

State of New Mexico

East Pecos Mutual Domestic Water Consumers Association

Tier 4 Agreed-Upon Procedures Report

December 31, 2017

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Official Roster

As of December 31, 2017

Board of Directors

Ramon Orlando Vigil, President

Robert Baca, Vice President

Kathy Wallace, Secretary

Monica Varela, Treasurer

Ralph Vigil, Member

Joe David Vigil, Member

Independent Accountant's Report on Applying Agreed-Upon Procedures

Wayne Johnson
New Mexico State Auditor
and
Ramon Orlando Vigil, President
East Pecos Mutual Domestic Water Consumers Association

We have performed the procedures enumerated below, which were agreed to by the New Mexico Office of the State Auditor and East Pecos Mutual Domestic Water Consumers Association (Association), as of December 31, 2017. The Association's management is responsible for the Tier System Reporting established by the New Mexico Office of the State Auditor. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

1. Verify the local public body's revenue calculation and tier determination documented on the form provided at www.osanm.org under "Tiered System Reporting Main Page."

We verified the Association's calculation and determination as a Tier 4 agreed-upon procedures engagement.

2. Cash

- a. Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on-hand.

The Association has one checking and two savings accounts. We found bank reconciliations for January through July 2017 were not performed on a timely basis; they were all reconciled on September 17, 2017. We also noticed that the bank reconciliations for the Savings and Restitution accounts for September thru December 2017 were combined as a single bank reconciliation possibly due to a limited number of transactions processed in those accounts.

The bank statements for the entire calendar year were complete and on-hand.

- b. Test at least 30% of the bank reconciliations for accuracy. Also trace ending balances to the general ledger, supporting documentation, and the financial reports submitted to DFA-Local Government Division.

We reviewed bank reconciliations for April, August, September, and December 2017. The December bank reconciliations showed the outstanding deposit of \$17,132.79 in the savings account and outstanding checks of \$7.08 in the restitution account. These outstanding items were recorded in error, which duplicated the net cleared deposits and cleared checks on the December 2017 bank reconciliations; as a result, the net overstatement of cash on hand was reported to the DFA-Local Government Division. We recommend these outstanding items be voided in the system to avoid overstating the account balances.

- c. Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

The bank account balances of the Association were fully insured by the FDIC. Pledged collateral was not required since the Association's bank balances were well below \$250,000 during the year.

3. Capital Assets

- a. Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

The Association only has infrastructure assets consisting of water wells, tank reservoir, water meters, and connections. There were no tangible assets over \$5,000 reported by the Association. However, current year capital project costs were not reflected in the capital assets listing.

4. Revenues

Identify the nature and amount of revenue from sources by reviewing the budget, agreements, rate schedules, and underlying documentation

- a. Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue.

The revenue sources of the Association consist of water user fees, interest, and State grant. The variance between water fees revenue and budgeted revenue was due to additional water hookup and excess usage charges over the base amount; there were no other unusual or unexplained variances noted.

Select a sample of revenue equal to at least 30% of the total dollar amount and test the following attributes:

- b. Amount recorded in the general ledger agrees to the supporting documentation and the bank statement.

A sample of cash receipts was judgmentally selected and tested. The amount recorded in the general ledger agreed with the supporting documentation and the bank statement for each receipt tested.

- c. Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

The cash receipts tested were properly classified and recorded in the general ledger on the cash basis of accounting.

5. Expenditures

Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the following attributes:

- a. Determine that amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to vendor's invoice, purchase order, contract and canceled check, as appropriate.

A sample of 25 cash disbursements totaling \$88,096 was judgmentally selected and tested. The amounts recorded as disbursed agreed with the supporting documentation available which included canceled checks, invoices, board minutes and bank statements.

However, we did find three posting errors or 12%, totaling \$26,905, where the amounts for capital project costs were posted to professional fee and meal and entertainment, resulting in an understatement of capital project costs by \$7,905 at year end. The other \$19,000 posting error was a bank transfer from savings to the checking account, but the Association also showed these transactions in the income statement, resulting in an overstatement of both revenues and expenditures.

- b. Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.

Each of the disbursements reviewed had dual signatures, and we traced disbursements to the minutes of the meetings of the board of directors which included the Treasurer's report. The report included a list of checks/disbursements that were reviewed and approved by the board.

