

Pinos Altos Mutual Domestic Water Consumers Association (PAMWCA)
PAMWCA Board Meeting Minutes - 18 June 2025

Note: All votes were unanimous except where specified

- I. Call to Order: Meeting was called to order at 6:05 pm.
- II. Determination of Quorum:
 - a. Quorum present. Attendees: Board members T. Gedgudas (treasurer), S Zager (secretary) K. Wamsley (at large), G. Preusch (vice president), M. Johnson (president, presiding);
 - b. Staff Present: Bookkeeper A. Matthews; Meter Reader L. Davila.
 - c. Association Members Present: Bruce Knoles
 - d. Others:
- III. Approval of Agenda: The agenda was approved unanimously.
- IV. Public Input: none.
- V. Board Member Reports: see attachments:
 - a. Secretary Zager had a question regarding the Bookkeeper report. He noticed that on the monthly statements for April and May 2025, there was no mileage expense listed. Ms. Matthews stated that she submits mileage claims at various time periods that may include several months. Mr. Zager urged monthly mileage reports so that travel expenses could be monitored by the Association Members who were concerned about reducing expenses. Ms. April offered to include a report in the text of her bookkeeper's monthly report. Mr. Zager conceded that perhaps that was unnecessary as in the end the final financial statement can be used to report travel expenses annually. Mr. Zager acknowledged that travel expenses seemed to be on track to exceed the budgeted amount for 2025. However, the Treasurer and Ms. Matthews noted that additional trips were made because of document retrieval in storage for completing a financial audit, which is now concluded. Therefore, while travel expenses appeared to exceed monthly budgeted amounts, these expenses should return to normal as fewer trips will be necessary.
- VI. Unfinished Business:
 - a. Mailbox at fire station.
 - i. Mr. Zager was tasked with further research into moving USPS mail delivery for PADMWCA from the Silver City Post Office Box to a secure mailbox located in Pinos Altos. Initially it was hoped that Association Members could simply drop off water bill payments into the mailbox without stamped delivery. However, this is considered illegal by the USPS, as the mailbox is considered government property and no unauthorized use is permitted including unstamped mail. A viable option is to attach a second secure box to the same post for the sole purpose of receiving unstamped bill payments. The question then arose about where the mailbox and pay box should be located. Initially, it was hoped that the boxes be located at the edge of Highway 15 at the entrance to the PA Fire Station, next to the mailbox of the fire depart. Again, other concerns were raised about the safety of the location for the staff. Furthermore, it

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became apparent that receiving mail at the Post Office would be a more professional setting for receiving financial payments, because of safety reasons, security of personal checks sent as payment, inclement weather, etc. One stated reason for moving mail delivery was to reduce travel expenses of staff. This, however, would prove problematic if we changed financial managers to a business in some other town (e.g., Bayard, Silver City). Finally, the matter was tabled indefinitely by the Board. However, some interest remained in simply installing a payment drop box near the fire station itself. This topic has some interest from Association Members, and the Board generally agreed to take it up at a later date.

- b. include lawsuit costs on website.
 - i. A motion was made to post final results and expenses of a lawsuit filed against PAMDWCA with the final legal ruling against the Board. Mr. Zager expressed concerns about a prominent publication of the legal outcome. He believed that all the information was already available to Association Members should they care to investigate. A prominent posting would only sully the Board's reputation as a dysfunctional and contentious body. Mr. Zager felt that we have learned the costly lessons and should move on. He felt that it is crucial that the Board recruit new Board Members, who want to contribute to the community. He felt that no reasonable and logical person would want to be part of an organization affected by strife and conflict. He felt it best to let the matter recede into the background without further ado.
 - ii. A compromise was proposed by the Vice President, who suggested that a final document listing the legal outcome and legal costs be written and attached to the PAMDWCA website via a hyperlink. This seemed an acceptable compromise by the Board
 - 1. The motion to amend the document about the legal costs of the lawsuit, and then posted on the website via a hyperlink was approved unanimously by the board with the President abstaining due to personal interest.
- c. higher yield in money market/savings than checking.
 - i. A motion was made by the Treasurer and seconded by the President, to move PAMDWCA funds from a low-interest bearing savings account to a Money Market Fund with a higher interest return to PAMDWCA. All funds would be secure. The motion would leave \$10 to \$15 thousand in the bank account for ongoing expenses and move the remainder to the money market fund, which would be readily accessible to the Board and include the ability to write checks for any approved expense as needed.
 - 1. The motion carried unanimously.
- d. storage unit closer to Pinos Altos.
 - i. A motion was for the Board to meet prior to the next Board Meeting to travel to the storage unit for a review. The Board agreed to meet

