

Pinos Altos Mutual Domestic Water Consumers Association (PAMWCA)
PAMWCA Board Meeting Minutes – 16 April 2025

Note: All votes were unanimous except where specified

I. Call to Order

1. 6:00 PM.

II. Quorum and Those Present

1. Board members present: Tom Gedgaudas (treasurer), Kris Wamsley (at-large member), Gabe Preusch (vice president), Mark Johnson (president), and Scott Zager (secretary).
2. Staff: April Matthews (staff bookkeeper).
3. Public: No members of the public were present at meeting.

III. Agenda

1. Approved.

IV. Minutes

1. Approved for 19 March 2025 meeting minutes.

V. Public Input

1. None

VI. Reports

1. Reports were approved from the President / Acting Secretary, Vice-President, Treasurer, and Staff Bookkeeper. At-Large Member did not submit a report. Secretary Did Not Submit. [See attached reports].
2. The Board discussed the reports.
 - i The President noted that PAMDWCA funds were in low-interest bearing bank accounts. The Treasurer said that previous Boards wanted to keep funds liquid and readily accessible. A discussion followed about how much cash-flow occurs during a typical month. This would be the minimal amount that should be in the PAMDWCA checking account. The remaining surplus funds could potentially be distributed among higher-interest bearing, money-market accounts – which have no financial risk while money remains readily accessible if needed.
 - a A proposal was made to discuss distributing funds into higher interest bearing accounts at the next meeting. The proposal was seconded and unanimously approved by the Board.
 - ii Bookkeeper mileage for board business to Silver City.
 - a Board Members and Staff are reimbursed 70 cents per mile for use of personal vehicles for association business. Staff mileage charged to PAMDWCA included trips to the post office to retrieve mail and visits to PAMDWCA archive storage facilities. The bookkeeper made several trips to retrieve records for an ongoing financial audit, which is required for PAMDWCA applications for inter-governmental grants-in-aid and other

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funds, including low interest loans for infrastructure upgrades. Board discussed how PAMDWCA could potentially save money if the association installed a secure mailbox at the Pinos Altos Fire Station, thus potentially reducing the number of trips to Silver City. This was fully discussed by the board in the “New Business” section of the current agenda.

iii Monthly Telephone Service Costs.

a The President asked about the PAMDWCA's mobile phone carrier and monthly cost. April responded that she uses a separate personal phone for PAMDWCA business [she uses another personal cell phone for private use]. There is a \$30 monthly service charge to PAMDWCA for Verizon coverage. April discussed how efficiently she can forward calls and messages from the PAMDWCA phone to her personal phone. This facilitates her ability to monitor PAMDWCA communications. It was noted that April responds to emergency calls of water outages and water main breakages. She then forwards important operation messages to the Vice-President. The President suggested that PAMDWCA could potentially save \$20 per month by switching mobile carriers from Verizon to Consumer Cellular. The Secretary (Scott) noted that current phone service rates were technically approved in the 2025 Budget. Scott suggested that operation costs are most appropriately discussed during the annual budgeting process. Mark responded that PAMDCWA should be able to discuss financial savings at any time.

iv PAMDWCA Archive Records Storage Shed in Silver City.

a During the discussion about mileage expenses, it was mentioned that PAMDWCA rents a dry, pest-proof storage facility in Silver City for \$300 annually. A previous Board moved archived records when damage occurred to some association documents.

b A proposal was made and seconded for the Board to conduct a field trip to examine the rented storage shed at the foreseeable future date.

c The proposal for the Board to visit the storage shed was unanimously approved.

VII. Unfinished Business

1. Adoption of amended Operations Policy and Membership Application Forms.

i The President had proposed modifying the PAMDWCA Operations Policy and Membership Application Forms in order to make them succinct. He had previously distributed his draft to the Board and

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requested that members – prior to meeting – review the draft, submit comments, suggest revisions, and discuss beforehand so that differences could be agreed upon prior to the board meeting. His intention was to save face-time by having a final draft ready to be approved unanimously at the meeting. The Treasurer (Tom) noticed several factual errors in the proposed draft. In addition, he had several concerns about particular nuances in the policy statement that he thought were important to clearly state. Tom sent his first revision, to which Mark had several concerns. Mark incorporated many suggestions in a second revision, but rejected other suggestions by Tom. Unfortunately, Tom had not seen the second revision by Mark until immediately prior to the Board Meeting. Tom had been travelling extensively during the previous month. Therefore, the Board had to discuss several differences between revisions, point by point, during the meeting. This was accomplished by the Secretary who had both printed versions of the revised drafts. It was decided that each point needed to be voted on separately by the board. Therefore, there were several votes taken that were difficult to record.

ii In finality, a complete third revision – as mutually amended and agreed upon by the Board during the meeting – was accepted and unanimously approved as amended.

a The Secretary was tasked with incorporating the accepted changes and redistributing the third draft to the Board for final review.

a1 This completed, final version would then again be approved with acceptance of the minutes at the next board meeting [See attachment of the board-approved Operations Policy version 16 April 2025].

2. Fixed Asset Resolution.

i Prior to the meeting, the Treasurer had submitted to the Board, a written “Resolution to Certify the Inventory Schedule of Capital Assets”.

a The Treasurer said that a “Fixed Asset Resolution” was needed to officially record – for concerned government officials – that the Board had completed an inventory of PAMDWCA capital assets. Tom asserted that it was his personal experience that government officials, overseeing such matters, specifically look for such resolutions in the approved Board Minutes.

b The President believed that such a resolution was redundant and was not necessarily required in the statutes.

ii A vote was taken by the Board.

a The resolution was approved by Board in a majority vote of 3 to 2. Voting favorably were Tom, Gabe, and Scott. Against

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were Mark and Kris [See the approved “Fixed Assets Resolution” attached in the minutes].

3. Resolution to approve Budget & Quarterly Report.
 - i This resolution was to document that the Board had approved a Final 2025 Budget.
 - ii One purpose of resolution is to start the process of required filings with Department of Finance & Administration (DFA).
 - iii In addition, this resolution also informs the (DFA) about the approved 2025 Budget.
 - iv The President argued that the resolution was unnecessary.
 - v A motion to adopt the resolution was made and seconded. The Board approved the resolution by a vote of 4 to 1, with the President voting against.

