

**ORIGINAL**

# **Annual Report**

**(For Class C Sewer Utilities)**

FILED IN OFFICE OF

APR 29 2019

**Of**

NM PUBLIC REGULATION COMM  
RECORDS MANAGEMENT BUREAU

**CDS Rainmakers Utilities, LLC**

(Exact legal name of Respondent)

**TO THE**

**NEW MEXICO**

**PUBLIC REGULATION COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 2018**

Report for Year Ended December 31, 2018

**OFFICERS AND DIRECTORS**

Report below the officers and directors of respondent at end of year. If there were any changes during year, show title, name, and address of previous officer or director and date of change. List officers first, then directors, listing twice officers who are also directors.

Line No.	Name (a)	Official Title (b)	Principal Business Address (c)
1.			
2.			
3.			
4.			
5.			

1. State number of meeting of board of directors held during year:

2. State number of directors required to constitute a quorum:

3. State total amount of directors fees paid during year:

**SECURITY HOLDERS AND VOTING POWERS**

Report below the names and addresses of the 9 security holders of the respondent who, at the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had a right to cast on that date, if a meeting were then in order. If any such holder held in trust, give the known particulars of the trust.

Line No.	Nature of Security Holder (a)	Address of Security Holder (b)	Number of votes at end of Year			
			Total number of votes (c)	Common stock (d)	Preferred stock (e)	Other Securities with voting power (f)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

Line No.	Account No.	Title Of Account (a)	Balance Beginning Of Year (b)	Balance End Of Year (c)
1.		<b>UTILITY PLANT</b>		
2.	100-105	Utility Plant	\$ 96,235	\$ 96,235
3.	108	Less: Accumulated Provision for Depreciation and Amortization of Utility Plant		
4.	114	Utility Plant Acquisition Adjustment		
5.	115	Accumulated Amortization of Utility Plant Acquisition Adjustment		
6.		Net Utility Plant	96,235	96,235
7.		<b>OTHER PROPERTY AND INVESTMENTS</b>		
8.	121	Non-utility Property (Less: Account 122, Accumulated Provision for Depreciation and Amortization) Acct.121 \$                      Acct.122 \$                      (Net)		
9.	122	Accumulated Depreciation and Amortization of Non- utility property		
10.	124	Utility Investments		
11.		Total Other Property and Investments		
12.		<b>CURRENT AND ACCRUED ASSETS</b>		
13.	131	Cash and Working Funds		
14.	132	Special Deposits		
15.	141	Customer Accounts Receivable		
16.	143	Accumulated Provision for Uncollectible Accounts –Cr		
17.	151	Plant Materials and Supplies		
18.	174	Miscellaneous Current and Accrued Assets		
19.		Total Current and Accrued Assets		
20.		<b>DEFERRED DEBITS</b>		
21.	186	Miscellaneous Deferred Debits		
22.	190	Accumulated Deferred Income Taxes		
23.		Total Deferred Debits		
24.		Total Assets and Other Debits	96,235	96,235

Remarks:

**COMPARATIVE BALANCE SHEET  
LIABILITIES AND OTHER CREDITS**

Line No.	Account No.	Title Of Account (a)	Balance Beginning Of Year (b)	Balance End Of Year (c)
1.		<b>PROPRIETARY CAPITAL</b>		
2.	201	Common Capital Stock	\$	\$
3.	204	Preferred Capital Stock		
4.	211	Other Paid-In Capital	96,235	96,235
5.	215	Retained Earnings		
6.	218	Proprietary Capital		
7.		Total Proprietary Capital	96,235	96,235
8.		<b>LONG-TERM DEBT</b>		
9.	224	Long-Term Debt		
10.		Total Long-Term Debt		
11.		<b>CURRENT AND ACCRUED LIABILITIES</b>		
12.	231	Accounts Payable		
13.	232	Notes Payable		
14.	235	Customer Deposits		
15.	236	Taxes Accrued		
16.	237	Interest Accrued		
17.	241	Miscellaneous Current and Accrued Liabilities		
18.		Total Current and Accrued Liabilities		
19.		<b>DEFERRED CREDITS</b>		
20.	252	Advances for Construction		
21.	253	Other Deferred Credits		
22.	255	Accumulated Deferred Investment Tax Credits		
23.		Total Deferred Credits		
24.		<b>OPERATING RESERVES</b>		
25.	265	Miscellaneous Operating Reserve		
26.		Total Operating Reserves		
27.		<b>CONTRIBUTION IN AID OF CONSTRUCTION</b>		
28.	271	Contributions in Aid of Construction		
29.	272	Accumulated Amortization of Contributions in Aid of Construction		
30.	281-283	Accumulated Deferred Income Tax		
31.		Total Liabilities and Other Credits		