- c. Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978), State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

None of the vendors tested exceeded the amounts requiring sealed bids or request for proposals. The cash disbursements tested were processed in accordance with applicable provisions of the State Procurement Code and State Purchasing Regulations.

6. Journal Entries

Test all non-routine journal entries, adjustments, and reclassifications posted to the general ledger for the following attributes:

- a. Journal entries appear reasonable and have supporting documentation.

Yes, there were 10 journal entries posted during the year. The Association hired a CPA firm to help with bookkeeping, bank reconciliations and catch up on gross receipt tax filings. Majority of the journal entries were posted by the CPA. Most of these entries deal with NSF checks and sales tax corrections.

- b. The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

The Association currently does not have policy or procedures to review and approve journal entries.

7. Budgets

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following:

- a. Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.

The original budget and the final budget is the same since the Association did not make budget adjustments during the year. The budget was adopted and approved by the Association's Board of Directors on March 15, 2017. The budget was approved by DFA-LGD on April 4, 2017.

- b. Determine if the total actual expenditures exceeded the final budget at the legal level of budgetary control; if the answer is yes, report a compliance finding.

The Association legal budget control is based on total budgetary expenditures. Actual expenditures did not exceed the approved budget for the year ending December 31, 2017. See the Schedule of Revenues and Expenditures - Budget and Actual listed in the table of contents.

- c. From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures- budget and actual on the budgetary basis used by the local public body (cash, accrual, or modified accrual basis) for each individual fund.

See the Schedule of Revenues and Expenditures - Budget and Actual listed in the table of contents.

8. Other

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10(L) NMAC.

All matters that came to the IPA's attention are listed in the Schedule of Findings and Responses.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule of Revenues and Expenditures – Budget to Actual. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of East Pecos Mutual Domestic Water Consumers Association, the New Mexico State Auditor, the Department of Finance and Administration and the New Mexico State Legislature and is not intended to be and should not be used by anyone other than those specified parties.

Zlotnick Laws & Sandoval, P.C.

Zlotnick, Laws & Sandoval, PC

July 11, 2018

East Pecos Mutual Domestic Water Consumers Association**2017 Tier 4 Agreed Upon Procedures Report****Schedule of Revenues and Expenditures****December 31, 2017**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Water User Fees	\$ 45,000	45,000	53,573	\$ 8,573
Other Income	-	-	2,281	2,281
State Grants - Capital Outlay	98,000	98,000	31,933	(66,067)
Total Revenues	<u>\$ 143,000</u>	<u>143,000</u>	<u>87,787</u>	<u>\$ (55,213)</u>
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Electricity	5,000	5,000	5,177	(177)
Other Utilities	-	-	-	-
System Parts and Supplies	2,500	2,500	5,895	(3,395)
System Repairs and Maintenance	-	-	-	-
Vehicle Expenses	2,500	2,500	-	2,500
Office and Administrative Expenses	-	-	6,460	(6,460)
Professional Services	30,000	30,000	48,368	(18,368)
Insurance	100	100	100	-
Dues, Fees, Permits and Licenses	-	-	75	(75)
Taxes	800	800	2,827	(2,027)
Training	-	-	300	(300)
Miscellaneous	-	-	1,101	(1,101)
Sewer Infrastructure	98,000	98,000	43,723	54,277
Total Expenditures	<u>\$ 138,900</u>	<u>\$ 138,900</u>	<u>\$ 114,026</u>	<u>\$ 24,874</u>
Excess (deficiency) of revenues over expenditures	\$ 4,100		\$ (26,239)	
Other increases/decreases in receivables and payables	-		(9,340)	
Cash Balance, beginning of year	<u>162,874</u>		<u>177,065</u>	
Cash Balance, end of year	<u>\$ 166,974</u>		<u>\$ 141,486</u>	

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

East Pecos Mutual Domestic Water Consumers Association
2017 Tier 4 Agreed Upon Procedures Report