VIII. New Business

1. Motion to Update PAMDWCA Website Concerning Lawsuit.
 - i The Board agreed to post the following statement:
 - a “On April 2, 2025, the NM Court of Appeals issued a 16 page opinion affirming Judge Stewart's 2023 judgement in the lawsuit against PAMDWCA filed by Mark Johnson. Judge Stewart had ordered PAMDWCA to comply with the Open Meetings Act (OMA) from then on & awarded Mr. Johnson statutory damages of \$5,052 for PAMDWCA's “unreasonable” violation of the Inspection of Public Records Act as well as \$2,328 for court costs and fees. To succinctly summarize the Court of Appeals entire opinion here would be quite difficult. However, two main points were to deny Mr. Johnson's claims for a “ ‘corrective special meeting’ in compliance with OMA” and that PAMDWCA acted in “bad faith” in responding to his IPRA requests for members' water usage information, entitling him to higher statutory damages. If you want more information, please ask us for a copy of the court's opinion. PAMDWCA Board of Directors.”
 - ii The motion to post the notice was approved by 4 to 0. President Mark Johnson abstained.
2. Board Discussion “Colonias Infrastructure Fund”
 - i President Johnson contacted Aaron Beckworth, NMED Domestic Water Board Infrastructure Funding Coordinator. Mr. Beckworth recommended PAMDWCA seek funding from the Colonias Infrastructure Fund (CIF).
 - ii As defined in the Colonias Infrastructure Act, a “qualified project” is a capital outlay project that is primarily intended to develop colonias infrastructure that may include the PAMDWCA water system. The New Mexico Finance Authority (“NMFA”) administers the Colonias

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Infrastructure Fund (“CIF”) application process on behalf of the Colonias Infrastructure Board (“CIB”).

iii President Johnson contacted the Colonias Administrator on April 10, 2025.

a The CIF administrator responded saying that The Colonias program is a grant and loan with a required match, which means, if an applicant is awarded, the award will come as 90% grant and 10% loan with a required 10% match.

b The CIF Administrator recommends that in preparation for the grant application, PAMDWCA needs to have a planning document, which includes a Preliminary Engineering report (PER).

b1 PAMDWCA should contact staff from the NMFA local government planning fund (LGPF@nmfa.net) for information on funding for a PER.

iv Scott has agreed to take on the lead role in the Colonias grant application process, with assistance from Mark.

3. Relocating PAMDWCA’s Mailing Address to a Mailbox at the PA Fire Station

i The President proposed moving PAMDWCA’s mailing address to a secure mailbox in Pinos Altos. He suggested this would eliminate the USPS annual fee of about \$120 per year and reduce staff time and mileage travelling into Silver City. The initial cost of a locked, secure mailbox with a metal post on a concrete base is about \$300. This would require PAMDWCA to change its mailing address on official documents, NM State Auditor, NM Environment Department, etc.

ii The PA Fire Chief has agreed to allow placement of a mailbox at the PA Fire Station adjacent to their mailbox, where rural USPS delivery already occurs.

iii A lengthy discussion followed among the Board about PAMDWCA members dropping un-stamped payments into the mailbox, which violates USPS law.

a Mailboxes for USPS delivery are considered official USPS property and protected by federal laws which prohibit the use of mailbox for anything other than stamped and metered USPS delivery. This means no political pamphlets, non-profit organization flyers, un-stamped payments, etc. Violation of this law may result in fines up to \$5,000 for individuals and \$10,000 for organizations. The USPS is adamant about this for several reasons. One being that it simplifies federal investigation of any mail theft, mail fraud or unofficial tampering.

b Many Board Members believe that a secure drop-off box in Pinos Altos would be a convenience to association members.

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However, there was a concern by the bookkeeper about how to deal with un-stamped payments placed into the PAMDWA mailbox. A discussion followed by the Board on how to approach mail delivery to PA without the possibility of violating federal postal laws.

c It was informally agreed upon by the members that the Secretary look into a mailbox that was only accessible by having a key. This meant that only those individuals with a key code place or retrieve mail from the box. Scott will investigate this and report to the Board his findings at the next meeting.

d A second option would be installing a separate, secure drop box for unstamped water bill payments. It is legal to have a separate receptacle on a mail post for such items as for newspaper deliveries.

IX. Next Board Meeting

1. The Board agreed not to meet in May. Therefore, the next PAMDWCA Board meeting will be held at the PA Fire Station, at 6:00 PM MDT on the third Wednesday of June 18, 2025.

X. Meeting Adjourned

1. 8:30 PM.

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

**April 9, 2025 president's report for the
April 16, 2025 board meeting**

1. No corrections/amendments to draft minutes for 3/19/25.
2. See amended Operations policy and applications, pages 2-7 below. Please review and compare to Tom's suggestions.
3. See attached draft agenda, page 8 below; please review before I post it by 6p this evening.
4. Received approval from PAVFR chief to install a PAMDWCA mailbox in front of the fire station. Cost around \$200.
5. Submitted DWSRF pre-application supporting documents to Aaron Beckworth, who is now Infrastructure Funding Coordinator at the DWB in Santa Fe. He recommends getting in touch with Priscilla Lucero, SWNMCOG to discuss Colonias funding, stating "In a recent meeting with NMFA it was mentioned that Colonias should be the first attempt at funding for eligible water systems in southern New Mexico."
6. planning processing efficiencies, cost savings

From: [gabriel.sanchez](#)
To: [Management PAMDWCA](#)
Subject: VP Report
Date: Thursday, April 10, 2025 4:59:44 AM

One water leak repaired on Pacer Street. Leak was a crack in the service line and J&S repaired it the next day it was reported.

New service meter was installed at 10 Rock Street. Service not yet turned on. New meter was used.

I spent approximately 10 hours on PAMDWA related business.

Meeting agenda looks good.

I've found some help and plan to clean out the Conex on Saturday, 4/12 and around 10 am.

gabe

Treasurer's Report for April 16, 2025 Meeting

Three months into the year PAMDWCA has a net loss of (\$11,105) even though our gross margin is \$1,023 higher than last year. Last year we had a profit of \$356 through March. The main reason for this difference is our Maintenance & Repair Expense of \$7,407 YTD. Last year due to an adjustment reversing a double payment due to a lost J&S Plumbing check, Maintenance was (\$4,445) at this time. That is a difference of \$11,852 quite similar to our net loss. As our system ages, Maintenance & Repair while growing can be difficult to project. Annual expense was: 2021 - \$6,941; 2022 - \$3,118; 2023 - \$18,832; 2024 - \$2,139. Quite the fluctuations. This year we budgeted \$10,000 which pro-rated for 3 months is \$2,500 vs \$7,407 in actual expense YTD. We will need to monitor this and possibly change our budget.

April & I continue to compile the many documents requested by the auditors. Everything through 2024 has been uploaded to their data portal but revenue and expense sampling has not been requested yet for years past 2018. Preliminary Agreed Upon Procedures (AUP) reports have been issued for 2013 to 2015 but April & I have not had a conference with Itza & Cesar to finalize them yet, primarily due to me being gone until the end of last week. After some initial review questions, the Office of the State Auditor has accepted the 2010 report and its findings.

At the March meeting, I proposed two resolutions based on the AUP report findings for the years 2010 to 2012. These resolutions were postponed for clarification. I thought it was clear then that these laws apply to mutual domestics since we are local public bodies under the Sanitary Projects Act. Has anyone determined otherwise? The same two findings are repeated in the preliminary reports for 2013 to 2015. Here are those findings from the 2015 report:

2015-001 (2010-001) Failure to Submit Budget and Quarterly Reports to DFA – Significant Deficiency
CONDITION The Association failed to submit a budget and quarterly reports to DFA during 2014.
No progress was made during 2015.

2015-002 (2010-002) No Board Resolution for Capital Asset Listing - Other Non-Compliance
CONDITION The Association's capital assets listing was not certified by the board of supervisors. No progress was made during 2015.

The auditors have made it clear both findings will continue for every year through 2024. Please refer to the reports I sent last month for more information. State law is quite clear on these requirements. Here are the two sections referenced in the AUP reports & in my resolutions.

Chapter 6 - Public Finances

Article 6 - Local Government Finances

Section 6-6-2 - Local government division; powers and duties.