Remarks:

## SEWER UTILITY PLANT

Include in column (e) entries reclassifying property from one account to another. Corrections of entries of the immediately preceding year should be recorded in column (c) or column (d) accordingly as they are corrections of additions or retirements.

Line No.	Acct. No.	Account (a)	Balance At Beginning Year (b)	Plant Added (c)	Plant Retired (d)	Adjustments (e)	Balance At End Of Year (f)
1.		<b>Intangible Plant</b>					
2.	351	Organization	\$	\$	\$	\$	\$
3.	352	Franchise					
4.		Total Intangible Plant					
5.		<b>Collection Plant</b>					
6.	353	Land and Land Rights	60,000				60,000
7.	354	Structures and Improvements	32,033				32,033
8.	360	Collection Sewers - Force	3,002				3,002
9.	361	Collection Sewers - Gravity					
10.	362	Special Collecting Structure					
11.	363	Services to Customers					
12.	364	Flow Measuring Devices	1,200				1,200
13.	365	Flow Measuring Installations					
14.	370	Receiving Wells					
15.		Total Collection Plant	96,235				96,235
16.		<b>Pumping Treatment and Disposal Plant</b>					
17.	380	Treatment and Disposal Equipment					
18.	381	Plant Sewers					
19.	382	Outfall Sewer Lines					
20.	389	Other Plant and Disposal					
21.		Total Treatment and Disposal Plant					

## SEWER UTILITY PLANT (continued)

Include in column (e) entries reclassifying property from one account to another. Corrections of entries of the immediately preceding year should be recorded in column (c) or column (d) accordingly as they are corrections of additions or retirements.

Line No.	Acct. No.	Account (a)	Balance At Beginning Year (b)	Plant Added (c)	Plant Retired (d)	Adjustments (e)	Balance At End Of Year (f)
23.		<b>General Plant</b>					
24.	390	Office Furniture and Equipment	\$	\$	\$	\$	\$
25.	391	Transportation Equipment					
26.	393	Tools, Shop and Garage Equipment					
27.	395	Power Operated Equipment					
28.	396	Other Tangible Property					
29.		Total General Plant					
30.		Total Sewer Utility Plant in Service	96,235				96,235

If utility has common utility plant report hereunder by account of such plant and explain the method of allocating common plant and accumulated provision for depreciation and amortization by utility departments.

All General Plant line items are accounted for as water plant assets and reported as such on the CDS Rainmakers Utilities, LLC Annual Water Report

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)**

CLASS OF ACCOUNTS	BALANCE BEGINNING OF YEAR	PROVISION FOR UNCOLLECTIBLES FOR YEAR	NET CHARGES DURING YEAR		ADJUSTMENTS	BALANCE END OF YEAR
			ACCOUNTS WRITTEN OFF	COLLECTIONS OF ACCOUNTS WRITTEN OFF		
Utility Customers						
Other						
Total						

**CAPITAL STOCK (Accounts 201 – 204)**

CLASSIFICATION	NUMBER OF SHARES		PAR VALUE OF	TOTAL AMOUNT OUTSTANDING	DIVIDENDS DECLARED DURING
	AUTHORIZED	ISSUED			
			\$	\$	\$

