

# **Annual Report**

**(For Class A and B Sewer Utilities)**

**Of**

---

**(Exact legal name of Respondent)**

**TO THE**

**NEW MEXICO**

**PUBLIC REGULATION COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 20\_\_**

Report for Year Ended December 31, 20\_\_  
**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	\$	\$
3.	108-110	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		
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.	123	Investment in Associated Companies		
10.	124	Utility Investments		
11.	125	Other Investments		
12.	127	Special Funds		
13.		Total Other Property and Investments		
14.		<b>CURRENT AND ACCRUED ASSETS</b>		
15.	131	Cash and Working Funds		
16.	132	Special Deposits		
17.	134	Working Funds		
18.	135	Temporary Cash Investments		
19.	141	Customer Accounts Receivable		
20.	142	Other Accounts Receivable		
21.	143	Accumulated Provision for Uncollectible Accounts -Cr		
22.	144	Notes Receivable		
23.	145	Accounts Receivable from Associated Companies		
24.	146	Notes Receivable from Associated Companies		
25.	151	Plant Materials and Supplies		
26.	162	Prepayments		
27.	171-174	Other Current and Accrued Assets		
28.		Total Current and Accrued Assets		
29.		<b>DEFERRED DEBITS</b>		
30.	181	Unamortized Debt Discount and Expenses		
31.	182	Extraordinary Property Losses		
32.	186-190	Other Deferred Debits		
33.		Total Deferred Debits		
34.		Total Assets and Other Debits		
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		
5.	212	Discount on Capital Stock		
6.	213	Capital Stock Expense		
7.	214	Appropriated Retained Earnings		
8.	215	Unappropriated Retained Earnings		
9.	216	Reacquired Capital Stock		
10.	217	Total Proprietary Capital		
11.		<b>LONG-TERM DEBT</b>		
12.	221	Bonds		
13.	223	Advances from Associated Companies		
14.	224	Other Long-Term Debt		
15.		Total Long-Term Debt		
16.		<b>CURRENT AND ACCRUED LIABILITIES</b>		
17.	231	Accounts Payable		
18.	232	Notes Payable		
19.	233-234	Payables to Associated Companies		
20.	235	Customer Deposits		
21.	236	Taxes Accrued		
22.	237	Interest Accrued		
23.	238-241	Other Current and Accrued Liabilities		
24.		Total Current and Accrued Liabilities		
25.		<b>DEFERRED CREDITS</b>		
26.	251	Unamortized Premium on Debt		
27.	252	Advances for Construction		
28.	253	Other Deferred Credits		
29.	255	Accumulated Deferred Investment Tax Credits		
30.		Total Deferred Credits		
31.		<b>OPERATING RESERVES</b>		
32.	261	Property Insurance Reserve		
33.	262	Injuries and Damages Reserve		
34.	263	Pensions and Benefits Reserve		
35.	266	Miscellaneous Operating Reserve		
36.		Total Operating Reserves		
37.		<b>CONTRIBUTION IN AID OF CONSTRUCTION</b>		
38.	271	Contributions in Aid of Construction		
39.	272	Accumulated Amortization of Contributions in Aid of Construction		
40.	281-283	Accumulated Deferred Income Tax		
41.		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.	353	Franchises					
4.		Total Intangible Plant					
5.		<b>COLLECTION PLANT</b>					
6.	363	Land and Land Rights					
7.	364	Structures and Improvements					
8.	360	Collection Sewers - Force					
9.	361	Collection Sewers - Gravity					
10.	362	Special Collecting Structure					
11.	363	Services to Customers					
12.	364	Flow Measuring Devices					
13.	365	Flow Measuring Installations					
14.	370	Receiving Wells					
15.		Total Collection Plant					
16.		<b>PUMPING TREATMENT AND DISPOSAL PLANT</b>					
17.	371	Pumping Equipment					
18.	380	Treatment and Disposal Equipment					
19.	381	Plant Sewers					
20.	382	Outfall Sewer Lines					
21.	389	Other Plant and Disposal					
22.		Total Treatment and Disposal Plant					



**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 SHARES	TOTAL AMOUNT OUTSTANDING	DIVIDENDS DECLARED DURING YEAR
	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.

<b>UTILITY PLANT (Accounts 101 – 105)</b>				
<b>Schedule A</b>		(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	\$	\$	\$
102	Utility Plant Leased to Others			
103	Property Held for Future Use			
104	Utility Plant Purchased or Sold			
105	Construction Work in Progress			
	Total Utility Plant (to page 2, line 2)	\$	\$	\$
<b>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (Accounts 108 – 110)</b>				
<b>Schedule B</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	\$	\$	\$
110	Accumulated provision for Amortization of Utility Plant in Service			
114	Utility Plant Acquisition Adjustments			
116	Accumulated Amortization of Utility Plant Acquisitions Adjustments			
	Total Utility Plant Reserve (to page 2, line 2)	\$	\$	\$



**MATERIALS AND SUPPLIES (Accounts 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 25)

**PREPAYMENTS (Account 162)**

1. Give below the particulars called for concerning each prepayment.
2. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Prepayment (a)	Balance Beginning Of Year (b)	Balance End Of Year (c)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			

