

Charles L. Henry

Certified Public Accountant

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Raton, New Mexico 87740

(505) 681-9762

STATE OF NEW MEXICO

Miami Domestic Water Users Association

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

For the Year Ended June 30, 2014

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STATE OF NEW MEXICO
Miami Domestic Water Users Association
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STATE OF NEW MEXICO
Miami Domestic Water Users Association
Official Roster
June 30, 2014

Official Roster

Board Members

Position

Mike Vigil

President

Josephine Duran

Vice President

Mary Lou Sedillo

Bookkeeper/Treasurer

Daniel Vigil

Recorder

Ellen Butler

Cross Connection Coordinatoor

David Salas

Board Member

Barry Potter

Board Member

Charles L. Henry

Certified Public Accountant

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Raton, New Mexico 87740

(505) 681-9762

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mike Vigil, President
and Members of the Board
Miami Domestic Water Users Association
and
Honorable Hector H. Balderas
New Mexico State Auditor

I have performed the procedures enumerated below for the Miami Domestic Water Users Association (Association), For The Year Ended June 30, 2014. The Association was determined to be a Tier 4 entity under the Audit Act, Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the District through the Office of the New Mexico State Auditor. The management of the Miami Domestic Water Users Association is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. My procedures and findings are as follows:

CASH

Procedures:

- a) Determined 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.
- b) Performed a random test of bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation and the financial reports submitted to DFA-Local Government Division (DFA-LGD).
- c) Determined 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.

Observations:

- a) The Association has one checking account, and one savings account. The QuickBooks software package is used to record Association transactions. All bank reconciliations were found to be performed on a timely basis utilizing the software reconciliation program and were complete and on hand.
- b) All bank reconciliations for the engagement year were reviewed and each was found to be accurately and timely prepared and reflected balances found on the general ledger and information provided to DFA - LGD.
- c) It was determined that Section 6-10-17 NMSA 1978. NM Public Money Act is not applicable when applied to the cash balances of the Association as cash balances did not exceed \$250,000 and the Association accounts were insured by the FDIC.

CAPITAL ASSETS

Procedures:

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

Observations:

The Miami Domestic Water Users Association performs and maintains on hand, a yearly inventory as required by Section 12-6-10 NMSA 1978.

REVENUE

Procedures:

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 ended June 30, 2014 for each type of revenue source.

Select a sample of revenue - Based on Auditor Judgment - and test using the following attributes;

- b) Amount recorded in the general ledger agrees to supporting documentation and the bank statement.
- c) Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform this review work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

Observations:

- a) Analysis of actual revenue when compared to budgeted revenue reflected that actual revenue exceeded budgeted revenue by \$4,801 due to higher than anticipated water use.
- b) A sample of revenue transactions representing 56% of the recorded Association revenue was selected. Each was traced to the Association General Ledger as well as bank statements and related bank reconciliation with no exceptions noted.
- c) Each of the selected revenue transactions were tested for proper classification, amount, and period with no exceptions noted.

EXPENDITURES

Procedures:

Select a sample of cash disbursements - Based on Auditor Judgment - and test using the following attributes:

- a) Determine that amounts recorded as disbursed agree to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and cancelled check, as appropriate.
- b) Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements, and established policies and procedures.
- 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 13-1-99 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC).

Observations:

- a) A sample of expenditures representing 57% of the Association's total disbursements was selected and traced to the general ledger, bank statements and related reconciliation. Each amount was verified as well as payee, date and description without noting any exceptions.
- b) Each of the selected disbursements were determined to be properly authorized and where appropriate, approved through the minutes of the Association as well as being traced to the Association budget.
- c) The Association's largest disbursement was \$ 16,258 and was properly presented, discussed and approved in the Association minutes. The expenditure, by definition, was a "small purchase" as well as a sole-source procurement and qualified under the Procurement Code and State Purchasing Regulations. Computations of mileage and per diem reimbursement for tested transactions reflect no exceptions.

