

**STATE OF NEW MEXICO
FUND #13300 LEGISLATURE**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2011



KARDAS • ABEYTA • WEINER P.C.
Certified Public Accountants

June 30, 2011

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June 30, 2011

FORTY-NINTH LEGISLATURE, SECOND SESSION

LEGISLATIVE COUNCIL MEMBERS

Sen. Timothy Z. Jennings	Co-Chairman
Speaker Ben Lujan	Co-Chairman
Sen. Carlos Cisneros	Member
Sen. Dianna Duran	Member
Rep. Keith J. Gardner	Member
Sen. Stuart Ingle	Member
Rep. Rhonda S. King	Member
Rep. W. Ken Martinez	Member
Sen. Cisco McSorley	Member
Rep. Rick Miera	Member
Sen. William H. Payne	Member
Sen. Michael S. Sanchez	Member
Rep. Sheryl Williams Stapleton	Member
Rep. Thomas C. Taylor	Member
Rep. Jeannette O. Wallace	Member

ADMINISTRATIVE OFFICIALS

Raul Burciaga	Director
Kathy Pacheco-Dofflemeyer	Assistant Director for Administration
John Yeager	Assistant Director for Legislative Affairs

June 30, 2011

FIFTIETH LEGISLATURE, FIRST SESSION

LEGISLATIVE COUNCIL MEMBERS

Sen. Timothy Z. Jennings	Co-Chairman
Speaker Ben Lujan	Co-Chairman
Rep. Thomas A. Anderson	Member
Sen. Carlos Cisneros	Member
Rep. Anna M. Crook	Member
Sen. Stuart Ingle	Member
Rep. W. Ken Martinez	Member
Sen. Cisco McSorley	Member
Rep. Rick Miera	Member
Sen. William H. Payne	Member
Sen. Michael S. Sanchez	Member
Sen. William E. Sharer	Member
Rep. Sheryl Williams Stapleton	Member
Rep. Thomas C. Taylor	Member

ADMINISTRATIVE OFFICIALS

Raul Burciaga	Director
Kathy Pacheco-Dofflemeyer	Assistant Director for Administration
John Yeager	Assistant Director for Legislative Affairs
Doris Faust	Assistant Director for Drafting



KARDAS • ABEYTA • WEINER P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

State of New Mexico,
Fund #13300 Legislature
Hector H. Balderas, New Mexico State Auditor

We have audited the accompanying financial statements of the State of New Mexico, Fund #13300 Legislature, as of and for the year ended June 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the State of New Mexico, Fund #13300 Legislature's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note A, the financial statements of State of New Mexico, Fund #13300 Legislature, are intended to present the financial position, and the changes in financial position of the State of New Mexico, Fund #13300 Legislature. They do not purport to, and do not, present fairly the financial position of the State of New Mexico as of June 30, 2011, and the changes in its financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the State of New Mexico, Fund #13300 Legislature, as of June 30, 2011, and the changes in financial position thereof and the budgetary comparisons for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2011, on our consideration of the State of New Mexico, Fund #13300 Legislature's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Kardas, Abeyta & Weimer, P.C.

Santa Fe, New Mexico
December 8, 2011

STATE OF NEW MEXICO
FUND #13300 LEGISLATURE
Statement of Net Assets

June 30, 2011

Assets:

Investment in the State General Fund Investment Pool, Note B	\$	3,877,782
Due from other state agencies, Note C		1,529,348
Other receivables		0
		<u>5,407,130</u>

Liabilities:

Accounts payable		<u>211,473</u>
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Net Assets:

Restricted, Note D		1,120,273
Unrestricted		4,075,384
	\$	<u><u>5,195,657</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

STATE OF NEW MEXICO
FUND #13300 LEGISLATURE
Statement of Activities

For The Year Ended June 30, 2011

Expenses:

Personal services/employee benefits	\$	427,010
Contractual services		1,688,007
Other		1,249,274
		<u>3,364,291</u>

General Revenues:

State general fund appropriations, Note E		2,993,800
Miscellaneous revenue		3,780
Transfers:		
Transfers in, Note F		1,529,348
		<u>4,526,928</u>

Change in Net Assets

1,162,637

Net Assets:

Beginning of year		4,033,020
End of year	\$	<u>5,195,657</u>

STATE OF NEW MEXICO
FUND #13300 LEGISLATURE
Balance Sheet - Governmental Funds

June 30, 2011

Assets:

Investment in State General Fund Investment Pool, Note B	\$	3,877,782
Due from other state agencies, Note C		<u>1,529,348</u>

Total Assets

\$ 5,407,130

Liabilities:

Accounts payable	\$	<u>211,473</u>
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Fund Balance:

Restricted, Note D		1,120,273
Unassigned		<u>4,075,384</u>
		<u>5,195,657</u>

Total Liabilities and Fund Balance

\$ 5,407,130

Amounts reported for governmental activities in Statement of Net Assets are different because:

Fund Balance - Governmental Funds	\$	5,195,657
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There are no reconciling items between the governmental funds balance sheet and the statement of net assets.