(Total of Column (c) to page 2, line 26)

**INCOME AND EARNED SURPLUS STATEMENT**

Acct. No.	Account (a)	Amount For Current Year (b)
<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	\$
	Operating Expenses	
401	Operation and Maintenance Expenses	
403	Depreciation Expense	
407	Amortization Expense	
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	
	Income from Utility Plant Leased to Others	
412	Investment Tax Credit	
413	Utility Operating Income	
414	Gains (Losses) from Disposition of Utility Property	
<b>OTHER INCOME</b>		
415-416	Income from Merchandising, Jobbing, and Contract Work:	
	Acct.415 Revenues \$_____ Acct.416 Costs & Expenses \$_____	
	(Net)	
419	Interest and Dividend Income	
420	Allowances for Funds Used During Construction	
421	Nonutility Income	
	Total Other Income	
	Total Income	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
426	Miscellaneous Nonutility Expenses	
	Total Income Deductions	
	Income Before Interest Charges	
<b>INTEREST CHARGES</b>		
427	Interest on Long-term Debt	
428	Amortization of Debt Discount and Expenses	
429	Amortization of Premium on Debt – Credit	
	Total Interest Charges	
433-434	Extraordinary Income or Deductions	
	Net Income	

**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

- |  |   |
|--|---|
| <p>1. Each credit and debit during the year should be identified as to the retained earnings account in which recorded and the contra-primary account effected shown in column (b).</p> <p>2. For each reservation or appropriation of retained earnings state the purpose and amount.</p> | <p>3. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.</p> <p>4. Show separately the state and federal income tax effect of items shown in Account 439 and give a brief description of each adjustment.</p> |
|--|---|

Item (a)	Contra Primary Account Affected (b)	Amount (c)
Unappropriated Retained Earnings (Account 215): Balance Beginning of year		
Changes (identify by prescribed retained earnings accounts)		
Adjustments to Retained Earnings (Account 439)		
Credits		
Total Credits to Retained Earnings (Account 439)		
Debits		
Total Debits to Retained Earnings (Account 439)		
Balance Transferred from Income (Account 435)		
Appropriations of Retained Earnings (Account 436)		
Total Appropriations of Retained Earnings (Account 436)		
Dividends Declared-Preferred & Common Stock (Accounts 437-438)		
Total Dividends Declared		
Balance – End of Year		
Appropriated Retained Earnings (Account 214): State balance and purpose of each appropriated retained earnings amount of end-of-year and give accounting entries for any applications of appropriated retained earnings during the year.		
Total Appropriated Retained Earnings (Account 214)		
Total Retained Earnings (Accounts 214, 215)		

Notes to Statement of Retained Earnings for the Year:

**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			
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.	523	Revenues from Public Authorities			
18.	524	Revenues from Other Systems			
19.	525	Interdepartmental Revenues			
20.		<b>OTHER OPERATING REVENUES</b>			
21.	531	Sale of Sludge			
22.	532	Customers Forfeited Discounts			
23.	534	Rents from Sewer Property			
24.	535	Interdepartmental Rents			
25.	536	Other Sewer Revenues			
26.		Total Other Operating Revenues			
27.		Total Operating Revenues			\$

## SEWER OPERATION AND MAINTENANCE

Line No.	Acct. No.	Account (a)	This Year (b)	Last Year (c)
1.		<b>SALARIES AND WAGES</b>		
2.	701	Employees	\$	\$
3.	703	Officers, Directors and Majority Stockholders		
4.	704	Employee Pensions and Benefits		
5.	710	Purchased Sewage Treatment		
6.	711	Sludge Removal Expense		
7.	715	Purchased Power		
8.	716	Fuel for Power Production		
9.	718	Chemicals		
10.	720	Materials and Surplus		
11.		<b>CONTRACTURAL SERVICES</b>		
12.	731	Engineering		
13.	732	Accounting		
14.	733	Legal		
15.	734	Management Fees		
16.	735	Other		
17.	741	Rental of Building/Real Property		
18.	742	Rental of Equipment		
19.	750	Transportation Expenses		
20.		<b>INSURANCE</b>		
21.	756	Vehicle		
22.	757	General Liability		
23.	758	Workmen's Compensation		
24.	759	Other		
25.	760	Advertising Expense		
26.		<b>REGULATORY COMMISSION EXPENSES</b>		
27.	766	Amortization of Rate Case Expense		
28.	767	Other Regulatory Expense		
29.	770	Bad Debt Expense		
30.	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>	Collecting Mains	Interceptor Mains	Force Mains	
23.	Size (inches)				
24.	Type of Main (C1, PVC, etc.)				
25.	Length of Pipe (nearest ft.)				
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				
35.	Added during Year				
36.	Retired during Year				
37.	Close of Year				

New Mexico Jurisdictional Information  
 Year Ending December 31, 20\_\_

Sewer Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_

Person Completing Form \_\_\_\_\_

Customer Class	Residential	Other	Total
Number of Customers			
Gross Revenues			
Avg. Annual Bill per Customer (1)			
Avg. Monthly Bill per Customer (2)			

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

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