Year-End Financial Report Submitted to DFA
December 31, 2017

	<u>Original Total</u>	<u>Adjusted Total</u>
Income		
Bank Adjustment	\$ 17,157.79	\$ -
Sales Tax on water bill	10.00	10.00
Services Income	53,563.02	53,563.02
Uncategorized Income	19,000.00	-
Total Income	<u>89,730.81</u>	<u>53,573.02</u>
Gross Profit	<u>89,730.81</u>	<u>53,573.02</u>
Expenses		
Bank Service Charges	40.00	15.00
Computer and Internet Expenses	3,511.75	3,511.75
Continuing Education	300.00	300.00
Disconnect/Reconnect Service	25.00	25.00
Dues and Subscriptions	75.00	75.00
Insurance Expense	100.00	100.00
Interest Expense	1,101.47	1,101.47
Legal Advertising	111.67	111.67
Meals and Entertainment	1,012.50	-
Meter Reading	8,372.78	8,372.78
Office Supplies	1,136.41	1,136.41
Penalties Expense	2,811.98	2,811.98
Postage and Delivery	960.02	960.02
Printing and Reproduction	21.12	21.12
Professional Fees	11,062.85	4,170.00
Accountant	14,053.75	14,053.75
Audit Contract Fees	12,270.16	12,270.16
Customer Collections	650.00	650.00
Meeting Fee	4,950.00	4,950.00
Treasurer Financial Services	3,437.50	3,437.50
Water testing	463.66	463.66
Total Professional Fees	<u>46,887.92</u>	<u>39,995.07</u>
Property Taxes	14.76	14.76
QuickBooks monthly subscription	75.68	75.68
Repairs/Maintenance	5,895.02	5,895.02
Technical Support Services	210.20	210.20
Uncategorized Expense	19,393.17	393.17
Utilities	4,954.20	4,954.20
Water Conservation Fee	223.18	223.18
Total Expenses	<u>97,233.83</u>	<u>70,303.48</u>
Net Operating Income	<u>(7,503.02)</u>	<u>(16,730.46)</u>
Other Income		
Interest Earned	72.62	72.62
NMED Reimbursements - Sewage Project	31,932.85	31,932.85
Other Income	148.57	148.57
MSMEC Electric Capital Credits	2,060.30	2,060.30
Total Other Income	<u>2,208.87</u>	<u>2,208.87</u>
Total Other Income	<u>34,214.34</u>	<u>34,214.34</u>
Other Expenses		
Bank Debt/Credit Adjustment	7.08	-
Capital Project Costs		
Engineering Fees	11,280.75	12,293.25
Surveyor Project Fees	24,537.18	31,430.03
Total Capital Project Costs	<u>35,817.93</u>	<u>43,723.28</u>
Void Check	-	-
Total Other Expenses	<u>35,825.01</u>	<u>43,723.28</u>
Net Other Income	<u>(1,610.67)</u>	<u>(9,508.94)</u>
Net Income	<u>\$ (9,113.69)</u>	<u>\$ (26,239.40)</u>

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

Prior Year Findings:

<u>Number</u>	<u>Description</u>	<u>Status</u>
2012-002	Late Report	Repeated

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

2012-002 Late Report – Noncompliance

Condition:

The 2017 Tier 4 Agreed-Upon Procedures Report was submitted after the due date. Additionally, reports from prior periods were likewise submitted late.

Criteria:

NMAC 2.2.2.16 G (1): Local public bodies with a fiscal year end other than June 30 shall submit the agreed-upon procedures report or certification no later than five months after the fiscal year-end.

Effect:

The report is not made available to the public in a timely manner and the usefulness of the Report is thereby impaired.

Cause:

Management has failed to put controls in place to ensure the timeliness of completion and filing of the Report.

Recommendation:

We recommend that management set and follow deadlines for the completion of the bookkeeping and financial statements and contracting with an IPA to complete and submit the report on a timely basis in compliance with NMAC 2.2.2.

Association's Response:

The Association does not concur with this finding. Documentation on file indicates that compliance with NMAC 2.2.2.16 G (1) was in fact achieved. E-mail correspondence from the Association to the Office of the State Auditor will reflect that the Agreed Upon Procedures Contract with the appropriate signatories was transmitted to the Office of the State Auditor with sufficient time for review and approval by OSA. However, OSA failed to respond to the Association with its approval on a timely basis. Only upon several E-mail requests and telephone calls by the Association to determine the status of the contract, did OSA indicate its approval via a letter that OSA claims to have transmitted to the Association vial E-mail. The Association never received such an E-mail. Therefore, if the report is late, it is not because the Association did not exercise due diligence or did not follow up on the issue.

Additionally, if “prior periods AUP reports were likewise submitted late”, why was this finding not reported by Zlotnick, Laws and Sandoval in the 2016 AUP?