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Net Assets of Governmental Activities

\$ 5,195,657

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

For The Year Ended June 30, 2011

Current Expenditures:

Personal services/employee benefits	\$	427,010
Contractual services		1,688,007
Other		1,249,274
		<u>3,364,291</u>

Other Financing Sources (Uses):

State general fund appropriations, Note E		2,993,800
Miscellaneous revenue		3,780
Transfers:		
Transfers in, Note F		1,529,348
		<u>4,526,928</u>

Net Change in Fund Balance

1,162,637

Fund Balance:

Beginning of year		4,033,020
End of year	\$	<u>5,195,657</u>

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance to
Statement of Activities

For The Year Ended June 30, 2011

Amounts reported for governmental activities in the Statement of Net
Assets are different because:

Net Change in Fund Balance - Total Governmental Funds	\$	1,162,637
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There are no reconciling items between the net change in fund balance and
change in net assets.

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Change in Net Assets - Governmental Activities	\$	<u>1,162,637</u>
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Statement of Revenues and Expenditures - Budgeted and Actual (GAAP Basis)

For The Year Ended June 30, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final	(Budget Basis)	Final Budget Favorable (Unfavorable)
Appropriated Fund Balances:				
49th Legislature, 2nd Session				
Laws 2010, Chapter 1, Section 10	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
50th Legislature, 1st Session				
Laws 2011, Chapter 1, Section 11	400,000	400,000	400,000	-
	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>
State General Fund Appropriations:				
49th Legislature, 2nd Session				
Laws 2010				
Chapter 1, Section 3.B	861,200	861,200	861,200	-
Chapter 1, Section 3.C	426,600	426,600	426,600	-
Chapter 1, Section 3.D	42,600	42,600	42,600	-
Chapter 1, Section 6	20,500	20,500	20,500	-
Chapter 1, Section 9	533,100	533,100	533,100	-
49th Legislature, 2nd Special Session				
Laws 2010, Chapter 6, Section 4.A(2)	32,000	31,800	31,800	-
50th Legislature, 1st Session				
Laws 2011, Chapter 1, Section 1.B(9)	1,078,000	1,078,000	1,078,000	-
	<u>2,994,000</u>	<u>2,993,800</u>	<u>2,993,800</u>	<u>-</u>
Reserved Fund Balances for FY11 funding:				
49th Legislature, 2nd Session				
Laws 2010, Chapter 1, Section 11	400,000	400,000	400,000	-
49th Legislature, 1st Session				
Laws 2009, Chapter 1, Section 10	359,092	359,092	359,092	-
49th Legislature, 1st Session				
Laws 2009, Chapter 114, Section 7	743,044	743,044	743,044	-
	<u>1,502,136</u>	<u>1,502,136</u>	<u>1,502,136</u>	<u>-</u>
	<u>\$ 5,146,136</u>	<u>\$ 5,145,936</u>	<u>\$ 5,145,936</u>	<u>\$ -</u>
Expenditures:				
Personal services, employee benefits, contractual services and other	<u>\$ 5,146,136</u>	<u>\$ 5,145,936</u>	<u>\$ 3,364,291</u>	<u>\$ 1,781,645</u>

The Accompanying Notes are an Integral Part of These Financial Statements.

NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the State of New Mexico, Forty-Ninth Legislature, Second Session and Fiftieth Legislature, First Session has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Financial statements for the period ended June 30, 2011 represent activity in Fund # 13300 from July 1, 2010 to June 30, 2011. The more significant accounting policies of the Fund are described below.

1. Basic Financial Statements - Government-Wide Statements

Fund # 13300's basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as governmental Fund #13300 is classified as a governmental activity.

The government-wide Statement of Net Assets is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Fund's net assets are reported as unrestricted net assets.

The government-wide Statement of Activities reports the cost of the Fund #13300's function. The function is supported by general government revenues (intergovernmental revenues). This government-wide focus is on the change in net assets resulting from activities from the period July 1, 2010 to June 30, 2011.

2. Basic Financial Statements - Fund Financial Statements

The financial transactions of Fund #13300 are reported in an individual fund in the financial statements. The operations of Fund #13300 are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in this individual fund based on the appropriate state statutes and the purposes for which they are spent and the means by which spending activities are controlled. The following fund type is utilized by Fund #13300:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental fund.