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at the fire station at 4:30 pm before the next meeting so that members could visit the storage facility in Silver City.

1. The motion was approved unanimously a junket is scheduled at 4:30 pm the day of the next board meeting.

e. website not current.

- i. The President noted that many of the resolutions posted on the PAMDWCA website are outdated and/or legally inaccurate. These should be removed or updated. Since there were several resolutions to be reviewed. The Secretary offered to list the existing resolutions and circulate the list among the board members, who will be tasked with describing their concerns with the resolutions and proposed an action to remove, amend or let stay.

1. The motion to circulate the list of website posts so that concerns could be tabulated by board members with a proposed action plan, which would be addressed by the board at a future meeting. The motion was approved unanimously.

VII. New Business:

a. new account approval:

- i. Ms. Matthews has received two new applications to transfer Member Association Accounts to new property owners.

1. The motion was approved unanimously by the board.

b. meter calibration & failures

- i. Water meters installed by PAMDWCA become inaccurate as they age. The principle problem being that the meters record less water usage than actual amounts used. This may contribute to the fact that PAMDWCA experiences a 20% loss of water: the difference between the meter usage by Association Members and the water amount recorded by the Public Works Department of the Town of Silver City. One meter appears to be running backwards, recording a surplus of water used. Another member reports a suspicious bump in elevated water use above expected amounts. The Vice President discussed many avenues to pursue. One method is to attach a second meter in tandem on selected user's water lines so to compare meter readings. The VP also proposes to contact manufacturers and obtain technical support. One problem is that some of the manufacturers are no longer in business, or the models have been discontinued. More details to follow in future meetings.

1. No motion was offered.

VIII. Schedule Next Board Meeting: Next meeting set for July 16, 2025.

IX. Adjourn: The meeting was adjourned at 7:30 pm. A field trip is planned for 4:30 pm the same day departing from the PA Fire Station.

Attachments: Bookkeeper Report, President Report, Vice President Report, Treasurer Report, Secretary Report, and Member At-Large Report.

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No reports were filed by: Vice-President, Secretary, nor the At-Large Member.

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 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 & sprdshet 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 Gabere: 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
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,
3/4/25	2:30 PM	5:10 PM	2:40 review payroll SW posting issue in bank recon w April, test imports, examine old recons
3/4/25	8:15 PM	10:00 PM	1:45 read/respond to Itza's email, examine/correct AUP report's budget-to-actual comparison
3/5/25	3:00 PM	5:30 PM	2:30 read/respond to emails; look over Feb financials & approve; attempt and/or upload files for 2013/14 to portal
3/6/25	11:00 AM	12:45 PM	1:45 prep 2015 fixed asset sched, upload files to fixed audit portal, email Itza
3/7/25	11:30 AM	12:30 PM	1:00 run 3 yrs of GL & upload to portal for auditors
3/9/25	7:50 PM	10:50 PM	3:00 update water lost report, write resolutions for Mar board mtg
3/10/25	12:15 AM	1:45 AM	1:30 analyze financials & write treasurer report for March meeting
3/11/25	7:00 PM	7:30 PM	0:30 read various emails regarding taxes & audits
3/12/25	11:00 PM	12:00 AM	1:00 scan signature form, struggle with filing 990 EZ form due to device issue
3/13/25	1:00 AM	2:30 AM	1:30 finish 990 process of completing, verifying, & authenticating forms

