

ANNUAL REPORT

Of

Company Name: FISHER'S LANDING WATER & SEWER WORKS, LLC

Mailing Address:

Docket No.: WS-04047A

For the Year Ended: 12/31/24

RECEIVED BY EMAIL

06/04/2025, 2:45 PM

**ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

WASTEWATER UTILITY

To

Arizona Corporation Commission

Due on April 15th

Email: Util-Compliance@azcc.gov, mail or deliver the completed Annual Report to:

Arizona Corporation Commission
Compliance Section - Utilities Division
1200 West Washington Street
Phoenix, Arizona 85007

Application Type: Original Filing

Application Date: 5/16/2025

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
0

A Class ☒ Utility

For the Calendar Year Ended: 12/31/24

Primary Address: PO BOX 72188
City: YUMA State: AZ Zip Code: 85365

Telephone Number: (928) 782-7049

Date of Original Organization of Utility:

Person to whom correspondence should be addressed concerning this report:

Name: MICHELLE HARVEY, CPA PC
Telephone No. : (928) 344-1370
Address: PO BOX 4579
City: YUMA State: AZ Zip Code: 85366
Email: Rosa@mhcpapc.com

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Name:
Telephone No. :
Address:
City: State: Zip Code:
Email:

Ownership: PARTNERSHIP

Counties Served: YUMA

Important changes during the year

	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
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	If yes, please provide specific details in the box below.
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	N/A
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	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
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	If yes, please provide specific details in the box below.
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	N/A
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Utility Plant in Service (Wastewater)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
351	Organization	20,000			\$0	20,000	\$0
352	Franchises				0		0
353	Land and Land Rights				0		0
354	Structures and Improvements	26,917			0	18,824	8,093
355	Power Generation Equipment	25,000			0	25,000	0
360	Collections Wastewater - Force				0		0
361	Collections Wastewater - Gravity	150,000			0	64,500	85,500
362	Special Collecting Structures				0		0
363	Services to Customers				0		0
364	Flow Measuring Devices	20,000			0	8,600	11,400
365	Flow Measuring Installations				0		0
366	Reuse Services				0		0
367	Reuse Meters & Meter Installations				0		0
370	Receiving Wells	10,000			0	7,160	2,840
371	Pumping Equipment	37,934			0	32,934	0
374	Reuse Distribution Reservoirs				0		0
375	Reuse Trans. And Distr. Equipment				0		0
380	Treatment and Disposal Equipment				0		0
381	Plant Sewers				0		0
382	Outfall Sewer Lines				0		0
389	Other Plant and Misc. Equipment				0		0
390	Office Furniture and Equipment	3,000			0	3,000	0
390.1	Computer & Software				0		0
391	Transportation Equipment	2,500			0	2,500	0
392	Stores Equipment				0		0
393	Tools, Shop and Garage Equipment	6,000			0	6,000	0
394	Laboratory Equipment	1,200			0	1,200	0
395	Power Operated Equipment				0		0
396	Communication Equipment	20,000			0	20,000	0
397	Miscellaneous Equipment				0		0
398	Other Tangible Plant	1,200			0	1,200	0
	Totals	318,751 \$0	\$0	\$0	\$0	210,918 \$0	107,833 \$0

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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Annual Report

Depreciation Expense for the Current Year (Wastewater)

12/31/24

Depreciation Expense for the Current Year (Wastewater)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non- depreciable Plant	Depreciation Percentages	Depreciation Expense	
351	Organization	20,000	\$0	\$0	\$0				\$0
352	Franchises	0	0	0	0				0
353	Land and Land Rights	0	0	0	0				0
354	Structures and Improvements	26,917	0	0	0		3.33%	896	0
355	Power Generation Equipment	25,000	0	0	0		15%	0	0
360	Collections Wastewater - Force	0	0	0	0				0
361	Collections Wastewater - Gravity	150,000	0	0	0		2%	3,000	0
362	Special Collecting Structures	0	0	0	0				0
363	Services to Customers	20,000	0	0	0		2%	400	0
364	Flow Measuring Devices	0	0	0	0				0
365	Flow Measuring Installations	0	0	0	0				0
366	Reuse Services	0	0	0	0				0
367	Reuse Meters & Meter Installations	0	0	0	0		3.33%	333	0
370	Receiving Wells	10,000	0	0	0		12.5%	0	0
371	Pumping Equipment	32,934	0	0	0				0
374	Reuse Distribution Reservoirs	0	0	0	0				0
375	Reuse Trans. And Distr. Equipment	0	0	0	0				0
380	Treatment and Disposal Equipment	0	0	0	0				0
381	Plant Sewers	0	0	0	0				0
382	Outfall Sewer Lines	0	0	0	0				0
389	Other Plant and Misc. Equipment	0	0	0	0				0
390	Office Furniture and Equipment	3,000	0	0	0		6.67%	0	0
390.1	Computer & Software	0	0	0	0				0
391	Transportation Equipment	2,500	0	0	0		5%	0	0
392	Stores Equipment	0	0	0	0				0
393	Tools, Shop and Garage Equipment	6,000	0	0	0		5%	0	0
394	Laboratory Equipment	1,200	0	0	0		5%	0	0
395	Power Operated Equipment	20,000	0	0	0		5%	0	0
396	Communication Equipment	0	0	0	0				0
397	Miscellaneous Equipment	0	0	0	0				0
398	Other Tangible Plant	1,200	0	0	0		5%	0	0
	Subtotal	318,751	\$0	\$0	\$0	\$0	5%	4,629	\$0

