of the underlying property are allowed. The transferring Member must file a notarized or recorded form showing such transfer. The new owner must apply for membership and pay the fees as stipulated for new members. Until the transfer of membership is satisfactorily completed, the original member shall be liable for the payment of all bills.

For assumption of new membership, the Bookkeeper/Office Manager has authority to start service once the deposit and all required paperwork are received, contingent upon the Board voting and approving membership at the next scheduled or emergency meeting.

**FEES**

The Board of Directors periodically sets the fees charged members. See a copy of the fee schedule for the amounts of current fees.

**SECURITY DEPOSIT**

The Association collects a Security Deposit Fee from new members having no history of payments with the Association. The Security Deposit Fee will be refunded

after one year of prompt payment of monthly billing. Refunds not previously made of security deposits for water service shall be made upon the termination of such utility service only after payment of all indebtedness to the Association.

#### **EQUIPMENT AND MAINTENANCE**

The Association shall install all service connections and water lines up to member's meter. The Association will provide the water meter, box and yoke and will make all taps into water mains at the member's expense. The meters shall be owned, supplied and kept in repair by the Association, but shall be originally purchased by the member at Association's cost. After installation, the member shall be responsible for all leaks and repairs on the member side of the meter.

The Association <sup>require</sup> recommends that each <sup>new</sup> connection have a shutoff valve installed 1 to 2 feet from the meter on the member's property. <sup>or transferred</sup> Existing members without such a shutoff valve are urged to install one.

2 Association Member. The new Member agrees to have this shut-off valve installed at the same time of the water meter installation, by the same authorized installer of the Association.

For membership transfers, the new Member agrees to have a shut-off valve installed within 60 calendar days of the transfer. Proof must be provided to the bookkeeper within 60 days of the transfer or the meter will be locked and water service will be shut off, requiring the current Meter Unlock Fee payment for water to be re-established.

7 The Association will maintain all existing service lines and meters so long as the member continues use thereof. Whenever use of the service is abandoned by the member, the Association's obligation to maintain the service ceases.

Only authorized representatives of the Association may disturb, remove, relocate, tamper with, fill up or cover over with dirt, paving material or any other substance, any water meter and/or its protective can after it has been set for service. Any member who causes any of the above mentioned actions to the system shall bear all costs of repair.

Only authorized representatives of the Association may connect, turn on, turn off or disconnect any water service offered by the Association. This includes removal, replacement or repair of any equipment connected to Association water service.

X If any person is hired as an Independent Contractor for an hourly wage, they must submit a W-9 and an invoice for hours worked and the hourly wage. The Treasurer and Bookkeeper will determine if a 1099 is to be filed at the end of the calendar year. The Bookkeeper can approve invoices for payment up to \$250.00.

**USE OF WATER**

All water sold by the Association shall be metered.

No one may resell any water service obtained from the Association to others except by special arrangement with the Association. Any such unauthorized sale may result in loss of membership in the Association and prosecution under applicable laws.

No one may divert water to any premises other than the one for which the water connection is authorized, nor interfere with the proper registration of flow through meters. Such actions will be regarded as intent to defraud and will result in loss of membership. The Board of Directors shall seek to prosecute such actions.

It is each member's duty to maintain their plumbing system in good repair in order to prevent leaks and other waste of water.

**WATER SERVICE AND BILLING**

The Member and owner of property where any water service is furnished by the Association, whether such owner is the user or consumer of such service or not, shall be liable for the payment of all rates and charges to this account.

Members wishing to discontinue the use of water service shall give written notice to the Association. Until such written notice has been received, the Member remains liable for the payment of all charges.

The meters will be read monthly, at the end of the month. The water service billing will be sent out within ten days of meter readings. The due date for payment is the last day of month in which the bill was sent, and is printed on the bill.

*As a condition of water service member is responsible for keeping meter accessible. If not*

Clear your meter. Our team works hard to provide you with an accurate and timely water bill, and we provide a bill for the actual amount of water you use. Providing this for you begins with being able to safely access and read your meter every month. When we cannot read your meter, we do not charge for water used that month. In order to keep your bill at a reasonable amount as you will be billed for all water used, we need your assistance in being able to provide regular readings. After one month of not being able to read your meter, a \$25.00 charge will be charged to your account, and continuing for each additional month we are unable to read your meter.

