

Clifford, Ross & Cooper, CPA's LLC

Certified Public Accountants
Serving Las Cruces and El Paso since 1976

SAN PABLO MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION AGREED-UPON PROCEDURES DECEMBER 31, 2019

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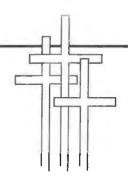
OFFICIAL ROSTER DECEMBER 31, 2019

JAIME VILLASENOR, PRESIDENT

ISELA WENDLER, SECRETARY/TREASURER

MANUEL ALVIDREZ, DIRECTOR

JESUS CASTANEDA, DIRECTOR



Clifford, Ross & Cooper, CDAs, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Timothy P. Clifford, CPA • Rodney I. Ross, CPA • Denise S. Cooper, CPA, CFE

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors and New Mexico State Auditor Brian S. Colón San Pablo Mutual Domestic Water Consumers Association Las Cruces, New Mexico

We have performed the procedures shown in Exhibit A, attached to this report. The procedures were agreed to by San Pablo Mutual Domestic Water Consumers Association through the Office of the State Auditor, solely to assist you with respect to the compliance of the Tier 4 of the Audit Act – Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC of San Pablo Mutual Domestic Water Consumers Association as of December 31, 2019. San Pablo Mutual Domestic Water Consumers Association's management is responsible for the company's accounting records. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we 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.

Our procedures and findings can be found on Exhibit A, attached to this report.

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 on the accounting records. 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 San Pablo Mutual Domestic Water Consumers Association, the Department of Finance and Administration-Local Government Division, the NM State Legislature and New Mexico Office of the State Auditor and is not intended to be and should not be used by anyone other than those specified parties.

Capa, CPASTIC

Clifford Ross & Cooper, CPAs, LLC

Las Cruces, New Mexico

May 7, 2020

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		Money Act, if app	plicable							
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			nts for the entire fi	scal year endin	ng December 3	1, 2019 were rev	viewed for balances.			
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							December 31, 2019	and,		
		therefore, pledged	l collateral was not	required for a	ny bank accou	mt.				
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Veril	APITAI	ASSETS								
Veni	Verify that the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.									
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		Procedure:		11	N.S. 201 TT 1	A section of the sect				
			iation listing for ass				Ob. Designation			
			assets each year.	Noted inventor	ry was periorn	ned and certified	by Board Member.			
		Finding:	ا • د اف مشکاسچین عضد	nowist of NT	dianerari	nated				
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_		or revelue show wall	Budgeted	Actual	a your do a result of	io noi waici u	ougu.
			Amount	Amount	Variance		Percentage
		Water Usage Fees	\$ 83,000	S 77,497	\$ (5,503)		-7%
		Connection Fees	\$ 2,400	\$ 3,910	\$ 1,510		63%
		Membership Fees	\$ 1,000	\$ 7,849	\$ 6,849		685%
		Delinquency Charges	\$ 6,000	\$ 6,180	\$ 180		3%
		Other oper. Revenues	\$645,700	\$289,150	\$ (356,550)		-55%
		The following items we	ere selected for proc	edures 3(b)-3(c):			
		Receipts Date	Payer	Description		Amount	
		2/6/2019	Client fees	Revenue-Water		\$ 4,836.85	
_		2/13/2019	Client fees	Revenue-Water		\$ 2,166.74	
		2/22/2019	Client fees	Revenue-Water		\$ 2,056.23	
		2/27/2019	Client fees	Revenue-Water		\$ 5,306.80	
_		3/6/2019	Client fees	Revenue-Water		\$ 7,583.55	
		4/4/2019	Client fees	Revenue-Water		\$ 1,245.57	
_		4/15/2019 4/22/2019	Client fees Client fees	Revenue-Water Revenue-Water		\$ 10,654.74 \$ 3,832.06	
_		4/26/2019	Client fees	Revenue-Water		\$ 3,832.06	
		5/6/2019	Client fees	Revenue-Water		\$ 5,890.19	
-		5/30/2019	Client fees	Revenue-Water		\$ 7,759.58	
		6/6/2019	Client fees	Revenue-Water		\$ 4,060.68	
		6/12/2019	Client fees	Revenue-Water		\$ 1,184.83	
_		6/19/2019	Client fees	Revenue-Water		\$ 1,083.74	
_		6/27/2019	Client fees	Revenue-Water		\$ 7,892.51	
		8/7/2019	Client fees	Revenue-Water		S 8,297.51	
		8/16/2019	Client fees	Revenue-Water		\$ 3,213.85	
Ī		8/23/2019	Client fees	Revenue-Water		\$ 4,313.74	
		8/30/2019	Client fees	Revenue-Water		\$ 5,450.69	
		9/6/2019	Client fees	Revenue-Water		\$ 6,398.26	
		10/4/2019	Client fees	Revenue-Water		\$ 4,716.59	
		10/11/2019	Client fees	Revenue-Water		\$ 3,714.04	
		10/22/2019	Client fees	Revenue-Water		\$ 4,827.16	
	1	10/29/2019	Client fees	Revenue-Water		\$ 6,322.70	
		12/5/2019	Client fees	Revenue-Water		\$ 4,815.30	
		12/11/2019	Client fees	Revenue-Water		\$ 1,862.35	
		12/19/2019	Client fees	Revenue-Water		\$ 4,090.05	
		12/30/2019	Client fees	Revenue-Water		\$ 4,337.27	