Universal Citation:

The local government division of the department of finance and administration has the power and duty in relation to local public bodies to

A. require each local public body to furnish and file with the division, on or before June 1 of each year, a proposed budget for the next fiscal year;

B. examine each proposed budget and, on or before July 1 of each year, approve and certify to each local public body an operating budget use pending approval of a final budget;

C. hold public hearings on proposed budgets;

D. make corrections, revisions and amendments to the proposed budgets as may be necessary to meet the requirements of law;

E. certify a final budget for each local public body to the appropriate governing body prior to the first Monday in September of each year. The budgets, when approved, are binding upon all tax officials of the state;

F. require periodic financial reports, at least quarterly, of local public bodies.

The reports shall contain the pertinent details regarding applications for federal money or federal grants-in-aid or regarding federal money or federal grants-in-aid received, including details of programs, matching funds, personnel requirements, salary provisions and program numbers, as indicated in the catalog of federal domestic assistance, of the federal funds applied for and of those received;

Chapter 12 - Miscellaneous Public Affairs Matters

Article 6 - Audit Act

Section 12-6-10 - Annual inventory.

A. The governing authority of each agency shall, at the end of each fiscal year, conduct a physical inventory of movable chattels and equipment costing more than five thousand dollars (\$5,000) and under the control of the governing authority. This inventory shall include all movable chattels and equipment procured through the capital program fund under Section 15-3B-16 NMSA 1978, which are assigned to the agency designated by the director of the facilities management division of the general services department as the user agency. The inventory shall list the chattels and equipment and the date and cost of acquisition. No agency shall be required to list any item costing five thousand dollars (\$5,000) or less.

Upon completion, the inventory shall be certified by the governing authority as to correctness.

Please remember that this isn't merely my interpretation of the law but mainly that of Beasley, Mitchell & Co. and that of the Office of the State Auditor by acceptance of the 2010 AUP report & its findings. We will need to comply with the law if we intend to receive funding for our aging Infrastructure. This is the whole purpose of going through 15 years of AUPs. And is why I proposed the resolutions last month. It is a no-brainer to take these required steps to come into compliance to potentially receive funding. While one of the capital assets on our schedule (2007 Line Extension) is under \$5,000, it was included because we carry it on our balance sheet. It is not required that it be included in the inventory but it is logical to include it since we chose to capitalize it back in 2007.

I have asked the two resolutions be added to the agenda for next week. Hopefully we can pass them then.

Activity Log of TMG

Activity Log for TMG				
10/16/24	6:50 PM	9:52 PM	3:02	Meeting
10/17/24	2:00 PM	2:40 PM	0:40	email to Garcia w Audit Firm & April
	7:31 PM	10:40 PM	3:09	audit prep: run 12 yrs of F/S & sprdsht set up
10/18/24	11:00 AM	2:00 PM	3:00	call to Karen Lithgow, emails, research the 2 e-pay co.s
10/21/24	11:47 AM	12:30 PM	0:43	several call to Aaron Beckworth & re-registering w SWIFT platform
10/22/24	12:00 PM	12:45 PM	0:45	email/call to Aaron, email audit firm & completing SWIFT email confirmation
10/23/24	2:05 PM	3:45 PM	1:40	run trial balances for auditor
10/26/24	2:00 AM	3:30 AM	1:30	re-submit the 3 service line reports on SWIFT platform
10/29/24	12:25 AM	1:30 AM	1:05	investigate SWIFT issue, re-upload LSLI
10/29/24	7:31 PM	9:01 PM	1:30	look at LSLI status, correct "invalid" lines (11), edit addresses
10/30/24	10:40 AM	1:40 PM	3:00	edit LSLI addresses to fix unknown address issue
11/6/24	1:13 PM	4:40 PM	3:27	email w April, go over prelim financials
11/7/24	7:17 PM	12:49 AM	5:32	work on 2025 budget
11/8/24	2:00 PM	5:00 PM	3:00	addtl budget work
11/8/24	6:09 PM	8:45 PM	2:36	various budget revenue calculations & other changes
11/10/24	10:00 PM	12:00 AM	2:00	prepare treasurer's report, edit budget
11/15/24	1:00 PM	2:00 PM	1:00	download Mark's flash drive, look for prior year budget files
	2:00 PM	2:20 PM	0:20	sign checks at April's
	6:20 PM	8:05 PM	1:45	write LSLI summary for website, email it to April
11/17/24	10:30 AM	12:09 PM	1:39	
11/18/24	1:15 AM	3:10 AM	1:55	compose email to audit firm; check OSA-Connect for any new info, consolidate docs for AUPs
11/23/24	3:15 PM	3:30 PM	0:15	call Gabe re: 811 call; read & respond to April's emails
11/26/24	2:00 PM	2:40 PM	0:40	read & write email (re-read my Nov report & budget as well as Oct minutes)
12/2/24	10:30 AM	1:00 PM	2:30	emails with auditor; run addtl trial balances; research grant info
12/5/24	1:30 PM	2:00 PM	0:30	download various grant docs April sent
12/6/24	1:30 PM	2:42 PM	1:12	go over financials
12/9/24	3:00 AM	4:15 AM	1:15	update & analyze water losses
12/9/24	11:40 AM	1:05 PM	1:25	review & consolidate unused/inactive account reports
12/9/24	2:00 PM	3:45 PM	1:45	work on pre-mtg report & moving files
12/10/24	12:00 PM	2:30 PM	2:30	inactive accts, emails w April & Mark, & prep for auditor mtg, then mtg
	5:21 PM	8:00 PM	2:39	search for old financials & payroll info report
12/16/24	12:05 AM	2:05 AM	2:00	run chart of acct reports in quickbooks, breakdown pay tax data
12/17/24	2:31 PM	5:16 PM	2:45	read audit email, look at attachments, revise fixed asset schedule, navigate audit portal & send 2 docs; email April, Itza & board
	9:00 PM	11:00 PM	2:00	recon water invoices, print docs for meeting
12/18/24	11:30 AM	12:15 PM	0:45	emails w Mark, April, Tony (insur), Itza (audit)
12/18/24	6:00 PM	7:42 PM	1:42	board meeting
12/18/24	7:42 PM	8:15 PM	0:33	meet w April on audit schedule
12/18/24	8:30 PM	9:00 PM	0:30	recon SC water invoices
12/19/24	2:20 PM	3:18 PM	0:58	emails w Itza & re-run 2010 TB & upload to audit portal
12/20/24	10:45 AM	11:30 AM	0:45	re-run trial balances for Itza
12/22/24	9:04 PM	11:04 PM	2:00	read emails, work on fixed asset & deprec schedules for auditor
12/23/24	2:00 PM	4:15 PM	2:15	sort thru 6 grant files, cataloging what docs are where
1/2/25	9:45 AM	4:00 PM	6:15	complete 14 tier determination forms, upload files/comments to portal; search minutes for budgets
1/4/25	3:30 PM	7:30 PM	4:00	reorganize email files; recon Dec SC inv; go over Dec F/Ss