General Fund - Fund #13300 is used to administer and account for the activity of the Legislature, session, pre-session and interim activities. Money in the Fund may be expended for per diem, mileage, employee salaries and other expenses.

NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. This governmental Fund #13300 follows FASB statements and interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collective within the period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

4. Investment in the State General Fund Investment Pool

The State of New Mexico, Office of the State Treasurer scope of authority for the types of investments which may be made with state funds is statutorily defined and governed by the State Treasurer's Investment Policy approved by the State Board of Finance.

5. Nature and Purposes of Reservations and Designations of Fund Balance

Government-wide net assets are divided into two components:

Restricted net assets - consists of net assets that are restricted by state enabling legislation.

Unrestricted net assets - all other assets are reported in this category.

When an expense is incurred that can be paid using either restricted resources or unrestricted resources, the Fund's policy is to first apply the expense towards restricted, and then toward unrestricted resources.

Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definition, was implemented by the Council Service for the year ending June 30, 2011. Statement No. 54 replaces an old fund balance terminology ("Reserved", "Unreserved", "Designated", and "Undesignated") with new financial reporting categories for fund balances of governmental funds.

Governmental fund balances are divided into five classifications based on the extent to which government is bound to honor constraints on the specific purposes for which amounts in that fund can be spent.

Non-spendable is the most limited amounts and are legally or contractually required to stay intact.

The spendable fund categories can be depicted as follows:

NOTE A - SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted are amounts that are so due to the enabling legislation, constitutional provisions, externally imposed by grantors, contributors, laws or regulations of other governments, or by creditors, such as through debt covenants.

Committed are amounts that are subject to purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and removal of the constraint would require a formal action by the same authority.

Assigned consists of amounts that are intended to be used for a specific purpose established by the government's highest level of decision-making authority, or their designated body or official. The purpose of the assignment must be narrower than the general fund, assigned fund balance represents the residual amount in the fund balance.

Unassigned represents the residual amount after the classifications have been considered for the government's general fund, and could report a surplus or a deficit.

6. Budgetary Procedures and Accounting

Fund #13300 consists of several activities appropriated by law and are budgeted based on generally accepted accounting principles using the modified accrual method. The appropriations do not revert to the State of New Mexico General Fund.

NOTE B - INVESTMENT IN THE STATE GENERAL FUND INVESTMENT POOL

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Interest rate risk is the risk that changes in interest rebates will adversely affect the fair value of an investment. The Fund does not have an investment policy that limits investment interest rate risk. Management estimates that the State General Fund Investment Pool is represented at a value which approximates fair value. For additional disclosure information regarding the investment in State Treasurer's SGFIP, the reader should see the separate audit report for the State Treasurer's Office for the fiscal year ended June 30, 2011, review the State Treasurer's Investment Policy at <http://www.stonm.org/Investments/InvestmentPolicy>, and review Sections 2.60.4.1 through 2.60.4.15 of the New Mexico Administrative Code, regarding Investment of Deposits of Public Funds Depository Bank Requirements, Collateral Level Requirements, and Custodial Bank Requirements.

SHARE BU 13100, Fund #13300, Legislature \$ 3,877,782

NOTE C - DUE FROM OTHER STATE AGENCIES

The following amounts are due from other state agencies:

Transfer from BU 13101, Fund #20030 to BU 13100, Fund #13300	\$ 1,132,657
Transfer from BU 13102, Fund #20040 to BU 13100, Fund #13300	\$396,691
	<u><u>\$ 1,529,348</u></u>

NOTE D - RESTRICTED NET ASSETS

The unexpended balances of the appropriations to the legislative council service consist of the following:

Laws 2009, Ch. 114, Section 7 (FY 2009-2012) Capitol Building Planning Commission	\$ 514,466
Laws 2010, Ch. 1, Section 10 (FY 2011-2012) Redistricting	205,807
Laws 2011, Ch. 1, Section 11 (FY 2011-2012) XML Database	<u>400,000</u>
	<u>\$ 1,120,273</u>

NOTE E - STATE GENERAL FUND APPROPRIATIONS

State General Fund Appropriations consist of the following:

49th Legislature, 2nd Session Laws 2010, Chapter 1, Section 3.B	\$ 861,200
49th Legislature, 2nd Session Laws 2010, Chapter 1, Section 6	20,500
49th Legislature, 2nd Session Laws 2010, Chapter 1, Section 3.C	426,600
49th Legislature, 2nd Session Laws 2010, Chapter 1, Section 3.D	42,600
49th Legislature, 2nd Session Laws 2010, Chapter 1, Section 9	533,100
49th Legislature, 2nd Special Session Laws 2010, Chapter 6, Section 4.A(2)	31,800
50th Legislature, 1st Session, Laws 2011, Chapter 1, Section 1,B (9)	1,078,000
	<u>\$ 2,993,800</u>

The above appropriations do not revert to the State of New Mexico General Fund.