JOURNAL ENTRIES

Procedures:

If non-routine journal entries, such as adjustments or reclassifications, are posted to the general ledger, test significant items for the following attributes:

- a) Journal entries appear reasonable and have supporting documentation.
- b) The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Observations:

The total of all Association's journal entries were reviewed. They did not exceed one dollar in total for the year and are considered to be immaterial.

BUDGET

Procedures:

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 budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD
- b) Determine if the total actual expenditures exceed the final budget at the legal level of budgetary control; if so, report a compliance finding.
- c) From the original and final approved budgets an general ledger, prepare a schedule of revenue 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.

Observations:

- a) The minutes reflected that the Association's budget was properly filed and approved with DFA - LGD.
- b) A review of the budget as well as related Association expenditures as compared to budgeted amounts reflected that actual expenditures exceeded budgeted amounts by \$7,576. See finding (2014-001).
- c) A schedule of revenue and expenditures - budget and actual was prepared from Association records on a cash budgetary basis and is provided on Page 1.

OTHER

Procedures:

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, disclose in the report as required by Section 2.2.2 10(I)(3)© NMAC.

Observations:

No indications of fraud, illegal acts, instances of noncompliance (other than noted above) or internal control deficiencies were noted during the agreed upon procedures test work.

I was not engaged to, and did not conduct an audit, the objectives of which would be the expression of an opinion on the accounting records. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have to be reported to you.

This report is intended solely for the for the information and use of the Miami Domestic Water Users Association, the New Mexico Office of the State Auditor and the DFA-LGD and is not intended to be, and should not be used by anyone other than those specified parties.



Charles L. Henry
Certified Public Accountant
November 26, 2014

STATE OF NEW MEXICO
Miami Domestic Water Users Association
Statement of Revenues, Expenditures
For the Year Ended June 30, 2014

Exhibit - A

	Original DFA Budget	Final DFA Budget	Actual Budgetary Expenditures	Variance Favorable (Unfavorable)
Revenues				
Program Fees	\$ 36,950	\$ 36,950	\$ 42,557	\$ 5,607
Membership Dues	10,000	10,000	10,000	-
Miscellaneous Income	1,000	1,000	294	(706)
Contributions Income - Other	100	100	-	(100)
Total Revenues	48,050	48,050	52,851	4,801
Expenditures				
Backup Operator	1,300	1,300	1,200	100
Casual Labor	-	-	390	(390)
Bank Service Charges	165	165	193	(28)
Fees, Other	600	600	391	209
Continuing Education	450	450	319	131
Bond Insurance	100	100	100	-
Liability Insurance	744	744	744	-
Property Insurance	2,023	2,023	2,285	(262)
Interest	300	300	-	300
Interest Expense	250	250	391	(141)
Internet Service	550	550	560	(10)
Meter Installations	1,900	1,900	1,509	391
Business Mileage	950	950	988	(38)
Miscellaneous	100	100	28	72
Office Supplies	750	750	74	676
Postage & Delivery	80	80	134	(54)
Accounting/Professional Fees	7,500	7,500	5,028	2,472
Engineering Services	800	800	-	800
Program Expense	650	650	625	25
Rental Expense	-	-	7,287	(7,287)
Property Tax	95	95	95	-
Reconciliation Discrepancies	-	-	1	(1)
Line/Equipment Repairs	275	275	1,453	(1,178)
Plant Improvements	1,200	1,200	2,955	(1,755)
Maintenance Supplies	2,500	2,500	3,456	(956)
Supplies/Other	-	-	685	(685)
Telephone/Fax	1,250	1,250	705	545
Business Travel	550	550	223	327
Utilities	5,500	5,500	7,313	(1,813)
Water Operator	8,500	8,500	7,963	537
Water Sample S&H	575	575	155	420
Water Conservation Fee	155	155	138	17
Total Expenditures	39,812	39,812	47,386	(7,576)
Excess (Deficiency) of Revenue over Expenses	<u>\$ 8,238</u>	<u>\$ 8,238</u>	<u>5,466</u>	<u>\$ 12,377</u>
Non-Operating Revenue (Expenditures)				
Capital (Plant & Equipment)			(16,851)	
Loan Principals			(885)	
Excess (Deficiency) of Receipts over Disbursements			(12,270)	
Cash Beginning of Year			<u>72,027</u>	
Cash Balance End of Year			<u><u>59,757</u></u>	