Contribution(s) in Aid of Construction (Gross)

Less: Non Amortizable Contribution(s)

Fully Amortized Contribution(s)

Amortizable Contribution(s)

Times: Proposed Amortization Rate

Amortization of CIAC

\$0

Less: Amortization of CIAC

DEPRECIATION EXPENSE 4,629

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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Annual Report
Balance Sheet Assets
12/31/24

Balance Sheet Assets					
	Assets		Balance at Beginning of Year (2024)		Balance at End of Year (2024)
Account No.	Current and Accrued Assets				
131	Cash		164,636		279,337
132	Special Deposits				
135	Temporary Cash Investments				
141	Customer Accounts Receivable				
142	Other Accounts Receivable				
143	Accumulated Provision for Uncollectable Accounts				
146	Notes Receivable from Associated Companies				
151	Plant Material and Supplies				
162	Prepayments				
173	Accrued Utility Revenue				
174	Miscellaneous Current and Accrued Assets				
	Total Current and Accrued Assets		164,636	\$0	279,337 \$0
	Deferred Debits				
186.1	Deferred Rate Case Expense				
	Total Deferred Debits			\$0	\$0
	Fixed Assets				
101	Utility Plant in Service*		494,769	\$0	708,759 \$0
103	Property Held for Future Use				
105	Construction Work in Progress		17,448		17,448
108	Accumulated Depreciation (enter as negative)*		(105,266)		(391,432) 0
121	Non-Utility Property		57,505		57,505
122	Accumulated Depreciation - Non Utility		(57,505)		(57,505)
	Total Fixed Assets		406,951	\$0	334,775 \$0
	Total Assets		571,587	\$0	614,112 \$0

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Note these items feed automatically from the adjusted end of year balance from AR4.

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Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity					
	Liabilities		Balance at Beginning of Year (2024)	Balance at End of Year (2024)	
Account No.	Current Liabilities				
231	Accounts Payable		583,295	921,921	
232	Notes Payable (Current Portion)				
234	Notes Payable to Associated Companies				
235	Customer Deposits				
236	Accrued Taxes		4,485	5,028	
237	Accrued Interest				
241	Miscellaneous Current and Accrued Liabilities				
253	Other Deferred Credits				
	Total Current Liabilities		587,780	\$0	926,949 \$0
	Long Term Debt				
224	Long Term Debt (Notes and Bonds)				
	Total Long Term Debt			\$0	\$0
	Deferred Credits				
252	Advances in Aid of Construction				
255	Accumulated Deferred Investment Tax Credits				
271	Contributions in Aid of Construction				
272	Less: Amortization of Contributions				
281	Accumulated Deferred Income Tax				
	Total Deferred Credits		587,780	\$0	926,949 \$0
	Total Liabilities			\$0	\$0
	Capital Accounts				
201	Common Stock Issued				
211	Other Paid-In Capital				
215	Retained Earnings		(16,193)	(312,837)	
218	Proprietary Capital (Sole Props and Partnerships)				
	Total Capital		(16,193)	\$0	(312,837) \$0
	Total Liabilities and Capital		571,587	\$0	614,112 \$0

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Note: Total liabilities and Capital must match total assets for the beginning and end of the year!

Wastewater Comparative Income Statement				
Account No.	Calendar Year	Current Year 01/01/2024 -		Last Year 01/01/2023 -
	Operating Revenue			
521	Flat Rate Revenues			
522	Measured Revenues	251,802		249,439
534	Rents from Wastewater Property			
536	Other Wastewater Revenues			
	Total Revenues	251,802	\$0	249,439 \$0
	Operating Expenses			
701	Salaries and Wages	25,000		25,000
704	Employee Pensions and Benefits			
710	Purchased Wastewater Treatment			
711	Sludge Removal Expense			
715	Purchased Power	8,604		5,672
716	Fuel for Power Production			
718	Chemicals	10,169		4,910
720	Materials and Supplies			
720.1	Repairs and Maintenance	20,081		117,541
720.2	Office Supplies and Expense	1,506		1,373
721	Office Expense			
731	Contractual Services -Engineering			
732	Contractual Services - Accounting	1,924		1,122
733	Contractual Services - Legal			
734	Contractual Services - Management Fees			
735	Contractual Services - Testing	13,245		
736	Contractual Services - Other	5,649		10,626
740	Rents - Building			
742	Rents - Equipment	5,911		1,700
750	Transportation Expenses			
757	Insurance - General Liability	1,481		1,298
758	Insurance - Worker's Compensation			
759	Insurance - Other			
760	Advertising Expense			
766	Regulatory Commission Expense - Rate Case			
767	Regulatory Commission Expense - Other			
770	Bad Debt Expense			
775	Miscellaneous Expense			
403	Depreciation Expense (From Schedule AR4)	4,629		5,904
408	Taxes Other Than Income	967		939
408.11	Property Taxes	4,935		5,287
408.12	Payroll Taxes	14,291		5,110
409	Income Taxes			
	Total Operating Expenses	118,392	\$0	180,810 \$0
	Operating Income / (Loss)	118,392	\$0	68,629 \$0
	Other Income / (Expense)			
414	Gain (Loss) on Dispositions			
419	Interest and Dividend Income			
421	Non-Utility Income			
426	Miscellaneous Non-Utility (Expense)			
427	Interest (Expense)			
	Total Other Income / (Expense)		\$0	\$0
	Net Income / (Loss)	133,410	\$0	68,629 \$0