Activity Log of TMG

1/4/25	9:30 PM	10:30 PM	1:00	complete auditor's questionnaire & email to Itza
1/6/25	11:00 PM	11:45 PM	0:45	read/download Kris & Mark's reports
1/7/25	11:15 AM	4:15 PM	5:00	write report & letter; add agenda items per board responsibilities; discuss auditor samplings w April
1/15/25	1:00 PM	4:00 PM	3:00	print docs/minutes, review/update budget files, prep for board mtg
1/15/25	6:00 PM	7:13 PM	1:13	board meeting
1/15/25	8:30 PM	9:00 PM	0:30	convert/update OMA resolution page
1/16/25	11:30 AM	11:45 AM	0:15	read/write emails
1/16/25	2:30 PM	6:00 PM	3:30	complete insurance forms, email agent
1/27/25	4:00 PM	4:15 PM	0:15	emails reads/response
1/28/25	1:45 PM	2:30 PM	0:45	read audit emails, answer Cesar's email
2/2/25	6:30 PM	9:30 PM	3:00	look at Jan financials & security deposits
2/4/25	8:30 PM	12:00 AM	3:30	addtl sec deposit research & financials updates
2/5/25	2:15 PM	2:45 PM	0:30	write emails regarding sec deposits & wkr comp & genl liability insur
2/6/25	12:00 AM	3:45 AM	3:45	run quickbooks report, pull info for Kris & Gabe
2/6/25	11:30 AM	2:15 PM	2:45	emails to auditors, insurance agent, Kris, Gabe, & April; cross reference sec deposit list
2/6/25	5:45 PM	6:30 PM	0:45	read, locate document, & respond to auditor's email
2/7/25	1:30 PM	3:00 PM	1:30	rerun F/S, read emails, email auditor again & April; call April
2/7/25	6:30 PM	8:00 PM	1:30	more audit emails, compile/confirm grant funding #s
2/8/25	2:00 AM	3:33 AM	1:33	research & find discrepancy on grant amount vs revenues bkcd on P&Ls
2/10/25	1:15 AM	2:30 AM	1:15	read various emails & respond, re-run financials & approve
2/11/25	11:30 AM	12:15 PM	0:45	search files for grant agreement, email amendment to Itza
2/11/25	5:30 PM	6:30 PM	1:00	phone call w Kris/message for Gabe
2/12/25	2:00 PM	5:30 PM	3:30	prepare 2011 Fixed Asset/Deprec schedule; update 2011 files to auditor's website
2/12/25	6:45 PM	8:00 PM	1:15	finish uploads to auditor portal
2/13/25	2:00 AM	3:15 AM	1:15	review draft AUPs & format representation letter
	12:30 PM	6:30 PM	6:00	goto meeting setup, look at bank recons & research discrepancies, exit conf w Itza & April, print/sign/scan/send engagement & representation letters
2/15/25	1:15 PM	2:30 PM	1:15	cross-reference sec deposit files & email April
2/16/25	12:15 AM	1:30 AM	1:15	complete 2011 budget-to-actual comparison, upload it & budget in 2010 Treasurer's report to portal
2/17/25	9:00 PM	11:30 PM	2:30	emails to Itza & April; research/run reports on interest income
2/19/25	7:00 PM	9:30 PM	2:30	read/write emails to April or Cesar about audit items; update budgets & prepare budget-to-actuals 2012 & 2013
2/20/25	5:45 PM	8:00 PM	2:15	emails/budget downloads; fixed asset/deprec schedules; upload files to auditor portal, review portal files
2/21/25	12:15 PM	2:15 PM	2:00	download files from portal, recon 2011 & 2012 FNMB Savings acct, email to Cesar & Itza
2/24/25	10:00 PM	11:15 PM	1:15	read Itza's email, research answer & write response
2/25/25	12:06 PM	12:36 PM	0:30	revise file/email & send to Itza
2/25/25	7:15 PM	7:52 PM	0:37	read Cesar & April's emails, download files, & respond
2/27/25	1:00 PM	3:00 PM	2:00	read & respond to Itza's email after recon of 2011 grant discrepancy
3/2/25	3:00 PM	6:15 PM	3:15	work on asset, deprec, budget comp, water loss files for next AUPs, respond to April email
3/4/25	12:10 PM	2:30 PM	2:20	read & compile corrections of AUP report, 2011/2012 exit conference w auditors,

Bookkeepers Report

March

2025

Checks were collected, applied to accounts (verified for accuracy), deposits were made (verified for accuracy), water meter readings were entered into the system and verified, all people with high loss were attempted to be contacted, lost product report was produced, a master activity report was produced and used to calculate the Gross Receipt Taxes. The gross receipt taxes were entered into the state and paid, I then went in and printed the final copy after payment. Payroll was processed and checks were calculated and imported into quickbooks. Town of Silver City bill was paid and mailed, the invoice was scanned and saved and copied to Tom. Those customers with more than 2 accounts were mailed the bills in a standard envelope the rest were sent as postcards. A balances due report was created to calculate late fees, late fees were then applied and the report was sent to Tom. Scanned documents into system including but not limited to bank statements, city bills and other bills that are due. Paid bills that were due. Printed meter reader list for this month and sent to Linda.

I created documents for Mark and sent them.

Payroll was imported into the quickbooks systems, financials were calculated including the balance sheet and the profit and loss. A bank reconciliation was done for all financial accounts. These documents were then sent to the treasurer for verification. Calculated and uploaded quarterly information to the state of NM and paid fees.

Did some web updates, more are needed and I will get to those soon.

The same as last month, I spent a considerable amount of time hunting for information for the audit, multiple trips to town to get documents from the storage area, returning emails and phone calls with the auditors. The documentation and files need for the positions need to be kept in a central location for easy access during times of audit.

I calculated and filed the 990 with the federal government.

Applying payments and deposits are ongoing throughout the month.

I purchased the following:

4 rolls of stamps

A box of paper

990 online

Toner for the printer

I worked approximately 120+ hours in March. For a more explicit list please see the excel spreadsheet.

PAMDWCA

Balance Sheet

As of March 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
FNMB Checking	51,917.82
FNMB Savings	165,528.54
Total Bank Accounts	\$217,446.36
Total Current Assets	\$217,446.36
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 System	-105,000.00
Acc. Depr - 1997 Line Ext	-21,916.60
Acc. Depr - 2007 Line Ext	-3,379.52
Acc. Depr - 2008 PRV	-10,616.41
Acc. Depr - 2010 Meter Project	-51,315.24
Acc. Depr - 2011 Valve Project	-54,250.02
Total Fixed Assets	\$43,227.64
TOTAL ASSETS	\$260,674.00
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Taxes Payable	220.51
Sec. Deposits	950.00
Total Other Current Liabilities	\$1,170.51
Total Current Liabilities	\$1,170.51
Total Liabilities	\$1,170.51
Equity	
Opening Balance Equity	160,489.62
Retained Earnings	110,148.89
Net Income	-11,135.02
Total Equity	\$259,503.49
TOTAL LIABILITIES AND EQUITY	\$260,674.00