*the assoc will charge it done charge*

1. Take a few minutes to look at the area around your meter and assure that the meter readers have safe and unobstructed access.
2. Locate your meter. Determine there is a safe and direct path to your meter that is free of obstructions such as debris, overgrown trees or bushes.
3. Ensure there are no holes or objects in the path to the meter that may cause the reader to trip, slip or fall.
4. Make sure your pets are secured where they cannot break loose and bite a meter reader.
5. As a reminder, your homeowner's insurance would be liable for any injury sustained by the meter reader while performing their job.

2 If Member does not receive the monthly bill, it is their responsibility to call the Association to inquire about their account. If you have a new phone number or e-mail address, please notify the office so we can include it in our files. All Member information is kept confidential and not shared.

2 If a Member is paying for more than one account and does not provide documentation to the bookkeeper on how to apply the payment, the bookkeeper will divide the payment equally between all Member accounts. If there is an overpayment, the bookkeeper will divide the overpayment equally between all accounts.

No post-dated checks or cash will be accepted. Any check which is not filled out completely will not be accepted. For post-dated or incomplete checks, late fees may apply.

The Member's account will be charged an NSF Fee for checks or similar instruments of payment returned for insufficient funds. The penalty assessment provided for herein shall not be construed nor constitute a defense to complaint filed pursuant to the Worthless Check Act, Section 40-49-1 et seq., NMSA, 1978.

2 Payment must be received by the bookkeeper by the due date, which is the last day of the following month. If the account is delinquent, a Late Fee will be charged to the member. Notification of this delinquency will be mailed to the member's billing address, highlighted on the next monthly bill. If the account is 60 days delinquent, a Disconnect Notice will be mailed, and 15 days following this; the water will be disconnected. In order to re-establish water service, member must pay all current and past due charges, late fees and the re-connection fee.

2 \*Following non-payment for 90 days (3 months) on an account, the meter is locked/turned off. Currently there is a \$100 unlock fee, which is subject to change, and will always be applicable at the new fee rate to unlock. After non-payment on the account for 180 days (6 months) the meter will be removed. Reconnection fees and outstanding balance must be paid in full for the meter to be re-established.

### **REFUSAL OF SERVICE**

At the sole discretion of the Board of Directors the Association shall have the right to disconnect, refuse to connect or reconnect any water service to members for the following reasons:

a. Violation of the rules and regulations pertaining to the water service.

2 b. Nonpayment of bills by delinquent due date.

c. Willful or negligent waste of service due to improper or imperfect pipes, fixtures, appliances or otherwise.

d. Molesting any meter, seal or other equipment controlling or regulating the supply of water service.

e. Theft or diversion and/or use of service without payment

**PAMDWCA FEES AND CHARGES - Effective July 2024**

Membership Application	\$25
Security Deposit	\$50
Reconnection Fee	\$500
Meter Lock Out Fee	\$100*
Certified Letter Fee	\$15
NSF Fee (returned check)	\$20

2/

Transfer Fee (no outstanding balance)	\$75
Transfer Fee (outstanding balance)	\$175

Connection Fees

Original Right to Connect	\$4000
Fee to Water Supplier	\$Included
Estimated Connection Installation Fee cost (Meter, Yoke, Can, Line connection, necessary fittings) (Approximately \$3000-\$5000 for standard installation)	

Monthly Administration Fee (minimum water bill)	\$25
Current Water Fees (per 1,000 gallons)	
First 3,000 gallons	\$ 7.00
3,000 to 10,000 gallons	\$ 9.50
Over 10,000 gallons	\$11.55

Late Fee	10% of Past Due Amount (\$5.00 Minimum)
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Legal Fees incurred by the Association in relation to collecting any outstanding fees may be charged to the Member whose account is delinquent.

Payment must be received by the bookkeeper by the due date, which is the last day of the month. If the account is delinquent, a Late Fee will be charged to the member. Notification of this delinquency will be highlighted on the next monthly bill.

Following non-payment for 90 days (3 months) on an account, the meter is locked, and water is turned off. All charges will continue to accrue on the account. Unlock Fee and outstanding balance must be paid to unlock the meter.