SAN PABLO MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION EXHIBIT A- SCOPE OF WORK AGREED UPON PROCEDURES Tier 4 of the Audit Act - Section 12-6-3 B (4) NMSA 1978 and Section 2.2.2.16 NMAC REVENUE (continued) 4) Finding: Amounts recorded in the general ledger agreed with supporting documentation and the bank statements. b) c) Amounts were properly recorded on a cash basis as to classification, amount and period per review of supporting documentation. EXPENDITURES 5) Select a sample of cash disbursements equal to at least 30% of the total dollare amount and test for the following attributes: a) Determine that amount recorded as disbursed agrees 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. Determine that disbursements were properly authorized and approved in compliance with the budget, b) legal requirements and established policies and procedures. Determine that the bid process (or request for proposal process if applicable), purchase orders, contracts c) and agreements were processed in accordance with the New Mexico Procurement Code (Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Per Diem and Mileage Act (2.42.2 NMAC). Note: The sample must be representative of the population. The following cash disbursements were selected and the procedures described in 4(a) - 4(c) above were performed: Check Check Check Date Number Description Amount Payee Payee 1/8/2019 3450 City of Las Cruces Water 2,891.96 1/8/2019 3451 Pure Operations Operations & Maintenance 2,232,32 1/8/2019 6023 Granite Mountain Accounting Accounting services \$ 2,333.63 2/12/2019 3455 BluWater Specialties, Inc. Operations & Maintenance 1,567.62 Watson Smith, LLC 2/12/2019 3457 Legal \$ 1,080.49 El Paso Electric Utilities 2/12/2019 ACH \$ 397.55 3/12/2019 3462 Sierra Irrigations Operations & Maintenance \$ 523.60 3/26/2019 Telephone ACH Centurylink \$ 57.95 4/9/2019 3468 Scott Northam, CPA AUP 2,439.84 \$ 3470 4/9/2019 Pure Operations Operations & Maintenance 2,112.64 \$ 4/9/2019 3471 Pure Operations Operations & Maintenance 2,036.91 \$ 4/9/2019 ACH El Paso Electric Utilities \$ 274.62 4/20/2019 ACH CoBank Interest \$ 290.06 5/14/2019 3477 Pat Campbell Insurance Insurance \$ 5,333.00 Operations & Maintenance 5/14/2019 3478 Agseptence Group, Inc. 2,499.88 \$ 5/14/2019 3479 City of Las Cruces Water 3,454.65 NM Taxation & Revenue Gross receipts tax 5/14/2019 ACH 751.43 3480 Purc Operations Operations & Maintenance 2,677.68 6/11/2019 6/11/2019 3482 Barboa, Justine Refund 41.96 6/11/2019 3484 BluWater Specialties, Inc. Operations & Maintenance \$ 3,367.91 6/11/2019 3485 Granite Mountain Accounting Accounting services \$ 2,332.81 Engineering 7/9/2019 1007 Smith Engineering Co., Inc. \$ 3,775.63 7/9/2019 3489 City of Las Cruces Operations & Maintenance \$ 3,880.75 BluWater Specialties, Inc. Operations & Maintenance 7/9/2019 3490 \$ 2,107.55 Utilities 8/13/2019 ACH El Paso Electric \$ 591.38 8/13/2019 3493 City of Las Cruces Water \$ 4,217,94 BluWater Specialties, Inc. Operations & Maintenance 8/13/2019 3495 \$ 2,107.55 ACH NM Taxation & Revenue Gross receipts tax 9/10/2019 829.82 9/10/2019 3498 Pure Operations Operations & Maintenance 3,506.03 2,393.74 9/10/2019 3500 Granite Mountain Accounting Accounting services \$ 9/10/2019 3501 Johnston's True Value Hardware Operations & Maintenance 98.95