PAMDWCA

A Profit Loss

March 2025

	TOTAL	
	MAR 2025	JAN - MAR, 2025 (YTD)
Income		
Interest Income	407.15	407.15
Membership Fees	0.00	25.00
Water	8,218.78	24,221.87
Total Income	\$8,625.93	\$24,654.02
Cost of Goods Sold		
Water Purchased	4,193.13	11,515.72
Total Cost of Goods Sold	\$4,193.13	\$11,515.72
GROSS PROFIT	\$4,432.80	\$13,138.30
Expenses		
Contract Labor	500.00	500.00
Depreciation Expense	634.25	1,902.75
Dues & Filing Fees	41.00	416.90
Gross Receipt Tax	362.33	1,188.27
Insurance	672.00	3,248.00
Maintenance & Repair	1,356.18	7,406.78
Mileage	372.40	613.60
Office	0.00	0.00
Postage	224.00	224.00
Supplies	708.37	1,821.93
Telephone	273.67	273.67
Total Office	1,206.04	2,319.60
Tax	0.00	0.00
Payroll Taxes	159.17	493.47
Total Tax	159.17	493.47
Wages	0.00	0.00
Gross Wages	1,994.65	6,183.95
Total Wages	1,994.65	6,183.95
Total Expenses	\$7,298.02	\$24,273.32
NET OPERATING INCOME	\$ -2,865.22	\$ -11,135.02
NET INCOME	\$ -2,865.22	\$ -11,135.02

PINOS ALTOS MDWC ASSOC.
Lost Product Report

Date Range: 03/03/2025 - 04/01/2025

Printed: 04/01/2025

Amount Produced	618112	From
+	0	From
+	0	From
+	0	From
+	0	From
<hr/>		
Total Produced =	618112	
Total Billed -	472010	
Total Other -		
<hr/>		
Total Lost =	146102	% Lost 23.64

Codes Included: WR #1

New Mexico Taxation and Revenue Department
**GOVERNMENTAL GROSS RECEIPTS TAX
RETURN**



This report can be filed online at <https://tap.state.nm.us>

New Mexico Business Tax Identification Number (NMBTIN) 02-071676-00-1		
Federal Employer Identification Number (FEIN) 85-0284421	Social Security Number (SSN)	
Business Name (Print) PINOS ALTOS MDWCA		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in RFD-31015, Business Tax Registration Application and Update Form .		
Mailing Address (Number and street) PO BOX 1798		
City SILVER CITY	State NM	Postal/ZIP Code 88062-1798
If foreign address, enter country	Foreign Province or state	
E-mail address bookkeeper@pamdwca.org	Phone Number (575) 534-9367	

Tax Period	
Beginning (MM/DD/CCYY) 03-01-2025	Ending (MM/DD/CCYY) 03-31-2025

Amended Return	
<input type="checkbox"/> Amended Return Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period . The amended return will override all information reported on your original return. IMPORTANT: If your amended return will result in an overpayment or refund due, you must attach RFD-41071, Application For Refund and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial. Reason for amending: _____ _____ _____	

WHO MUST FILE: New Mexico state and local government agency, institution, instrumentality or political subdivision (except public school districts and an entity licensed by the Department of Health, other than a hospital, that is principally engaged in providing health care services).

1a. Governmental Gross Receipts. (excluding tax)	1a.	7,417.17	
1b. Governmental Gross Receipts derived from a Hospital. (excluding tax)	1b.	+	0.00
1. Total Governmental Gross Receipts.	1.	=	7,417.17

Deductions:

2a. D0-002.	2a.	0.00	
2b. D0-003.	2b.	+	0.00
2c. D0-016.	2c.	+	0.00
2d. D0-027.	2d.	+	0.00
2e. D0-028.	2e.	+	0.00
2f. Other Deductions.	2f.	+	0.00
2. Total Deduction Amount Claimed.	2.	=	0.00

3. Taxable Governmental Gross Receipts. (subtract line 2 from line 1, enter amount here).....	4.	=	7,417.17
4. Tax Rate.	5.	x	5.00 %
5. Total Governmental Gross Receipts Tax Due.	6.	=	370.86
6. Penalty. (If you want penalty computed for you, leave blank)	7.	+	0.00
7. Interest. (If you want interest computed for you, leave blank)	8.	+	0.00
8. Total Amount Due.	9.	=	370.86

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent Print Name Title Date

New Mexico Taxation and Revenue Department
WAGE WITHHOLDING TAX RETURN

This report can be filed online at <https://tap.state.nm.us>.

New Mexico Business Tax Identification Number (NMBTIN) 02-071676-00-1		
Federal Employer Identification Number (FEIN) 85-0284421		
Business Name (Print) PINOS ALTOS MDWCA		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in RCD-31015 Business Tax Registration Application and Update Form .		
Mailing Address (Number and street) PO BOX 1798		
City SILVER CITY	State NM	Postal/ZIP Code 88062-1798
If foreign address, enter country	Foreign Province or state	
E-mail address bookkeeper@pamdwca.org	Phone Number (575) 534-9367	

Tax Period	
Beginning (MM/DD/CCYY) 03-01-2025	Ending (MM/DD/CCYY) 03-31-2025

Amended Return
<input type="checkbox"/> Amended Return Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period . The amended return will override all information reported on your original return. IMPORTANT: If your amended return will result in an overpayment or refund due, you must attach RPD-41071 Application For Refund and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial. Reason for amending: _____ _____ _____

WHO MUST FILE: All employers who withhold New Mexico withholding tax from payments to their employees file this return. On the TRD-41414, *Wage Withholding Tax Return* report only wage withholding and **do not** include New Mexico tax withheld from other types of payments such as pensions and annuities or gambling winnings. Non-wage withholding is filed on a different return, the TRD-41409, *Non-wage Withholding Tax Return*.

Every employer who does business in New Mexico or derives income sourced from within New Mexico who pays wages or other remuneration to an employee for services and who is required to withhold federal income tax must withhold New Mexico income tax. Employees are New Mexico residents who perform services either within or without the state for an employer. Nonresidents of New Mexico who perform services within the state for an employer are also employees that employers must withhold New Mexico tax for with limited exceptions. (see instructions.)

More information on who must withhold New Mexico wage withholding tax can be found in the instructions for this form and in publication FYI-104, *New Mexico Withholding Tax*, which is available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office. This publication also contains the withholding tax tables.

The number of employees that New Mexico tax is being withheld for, the New Mexico gross wages, along with the total New Mexico tax withheld must be completed below. If claiming business-related tax credits, include the form Schedule CR from this return.

1. Number of Employees.....	1.	2
2. Gross New Mexico Wages.....	2.	0.00
3. Total New Mexico Wage Withholding Tax.....	3.	100.00
4. Business-related tax credits applied from Schedule CR, line A. Attach Schedule CR.....	4.	0.00
5. Net Wage Withholding Tax. (Subtract line 4 from line 3, enter amount here).....	5.	= 100.00
6. Penalty. (If you want penalty computed for you, leave blank).....	6.	+ 0.00
7. Interest. (If you want interest computed for you, leave blank).....	7.	+ 0.00
8. Total Amount Due. (Add lines 5, 6, and 7, enter amount here).....	8.	= 100.00
9. Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.....	9.	- 0.00
10. Overpayment. Attach RPD-41071. (Subtract line 8 from line 9, enter amount here).....	10.	= 0.00

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.			
Signature of employer or authorized agent	Print Name	Title	Date