3/13/25	10:00 AM	10:45 AM	0:45	complete, re-scan, & email 8543-TE form
3/15/25	4:30 PM	11:45 PM	7:15	prepare deprec/asset schedules & budget comps for 2016-2018; upload to auditor portal
3/18/25	11:45 AM	12:45 PM	1:00	compare/amend operating policies
3/19/25	6:05 PM	7:20 PM	1:15	board meeting
3/23/25	12:30 PM	2:00 PM	1:30	read/write emails to April & Mark; try to update files for audit
3/24/25	2:00 AM	4:00 AM	2:00	prepare 2020 fixed asset schedule; upload 2019 & 2020 audit files
3/24/25	8:00 PM	10:15 PM	2:15	investigate Master Activity Report/GL/booked revenue
3/31/25	10:59 PM	11:59 PM	1:00	complete 2021 Asset & Deprec schedule & upload files to auditor portal
4/1/25	12:00 AM	12:30 AM	0:30	finish uploading documents to portal
4/6/25	4:00 PM	10:00 PM	6:00	review Mar financials, update spreadsheet; budget-to-actual, GL listings, & deprec/asset schedules to portal
4/7/25	2:20 PM	3:13 PM	0:53	upload 2023 & 2024 docs to auditor portal
4/8/25	9:35 PM	11:59 PM	2:24	locate & copy NM statutes; write up Operations Policy changes
4/9/25	12:00 AM	3:51 AM	3:51	finish annotating Op Policy; emails to April on financials & to Mark on Policy
4/9/25	10:00 AM	11:15 AM	1:15	email w April to resolve Mar P&L problem
4/9/25	12:30 PM	4:45 PM	4:15	analyze/compare reports to resolve issue; write up treasurer report for mtg, update resolutions, email board
4/11/25	11:00 AM	12:30 PM	1:30	research training requirements, compile info file, call Scott Z.
4/11/25	7:30 PM	9:00 PM	1:30	compile OSA review items for exit conference
4/13/25	10:00 PM	11:00 PM	1:00	set up new Sec of State account, initial update of Annual Report, email Scott
4/15/25	10:30 PM	11:30 PM	1:00	correct & print resolutions for meeting
4/16/25	10:00 AM	11:00 AM	1:00	review Appeals Court decision & write website blurb
4/16/25	6:00 PM	8:35 PM	2:35	board meeting
4/17/25	12:30 PM	2:15 PM	1:45	review AUPs, exit conference with auditors, reseach PERs
4/18/25	1:00 PM	2:30 PM	1:30	email Scott, file Annual Report, attempt fee pymt for it, email Sec of State office
4/26/25	2:15 PM	4:30 PM	2:15	copy/update 3 rep letters, scan & send to Cesar; call Sec of St office, refile annual report(still cant pay)
4/27/25	10:30 AM	11:00 AM	0:30	email & call Jeanell DFA; print security form
4/28/25	12:15 PM	1:00 PM	0:45	2 calls to Jeanell
4/29/25	3:00 PM	5:25 PM	2:25	read & respond to Jeanell & April's emails; research CCR laws; email Mark & complete DFA form
4/29/25	8:00 PM	8:52 PM	0:52	scan DFA forms, email to Mark w instructions on completing them
5/1/25	8:00 PM	9:10 PM	1:10	change pw & explore LGBMS website of DFA; download files
5/3/25	11:30 AM	12:45 PM	1:15	read Scott's Operation draft, edit, & respond
5/6/25	11:15 AM	2:30 PM	3:15	train w Jeanell @ DFA on budget input
5/6/25	3:00 PM	7:00 PM	4:00	email Mark for him to complete DFA acct set up, work on April's F/S & pay ck issue
5/8/25	2:00 PM	2:30 PM	0:30	exchange various emails w Mark
5/9/25	3:45 PM	5:45 PM	2:00	prepare rep letters for auditors 2016-2018; review reports & email Cesar & April w Δs
5/12/25	10:23 AM	11:44 AM	1:21	email Jeanell & April, upload board resolution to DFA website
5/16/25	4:15 PM	8:17 PM	4:02	forward WC email to April; new rep letter for Cesar/audit; read/correct 2019-2021 AUP reports,
5/17/25	1:45 PM	3:15 PM	1:30	read April & Itza's email; respond to Itza/Cesar with comments on AUP reports
5/20/25	8:26 PM	9:42 PM	1:16	print & scan & email 3 rep letters to Cesar
5/21/25	1:00 AM	1:30 AM	0:30	print & scan 2014 & 2015 revised rep letter; write email to Itza to send in morning
5/23/25	4:45 PM	5:17 PM	0:32	read Itza's email & respond after reading OSA comment & AUPs
5/26/25	12:15 PM	12:45 PM	0:30	complete SoS annual report filling & pay
5/28/25	7:45 AM	8:00 AM	0:15	write/send email to Itza
5/28/25	5:00 PM	6:30 PM	1:30	read AUP reports, download/sign/scan/send rep letters for 2022 & 2023 to Itza
5/30/25	3:00 AM	3:30 AM	0:30	read AUP reports, download/sign/scan/send rep letters for 2024 to Itza
5/30/25	11:00 AM	11:24 AM	0:24	email Itza/Cesar; read & respond to Bruce Knoles email re: board elections
5/31/25	9:15 PM	10:05 PM	0:50	go over May F/S, update my income stmt spreadsheet, email April
6/5/25	3:50 PM	7:45 PM	3:55	budget to actual; treas report; send emails; read minutes last meeting