			5		MESTIC WATER (Γ A- SCOPE OF W		OCIATION				
					UPON PROCEDU						
		Tie	er 4 of the Audit		-6-3 B (4) NMSA 19		2.16 NMAC				
							1				
)	EXPENDI	TURES (con	tinued)								
		10/8/2019	3504	City of La	s Cruces	Water			\$ 3,859,		
		10/11/2019	1012	Smith Eng	gineering Co., Inc.	Engineering			\$ 2,869.		
		10/11/2019	ACH	CoBank		Payoff loan			\$ 75,336.		
		11/1/2019	ACH	El Paso E	lectric	Utilities			S 23.		
		11/10/2019	ACH	USDA/Ru	ıral Development	Loan paymen	t		\$ 479.		
		11/12/2019	3512	Допа Апа	County Treasurer	Proprty taxes			\$ 318.		
		12/10/2019	3519	Pure Oper	rations, LLC	Operation & l	Muintenance		\$ 5,796.		
		12/10/2019	1014	Watson St	mith, LLC	Legal			\$ 511.		
		12/10/2019	1013	Dona Ana	Title Co.	Closing fees			\$ 897.		
	Doculte of	Procedures 4	(a) 4(a);								
	Results (ii										
	a)				cash disbursements						
					pporting documenta						
					irchase invoice, purcl			heck, as			
					ons out of a total pop						
	b)				procedures and was	approved and author	rized in compli	iance			
			get, legal requirer								
	c)	The bid proc	ess (or request fo	r proposal process	s, if applicable), pure	hase order, contract	s and agreemer	nts			
		were process	ed in accordance	with the New Me	exico Procurement Co	ode (Section 13-1-2)	through 13-1-	99			
		NMSA 1978) and State Purch	asing Regulations	(1.4.1 NMAC) and	Regulations governi	πg the Per Dies	n			
			Act (2.42.2 NM/								
	Finding:										
		incies were no	ted.								
)	IOTIDNAL	ENTRIES									
	VOCIUNI	LITTUDO									
	Test all non	-routine journa	al entries, adjustn	nents, and reclassi	fications posted to th	e general ledger for	the following				
	attributes:	I non-routine journal entries, adjustments, and reclassifications posted to the general ledger for the following									
	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									
			eing performed								
	The following	ng journal enti	ries were selected	and the procedur	es described 5(a) - 50	(b) ahove were perfe	ormed:				
					Account						
	Date	Description			Number		Debit		Credit		
	1/1/2019	Reverse Depo	osits in Transit		Water Customers		\$ 6,001.53				
		Reverse Dep	osits in Transit		Deposits in transit				\$ 6,001.5		
	4/30/2019	Monthly Dep	reciation Expueso	e	Depreciation expe	nse	\$11,898.80				
			reciation Expnes		Accumulated Dep		,		\$ 11,898.8		
	6/30/2019	Bioxide Cher	nical		Chemicals		\$ 758.67				
		Bioxíde Cher	nical		Prepaid expenses				\$ 758.6		
	8/31/2019	Monthly Sale	s Activity		Water & Wastewat	er Customers	\$17,984.93				
		Monthly Sale			Water Sales		,		\$ 7,704.6		
		Monthly Sale			Wastewater Sales				\$ 8,891.7		
		Monthly Sale			Late Fees				S 558,5		
		Monthly Sale		1	Gross receipts tax				\$ 829.8		
		, Jak			State townpio tun				φ 029.0		
	10/31/2019	Deposits in T	ransit		Deposits in Transi	1	\$ 6,711.56				
						•	φ 0,711.30		\$ 6,711.5		
		Deposits in T	THISH		Water Customers						