**WAGE WITHHOLDING TAX
BUSINESS-RELATED TAX CREDIT
Schedule CR**

Business Name (Print)
PINOS ALTOS MDWCA

New Mexico Business Tax Identification Number- NMBTIN
02-071676-00-1

Use this schedule to claim the business-related tax credits listed on this form that you may take against New Mexico withholding taxes. If applicable you may also claim the refundable portion of approved tax credits using this schedule. On your TRD-41414, *Wage Withholding Tax Return*, line 4, enter the total tax credits you claimed on line C of this schedule to apply to tax due. On TRD-41414, line 5, enter the total refundable part of the tax credits claimed on line D of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit. When claiming these credits, you must attach Schedule CR to your TRD-41414. To calculate the amount you may claim for any tax year, refer to the claim form for the credit, or if no claim form, refer to the instructions. **For a complete description of the credits, see the TRD-41414 instructions and FYI-106, *Claiming Business-Related Tax Credits for Individuals and Businesses*.**

Credit Type Code Credit Name and Attachments Required to Claim Credit

Non-Refundable (claim credits in column C only)

- A01 Affordable housing tax credit. Attach RPD-41301 and MFA investment vouchers.
- A04 Advanced energy tax credit. Attach RPD-41334 and approval letter.
- A06 Alternative energy product manufacturers tax credit. Attach RPD-41331.
- H01 High-wage Jobs tax credit. Attach RPD-41290.
- I01 Investment tax credit. Attach RPD-41212.
- R01 Rural job tax credit. Attach RPD-41243.

Refundable (apply credit amount to tax due in column C and amount to refund in column D)

- H01 High-wage Jobs tax credit. Attach RPD-41290.
- I01 Investment tax credit. Attach RPD-41212.
- T02 Technology jobs and research and development (additional) tax credit. Attach RPD-41386.

Important: Fill out columns A-D, rows 1-20 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund

A. TOTAL applied to tax liability due

Enter the sum of column C. Also enter this amount on TRD-41414, line 4.
If you are claiming more that 20 credits, include the amounts from your Supplemental Schedule CR.

B. TOTAL portion of tax credits to refund (credit types H01, I01, and T02)

Enter the sum of column D. Also enter this amount on TRD-41414, line 9.
If claiming more than 20 credits, include all refundable amounts of credit types H01, I01, and T02 from your Supplemental Schedule CR.

VOID FILE

1-Mar			0:15 check email and phone	0:15:00
	9:01 PM	9:47 PM	0:46 checked mail	1:01:00
2-Mar			0:10 checked phones and email	1:11:00
			entered meter readings (checked for accuracy), charged late charges, checked for accuracy, calculated lost product, computed and printed bills, entered checks (checked entries for accuracy) made deposit out, created and uploaded, downloaded and scanned bank statements, calculated GRT and filed with state, imported payroll data, reconciled bank statement, finished entering survey information, added credits to accounts, rechecked all accounts for accuracy, rechecked entries in checkbook for accuracy previous years entered memo fields to make audit easier, emailed Tom regarding some payroll entries and a	
2-Mar	11:23 AM	6:25 PM	7:02 copy of this months financials,	8:13:00
3-Mar			0:10 checked phones and email	8:23:00
	8:05 AM	8:47 AM	0:42 mailed customers invoices and checked mail	9:05:00
	8:18 PM	8:20 PM	0:02 emailed Tom regarding AUP or lack there of	9:07:00
4-Mar			0:15 checked phones and email	9:22:00
	9:55 AM	10:12 AM	0:17 looked at and made shortcuts to the new requests for the auditors for the new years	9:39:00
	11:08 AM	11:12 AM	0:04 responded to auditors regarding the new information and the time constraint of me being out of town Fri-Mon	9:43:00
	12:40 PM	5:20 PM	4:40 worked on AUP, phone call with auditors, reviewed payroll items with Tom, tried various solutions to fix the issue, emailed board with request from member, emailed Tom regarding resignation letter for Secretary	14:23:00
	8:45 PM	8:47 PM	0:02 read email from Tom and checked calculations	14:25:00
	9:47 PM	9:51 PM	0:04 read email from Tom and Cesar regarding AUP items	14:29:00
5-Mar			0:20 checked email and phones	14:49:00
	6:35 AM	8:27 AM	1:52 Worked on audit documents	16:41:00

			forwarded Gabe a locate ticket and spoke multiple times to Gabe's wife regarding a locate ticket. Replied back to Tom, started gathering audit information, including scanning reconciliations that were not previously in the system (but we are glad to have them), ran reports for 2013-15, exported documents, printed signed documents for auditors onto letterhead and sent to Tom and auditors, asked Tom to sign off on financials, emailed auditors regarding issues with the upload site for the new years, email them again including pictures as it appeared Cesar was not familiar with how the site should look, collected some files to be posted but was unable to post after finding error on the site, Tom stated he could not upload documents, sent some missing minutes to Tom that were not previously loaded to web site before I was webmaster, I will work on getting all the check and uploaded after the	
	2:45 PM	9:45 PM	7:00 audits, closed NM811 ticket and saved to hard drive	23:41:00
6-Mar			0:15 checked email and phone throughout the day and was out of town for the day	23:56:00
7-Mar			0:10 checked email and phone checked mail and purchased postcard stamps, went to walmart purchased minutes for the phone and a box of paper, scanned receipts into the system and	24:06:00
	9:48 AM	11:15 AM	1:27 added to reimbursement	25:33:00
			Finish creating and uploading documents for the auditors, send emails to the	
	12:37 PM	3:40 PM	3:03 correct individuals,	28:36:00
8-Mar			0:15 checked phones and email	28:51:00
9-Mar			0:15 checked phones and email	29:06:00
10-Mar			0:15 checked phones and email	29:21:00
	11:05 AM	11:51 AM	0:46 checked mail	30:07:00
	12:05 PM	12:22 PM	0:17 read email from Tom	30:24:00
			signed bookkeeper up to get emails from usps to be notified when mail was in the box, forwarded drinking water training email, worked on 990 EZ to the	
	12:25 PM	6:30 PM	6:05:00 point it needed signed by board member, email Tom regarding signature	36:29:00
	10:27 PM	10:30 PM	0:03:00 replied back to Tom	36:32:00
11-Mar			0:15 checked phones and email	36:47:00

			Finished the 990 EZ and sent another signature request to Tom, paid for the submission before the final signature can go through, saved receipt and uploaded to document imaging software documentation for board report, email	
	9:25 AM	11:22 AM	1:57:00 Gabe regarding a quote from J&S regarding Risers, finished up reports and emailed to the board, sent email regarding drinking	38:44:00
	2:02 PM	2:50 PM	0:48:00 water funding and deadlines, read Marks reports	39:32:00
	4:01 PM	5:07 PM	1:06:00 caught up on job duty log, emailed Tom, checked inventory, we are out of toner, did some research to try and find the cheapest price,	40:38:00
12-Mar			0:15 check phone and email	40:53:00
			started going through the next set of years data to see what is missing for the auditors so I can go to storage and try to find what I need; posted agenda to website, answered Marks email, processed checks and got a deposit ready and the end of the questionnaires, wrote check to NM mutual and scanned	
	11:22 AM	6:29 PM	7:07:00 documents	48:00:00
13-Mar			0:10:00 check email and phone	48:10:00
			Deposits, emailed Tom, checked 990 online, downloaded document from town and scanned, looked at documents Cesar requested for audit, replied back to Mark, downloaded spreadsheets from Cesar, emailed Cesar regarding incorrect	
	8:45 AM	10:20 AM	1:35:00 check numbers in request for sample documents.	49:45:00
			Phone call, met with Mark to give him documents, checked files from Cesar,	
	11:50 AM	12:21 PM	0:31:00 checked a few details for audit	50:16:00
3/14/2017 -				
3/17/2017	12:00 AM		0:45:00 On vacation I did take the phone and checked for email while away	51:01:00
18-Mar			0:10:00 checked phone and email	51:11:00
	2:49 PM	6:21 PM	3:32:00 worked on audit documents and reconciliations	54:43:00
19-Mar			0:10:00 checked phone and email	54:53:00
			emailed Mark multiple times regarding database questions, data breach policy	
	6:35 AM	6:52 AM	0:17:00 etc.,	55:10:00
			continued collection of documents needed for reconciliations, asked Tom	
	6:53 AM	8:42 AM	questions regarding same, clarified my questions,	55:10:00