Currently there is a \$100 Unlock Fee. This is subject to change and will always be applicable at the new Unlock Fee rate (see below for current fees). After non-payment on the account for 180 days (6 months) the meter will be removed, and additional charges will not accrue. Reconnection fees and outstanding balance must be paid in full for the meter to be re-established.

redundant

## **VP report**

1/8/25 Wrote VP Report 20 min

1/3/25 NM 811 request. Talked with the property manager at Continental Divide. Informed him that requested location was not on his property and he could not dig there. 15 min

1/2/25 Marked NM 811 Ranger Street 15 min

12/30/25 Supervised J & S repair of service line leak for the Continental Divide RV park. 3 hr

12/30/25 Installed Brass Y Coupler at Pacer. 1hr

12/27/25 Tried to install Meter on Pacer St. Plastic Y coupler broke. Called J & S to schedule installation of Brass Y Coupler 2hr

## **Treasurer report**

Attached is my treasurer's report, my time log, a copy of the draft minutes with suggested additions in bold, & a preliminary letter to the 93 members who didn't answer our initial service line letter.

Please add the following agenda items under New Business:

1. Declaration of PAMDWCA Solvency & Excess Funds
2. Approval of Follow-up Service Line Letter
3. Approval of Open Meeting Resolution

### **Treasurer's Report for Jan. 15, 2025 Meeting**

PAMDWCA finished the year strong, showing net income of \$4,266 for Dec. Nov's negative gross margin rebounded & was 40.9% for Dec. It would have been even higher but a water billing error by the Town of Silver City occurred. April discovered this & worked with the Town to resolve it. The correction will hit the books in Jan. Year to date, we had a loss of (\$3,496) compared to a budgeted loss of (\$20,746). The difference is \$17,250 & is mainly due to Maintenance & Repair expense being \$17,861 under budget (which includes a credit of \$6,507 for a lost J&S check). Given that Maintenance was \$18,832 in 2023, the budgeted amount was increased to \$20,000 for 2024 in anticipation of continued repairs for leaks. Our actual cash position (net loss minus depreciation) improved by \$4,115 for the year.

April & I compiled the many documents requested by the auditors & uploaded them to their data portal. The Agreed Upon Procedures (AUPs) for 2010 were to begin Jan. 6<sup>th</sup> but were delayed slightly due to the main auditor's illness. The auditors expect to spend one week per year on the AUPs which means 3 months and 1 week total time for the 14 years being examined.

Our insurance carrier Allied Public Risk sent us a non-renewal notice due to the fact that they are changing underwriters for their WaterPlus coverage. I've contacted our agent Tony Duran over this & will be completing the 8 page renewal application once it is sent. The commercial coverage cost \$2,374 for 2024 & a 5% increase was budgeted for 2025. The current policy ends 2/23/25.

I am attaching a preliminary letter to be sent to the 93 members who did not respond to our June survey letter requesting them to identify service line materials on their side of the meter. As previously reported, it is extremely unlikely any of those lines are lead. Nonetheless we are still required to update the inventory filed with the NMED.

### **Draft Minutes PAMDWCA Board Meeting 12/18/2024**

Meeting was called to order at 6:02p, agenda was approved **unanimously** with agreement to docket declaration of solvency and no excess funds for the next meeting.

Attendees: Board members T. Gedgudas (treasurer), K. Wamsley (at large), G. Preusch (vice president), M. Johnson (president, presiding); Bookkeeper A. Matthews; Meter Reader L. Davila; Association Members: C. Gadda, S. Zager. A. Estensen (secretary) was absent.

There was no public input.

As new business, a resolution (v, agenda) to adopt a modified version of Robert's Rules of Order for the conduct of board meetings was not adopted. **While there was agreement to adopt some meeting structure guidelines about how often and how long participants could speak, there was disagreement**

**about the input of board members vs. employees. Kris Wamsley and Mark Johnson voted in favor of the resolution while Gabe Preusch and Tom Gedgudas voted against.**

A motion for to close the meeting for discussion of limited personnel matters was unanimously approved by roll call. Upon return to the open meeting, the presiding officer stated that discussion in the closed meeting was of limited personnel matters only. In the closed meeting it was resolved to provide a 2.5% salary increase to each employee, effective 1/1/2025. In the closed meeting, a committee of Preusch and Walmsley was formed to make recommendations for the Association's handling of employment related matters. **The raises and committee formation were approved unanimously in open session.**

Questions regarding the officers' and bookkeeper's report (attached) were answered. As unfinished business, the tabled motion for rescission of the Nexbillpay order was not taken from the table. There followed a discussion of a proposed questionnaire (v, president's report, attached) to elicit member information -- **including whether the \$3 payment applied per account or per member and the potential of tying the payment of member water bills to the website via software to be written;** amendments were suggested; the amended questionnaire **was tabled unanimously and** will be considered at next meeting.