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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Annual Report

Full time equivalent employees

12/31/24

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President				0.0
Vice-president				0.0
Manager	1			25,000
Engineering Staff				0.0
System Operator(s)				0.0
Customer Service				0.0
Accounting				0.0
Business Office				0.0
Rates Department				0.0
Administrative Staff				0.0
Other				0.0
Total	1	0.0	0.0	25,000

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. A full-time employee is based on 2080 total hours per year. Please calculate partial employees using 2080 hours.

Annual Report
 Supplemental Financial Data (Long-Term Debt)
 12/31/24

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan		N/A		
Dollar Amt. Issued				
Amount Outstanding				
Date of Maturity				
Interest Rate				
Current Year Interest				
Current Year Principal				

Meter Deposit Balance at Test Year End:

Meter Deposits Refunded During the Test Year:

List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed. Input 0 or none if there is nothing to report for that cell.

Wastewater Utility Plant Description

Name of System:

FISHER'S LANDING WATER & SEWER WORKS, LLC

Wastewater Inventory Number (if applicable):

14-039

Type of Treatment

AEROBIC LAGOON

Design Capacity of Plant (Gallons per day)

59,000 GPD

LIFT STATION FACILITIES

[illegible]

FORCE MAINS

FORCE MAINS		
Size	Material	Length (Feet)
41 NCH	PVC	7.920
6 INCH		

MANHOLES

MANHOLES	
Type	Quantity
Standard	8
Drop	

CLEANOUTS

CLEANOUTS
Quantity
8

Note: If you are filing for more than one system, please provide separate sheets for each system.

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

For the following five items, list the utility owned assets in each category for each system.

Note: If you are filing for more than one system, please provide separate sheets for each system.

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Wastewater Flows					
Month	Number of Services	Total Monthly Sewage Flow (Gallons)	Sewage Flow on Peak Day	Purchased Power Expense ¹	Purchased Power (kWh) ²
January					
February					
March					
April					
May		N/A			
June					
July					
August					
September					
October					
November					
December					
Totals		0	0	\$0	0

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal

Groundwater Permit Number

ADEQ Aquifer Protection Permit ("APP") Number

ADEQ Reuse Permit Number

EPA NPDES Permit Number

APP Effluent Treatment Requirement (Class)?

Permitted Flow Rate

Permitted Organic Capacity

Hydraulic Capacity

Type of Biological Treatment

EVAPORATOR PONDS
N/A
P-100605
N/A
N/A

In the space below, list all violations within the past 12 months:

Note: If you are filing for more than one system, please provide separate sheets for each system.

¹ Enter the total purchased power costs for the power meters associated with this system.

² Enter the total purchased kWh used by the power meters associated with this system.

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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 Annual Report
 Utility Shutoffs / Disconnects
 12/31/24

Utility Shutoffs / Disconnects	
Name of System:	0
Wastewater Inventory Number (if applicable):	0

Month	Termination without Notice R14-2-609.B	Termination with Notice R14-2- 609.C	Other
January			
February			
March			
April			
May		N/A	
June			
July			
August			
September			
October			
November			
December			
Total	0	0	0

Other (description):

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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Annual Report
Property Taxes
12/31/24

Property Taxes	
Amount of actual property taxes paid during Calendar Year 2024 was	9,870.08

If no property taxes paid, explain why.

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

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12684	
DATE 10-9-24 81-8327/221	
PAY TO THE ORDER OF Yvona County Treasurer	\$ 9870.00
Nine thousand eight hundred seventy 00/100	DOLLARS
NATIONAL BANK OF ARIZONA	
FOR 110000054	Charles Bond
Processed 10/11/24 \$9870.08 CH# 12684	

Verification and Certification (Taxes)

Verification: State of ARIZONA I, the undersigned of the
(state name)

County of (county name):

YUMA

Name (owner or official) title:

SHIRLEY BUSH, GENERAL MANAGER

Company name:

0 FISHER'S LANDING WATER & SEWER WORKS, LLC

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING:

12/31/24

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

CERTIFICATION THEREBY ATTEST THAT ALL PROPERTY TAXES FOR THE SAID COMPANY ARE CURRENT AND PAID IN FULL.

THEREBY ATTEST THAT ALL SALES TAXES FOR THE SAID COMPANY ARE CURRENT AND PAID IN FULL.

Shirley Bush

signature of owner/official

(928) 782-7049

telephone no.