		DILITIE	LO MUTUAL DO! EXHIBIT	A- SCOPE OF		11110 /1000					
				UPON PROCE							
		Tier 4 of the Au	lit Act - Section 12-			ection 2.2.2.1	6 NMAC				
)	JOURNAL	ENTRIES (continued)									
	12/31/2019	Monthly Depreciation Expe		Depreciation I			11,898.80				
		Monthly Depreciation Expe	ense	Accumulated l	Depreciation			\$ 11,898.8			
		Procedures 4(a) - 4(c):		1							
	a)	Journal entries appear reason									
	b)	The Association has a review	w process for journa	al entries and the j	ournal entric	es tested have o	evidence of review	1.			
	TN:_ Jt:										
	Finding:	uncies noted.									
	No discrepa	dicies noted.									
)	BUDGET										
,	DODGET										
	Obtain the	original fiscal year budget an	d all budget amendu	nents made throug	hout the fisc	al vear and re	rform				
		g test work:	E di odogo: Bilbida	inches innocurations	,10041 1110 1110	di your und po	TK/IIII				
	a)	Verify, through a review of the minutes and correspondence, that the original budget and subsequent									
	"/	budget adjustments were ap									
	b)	Determine if the total actua									
		if so, report a compliance fi									
	c)	From the original and final	approved budgets ar	nd general ledger,	prepare a sci	hedule of rever	nues 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	i.							
	Results of l	Procedures 4(a) - 4(c):									
	a)	Obtained copy of overall bu									
		Obtained Minutes of the Bo			get and budg	get adjustments	i,				
		Noted the overall budget wa			1.5 .1 .1						
	ь)	Total actual expenditures did not exceed the final budget approved for the Association Budget was sent to DFA, noted approval letter from DFA									
		A schedule of revenues and				h. A					
	c)	record on the cash budgetar									
						ved by the Box	illi				
		Resolution 2020-2 was used in submitting the final report to DFA.									
	Finding:										
	No discrepa	ncies noted.									
	OTHER										
	If information comes to the Contractor's attention (regardless of materiality) indicating any fraud, illegal acts,										
		nce, or any internal control d									
		5-6 NMSA 1978. The finding									
	Finding:										
		n of any fraud, illegal acts, i	ioncompliance, or ar	ny internal control	deficiencies	were noted da	iring the				

STATE OF NEW MEXICO SAN PABLO MUTUAL DOMESTIC WATER CONSUMERS ASSOCIATION EXHIBIT B

BUDGET AND ACTUAL - Modified Cash Basis

Statement of Revenues and Expenditures Budget and Actual For the Year Ended December 31, 2019

REVENUES Water sales Connection/Reconnection charges Membership and meter sales Late fees and penalties Other operating revenue	9 83,000 2,400 100 6,000 645,700	### ### ##############################	Budgetory Basis \$ 77,497 3,910 7,849 6,180	Final Budget Positive/(Negative) \$ (5,503) 1,510
Water sales Connection/Reconnection charges Membership and meter sales Late fees and penalties	2,400 100 6,000 645,700	2,400 100 6,000	3,910 7,849	1,510
Connection/Reconnection charges Membership and meter sales Late fees and penalties	2,400 100 6,000 645,700	2,400 100 6,000	3,910 7,849	1,510
Membership and meter sales Late fees and penalties	100 6,000 645,700	100 6, 000	7,849	
Late fees and penalties	6,000 645,700	6,000		
	645,700		6 190	7,749
Other engenting remenue		645,700	0,100	180
Other operating revenue	727 000		289,150	(356,550)
Total revenues	737,200	737,200	384,586	(352,614)
EXPENDITURES				
Electricity	7,500	7,500	5,830	1,670
Other utilities	56,500	56,500	40,536	15,964
System parts and supplies	2,000	2,000	,	2,000
System repairs & maintenance	85,000	85,000	72,840	12,160
Office and administrative expense	500	500	123	377
Professional services	47,500	47,500	29,925	17,575
Insurance	6,500	6,500	5,990	510
Dues, fees, permits and licenses	410	410	(504)	914
Taxes - gross receipts tax, water conservation fee	350	350	-	350
Training	500	500	_	500
Miscellancous	541,573	541,573	94,872	446,701
Total expenditures	748,333	748,333	249,612	498,721
Excess (deficiency) of revenues over				
expenditures	(11,133)	(11,133)	134,974	146,107
NONOPERATING REVENUES AND EXPENDITURES				
Interest Site lease	-	•	-	-
Annual debt service	(6,348)	(6,348)	(958)	£ 200
Capital Improvements	(0,348)	(0,340)	(936)	5,390
	(6.249)	((2.40)	(0.50)	
Total nonoperating revenues & expenditures	(6,348)	(6,348)	(958)	5,390
Excess (deficiency) of revenues and other				
financing sources over expenditures		W		
and other financing sources	(17,481)	(17,481)	\$ 134,016	\$ 151,497
Budgeted cash carryover	17,481	17,481		
	\$ -	\$ -		

-MICHELLE LUJAN GRISHAM GOVERNOR



OLIVIA PADIALLA-JACKSON CABINET SECRETARY DESIGNATE

JOLENE SLOWEN
DEPUTY DIRECTOR

STATE OF NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION LOCAL GOVERNMENT DIVISION Bataan Memorial Building + 407 Gallsteo St. + Suite 202 + Santa Fe, NM 87501 PHONE (505) 827-4950 + FAX (505) 827-4948

January 31, 2019

Jaime Villasenor, President San Pablo Mutual Domestic Water Consumers Association P.O. Box 1885 Las Cruces, NM 88004-1885

Dear President Villasenor:

The final budget for your local government entity for Calendar Year 2019 as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the Budget Certification of Local Public Bodies rule, 2.2.3 NMAC, requires that your entity's audit for Calendar Year 2017 should have been submitted to the Office of the State Auditor as of this time. The LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2(E) NMSA 1978, the LGD certifies your entity's final Calendar Year 2019 budget.