As new business, new memberships for meters 148 and 63 were approved **unanimously;** the proposed 2025 budget (v, treasurer's report, attached) was approved **unanimously** as amended; and, it was agreed that Preusch would schedule a time for board members to inventory and organize the equipment shed. The meeting was adjourned at 7:40p, after setting next meeting for 1/15/2025.

Pinos Altos Mutual Domestic Water Consumer's Association  
PO Box 1798  
Silver City, NM 88062

January 16, 2025

Dear (actual member name),

Last July the Association requested that you examine where your service line entered your home and perform a simple "scratch & magnet" test to determine of what materials your lines were made. You did not respond to that letter. Due to that, in the initial inventory submitted to the New Mexico Environmental Dept., your portion of the lines were reported as "unknown materials." It is extremely unlikely that your service lines contain lead based on the fact that the Pinos Altos system was installed after the lead ban took effect in New Mexico. However, it is possible that some older homes built before 1986 could have lead service lines.

The Association is required to follow up to determine your line's material. Ultimately, if that material remains unknown, it is possible those lines would have to be replaced due to government mandate. Neither you or the Association want that. Estimated costs are \$100 per foot of line replaced. Since the lines are on your property, you would be responsible for this expense although federal funding might be available to share the cost.

We are asking you once again to please look at where your service lines enter your house and perform a simple "scratch & magnet" test. If you have multiple residences, please test each residence.

1. Find where the service line first enters your house, crawl space, or basement. Do NOT test the internal plumbing inside your house (lines running to sinks, water heaters, or toilets).
2. Carefully scratch that pipe (like you would a lottery ticket) with a key or a coin. Do not use a knife or other sharp tool. If the scratch turns a shiny silver color, it could be lead or steel. NOTE: If pipe is painted, use sandpaper to expose the metal first.
3. Place the magnet on the pipe. If a magnet sticks, it is a steel pipe. Magnets will ONLY stick to steel. They will NOT stick to lead or copper.
4. If unable to access the pipe where it enters your home, check on your side of the meter or shut-off valve.

Plastic is a smooth pipe of various colors (e.g., white, blue, black, and green).

Lead is a soft metal that is a dull, silver-gray color & easily scratched.

Copper is the color of a penny.

Galvanized steel is also a dull, silver-gray color but difficult to scratch & is magnetic.

After you test the service line, please check the correct box below & return this portion of the letter with your next bill payment, or scan and email it ([bookkeeper@pamdwc.org](mailto:bookkeeper@pamdwc.org)), or call and leave a message @ 575-654-6461. Thank you very much for your willingness to help us.

- The pipe was plastic.
- The pipe was copper.
- The pipe was galvanized steel.
- The pipe was lead.
- The pipe was made of some other material.
- I couldn't access where the line entered my house.

[ ] No house is attached to service line.

My account number is : \_\_\_\_\_ My physical address is: \_\_\_\_\_

Sincerely,

Ann, Gabe, Kris, Mark, Tom (PAMDWCA Board Members)

### **at large report**

Report: December 19, 2 hours, began letter to board, December 20, 1 1/2 hours revisions to letter and copying to email and sending.

Addition to minutes: record that the bookkeeper declined the 2.5% raise and indicated she was being well paid.

To be added to the agenda:

Request bookkeeper list all the treasurer duties she is currently performing . Motion to approve a time frame to return to these duties to the treasurer.

Correction to minutes, include that bookkeeper Said she declined the raise and indicated she was making a good salary.

Agenda item, As I was assigned to the committee regarding employment related matters; to begin with the following is needed:

- a copy of emails related to water board matters that are sent to bookkeeper and the responses to these emails to be submitted monthly beginning November 2024
- a copy of call history logs related to water board to be submitted monthly beginning November 2024.