Unaudited - see Independent Accountant's Report on Applying Agreed-Upon Procedures

STATE OF NEW MEXICO
Miami Domestic Water Users Association
Schedule of Findings and Responses
June 30, 2014

CURRENT STATUS OF PRIOR YEAR FINDINGS:

The Miami Domestic Water Users Association had annual revenues of \$10,000 but less than \$50,000 for the previous fiscal year. Under the requirements of Section 6-6-3 NMSA 1978 the Association was exempt from any filing requirements to the State Auditor and as a result there were no prior year findings.

**2014-001. Actual Expenditures Exceeded Budgeted Expenditures -
Significant Deficiency and Compliance**

Condition:

The Association's expenditures exceeded the budgeted expenditures by \$7,576.

Criteria:

Section 6-6-6, NMSA states the following:

When any budget for a local public body has been approved and received by a local public body, it is binding upon all officials and governing authorities, and no governing authority or official shall allow or approve claims in excess thereof, and no official shall pay any check or warrant in excess thereof, and the allowances or claims or checks or warrants so allowed or paid shall be a liability against the officials so allowing or paying those claims or checks or warrants, and recovery for the excess amounts so allowed or paid may be had against the bondsmen of those officials.

Effect:

Compliance with State Statute has not been followed. This action could subject those responsible to the penalty provisions described above.

Cause:

The Association was aware of some unbudgeted and unexpected expenditures but was not aware of the need to request a budget adjustment once aware.

Recommendation:

The Association contact the Department of Finance and Administration to determine a DFA representative who will provide information and guidance about the statutory requirements.

Management Response:

The Association will contact the Department of Finance and Administration for the purpose of meeting all budget and filing requirements.