Budgets approved by the LGD are required to be made a part of the minutes of your governing body in compliance with Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget is binding on local officials and governing authorities, and any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for the excess amounts. Furthermore, state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is also governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the anti-donation clause.

Finally, as required by Section 6-6-2(H), NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget.

If you have any questions regarding this matter, please call Tom Dixon of my staff at 505-827-8059.

Sincerely

Jolene Slowen, Deputy Director Local Government Division

xc: file

MDWCA Name: Mailing Address: Email Address: Phone number: San Pablo MDWCA P.O. Box 1885, Las Grupes, NM 88004 minimum returning com

575-526-2445

Calendar Year

2019

	APPROVED BUDGET	1et QR: Jan - Mar	2nd QR: Apr - Jun	3rd QR: Jul - Sopt	4th QR: Oct -Dec	Year to Date(YTD) Totals	YTO (over)hander BUDGET	% of Budget
Beginning balances: Cash	46,494							
Savings								
CDs								
Investments	100,030							
Beginning Balance TOTAL	\$ 146,525							
REVENUES								
Water Sales (Water Use Fees)	83,000	17,048	19,384	21,551	18,517	77,497	5,503	93%
Connection/Reconnection Charges	2,400	1,190	1,275	1,020	425	3,910	[1,510]	163%
Membership and Meter Sales (Unity Service Fees)	1,000	75	7,699	0	75	7.849	(6.849)	785%
Late Fees and Penattes (Other Fines and Forfelts)	6,000	1,411	1,356	2,091	1.322	6,180	(180)	1039
Gross Receipts Tax (Other State shared taxes)		0		0	0	0	0	
Other Operating Revenue (miscallaneous - other)	645,700	26.732	28,850	26.748	209,021	289,150	356,550	45%
TOTAL	\$ 738,100	46,454	56,364	51,410	230,360	384,587	353,513	52%
EXPENDITURES								
Salaries - Operator, Bookkeeper, etc.		0	0	Ö	0	0	0	
Employee Bonefits and Expension	×	0	0	G	0	0	0	
Electricity	7,500	1,202	1,100	1,940	1,433	5,830	1,670	78%
Other Utilities - Gas, Water, Sewer, Telephone	56,500	7,082	10,474	12.124	10.877	40,538	15.964	729
System Parts and Supplies	2,000	0	0	0	0	0	2,000	0%
System Repairs and Maintenance	85,000	11,978	24,383	10,079	17,401	72,840	12,160	86%
Vehicle Expenses		Ö	0	0	Ð	0	0	-
Office and Administrative Expenses	500	0	Ü	0	123	123	377	25%
Professional Services - Accounting, Engineering, Legal	47,500	4,888	9,520	7,056	7.881	29.925	17,575	63%
Insurance	6,600	104	5,437	35	415	5,990	510	92%
Dues, Fees, Pennits and Licensee	410	229	0	0	(733)	(504)	914	-123%
Yaxes - Gross Receipts Tax, Water Conservation Fee	350	0	0	0	0	0	350	0%
Yreining	500	0	Q	0	9	0	500	0%
Miscellaneous	541,573	7,223	5,497	2,591	79,561	94,872	446,701	18%
Loups								
Annual debt service - Loan 1	6,348	0	0	0	958	958	5,390	15%
Annual debt service - Loan 2						0	0	
TOTAL	\$ 754,681	32,726	56,600	43,429	117,915	250,570	504,111	33%
Ending Balance	129,944					280,542		
LESS: Operating Reserve	30,000							
Emergency Reserve	20,000							
Capital Improvement Reserve	50,000							
Debt Reserve	9,973	. 1						
Ending Available Cash Balance	\$ 19,971					\$ 280,542		-

I HEREBY CERTIFY THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEPICTS ALL, FUNDS.