# Bookkeeper's report

## PAMDWCA

### A Profit Loss

December 2024

	TOTAL	
	DEC 2024	JAN - DEC 2024 (YTD)
Income		
Connection Fees	4,000.00	8,000.00
Interest Income	415.15	1,645.41
Membership Fees	25.00	75.00
Water	12,009.36	114,559.92
<b>Total Income</b>	<b>\$16,449.51</b>	<b>\$124,280.33</b>
Cost of Goods Sold		
Water Purchased	7,101.13	66,636.84
<b>Total Cost of Goods Sold</b>	<b>\$7,101.13</b>	<b>\$66,636.84</b>
<b>GROSS PROFIT</b>	<b>\$9,348.38</b>	<b>\$57,643.49</b>
Expenses		
Contract Labor	500.00	2,000.00
Depreciation Expense	634.25	7,611.00
Dues & Filing Fees	0.00	166.04
Gross Receipt Tax	430.68	5,382.04
Installation Fee Expense	0.00	4,600.00
Insurance	0.00	3,055.00
Legal & Prof. Fees	0.00	3,243.38
Maintenance & Repair	1,416.60	2,138.54
Mileage	0.00	1,826.63
Misc	0.00	10.00
Office	0.00	1,693.09
Postage	0.00	2,018.06
Supplies	0.00	806.24
Telephone	0.00	439.30
<b>Total Office</b>	<b>0.00</b>	<b>4,956.69</b>
Professional Fees	0.00	719.00
Tax	0.00	0.00
Payroll Taxes	155.29	1,879.44
<b>Total Tax</b>	<b>155.29</b>	<b>1,879.44</b>
Wages	0.00	0.00
Gross Wages	1,946.00	23,552.00
<b>Total Wages</b>	<b>1,946.00</b>	<b>23,552.00</b>
<b>Total Expenses</b>	<b>\$5,082.82</b>	<b>\$61,139.76</b>
<b>NET OPERATING INCOME</b>	<b>\$4,265.56</b>	<b>\$ -3,496.27</b>
<b>NET INCOME</b>	<b>\$4,265.56</b>	<b>\$ -3,496.27</b>

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# PAMDWCA

## Balance Sheet

As of December 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
FNMB Checking	63,452.67
FNMB Savings	165,121.39
Total Bank Accounts	\$228,574.06
Total Current Assets	\$228,574.06
Fixed Assets	
1987 Original System	105,000.00
1997 Line Ext	21,916.60
2007 Line Ext	3,906.78
2008 PRV	10,616.41
2010 Meter Project	70,766.10
2011 Valve Project	77,499.54
Acc. Depr - 1987 Original Syste	-105,000.00
Acc. Depr - 1997 Line Ext	-21,916.60
Acc. Depr - 2007 Line Ext	-3,330.38
Acc. Depr - 2008 PRV	-10,616.41
Acc. Depr - 2010 Meter Project	-50,430.36
Acc. Depr - 2011 Valve Project	-53,281.29
Total Fixed Assets	\$45,130.39
<b>TOTAL ASSETS</b>	<b>\$273,704.45</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Taxes Payable	1,443.80
Sec. Deposits	25.00
Total Other Current Liabilities	\$1,468.80
Total Current Liabilities	\$1,468.80
Total Liabilities	\$1,468.80
Equity	
Opening Balance Equity	162,086.76
Retained Earnings	113,645.16
Net Income	-3,496.27
Total Equity	\$272,235.65
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$273,704.45</b>