Oct	20:04:00
Nov	24:09:00
Dec	29:59:00
Jan	26:28:00
Feb	49:55:00
Mar	39:45:00
Apr	37:45:00
May	25:20:00
June	3:55

**BOOKKEEPING REPORT
BY
APRIL MATTHEWS**

The functions of this job were done included processing checks, billing clients, paying vendors, doing GRT and withholding taxes, creating reports for board report, NM 811, bank reconciliations, payroll, scanned documents into the system, etc.

Worked on information for the insurance company, had already submitted online last month but they wanted more.

Received call from customer regarding missing payment, I checked my inbox, the software and the mail and could not find check. Client had check number and amount and has not been late in the past I removed the late fee. Client immediately sent a duplicate check.

I called a client regarding payment contained their insurance card, made arrangements to return to client.

Called client regarding check that arrived ripped and torn from being mailed. Spoke with client she stated she would send another one. Waited for next one to arrive, when it did not arrive before end of month went to clients home and picked up a check.

Called client regarding check that was not signed, met with client so he could sign his check and not get a late fee.

Client called and stated he had no checks and time was running out, met client accepted cash from client and stated this would be the only time I accepted cash for payment, suggested he do money order or check until we could get online running.

Emailed client stating that the meter for 10 Rock St. had been installed so her bill would be more in June.

Client called regarding amount owed on an account and stated he had paid both of his accounts in full, I explained that the check was not for the correct amount to pay both accounts so I paid the one with the higher balance.

Emailed client regarding a high water bill, they asked if we could calibrate a meter I suggested they reach out to Gabe as Allan has calibrated in the past.

Worked on job description and sent to VP and ATLARGE copied my supervisor.

Changed date on minutes and merged documents as needed then uploaded to website. Added links in all the correct places. Checked to make sure everything was there.

Worked on a journal entry, to fix a bookkeeper issue of writing wage check for \$.20 less than it was supposed to be.

Created reports for the audit and answered questions regarding the audit, hoping it wraps up soon. Emailed Tom frequently regarding financials and audit information. Tom deserves a big recognition for all the work he has done on the audit this month. He looked at multiple findings and had them change the wording and did many corrections. Tom thank you for all the hard volunteer work! Many Kudos!

Sent modified report to NMENV.

Created Balance sheet and Profit and loss for end of year for Mark for 2023-2024.

Collected documents for a transfer account to be approved at board meeting (Account 78).

Downloaded audit documents to the bookkeeper machine for all years including new ones as they came in so our information is in one place.