President/Chairperson

Dala

San Pablo MDWCA Statement of Assets, Liabilities, and Net Assets

Modified Cash Basis	3
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	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	SEE 1718 220
Citizens Bank - Water Account	75,449.59
Citizens Bank - Construction	104,535.70
Charles Schweb - Money Market	100,556.41
Petty Cash	0.11
Total Chacking/Savings	280,541,81
Accounts Receivable	
Water & Wastewater Customers	3,709.98
Total Accounts Receivable	3,709.98
Other Current Assets	
Construction in Progress	
Wastewater System Improvements	97,961.32
Total Construction in Progress	97,961.32
Prepaid Expenses	2,338.34
Prepaid Insurance	4,047.28
Undeposited Funds	6,399.56
Total Other Current Assets	110,746.50
Total Current Assets	394,998.29
Fixed Assets	
Computer Equipment	1,122.26
Engineering Costs (2015 PER)	51,127.82
Engineering Costs (2017 PER&ER)	25,012.16
Equipment	50,568.46
Water System	680,000.00
Wastewater System Phase I	1,783,792.79
Wastewater System Phase II	1,088,935.11
Wastewater Forcemain Extension	62,672.04
Accumulated Depreciation	-2,126,447.08
Total Fixed Assets	1,596,783.58
Other Assets	
Vacant Land	75,235.91
Total Other Assets	75,235.91
TOTAL ASSETS	2,067,017.78
LIABILITIES & EQUITY Liabilities	
Current Liabilities	
Other Current Liabilities	
Customer Deposits Allowance - Unrecorded Deposits	
Rental Deposits	240.00
Total Allowance - Unrecorded Dep	240.00
English Education	4,675.00
Renter's Deposits	200 000
Member Water Deposits	300.00

EXHIBIT D

San Pablo MDWCA

Statement of Assets, Liabilities, and Net Assets Modified Cash Basis

	Dec 31, 19
Sales Tax Payable	741.53
Total Other Current Liabilities	5,956.53
Total Current Liabilities	5,956.53
Long Term Liabilities Note Payable - USDA	147,689.16
Total Long Term Liabilities	147,689.16
Total Liabilities	153,645.69
Equity Board Designated Reserves Short Lived Asset Reserves Water System Waste Water System	8,750.00 41,260.00
Total Short Lived Asset Reserves	50,000.00
Emergency Reserve Operating Reserves Water System Waste Water System	2,400.00 23,800.00 23,800.00
Total Operating Reserves	47,600.00
Total Board Designated Reserves	100,000.00
Unrestricted Fund Balance Fixed Assets	1,992,584.00
Total Unrestricted Fund Balance	1,992,584.00
Retained Earnings Net Income	-110,081.73 -69,150.18
Total Equity	1,913,372.09
TOTAL LIABILMIES & EQUITY	2,087,017.78