# PAMDWCA

## A Profit Loss

December 2024

	TOTAL	
	DEC 2024	JAN - DEC 2024 (YTD)
<b>Income</b>		
Connection Fees	4,000.00	8,000.00
Interest Income	415.15	1,645.41
Membership Fees	25.00	75.00
Water	12,009.36	114,559.92
<b>Total Income</b>	<b>\$16,449.51</b>	<b>\$124,280.33</b>
<b>Cost of Goods Sold</b>		
Water Purchased	7,101.13	66,636.84
<b>Total Cost of Goods Sold</b>	<b>\$7,101.13</b>	<b>\$66,636.84</b>
<b>GROSS PROFIT</b>	<b>\$9,348.38</b>	<b>\$57,643.49</b>
<b>Expenses</b>		
Contract Labor	500.00	2,000.00
Depreciation Expense	634.25	7,611.00
Dues & Filing Fees	0.00	166.04
Gross Receipt Tax	430.68	5,382.04
Installation Fee Expense	0.00	4,600.00
Insurance	0.00	3,055.00
Legal & Prof. Fees	0.00	3,243.38
Maintenance & Repair	1,416.60	2,138.54
Mileage	0.00	1,826.63
Misc	0.00	10.00
Office	0.00	1,693.09
Postage	0.00	2,018.06
Supplies	0.00	806.24
Telephone	0.00	439.30
<b>Total Office</b>	<b>0.00</b>	<b>4,956.69</b>
Professional Fees	0.00	719.00
Tax	0.00	0.00
Payroll Taxes	155.29	1,879.44
<b>Total Tax</b>	<b>155.29</b>	<b>1,879.44</b>
Wages	0.00	0.00
Gross Wages	1,946.00	23,552.00
<b>Total Wages</b>	<b>1,946.00</b>	<b>23,552.00</b>
<b>Total Expenses</b>	<b>\$5,082.82</b>	<b>\$61,139.76</b>
<b>NET OPERATING INCOME</b>	<b>\$4,265.56</b>	<b>\$ -3,496.27</b>
<b>NET INCOME</b>	<b>\$4,265.56</b>	<b>\$ -3,496.27</b>

1-Dec			0:20 check email	0:20:00
3-Dec			0:20 check email and phone	0:40:00
4-Dec			0:20 checked mail and cancelled hold	1:00:00
			Processed checks and got deposits ready, charged late fees, calculated bills, printed disconnect cards, printed regular cards (highlighted message and late items), printed extra cards for renters, separated all cards, sorted cards for envelopes, placed cards in envelopes for customers with multiple accounts, addressed envelopes, applied stamps, applied stamps to postcards, filled out checks for bills to be sent, scanned items and filed in Rack 2 filer, addressed and stamped bills, calculated GRT, filed GRT with state and withholding with state, paid both state and withholding taxes, printed meter readers list and sent her paycheck and bills in an envelope to her, entered all items as needed into quickbooks, calculated lost product, saved master activity report, saved balances	
5-Dec	8:17 AM	3:25 PM	7:08 due,	8:08:00
			Downloaded bank statements and scanned, exported payroll files and imported into quickbooks, changed some entries in payroll that quickbooks randomly changes, reconciled the checking account, created Profit & Loss and checked entries, created Balance sheet and checked entries, sent all files to Tom to check	
5-Dec	3:45 PM	6:45 PM	3:00 entries and accuracy as standard procedure, called clients as needed	11:08:00
6-Dec			0:20 checked email and phone	11:28:00
	12:02 PM	12:55 PM	0:53 checked mail	12:21:00
	8:01 AM	8:12 AM	0:11 Confirmed payment to Tap for GRT and withholding	12:32:00
	5:19 PM	5:32 PM	0:13 checked email and replied to Tom regarding financials	12:45:00
7-Dec			0:20 checked email and phone	13:05:00
8-Dec			0:20 checked email and phone	13:25:00
	7:45 PM	7:50 PM	0:05 emailed Tom some concerns and questions	13:30:00
9-Dec			0:20 checked email and phone	13:50:00
	10:33 AM	10:34 AM	0:01 called Linda to make sure she knew when meeting was	13:51:00