**LONG-TERM DEBT (Accounts 221 – 224)**

NATURE OF OBLIGATION	TOTAL AMOUNT AUTHORIZED	DATE ISSUED	AMOUNT ISSUED	AMOUNT OUTSTANDING	DATE OF MATURITY	INTEREST RATE	INTEREST FOR CURRENT YEAR
	\$		\$	\$		%	\$

**RESERVE FOR DEPRECIATION (Accounts 108 – 110)**

	AMOUNT
Balance at the beginning of Year (Credit)	\$
ADD: Amount charged for Depreciation Expense	
Other credits in detail	
Total Credits	
DEDUCT: Book cost of plant retired	
Cost of removal	
Other debits in detail	
Total Debits	
Balance at the end of the Year (Credit) Schedule B, Page 7	

Show detail of the "other" debits and credits to the depreciation reserve during the year on a separate sheet.

## UTILITY PLANT (Accounts 101 – 105)

Schedule A		(Column 1)	(Column 2)	(Column 3)
Acct. No.	TOTAL UTILITY PLANT	Sewer Plant	Common Plant	Total Utility Plant (Column 1 & 2)
101	Utility Plant in Service	\$ 36,235	\$	\$ 36,235
103	Property Held for Future Use	60,000		60,000
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress			
	Total Utility Plant (to page 2, line 2)	\$ 96,235	\$	\$ 96,235

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (Account 108)

Schedule B		(Column 1)	(Column 2)	(Column 3)
Acct. No.	TOTAL UTILITY PLANT RESERVES	Sewer Plant Depreciation & Amortization	Common Plant Depreciation & Amortization	Total Accumulated provision for Depreciation & Amortization Of Utility Plant (Column 1 & 2)
108	Accumulated provision for Depreciation of Utility Plant in Service	\$	\$	\$
114	Utility Plant Acquisition Adjustments			
115	Accumulated Amortization of Utility Plant Acquisitions Adjustments			
	Total Utility Plant Reserve (to page 2, line 2)	\$	\$	\$



**MATERIALS AND SUPPLIES (Account 151)**

1. Report below the amount of materials and supplies at end of year under titles which are indicative of the character of the material included. Appliances for resale shall be reported as separate class of material.
2. Show in Column (c) the departments which use each class of material, and in Column (d) designate the department to which predominant use of the class of material is attributable.

**A. Summary of Materials and supplies at End of Year**

Line No.	Class of Material (a)	Amount End of Year (b)	Departments which Use Material (c)	Department to which Predominant use of Material is Attributable (d)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				

(Total of Column (b) to page 2, line 17)

# INCOME AND EARNED SURPLUS STATEMENT

Account No.	Account (a)	Amount For Current Year (b)
<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	\$ 132,493
	Operating Expenses	
401	Operation and Maintenance Expenses	(25,514)
403	Depreciation Expense	
406	Amortization of Utility Plant Acquisition Adjustment	
407	Amortization Expense Other	
408	Taxes Other Than Income Taxes	
409	Income Taxes - Federal & State	
	Total Operating Expenses	
	Net Operating Revenues	
410	Provision for Deferred Income Taxes	
411	Provision for Deferred Income Taxes – Credit	
412	Investment Tax Credit	
	Utility Operating Income	106,979
<b>OTHER INCOME</b>		
419	Interest and Dividend Income	
420	Allowances for Funds Used During Construction	
421	Non-utility Income	
	Total Other Income	
	Total Income	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
426	Miscellaneous Non-utility Expenses	
	Total Income Deductions	
	Income Before Interest Charges	
<b>INTEREST CHARGES</b>		
427	Interest on Long-Term Debt	
	Total Interest Charges	
	Net Income	