PAMDWCA

A Profit Loss

May 2025

	TOTAL	
	MAY 2025	JAN - MAY, 2025 (YTD)
Income		
Installation Fee	0.00	4,549.67
Interest Income	0.00	407.15
Membership Fees	25.00	50.00
Water	13,011.84	45,056.73
Total Income	\$13,036.84	\$50,063.55
Cost of Goods Sold		
Water Purchased	5,369.39	20,781.32
Total Cost of Goods Sold	\$5,369.39	\$20,781.32
GROSS PROFIT	\$7,667.45	\$29,282.23
Expenses		
Contract Labor	0.00	500.00
Depreciation Expense	634.25	3,171.25
Dues & Filing Fees	0.00	416.90
Gross Receipt Tax	439.55	1,998.68
Installation Fee Expense	3,892.05	3,892.05
Insurance	0.00	3,248.00
Maintenance & Repair	821.33	8,228.11
Mileage	0.00	613.60
Office	0.00	0.00
Postage	0.00	224.00
Supplies	0.00	1,821.93
Telephone	0.00	273.67
Total Office	0.00	2,319.60
Tax	0.00	0.00
Payroll Taxes	159.17	811.81
Total Tax	159.17	811.81
Wages	0.00	0.00
Gross Wages	1,995.05	10,173.25
Total Wages	1,995.05	10,173.25
Total Expenses	\$7,941.40	\$35,373.25
NET OPERATING INCOME	\$ -273.95	\$ -6,091.02
NET INCOME	\$ -273.95	\$ -6,091.02

PAMDWCA

Balance Sheet

As of May 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
FNMB Checking	59,033.43
FNMB Savings	165,528.54
Total Bank Accounts	\$224,561.97
Total Current Assets	\$224,561.97
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	-3,412.28
Acc. Depr - 2008 PRV	-10,616.41
Acc. Depr - 2010 Meter Project	-51,905.16
Acc. Depr - 2011 Valve Project	-54,895.84
Total Fixed Assets	\$41,959.14
TOTAL ASSETS	\$266,521.11
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Taxes Payable	1,023.62
Sec. Deposits	950.00
Total Other Current Liabilities	\$1,973.62
Total Current Liabilities	\$1,973.62
Total Liabilities	\$1,973.62
Equity	
Opening Balance Equity	160,489.62
Retained Earnings	110,148.89
Net Income	-6,091.02
Total Equity	\$264,547.49
TOTAL LIABILITIES AND EQUITY	\$266,521.11

PINOS ALTOS MDWC ASSOC.
Lost Product Report

Date Range: 05/04/2025 - 06/01/2025

Printed: 06/01/2025

Amount Produced	956845	From
+	0	From
+	0	From
+	0	From
+	0	From
<hr/>		
Total Produced =	956845	
Total Billed -	774150	
Total Other -		
<hr/>		
Total Lost =	182695	% Lost 19.09

Codes Included: WR #1

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@pamdwc.org	Phone Number (575) 534-9367	

Tax Period	
Beginning (MM/DD/CCYY) 05-01-2025	Ending (MM/DD/CCYY) 05-31-2025

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
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New Mexico Taxation and Revenue Department
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.

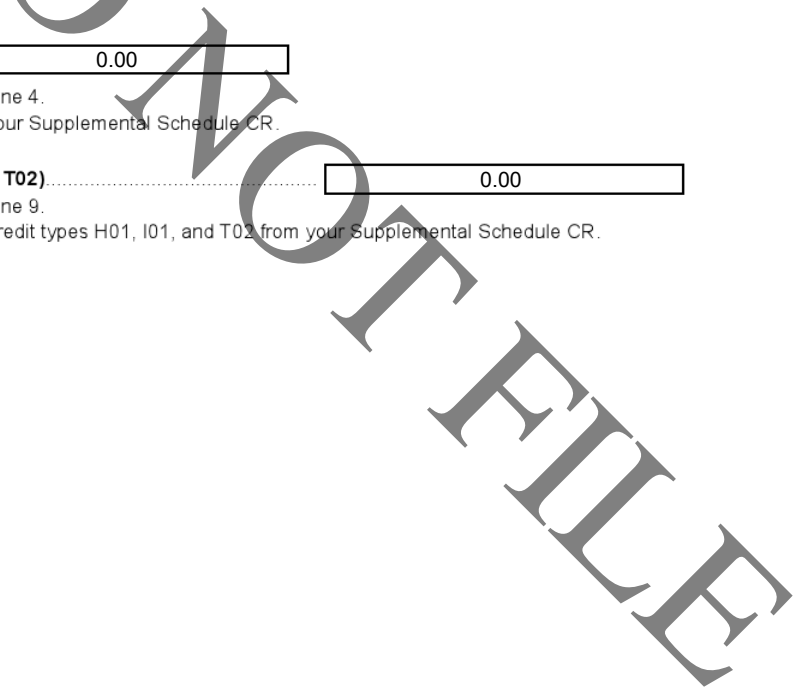
<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund

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.



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) 05-01-2025	Ending (MM/DD/CCYY) 05-31-2025

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.	9,259.88	
1b. Governmental Gross Receipts derived from a Hospital. (excluding tax)	1b.	+	0.00
1. Total Governmental Gross Receipts.	1.	=	9,259.88

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.	=	9,259.88
4. Tax Rate.	5.	x	5.00 %
5. Total Governmental Gross Receipts Tax Due.	6.	=	462.99
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.	=	462.99

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

Master Activity Report Summary

PINOS ALTOS MDWC ASSOC.

05/04/2025 through 06/01/2025 INCLUDES ALL ACCOUNTS FROM 001 TO 148

Code	Count	Used	Start Balance	Count	Charges	Count	Payments	Count	Ajustments	End Balance
Water										
CERTM CERTIFIED MAIL		0	105.00	0	0.00	0	0.00	0	0.00	105.00
MIN ADMINISTRATION FEE		0	5,827.75	0	0.00	112	3,449.04	0	0.00	2,378.71
MIN1 Admin Fee 1 additional d		0	350.00	0	0.00	13	325.00	0	0.00	25.00
MIN2 Admin Fee 2 additional d		0	150.08	0	0.00	3	150.08	0	0.00	0.00
MIN3 Admin Fee 3 additional d		0	150.00	0	0.00	1	75.00	0	0.00	75.00
WR #1 WATER RES #1	114	773,550	6,592.11	0	0.00	92	5,179.74	0	0.00	1,412.37
Group Totals	114	773,550	13,174.94	0	0.00	221	9,178.86	0	0.00	3,996.08
Taxes										
GRT GROSS REC. TAX		0	646.19	0	0.00	111	422.67	0	0.00	223.52
Group Totals			646.19	0	0.00	111	422.67	0	0.00	223.52
Refundables - Deposits										
S DEP SECURITY DEPOSIT		0	950.00	0	0.00	0	0.00	0	0.00	950.00
Group Totals			950.00	0	0.00	0	0.00	0	0.00	950.00
Miscellaneous										
CB Credit Balance		0	-5,870.86	0	0.00	22	254.09	0	0.00	-6,124.95
FEECR FEE CREDIT- COMPEN:		0	-325.00	0	0.00	5	-125.00	0	0.00	-200.00
RECON RECONNECT FEE		0	500.00	0	0.00	0	0.00	0	0.00	500.00
SRVCR SURVEY CREDIT		0	-24.00	0	0.00	3	-9.00	0	0.00	-15.00
Group Totals			-5,719.86	0	0.00	30	120.09	0	0.00	-5,839.95
Ledger										
INSTL INSTALLATION FEE		0	0.00	1	3,892.05	1	26.25	0	0.00	3,865.80
Group Totals			0.00	1	3,892.05	1	26.25	0	0.00	3,865.80
Late Charges										
LATE LATE CHARGE		0	207.01	13	107.85	5	36.13	0	0.00	278.73
Group Totals			207.01	13	107.85	5	36.13	0	0.00	278.73
Report Totals (Refundable Deposit Amounts Not Included)			\$8,308.28	14	\$3,999.90	368	\$9,784.00	0	\$0.00	\$2,524.18