NOTE F - TRANSFERS

Transfers in:

Transfer from BU 13101, Fund #20030 to BU 13100, Fund #13300	\$ 1,132,657
Transfer from BU 13102, Fund #20040 to BU 13100, Fund #13300	396,691
	<u>\$ 1,529,348</u>

NOTE G - RISK MANAGEMENT

The Legislature is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Fund carried insurance (Workers Compensation, Unemployment Compensation, Employee Liability, and Transportations Property) with the State of New Mexico Risk Management Division (RMD) of the General Services Department.

NOTE H - MANAGEMENT'S DISCUSSION AND ANALYSIS EXPLANATION

Management's discussion and analysis, while required to be presented to supplement the basic financial statements, are generally outside the purview of the legislature's management staff. The legislative body is the sole entity responsible for preparing a budget based on revenue estimates, state needs and statutory and constitutional requirements. Once appropriated, management staff is responsible for ensuring the expenditures are in compliance with state law.



KARDAS · ABEYTA · WEINER P.C.
Certified Public Accountants

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

State of New Mexico,
Fund #13300 Legislature
Hector H. Balderas, New Mexico State Auditor

We have audited the financial statements of the State of New Mexico, Fund #13300 Legislature, as of and for the year ended June 30, 2011, and have issued our report thereon dated December 8, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that are required to be reported pursuant to *Government Auditing Standards* paragraphs 5.14 and 5.16, and pursuant to Section 12-6-5, NMSA 1978, which are described in the accompanying schedule of findings and responses as finding 11-1.

The Fund's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Fund's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, the State Auditor, the New Mexico Legislature, and applicable federal grantors, and is not intended to be and should not be used by anyone other than these specified parties.

Kardas, Abeyta & Weimer, P.C.

Santa Fe, New Mexico
December 8, 2011

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? No
 - Significant deficiencies identified that are not considered to be material weakness(es)? No
-

Section II - Financial Statement Findings (Prior Year)

None

Section II - Financial Statement Findings (Current Year)

None

Section III - Other Matters as Required by New Mexico State Statute 12-6-5, NMSA 1978

11-1 (Other) Payroll Documentation

Condition:

During our testwork of 25 employee payroll transactions, we noted the following:

One instance when a Federal Form I-9 was properly completed, signed by the employee, but not signed by the payroll staff.

One instance of an incorrect deduction of W-4 withholdings on an employee's check.

Criteria:

Legislative Council Service is required to follow the policies and procedures established by The Immigration Reform and Control Act of 1986, Pub L. 99-603, which includes completing Federal Form I-9 correctly.

Legislative Council Service should ensure proper withholding deductions per the employee's W-4 allocation.

Cause:

Payroll staff failed to follow established payroll file completeness and accuracy procedures, which require completing Federal Form I-9 correctly, accurately withholding per allocation on W-4 forms, and proper documentation of acceptance of the "Code of Conduct" policy.

Effect:

The Federal Department of Homeland Security, Immigration and Customs Enforcement Agency may access penalties or other disciplinary action.

Incorrect withholding amounts deducted from employee's paycheck could cause undue tax consequences to employee.

Recommendations:

Legislative Council Service should follow established payroll file completeness and accuracy procedures.

11-1 (Other) Payroll Documentation (Continued)

Agency Response:

Management acknowledges these findings and have procedures in place to ensure that we are in compliance with state and federal laws and rules. The findings identified from the review of employee payroll transactions have been discussed with staff. We will continue to monitor these activities to ensure complete and accurate processing of employee payroll transactions.

Section IV - Exit Conference

An exit conference was held to discuss the audit report and current and prior year auditor's comments. The parties agreed to the factual accuracy of the comments contained herein.

In attendance on December 6, 2011 were there following individuals:

Representing the State of New Mexico, Fund #13300 Legislature

Representative Ben Lujan, Speaker of the House, Legislative Council Co-Chairman
Raul Burciaga, Director, Legislative Council Service
Kathy Pacheco-Dofflemeyer, Assistant Director for Administration, Legislative Council Service

In attendance on December 8, 2011 were there following individuals:

Representing the State of New Mexico, Fund #13300 Legislature

Senator Timothy Z. Jennings, President Pro-Tempore, Legislative Council Co-Chairman
Raul Burciaga, Director, Legislative Council Service
Kathy Pacheco-Dofflemeyer, Assistant Director for Administration, Legislative Council Service

In attendance on both December 6 and December 8, 2011 were the following individuals:

Representing Kardas, Abeyta & Weiner, P.C.

Sean S. Weiner, Principal
Jeremy Hamlin, Manager