## SEWER OPERATING REVENUES (Account 500)

Line No.	Acct No.	Account (a)	Beginning Number Customers (b)	Ending Number Customers (c)	Amounts (d)
1.		<b>FLAT RATE REVENUES-GENERAL CUSTOMERS</b>			
2.	521	Flat Rate Revenues - General Customers			
3.	521.1	Residential Revenues	\$	\$	\$ 106,979
4.	521.2	Commercial Revenues			
5.	521.3	Industrial Revenues			
6.	521.4	Revenues From Public Authorities			
7.	521.5	Multiple Family Dwelling Revenues			
8.	521.6	Other Revenues			
9.		<b>MEASURED REVENUES-GENERAL CUSTOMERS</b>			
10.	522	Measured Revenues – General Customers			
11.	522.1	Residential Revenues	\$	\$	\$
12.	522.2	Commercial Revenues			
13.	522.3	Industrial Revenues			
14.	522.4	Revenues From Public Authorities			
15.	522.5	Multiple Family Dwelling Revenues			
16.		Total Revenues – General Customers			
17.	524	Revenues from Other Systems			
18.		<b>OTHER OPERATING REVENUES</b>			
19.	536	Other Sewer Revenues			
20.		Total Other Operating Revenues			
21.		Total Operating Revenues	\$	\$	\$ 106,979

## SEWER OPERATION AND MAINTENANCE

Line No.	Account No.	Account (a)	This Year (b)	Last Year (c)
1.		<b>Salaries and Wages</b>		
2.	701	Employees	45,156	37,850
3.	703	Officers, Directors and Majority Stockholders		
4.	704	Employee Pensions and Benefits	5,874	4,175
5.	710	Purchased Sewage Treatment		
6.	711	Sludge Removal Expense	12,481	5,233
7.	715	Purchased Power	6,746	6,103
8.	716	Fuel for Power Production		
9.	718	Chemicals	2,810	885
10.	720	Materials and Surplus	10,222	14,686
11.		<b>Contractual Services</b>		
12.	740	Rents		
13.	750	Transportation Expenses		
14.	755	Insurance Expense		
15.	765	Regulatory Commission Expenses		
16.	770	Bad Debt Expense		
17.	775	Miscellaneous Expense		

**PUMPING STATION EQUIPMENT**

1. Use separate columns for each pump and associated power equipment. Use insert sheets if needed.
2. If the utility operates more than one integrated meter system, use insert sheets to show information requested below for each system.

Line No.	Items (a)	(b)	(c)	(d)	(e)
1.	<b>PUMPING EQUIPMENT</b>				
2.	Lift station number				
3.	Make or type and nameplate data of pump				
4.	Year Installed				
5.	Rated capacity (gpm)				
6.	Size				
7.	Power:				
8.	Electric				
9.	Mechanical				
10.	Give nameplate date of motor				
11.	<b>SERVICE CONNECTIONS</b>				
12.	Size (inches)				
13.	Type (C1, PVC, etc)				
14.	Average length				
15.	<b>NUMBER OF ACTIVE SERVICE CONNECTIONS</b>				
16.	Beginning of Year				
17.	Added during Year				
18.	Retired during Year				
19.	Close of Year				
20.	Give full particulars concerning inactive connections				
21.					
22.	<b>COLLECTING, INTERCEPTOR &amp; FORCE MAINS</b>	<b>Collecting Mains</b>	<b>Interceptor Mains</b>	<b>Force Mains</b>	
23.	Size (inches)				
24.	Type of Main (C1, PVC, etc)				
25.	Length of Pipe (nearest feet)				
26.	Beginning of Year				
27.	Added during Year				
28.	Retired during Year				
29.	Close of Year				
30.	<b>MANHOLES</b>				
31.	Size				
32.	Type				
33.	Number				
34.	Beginning of Year	272			
35.	Added during Year				
36.	Retired during Year				
37.	Close of Year	272			

New Mexico Jurisdictional Information  
Year Ending December 31, 2018

Sewer Company Name CDS Rainmakers Utilities, LLC

Address 250 Rainmaker Drive, Alto New Mexico 88312

Phone Number 575-336-4488

Person Completing Form Ron D. Booher

Customer Class	Residential	Other	Total
Number of Customers	313	0	313
Gross Revenues	132,493	0	132,493
Avg. Annual Bill per Customer (1)	423	0	423
Avg. Monthly Bill per Customer (2)	35.27	0	35.27

Directions for the completion of (1), (2):

- (1) Divide gross revenues by number of customers.
- (2) Divide (1) by 12 months.