MDWUA AMMENDED INCOME AND EXPENSE BUDGET FOR FISCAL YEAR 2013-2014

INCOME	BUDGET	MONTHS												4TH QTR YTD TOTALS
		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	
CONTRIBUTIONS	\$ 100.00	\$ 3,811.72	\$ 5,209.24	\$ 4,450.00	\$ 2,765.55	\$ 3,690.55	\$ 2,985.94	\$ 4,324.36	\$ 3,111.35	\$ 2,576.83	\$ 2,882.24	\$ 3,300.51	\$ 3,384.60	\$ 4,492.89
PROGRAM FEES	\$ 36,950.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
MEMBERSHIP DUES	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
MISCELLANEOUS INCOME	\$ 1,000.00	\$ 120.00	\$ 450.00	\$ 2,765.55	\$ 3,690.55	\$ 2,985.94	\$ 4,324.36	\$ 3,111.35	\$ 2,576.83	\$ 2,882.24	\$ 3,300.51	\$ 3,384.60	\$ 4,492.89	\$ 10,000.00
TOTAL INCOME	\$ 48,050.00	\$ 13,991.72	\$ 5,209.24	\$ 4,450.00	\$ 2,765.55	\$ 3,690.55	\$ 2,985.94	\$ 4,324.36	\$ 3,111.35	\$ 2,576.83	\$ 2,882.24	\$ 3,300.51	\$ 3,384.60	\$ 4,492.89
EXPENSES	BUDGET	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD TOTAL
BACKUP OPERATOR	\$ 1,300.00	\$ 280.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,200.00
CASUAL LABOR	\$ 165.00	\$ 4.50	\$ 17.40	\$ 5.00	\$ 5.00	\$ 43.50	\$ 25.00	\$ 27.00	\$ 12.50	\$ 12.50	\$ 25.00	\$ 21.90	\$ 62.50	\$ 390.00
BANK SERVICE CHARGES	\$ 600.00	\$ 5.00	\$ 17.40	\$ 10.00	\$ 93.75	\$ 143.85	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,000.00
FEES, OTHER	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 5,400.00
CONTINUING EDUCATION	\$ 100.00	\$ 744.00	\$ 2,023.00	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 2,882.24
BOND INSURANCE	\$ 2,023.00	\$ 728.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 2,882.24
LIABILITY INSURANCE	\$ 744.00	\$ 728.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 263.20	\$ 2,882.24
PROPERTY INSURANCE	\$ 300.00	\$ 250.00	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 205.72	\$ 2,057.28
INTEREST EXPENSE	\$ 550.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 550.00
INTERNET SERVICE	\$ 1,900.00	\$ 45.44	\$ 66.71	\$ 177.92	\$ 38.40	\$ 98.24	\$ 105.31	\$ 69.12	\$ 44.16	\$ 78.72	\$ 168.32	\$ 49.92	\$ 46.08	\$ 988.34
METER INSTALLATIONS	\$ 950.00	\$ 6.34	\$ 12.95	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 3,471.00
BUSINESS MILEAGE	\$ 100.00	\$ 27.78	\$ 758.00	\$ 51.64	\$ 1,619.28	\$ 95.33	\$ 0.03	\$ 0.01	\$ 0.02	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 2,285.75
MISCELLANEOUS	\$ 80.00	\$ 500.00	\$ 758.00	\$ 51.64	\$ 1,619.28	\$ 95.33	\$ 0.03	\$ 0.01	\$ 0.02	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 2,285.75
OFFICE SUPPLIES	\$ 80.00	\$ 6.34	\$ 12.95	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 3,471.00
POSTAGE & DELIVERY	\$ 7,500.00	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 347.10	\$ 3,471.00
ACCOUNTING/PROFESSIONAL FEES	\$ 800.00	\$ 500.00	\$ 758.00	\$ 51.64	\$ 1,619.28	\$ 95.33	\$ 0.03	\$ 0.01	\$ 0.02	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 2,285.75
ENGINEERING SERVICES	\$ 650.00	\$ 500.00	\$ 758.00	\$ 51.64	\$ 1,619.28	\$ 95.33	\$ 0.03	\$ 0.01	\$ 0.02	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 2,285.75
PROGRAM EXPENSE	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 950.00