checked mail in town, worked on audit documents requested by auditor some of these were difficult to find because they were not usual documents, for example one request was for purchase of envelopes and a certified letter from 2016 (yes I found it), continued setup of usps account, answered calls regarding a leak, a billing question, emailed Tom regarding auditing reconciliations, emailed Mark documents needed for missing customers on questionnaire, called Gabe regarding leak, went to meeting, did multiple documents for Mark for Drinking Water State Revolving Loan Fund, changed email address on web, ran multiple reconciliations for preparation for audit), emailed Manny Orosco for documents for Mark, updated maillist for Scott, asked owners of EasyBill32 for a copy of the actual software license, emailed Mark regarding same, responded

20-Mar	11:22 AM	10:57 PM	11:35:00 to Scotts response	66:45:00
			0:15:00 checked phones and email	67:00:00
	8:10 AM	8:13 AM	0:03:00 emailed Manny thanking him for the documents,	67:03:00
	8:25 AM	8:32 AM	0:07:00 spoke with Customer regarding a leak at their home explained we have a plumber coming up to fix it; bad service line	67:10:00
			continued audit document search for more years to upload for the samples requested, asked Board if website information for meeting dates needed to be	
	1:05 PM	6:08 PM	5:03:00 update no replies as of now	72:13:00
19-Mar				72:13:00
			0:15:00 email and phones	72:28:00
			Audit documents, answered calls from customer regarding leak, meeting , started collecting documents for Mark, continued with finding documents for the next years to post	
	12:00 AM			72:28:00
20-Mar	1:13 PM	6:57 PM	5:44:00	78:12:00
	7:37 AM	7:42 AM	0:05:00 Call from vendor	78:17:00
			0:00:00 email an phones	78:17:00

			went to town to the storage unit, checked the mail, emailed Mark regarding minutes, changed minutes to include the bookkeepers minutes in the correct format, sent corrected minutes to board, uploaded expenses to 2015, looked up information for realtor and called them back, included that the account must be paid in full including all outstanding balances and a reconnect fee for a meter to be reinstalled updated log, read emails, uploaded minutes to website and tested, set Scott to receive fee credit for being a board member and emailed him, did research on the AWAA M36 Water Loss audig file, calculated our water	
21-Mar	2:01 PM	4:25 PM	2:24:00 loss send all files to Mark CC board 0:15:00 email and phone	80:41:00 80:56:00
			checked contents of my report to see if could be exported to text, not easily and make it illegible, explained this to Mark and then fixed the minutes file to show the bookkeeper report properly, after reseraching account 92 for a realtor I emailed him the information, changed feecredit for Scott and sent an email to	
22-Mar	3:00 PM	4:30 PM	1:30:00 confirm it is indeed his account, 0:10:00 email and phones	82:26:00 82:36:00
			emailed realtor to give them the details of such, worked on getting caught up with documents for audit, some files were not printed or saved and were recreated to turn it , at this time unless the auditor says otherwise years 2019-2021 for the bookkeeper are done for round one (there are at least two rounds for each year), with the second part taking more time than the first; emailed	
23-Mar	9:41 AM	7:13 PM	9:32:00 Scott and Mark, did log 0:10:00 check email and phone	92:08:00 92:18:00
24-Mar	12:15 PM	12:45 PM	0:30:00 After checking what all reconciliations had been redone on the the system for the auditors emailed Tom. 0:10:00 check email and phone	92:48:00 92:58:00

			Emailed various people regarding software, a realtor for information on a property after looking again the property is a duplex spoke with him on the phone to confirm they will need to pay for two meters (two accounts are already setup for that property but only one meter) if that property will be a duplex. Emailed Alma Wilson and explained that her fee credit removal had not worked and I would need to fix that in the near future. After creating multiple reports composed a lengthy letter to Tom explaining the Master Activity Report and what it is used for and how it works, checked status of 990 EZ for the federal taxes, it has been accepted by the federal government scanned it into	
	10:40 AM	11:42 AM	1:02:00 the appropriate place on the system	94:00:00
25-Mar			0:15:00 checked email and phone	94:15:00
	12:01 PM	12:21 PM	0:20:00 email Tom and Mark	94:35:00
	5:25 PM	5:30 PM	0:05:00 email Alma Wilson	94:40:00
26-Mar			0:10:00 checked email and phone	94:50:00
	12:25 PM	12:32 PM	0:07:00 Returned clients call regarding a check I received but had not deposited yet Processed checked scanned lab reports made out deposits processed bills to get ready to mail scanned bill documents, called J&S confirmed we have no outstanding bills, worked on import to quickbooks to reverse entry, spoke to client regarding outstanding balance, worked on quickbooks line reversal	94:57:00
	2:59 PM	5:59 PM	3:00:00 download files from auditors	97:57:00
27-Mar			0:10:00 checked email and phone Deposited checks at the bank and checked the mail, started pulling audit documents, finished 2016, emailed the auditor to answer his question regarding	98:07:00
	2:05 PM	6:49 PM	4:44:00 when we moved to quickbooks from quicken	102:51:00
28-Mar			0:15:00 checked email and phones	103:06:00
	10:24 AM	3:46 PM	5:22:00 Audit documents, emailed Cesar	108:28:00
29-Mar			0:10:00 checked email and phones	108:38:00
	12:13 AM	12:27 AM	0:14:00 replied to auditor regarding software used and who approves entries created and emailed the audit for the trial balance for 2024 and asked where they needed me to focus on to assist them, worked on finding audit files for the	108:52:00
	10:12 AM	5:37 PM	7:25:00 auditor for the years requested	116:17:00
30-Mar			0:10:00 checked email and phones	116:27:00
31-Mar			0:10:00 checked email and phones	116:37:00

worked on more years of the audit; exported some scanned documents to make searching for audit documents a little faster, worked on repair sheets, emailed Gabe regarding same, scanned bills entered payments, created deposit slips, entered contractor data into form to keep track of 1099 payments for end of

2:23 PM

6:28 PM

4:05:00 year, checked mail

120:42:00

120:42:00

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION
(PAMDWCA)
OPERATIONS POLICY (03/19/2025)**

BOARD OF DIRECTORS AUTHORITY

Article III of the Association's amended bylaws establishes the Board of Directors authority to establish rules necessary for the construction, maintenance and management of the Association's water system.

INTERRUPTION TO SERVICE

The Association shall not be liable for any damage to any Member for supply failure or other interruption of service.

The Association reserves the right to interrupt water service without notice in case of emergencies. Whenever an interruption to service occurs, affected customers will be notified as circumstances permit via email or text message (SMS).