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

Planned Corrective Action:

Immediately upon closing of fiscal year Association Accountant will procure independent audit services in accordance with New Mexico Procurement Code (Section 13-1-28 through 13-1-99 NMSA 1978), and NMAC 2.2.2.16 G (1). Accountant will request written confirmation from Office of the State Auditor for approval of Audit (Agreed Upon Procedures Contract), between independent auditor and the Association. Such request will be in the form of Certified Mail, Return Receipt, to support Association's efforts to contact Office of State Auditor. In the event that Office of the State Auditor does not respond, follow-up contact with OSA shall be made in person by Association Accountant. These efforts will be documented in writing citing dates, times and circumstances relating to contacts. Association shall not be held responsible for findings with respect to Late Report submission due to OSA's failure to communicate.

Independent Accountant's Rebuttal:

The finding this year is a repeat finding from last year and was reported in the 2016 AUP report.

The Office of the State Auditor (OSA) sent the approval letter on 3/19/18 and the fully executed contract was received on 3/26/18, allowing approximately 10 weeks for the agreed upon procedures engagement to be completed. It appears that there was enough time to complete and submit the engagement.

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

2017-001 – Cash Reconciliations

Condition:

The Association did not perform timely cash reconciliations. The January through July 2017 cash reconciliations were performed in September 17, 2017. We also noticed that the September through December 2017 savings accounts were combined into a single reconciliation, resulting in duplication of deposits and an outstanding check in the two savings accounts, which created a net surplus of \$17,125.71 in cash balances in the general ledger.

Criteria:

Cash reconciliation should be performed and reviewed timely to ensure that bank balances are accurate.

Effect:

Incorrect or irregular activity that may occur in the account may not be discovered on a timely basis.

Cause:

The Association had issues with the prior treasurer and took much more time than anticipated to catch up with its reconciliations.

Recommendation:

The Association should perform monthly cash reconciliations of its bank accounts in a timely manner and correct errors discovered during the reconciliation process.

Association's Response:

The Association does not concur with this finding. A spreadsheet provided by the CPA and on file with the Association, engaged to assist in its accounting and reporting, shows amounts reported and paid to Taxation & Revenue Department on the Combined Reporting System on an individual monthly basis. It is a physical impossibility to determine individual monthly amounts if reconciliations are combined for September through December of 2017. All monthly reconciliations beginning in September 2017 through current month are up to date and will be performed timely moving forward.

Cash reconciliations will be performed monthly following posting of all revenue and expenditure transactions, including journal entries to ensure bank balances are accurate and to ensure timely identification of irregular account activity. The Treasurer and Association accountant will ensure that the monthly reconciliations are completed in a timely manner.

Independent Accountant's Rebuttal:

The documentation on file with the Association and the independent accountant's workpapers support the Condition described above.

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

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2017-002 – Capital Assets

Condition:

The Association expended over \$43,700 in capital costs from a Capital Outlay Appropriation the State of New Mexico provided to construct a sewer line for its system. These capital costs were not reflected as work in progress in the Association capital assets listing.

Criteria:

An asset with a cost of \$5,000 or more should be capitalized and accounted for in the Association capital assets listing.

Effect:

The capital assets listing is understated by the value of capital expenditures incurred during the year.

Cause:

The Association is not aware that costs associated with the work in progress is part of the capital assets listing.

Recommendation:

We recommend that the Association include all costs associated with the project as part of its capital assets listing.

Association's Response:

While the Association may have been remiss in capitalizing said work-in-progress amounts, and is fully aware of its inconsistency with GAAP, GAS and GAFR in this respect, the understatement of the value of capital expenditures (1.82%), is not material, and therefore inconsequential. By definition, "information is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements". In this case, the insignificant amount of costs not capitalized certainly will not influence the Association's economic decisions with regard to the use of this appropriation. However, the Association's Accountant and Treasurer will ensure that future work-in-progress costs are capitalized at year end.

All Capital Asset expenditures, including work-in-progress costs exceeding \$5,000 will be capitalized to reflect accurate value of Capital Projects and avoid understatement or overstatement of capital expenditures in the financial statements.

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

2017-003 – Expenditures

Condition:

We reviewed 25 cash disbursements totaling \$88,096, and we found 3 posting errors totaling \$26,905. Two errors totaling \$7,905 were related to capital costs for the sewer line and were posted to the wrong accounts. The remainder \$19,000 error was a bank transfer from checking to the savings account, but got posted into the income statement resulting in overstatement of both revenues and expenditures.