RENTAL EXPENSE	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 2,750.00
PROPERTY TAX	\$ 1,200.00	\$ 1,317.18	\$ 50.25	\$ 383.49	\$ 20.50	\$ 29.25	\$ 350.48	\$ 1,133.93	\$ 130.87	\$ 39.94	\$ 35.72	\$ 102.00	\$ 30.00	\$ 2,994.53
LINE/EQUIPMENT REPAIRS	\$ 2,500.00	\$ 1,250.00	\$ 99.00	\$ 104.02	\$ 46.00	\$ 67.96	\$ 68.93	\$ 65.41	\$ 64.31	\$ 64.29	\$ 30.00	\$ 30.00	\$ 30.00	\$ 704.78
PLANT IMPROVEMENTS	\$ 1,200.00	\$ 50.25	\$ 383.49	\$ 20.50	\$ 29.25	\$ 350.48	\$ 1,133.93	\$ 130.87	\$ 39.94	\$ 35.72	\$ 102.00	\$ 30.00	\$ 30.00	\$ 2,994.53
MAINTENANCE SUPPLIES	\$ 1,200.00	\$ 50.25	\$ 383.49	\$ 20.50	\$ 29.25	\$ 350.48	\$ 1,133.93	\$ 130.87	\$ 39.94	\$ 35.72	\$ 102.00	\$ 30.00	\$ 30.00	\$ 2,994.53
SUPPLIES/OTHER	\$ 1,200.00	\$ 50.25	\$ 383.49	\$ 20.50	\$ 29.25	\$ 350.48	\$ 1,133.93	\$ 130.87	\$ 39.94	\$ 35.72	\$ 102.00	\$ 30.00	\$ 30.00	\$ 2,994.53
TELEPHONE/TAX	\$ 550.00	\$ 413.67	\$ 427.82	\$ 439.72	\$ 538.31	\$ 312.63	\$ 832.33	\$ 1,011.13	\$ 991.09	\$ 815.43	\$ 746.72	\$ 783.79	\$ 7312.64	\$ 7,962.50
UTILITIES	\$ 5,500.00	\$ 835.00	\$ 947.50	\$ 627.50	\$ 597.50	\$ 500.00	\$ 777.50	\$ 537.50	\$ 582.50	\$ 600.00	\$ 740.00	\$ 582.50	\$ 567.50	\$ 7,962.50
WATER OPERATOR	\$ 8,500.00	\$ 155.00	\$ 17.00	\$ 14.82	\$ 36.32	\$ 8.55	\$ 9.48	\$ 7.77	\$ 12.45	\$ 9.54	\$ 9.72	\$ 10.02	\$ 11.67	\$ 155.00
WATER SAMPLE S&H	\$ 155.00	\$ 17.00	\$ 14.82	\$ 36.32	\$ 8.55	\$ 9.48	\$ 7.77	\$ 12.45	\$ 9.54	\$ 9.72	\$ 10.02	\$ 11.67	\$ 11.01	\$ 155.00
WATER CONSERVATION FEE	\$ 155.00	\$ 17.00	\$ 14.82	\$ 36.32	\$ 8.55	\$ 9.48	\$ 7.77	\$ 12.45	\$ 9.54	\$ 9.72	\$ 10.02	\$ 11.67	\$ 11.01	\$ 155.00
TOTAL EXPENSES	\$ 39,812.00	\$ 4,188.13	\$ 4,082.91	\$ 3,752.59	\$ 2,842.70	\$ 6,186.57	\$ 4,359.61	\$ 4,453.29	\$ 3,805.28	\$ 3,134.88	\$ 3,377.92	\$ 3,561.53	\$ 3,630.13	\$ 47,385.54
EXPENSES NOT IN PROFIT & LOSS	\$ 2,382.39	\$ 17,986.13	\$ 884.99	\$ 21,253.51										
GROSS RECEIPTS (TAX PAID)	\$ 17,986.13													
CAPITAL (PLANT & EQUIPMENT)	\$ 884.99													
LOAN PRINCIPALS	\$ 21,253.51													
6/30/13 Checking Act. Balance	\$ 35,990.01													
6/30/14 Checking Act. Balance	\$ 23,709.26													
7/01/14 Checking Act. Balance	\$ 23,709.26													
6/30/13 Savings Act. Balance	\$ 36,038.73													
6/30/14 Savings Act. Balance	\$ 36,047.54													
7/01/14 Savings Act. Balance	\$ 36,047.54													
7/01/14 NAMED Pipeline Loan Bal.	\$ 6,888.28													
7/01/14 NAMED Water Tank Loan Bal	\$ 6,482.93													
DFA contact: Larry Marshall 505-827-8062 Larry.Marshall@state.nm.us														
REVIEWED BY BOARD AND APPROVED 07/15/2014														

STATE OF NEW MEXICO
Miami Domestic Water Users Association
Exit Conference
June 30, 2014

FINANCIAL STATEMENT PREPARATION

The accompanying financial information was prepared by Charles L. Henry CPA. However, the contents remain the responsibility of the Association.

EXIT CONFERENCE

On November 26, 2014 an exit conference was held in the office of Mary Lou Sedillo who serves the Association as Bookkeeper/Treasurer. The conference was also attended by Mr. Mike Vigil - Association President as well as Charles Henry CPA.