The Association reserves the right, at any time, to restrict or prevent the use of any water furnished by the Association in circumstances deemed to require such restriction or prevention of use.

MEMBERSHIP APPLICATION

Landowners in the Pinos Altos area desiring water service furnished by the Association must fill out an application for membership to the Association by completing the appropriate Application. Applications for new service or transfer of service are available at the Association website, <https://pamdwca.org>, by email, or if requested, by USPS mail. Only fully completed applications will be considered for approval by the Board, generally at its next meeting after submission.

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.

SECURITY DEPOSIT

New members with no history of payments with the Association must make a Security Deposit which will be refunded after 12 consecutive months of paying monthly bill on time, or after termination of service having paid all indebtedness to the Association.

FEES

The current fee schedule is at the end of this document.

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION
(PAMDWCA)
OPERATIONS POLICY (03/19/2025)**

EQUIPMENT AND MAINTENANCE

The Association installs, maintains and owns all service connections and water lines up to and including the meter, meter box and yoke. For new service connections, the Association installs the member's shutoff valve on the member's side of the meter, at the member's expense. The member is responsible for all leaks and repairs on the member side of the Association's meter. In the case of transferred membership, the new Member must install a shut-off valve-within two feet after the meter in less than 60 days after the transfer or the meter will be locked incurring a Lock Out Fee.

Any unauthorized person who alters, operates, disturbs or tampers with Association property shall bear all costs of repair.

Members are responsible for providing safe and unobstructed access to their meter. The member will be billed for the cost of clearing brush from around the meter.

Clear the area around your meter to provide safe, monthly access to read your meter. If your meter can't be read, you are still liable for the cost of the water you have used, even though your bill may not show a charge for water used. After one month of not being able to read your meter, a \$25.00 charge will be charged to your account for each additional month we are unable to read your meter. This is in addition to the cost of water used since your meter was last read.

Here are a few tips:

1. Locate your meter. Determine if there is a safe, direct and unobstructed path to your meter-- free of debris, overgrown trees or bushes.
2. Ensure there are no holes or objects in the path to the meter that may cause the reader to trip, slip or fall.
3. Make sure your pets are secured where they cannot break loose and bite a meter reader.
4. As a reminder, homeowners will be liable for any injury sustained by the meter reader while performing their job on their property.
- 5.

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, nor 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. Any such unauthorized sale, diversion or interference may result in loss of membership in the Association and prosecution under criminal and civil law.

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION
(PAMDWCA)
OPERATIONS POLICY (03/19/2025)**

Members are required to maintain their plumbing system in good repair.

WATER SERVICE AND BILLING

Water service is billed in arrears for each month. Meters are read at month's end; the water bill is issued shortly afterward. Due date for payment is the last day of month as indicated on the bill. Each member is liable for the payment of all rates and charges to the member's account.

The basic cost of monthly water service is the sum of the Administration Fee plus the Cost of Water used plus Gross Receipts Tax (GRT).

It is the member's responsibility to call the bookkeeper if the monthly bill has not been received by the 15th of the month.

If a Member is paying for more than one account, underpayments or overpayments will be divided among the accounts at the bookkeeper's discretion.

Payments must be made by valid check, money order or online (when available). Cash, post-dated or incomplete checks will incur a Late Fee per Association. NSF checks incur an NSF Fee. The NSF Fee 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.

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 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.

Ninety days after a meter is locked out (which is 180 days of non-payment), the Association will remove the meter. In order to re-establish water service, the member must pay all current and past due charges, late fees, lock out fee, and a Reinstall Fee.

A members wishing to discontinue the use of water service must give written notice to the Association. Until such written notice has been received, the member remains liable for the payment of all charges.

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION
(PAMDWCA)
OPERATIONS POLICY (03/19/2025)**

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:

1. Violation of the rules and regulations pertaining to water service.
2. Nonpayment of bills by delinquent due date.
3. Willful or negligent waste of service due to improper or imperfect pipes, fixtures, appliances or otherwise.
4. Molesting any meter, seal or other equipment controlling or regulating the supply of water service.
5. Theft or diversion and/or use of service without payment.

PAMDWCA FEES AND CHARGES – Effective July 2024

Monthly Administration Fee	\$25
Monthly water cost per 1,000 gallons:	
First 3,000 gallons	\$7.00
Next 7,000 gallons	\$9.50
Over 10,000 gallons	\$11.55
Right to New Connection Fee	\$4000
Estimated New Installation Cost	\$3500 - 5000
New Member Application Fee	\$25
Transfer Fee (no outstanding balance)	\$75
Transfer Fee (outstanding balance)	\$175
Security Deposit	\$50
Late Fee	10% of past due amount, minimum \$5.00
Certified Letter Fee	\$15
NSF Fee	\$20
Lock Out Fee	\$100
Reinstall Fee	\$500

Legal Fees incurred by the Association in relation to collecting any outstanding fees may be charged to the Member whose account is delinquent.

PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS' ASSOCIATION

**P.O. Box 1798
Silver City, NM 88062-1798
(575) 654-6461
bookkeeper@pamdwca.org**

Application for New Membership (revised 03/19/2025)

Property Owner Names _____

Contact Number: _____ Email Address _____

Cellphone numbers: _____ SMS/texts: Y or N

Mailing Address _____

Proposed Service Address _____

Current Water Source _____

Number of Residences _____ Is this application for domestic use only? _____

Description of non-domestic activities _____

Description of commercial activities _____

Description of septic waste system _____

Septic system NMED inspection/approval date: _____

The applicant has read and understood the Association's Operations Policy, Bylaws and Articles of Incorporation, which were obtained either at <http://pamdwca.org>, or from the Association's business office; if granted membership in the Association, the Applicant agrees to accept and abide by these documents. Applications for new commercial service may require a vote of the entire Association membership.

Property Owner Date _____

Property Owner Date _____

Required Attachments:
1. Proof of ownership
2. All fees as per Operations Policy
[for office use only: Account number, Security Deposit, Fee]

PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS' ASSOCIATION

**P.O. Box 1798
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(575)654-6461 bookkeeper@pamdwca.org**

Application to Transfer Membership (revised 03/19/2025)

Applicant Name(s) _____

Contact Number _____ Email Address _____

Cellphone numbers _____ SMS/texts: Y or N

Mailing Address _____

Service Address _____

Transferring Property Owner Name(s) _____

Number of Residences _____ Is this application for domestic use only? _____

Description of non-domestic activities _____

Description of commercial activities _____

Description of septic waste system _____

Septic system NMED inspection/approval date _____

Is there a shut off valve within two feet of the meter? Y or N

Expected effective date of transfer: _____

The Applicant has read and understood the Association's Operations Policy, Bylaws and Articles of Incorporation, which were obtained either at <http://pamdwca.org>, or from the Association's business office; if granted membership in the Association, Applicant agrees to accept and abide by these documents, and understand the requirement to have a shut off valve installed within two feet of the meter, at Applicant's expense, within 60 days of the effective date of transfer.

Applicant understands that it is Applicant's responsibility to submit this document fully completed, with all signatures notarized, before water service will be provided. Applicant agrees to be responsible for payment of any unpaid amounts the transferring property owner owes the Association, which amounts must be paid in full with Applicant's first monthly water bill.

Applicant Date

Applicant Date