	10:47 AM	10:48 AM	0:01 spoke with Gabe regarding possible leak on Bear Creek Rd at Fire hydrant	13:52:00
			spoke with Gabe regarding NM811, account 147 and leak on Spring St., leak on	
10-Dec	3:20 PM	3:22 PM	0:02 Bear Creek	13:54:00
			0:20 checked email and phone	14:14:00
10-Dec	7:42 AM	9:13 AM	1:31 updated documentation, created financial reports, emailed reports, closed 811 ticket and printed , contacted Matthew Beck	15:45:00
	12:42 PM	1:55 PM	1:13 checked mail and deposited checks, answered and email from Tom, spoke with customer 50 regarding leak	16:58:00
	2:00 PM	2:41 PM	0:41 meeting with Auditing firm and call to Tom regarding same, spoke with Gabe	17:39:00
	4:30 PM	4:35 PM	0:05 spoke with customer at 50 water leak	17:44:00
	4:12 PM	5:41 PM	1:29 Audit documentation & called Gabe	19:13:00
11-Dec	6:15 PM	6:16 PM	0:01 called account 072	19:14:00
			0:20 checked email and phone	19:34:00
	8:00 AM	8:07 AM	0:07 messaged Matthew Beck regarding quote	19:41:00
	10:45 AM	10:46 AM	0:01 spoke with Gabe regarding account 50 leak	19:42:00
	11:19 AM	11:20 AM	0:01 calledaccount 072	19:43:00
	12:45 PM	12:46 PM	0:01 texted account 072	19:44:00
	4:42 PM	4:43 PM	0:01 called account 072	19:45:00
	6:30 PM	6:36 PM	0:06 posted agenda	19:51:00
	8:49 AM	8:50 AM	0:01 left message with Gabriel	19:52:00
12-Dec			0:45 check email and phone answered questions regarding new account	20:37:00
	1:22 PM	2:15 PM	0:53 checked mail	21:30:00
	2:43 PM	2:47 PM	0:04 scanned a quote and sent to account 148	21:34:00
	2:48 PM	2:55 PM	0:07 scanned and emailed Tom a document	21:41:00
	3:02 PM	3:05 PM	0:03 Spoke with account 95	21:44:00
	3:06 PM	3:08 PM	0:02 Spoke with owner account 50 regarding leak	21:46:00
	3:19 PM	3:22 PM	0:03 posted meeting notice in Facebook	21:49:00

	3:22 PM	3:43 PM	0:21 documentation	22:10:00
			posted agenda on web replied to Mark- I unsure of the time on this one I had a	
	10:02 PM	10:13 PM	0:11 family emergency I know I did it	22:21:00
			check email and phone text client, make sure I am available at their requested	
13-Dec			0:42 and meter installation	23:03:00
	9:25 AM	10:18 AM	0:53 checked mail	23:56:00
14-Dec			0:25 checked email and responded to text messages	24:21:00
15-Dec			0:25 checked email and responded to same account	24:46:00
16-Dec	2:01 PM	2:47 PM	0:46 checked mail	25:32:00
17-Dec			0:20 checked phone and email	25:52:00
			entered checks and made deposits, logged into Caseware Cloud, made	
			arrangements with Tom to see who is doing which part of the files, starting	
			collecting needed documents for 2010 for audit, ordered documents needed for	
			taxes, prepared for meeting for tomorrow, documentation, emailed client that	
	6:27 PM	10:25 PM	3:58 has been calling a copy, emailed documents to Tom	29:50:00
12/18/2024			checked email and phone returned calls and messages, sent message to 148	
	12:52 PM	2:02 PM	0:28 regarding installation quote	30:18:00
			1:10 Deposits to bank	31:28:00
	2:25 PM	3:28 PM	1:03 Went to City Hall regarding the billing for the association to fix GRT and late fees	32:31:00
	5:02 PM	5:20 PM	0:18 prepared for meeting	32:49:00
			Meeting, met with Tom, researched some documents we seem to be missing,	
	5:45 PM	10:01 PM	4:16 check, emailed new customer for a signed copy of her quote	37:05:00
	10:02 PM	10:25 PM	0:23 documentation for audit	37:28:00

29-Dec		0:20 phone calls and email	63:01:00
	9:43 AM 10:39 AM	0:56 checked mail	63:57:00
30-Dec		0:20 phone calls and email	64:17:00
	10:06 AM 10:25 AM	0:19 process checks made deposits	64:36:00
	2:05 PM 3:04 PM	0:59 checked mail and deposited checks	65:35:00
	3:04 PM 4:12 PM	1:08 called tech support for easybill32- issue not resolved	66:43:00
31-Dec		0:20 phone calls and email	67:03:00
	4:06 PM 6:03 PM	1:57 documentation	69:00:00



PINOS ALTOS MDWC ASSOC.

Lost Product Report

Date Range: 12/06/2024 - 01/03/2025

Printed: 01/04/2025

<b>Amount Produced</b>	<b>620191</b>	<b>From</b>
+	0	From
+	0	From
+	0	From
+	0	From
<hr/>		
<b>Total Produced =</b>	<b>620191</b>	
<b>Total Billed -</b>	<b>460360</b>	
<b>Total Other -</b>		
<hr/>		
<b>Total Lost =</b>	<b>159831</b>	<b>% Lost 25.77</b>

Codes Included: WR #1