Criteria:

Cash disbursements should be properly recorded as to amount, account, class and period.

Effect:

The posting errors resulted in the understatement of capital project costs and potentially understating the request for reimbursements.

Cause:

Unknown.

Recommendation:

The Association should correct posting errors in the accounting system and review general ledger detail on a monthly basis to ensure transactions are posted correctly in the accounting system.

Association's Response:

The \$7,905 cash disbursement error has already been acknowledged by the Association and previously discussed with the independent auditor. He was assured that a journal entry will be made to correct the error. Therefore, no finding should result.

Profit and Loss statement in QuickBooks reflects a **transfer from checking to savings** on 11/24/2017, as and "uncategorized expense". Although the expenditure account used was in error, the description does depict the transaction as a transfer to savings and transfer from checking. While the savings account shows an overstatement of revenues and the checking account shows and overstatement of expenditures, when the all funds are combined the net effect is zero. Again, we believe this does not merit a finding.

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Schedule of Findings and Responses

December 31, 2017

The Association Accountant and Board Treasurer will review transfers to ensure they are posted correctly. The process will be implemented immediately. Association Treasurer and Accountant will review all expenditures posted to ensure proper recording of appropriate amount, class and period on a monthly basis. An additional review will be performed by Accountant prior to submission of quarterly reports to the DFA Local Government Division.

Independent Accountant's Rebuttal:

The Association books and records and the independent accountant's working papers support the Condition described above. Cash transfers between Association accounts do not need to be posted to the Statement of Revenues and Expenditures. The \$7,905 disbursement error existed at the time of our procedures, so it has to be reported.

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Schedule of Findings and Responses

December 31, 2017

2017-004 – Journal Entries

Condition:

There were 10 journal entries posted to the Association accounting system during the year, mostly made by an external CPA hired by the Association to help with its bookkeeping. The Association currently does not have a policy or procedures in place to review and approve journal entries.

Criteria:

Proper accounting controls require that knowledgeable individuals review and approve journal entries posted in the accounting system for propriety.

Effect:

Journal entries could be posted in error or in a malicious manner without management's knowledge.

Cause:

The Association placed too much reliance on the CPA firm that helped reconcile its books and proper oversight may have been overlooked.

Recommendation:

We recommend that the Association establish a policy and procedures to review and approve journal entries and maintain proper supporting documentation for all journal entries posted to the accounting system.

Association's Response:

The Association disagrees with this finding. The Association has devoted enormous amount of time and resources to develop, authoritatively approve and implement Financial Policies and Procedures that are continually being updated. This is consistent with its goal to provide accurate accountability, complete transparency and full disclosure. These policies and procedures are available for third party and public review and comment with the Association's Treasurer, Secretary and Accountant at any time. Unfortunately, the independent auditor did not request copies of such. The policies and procedures are comprehensive as they apply to the Association but by no means address every eventuality, and thus the need for continuous updates. While they do not specifically address review and approval of journal entries, the review and approval policies for all financial transactions are sufficiently broad to include journal entries. Additionally, the Association's Treasurer and Accountant review all monthly financial transactions before the monthly reconciliations are performed. Therefore, we see no Internal Control issues with journal entries.

East Pecos Mutual Domestic Water Consumers Association

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Schedule of Findings and Responses

December 31, 2017

Journal Entries will be reviewed and approved by Association Treasurer. Approval shall consist of Treasurer's initials with approval date. Implementation of this procedure will occur immediately.

Independent Accountant's Rebuttal:

The agreed upon procedure calls for us to test whether the Association has procedures in place that require journal entries to be reviewed and there is evidence the reviews are being performed. We found no evidence of procedures in place to review and approve journal entries by Association personnel.

East Pecos Mutual Domestic Water Consumers Association

2017 Tier 4 Agreed Upon Procedures Report

Exit Conference

December 31, 2017

The report contents were discussed at an exit conference held on August 2, 2018 with the following in attendance:

East Pecos Mutual Domestic Water Consumers Association

Robert Baca, Chairman

Kathy Wallace, Secretary

Monica Varela, Treasurer

Art Varela, Accountant

Zlotnick, Laws & Sandoval, PC

Richard Sandoval, CPA

Ban Trinh, CPA