San Pablo MDWCA

Statement of Support, Revenue and Expenses Modified Cash Basis

Ordinary Income/Expense Income 19,517.20 77,497.49 Water Sales 19,517.20 77,497.49 Wastewater Sales 26,559.56 106,225.62 Idel Status 275.00 385.00 Installation Fees 0.00 1,500.00 Water 0.00 6,024.19 Total Installation Fees 0.00 7,524.19 Late Fees 1,322.15 5,809.88 Marmbership Fees 75.00 250.00 Reconnection Fees 425.00 3,910.00 Returned Check Fees 0.00 70.00 Service Calls 29.79 75.82 Tampering Fee 0.00 500.00 Transfer Fees 0.00 75.00 Total Operating Revenues 48,203.70 202,123.00 Total Income 48,203.70 202,123.00 Cost of Goods Sold 9 70.00 75.00 Purchased Water 3,980.23 14,698.19 Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 <t< th=""><th></th><th>Oct - Dec 19</th><th>Jan - Dec 19</th></t<>		Oct - Dec 19	Jan - Dec 19
Income	Ordinary Income/Expense		
Operating Revenues 19,517.20 77,497.49 Wastewater Sales 20,559.56 106,225.62 Ide Status 275.00 385.00 Installation Fees 275.00 355.00 Water 0.00 1,500.00 Waste Water 0.00 6,024.18 Total Installation Fees 0.00 7,524.19 Late Fees 1,322.15 5,809.88 Membership Fees 75.00 280.00 Reconnection Fees 425.00 3,910.00 Reconnection Fees 425.00 3,910.00 Returned Check Fees 0.00 70.00 Returned Check Fees 0.00 70.00 Returned Check Fees 0.00 75.02 Tampering Fee 0.00 75.02 Tampering Fee 0.00 75.02 Tampering Fees 0.00 75.02 Total Operating Revenues 48,203.70 202,123.00 Total Installation 48,203.70 202,123.00 Cost of Goods Sold 90.00 75.00			
Water Sales 19,517.20 77,497.49 Wastewater Sales 26,559.56 106,225.62 Idle Stetus 275.00 385.00 Installation Fees 0.00 1,500.00 Waste Water 0.00 6,024.19 Total Installation Fees 0.00 7,524.19 Late Fees 1,322.15 5,609.86 Membership Fees 75.00 250.00 Reconnection Fees 425.00 3,910.00 Returned Check Fees 0.00 70.00 Service Calls 29.79 75.82 Tampering Fee 0.00 500.00 Transfer Fees 0.00 500.00 Total Operating Revenues 48,203.70 202,123.00 Total Income 48,203.70 202,123.00 Cost of Goods Sold Purchased Water 3,980.23 14,898.19 Wastewater Service 8,740.94 24,940.86 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense -177.50 -177.50			
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Membership Fees 75.00 250.00 Reconnection Fees 425.00 3,910.00 Returned Check Fees 0.00 70.00 Service Calls 29.79 75.82 Tampering Fee 0.00 500.00 Transfer Fees 0.00 75.00 Total Operating Revenues 48,203.70 202,123.00 Total Income 48,203.70 202,123.00 Cost of Goods Sold Purchased Water 3,860.23 14,898.19 Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense -177.50 -177.50 Operating Expenses 25.00 55.00 Expense -177.50 -177.50 Operating Expenses 25.00 55.00 Chemicals 2,276.01 13,177.60 Depreciation Expense 38,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03	Late Fees	1 322 15	5 609.88
Reconnection Fees			
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Service Calls 29.79 75.82 Tampering Fee 0.00 500.00 Transfer Fees 0.00 75.00 Total Operating Revenues 48,203.70 202,123.00 Total Income 48,203.70 202,123.00 Cost of Goods Sold Purchased Water 3,860.23 14,898.19 Wastewater Service 6,740.84 24,840.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense Operating Expenses 477.50 -177.50 Bank Service Charges 25.00 55.00 Chemicals 2,276.01 13,177.66 Depreciation Expense 38,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.06 Licenses and Permits 0.00 10.00 System Maintenance Contractors Vater System 7,548.83 25,618.14 Wastewater System 7,548.83 25,618.14 Wastewater System 7,548.83 25,618.14 Wastewater System 7,548.83 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.84 Office Expense 123.00 123.00 Cither Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Auditi 0.00 2,439.84 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95			
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Total Operating Revenues 48,203.70 202,123.00 Total Income 48,203.70 202,123.00 Cost of Goods Sold Purchased Water 3,960.23 14,898.18 Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense Operating Expenses Bad Debt Expense -177.50 -177.50 Bank Service Charges Othernicals 2,276.01 13,177.96 Depreciation Expense 36,881.82 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.0		1,51.5.0	
Total Income 48,203.70 202,123.00 Cost of Goods Sold Purchased Water Wastewater Service 3,960.23 14,698.19 Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense Operating Expenses Bad Debt Expense -177.50 -177.50 Bank Service Charges 25.00 55.00 Chemicals 2,276.01 13,177.96 Depreciation Expense 36,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,816.14 Wastewater System 7,548.83 25,816.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.84 Office Expense 123.00 123.00 Other Taxes -0.08 <t< td=""><td>Transfer Fees</td><td>0.00</td><td>75.00</td></t<>	Transfer Fees	0.00	75.00
Cost of Goods Sold Purchased Water 3,960.23 14,898.19 Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense Operating Expenses -177.50 -177.50 Bad Debt Expense -177.50 55.00 Chemicals 2,276.01 13,177.96 Depreciation Expense 36,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.84 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92	Total Operating Revenues	48,203.70	202,123.00
Purchased Water Wastewater Service 3,980.23 14,898.19 Wastewater Service 6,740.84 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense -177.50 -177.50 Depreting Expenses -177.50 -177.50 Bank Service Charges 25.00 55.00 Chemicals 2,276.01 13,177.86 Depreciation Expense 38,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licanses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Profession	Total Income	48,203.70	202,123.00
Purchased Water Wastewater Service 3,980.23 14,898.19 Wastewater Service 6,740.84 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense -177.50 -177.50 Depreting Expenses -177.50 -177.50 Bank Service Charges 25.00 55.00 Chemicals 2,276.01 13,177.86 Depreciation Expense 38,881.62 143,970.82 Dues and Subscriptions -733.16 -614.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licanses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 7,548.83 25,816.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Profession	Cost of Goods Sold		
Wastewater Service 6,740.94 24,940.85 Total COGS 10,701.17 39,839.04 Gross Profit 37,502.53 162,283.96 Expense - - Operating Expenses -177.50 -177.50 Bank Service Charges 25.00 55.00 Chemicals 2,276.01 13,177.96 Depreciation Expense 38,881.82 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors Water System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.84 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit		3.960.23	14,698,19
Expense			
Expense Coperating Expenses Bad Debt Expense Coperating Expense	Total COGS	10,701.17	39,839.04
Departing Expenses Bad Debt Expense Company Comp	Gross Profit	37,502.53	162,283.96
Departing Expenses Bad Debt Expense Company Comp	Philippi		
Bad Debt Expense -177.50 -177.50 Bank Service Charges 25.00 55.00 55.00 Chemicals 2,276.01 13,177.86 Depreciation Expense 36,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors Vater System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Chier Taxes -0.08 -0.84 Professional Services Accounting/Administrative Fees 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,162.80 6,856.96 S.656.96 System Repairs & Maintenance 2,162.80 6,856.96 S.656.96 S.65			
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Chemicals 2,276.01 13,177.86 Depreciation Expense 36,881.62 143,970.82 Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.06 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,162.80 6,856.95			
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Dues and Subscriptions -733.16 -514.14 Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95			
Equipment Rentals 607.57 770.03 Insurance 415.00 5,990.08 Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 7,548.83 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.88 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95			
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Licenses and Permits 0.00 10.00 System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95	Equipment Rentals		770.03
System Maintenance Contractors 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95	Insurance	415.00	5,990.08
Water System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95	Licenses and Permits	0.00	10.00
Water System 7,548.83 25,616.14 Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95	System Maintenance Contractors	300	
Wastewater System 5,393.26 27,189.50 Total System Maintenance Contractors 12,942.09 52,805.64 Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95	Water System	7,548.83	25,616.14
Office Expense 123.00 123.00 Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95		5,393.26	27,189.50
Other Taxes -0.08 -0.84 Professional Services 7,881.09 27,484.92 Legal Fees 0.00 56.88 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95	Total System Maintenance Contractors	12,942.09	52,805.64
Professional Services 7,881.09 27,484.92 Accounting/Administrative Fees 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,581.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95	Office Expense	123.00	123.00
Accounting/Administrative Fees 7,881.09 27,484.92 Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 6,856.95		-0.08	-0.84
Legal Fees 0.00 56.86 Tier Reporting/Audit 0.00 2,439.84 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95		7 994 00	27 404 02
Tier Reporting/Audit 0.00 2,439.64 Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95		•	
Total Professional Services 7,881.09 29,981.62 Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95			
Property Taxes 318.92 318.92 System Repairs & Maintenance 2,182.80 5,856.95	Tier Reporting/Audit		The second second
System Repairs & Maintenance 2,182.80 5,856.95	Total Professional Services	7,581.09	29,981.62
System Repairs & Maintenance 2,182.80 5,856.95	Property Taxes	318.92	318.92
Telephone 175.35 696.76			
	Telephone	175.35	696.76

San Pablo MDWCA

Statement of Support, Revenue and Expenses Modified Cash Basis

	Oct - Dec 19	Jan - Dec 19
Tools (non-asset < \$5,000) Utilities	950.99 1,432.68	2,553.08 5,830.15
Total Operating Expenses	65,301.38	262,447.39
Total Expense	65,301.38	262,447.39
Net Ordinary Income	-27,798.85	-100,163.43
Other Income/Expense Other Income Nonoperating Revenues Interest Income Grant Revenue	281.42 33,874.90	589.11 33,874.90
Unclaimed Deposits	0.00	58.82
Total Nonoperating Revenues	34,156.32	34,522.83
Total Other Income	34,156.32	34,522.83
Other Expense Nonoperating Expenses Interest Expense	983,56	3,509.68
Total Nonoperating Expenses	983.58	3,509.58
Total Other Expense	983.58	3,509.58
Net Other Income	33,172.74	31,013.25
Net Income	5,373.89	-69,150.18

SCHEDULE OF SUMMARY OF FINDINGS AND RESPONSES DECEMBER 31, 2019

CURRENT YEAR FINDINGS:

None

SCHEDULE OF SUMMARY OF PRIOR-YEAR FINDINGS DECEMBER 31, 2019

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None

EXIT CONFERENCE DECEMBER 31, 2019

Exit Conference:

The exit conferences were held on May 7, 2020 with the following persons:

Jaime Villasenor, President

Denise S. Cooper, Partner, Clifford, Ross & Cooper, CPAs, LLC

These agreed-upon procedures were prepared by Clifford, Ross & Cooper, CPAs, LLC from the books and records of San Pablo Mutual Domestic Water Consumers Association with the assistance of management.