

ANNUAL REPORT

Of

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

Mailing Address:

RECEIVED BY EMAIL

06/04/2025, 2:45 PM

**ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

Docket No.:

For the Year Ended: 12/31/24

WATER 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
WATER UTILITY ANNUAL REPORT
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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: 2869 S. Pacific Avenue Yuma, AZ 85365
City: YUMA State: AZ Zip Code: 85366
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:

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?

If yes, please provide specific details in the box below.

N/A

Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?

If yes, please provide specific details in the box below.

N/A

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
301	Organization	20,000			\$0	20,000	\$0
302	Franchises				0		0
303	Land and Land Rights				0		0
304	Structures and Improvements				0		0
305	Collecting & Improving Reservoirs				0		0
306	Lake, River, Canal Intakes				0		0
307	Wells and Springs	9,000			0		0
308	Infiltration Galleries				0	6,744	2,256
309	Supply Mains				0		0
310	Power Generation Equipment				0		0
311	Pumping Equipment	4,000			0	4,000	0
320	Water Treatment Equipment				0		0
320.1	Water Treatment Plants	4,307			0	3,605	702
320.2	Solution Chemical Feeders				0		0
320.3	Point-of-Use Treatment Devices	28,068			0	20,234	7,834
330	Distribution Reservoirs and Standpipes				0		0
330.1	Storage Tanks				0		0
330.2	Pressure Tanks				0		0
331	Transmission and Distribution Mains	20,000			0	9,000	11,000
333	Services				0		0
334	Meters and Meter Installations	24,028			0	24,028	0
335	Hydrants				0		0
336	Backflow Prevention Devices				0		0
339	Other Plant and Misc. Equipment	22,500			0	22,500	0
340	Office Furniture and Equipment	4,084			0	4,084	0
340.1	Computer & Software				0		0
341	Transportation Equipment	2,500			0	2,500	0
342	Stores Equipment				0		0
343	Tools, Shop and Garage Equipment	6,000			0	6,000	0
344	Laboratory Equipment	1,200			0	1,200	0
345	Power Operated Equipment				0		0
346	Communication Equipment	1,200			0	1,200	0
347	Miscellaneous Equipment				0		0
348	Other Tangible Plant				0		0
	Totals	146,887 \$0	\$0	\$0	\$0	125,095 \$0	21,090 \$0

0
Annual Report
Depreciation Expense for the Current Year (Water)
12/31/24

Depreciation Expense for the Current Year (Water)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non-depreciable Plant	Depreciable Plant	Depreciation Percentages	Depreciation Expense
301	Organization	20,000	\$0	\$0	\$0		\$0		\$0
302	Franchises	0	0	0	0		0		0
303	Land and Land Rights	0	0	0	0		0		0
304	Structures and Improvements	0	0	0	0		0		0
305	Collecting & Improving Reservoirs	0	0	0	0		0		0
306	Lake, River, Canal Intakes	0	0	0	0		0		0
307	Wells and Springs	9,000	0	0	0		0		0
308	Infiltration Galleries	0	0	0	0		0	3.33%	300
309	Supply Mains	0	0	0	0		0		0
310	Power Generation Equipment	0	0	0	0		0		0
311	Pumping Equipment	4,000	0	0	0		0		0
320	Water Treatment Equipment	0	0	0	0		0	6.5%	0
320.1	Water Treatment Plants	2,800/1,507	0	0	0		0		0
320.2	Solution Chemical Feeders	0	0	0	0		0	3.33%/10%	93
320.3	Point-of-Use Treatment Devices	15,000/13,068	0	0	0		0		0
330	Distribution Reservoirs and Standpipes	0	0	0	0		0	2.26/5.00%	333/653
330.1	Storage Tanks	0	0	0	0		0		0
330.2	Pressure Tanks	20,000	0	0	0		0		0
331	Transmission and Distribution Mains	0	0	0	0		0	2%	400
333	Services	0	0	0	0		0		0
334	Meters and Meter Installations	24,028	0	0	0		0		0
335	Hydrants	0	0	0	0		0	8.33%	0
336	Backflow Prevention Devices	0	0	0	0		0		0
339	Other Plant and Misc. Equipment	20,000/2,500	0	0	0		0		0
340	Office Furniture and Equipment	3,000/1,084	0	0	0		0	5.00/6.79%	0
340.1	Computer & Software	0	0	0	0		0	6.79/20%	0
341	Transportation Equipment	2,500	0	0	0		0		0
342	Stores Equipment	0	0	0	0		0	0%	0
343	Tools, Shop and Garage Equipment	6,000	0	0	0		0		0
344	Laboratory Equipment	1,200	0	0	0		0	5%	0
345	Power Operated Equipment	0	0	0	0		0		0
346	Communication Equipment	1,200	0	0	0		0		0
347	Miscellaneous Equipment	0	0	0	0		0	0%	0
348	Other Tangible Plant	0	0	0	0		0		0
	Subtotal	146,887	\$0	\$0	\$0	\$0	\$0	N/A	1,779

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 1,779

0
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	
134	Working Funds				
135	Temporary Cash Investments				
141	Customer Accounts Receivable				
146	Notes Receivable from Associated Companies				
151	Plant Material and Supplies				
162	Prepayments				
174	Miscellaneous Current and Accrued Assets				
	Total Current and Accrued Assets		164,636	\$0	279,337 \$0
Account No.	Fixed Assets				
101	Utility Plant in Service*		445,030	\$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)*		(212,870)	(391,432)	0
121	Non-Utility Property		57,505	57,505	
122	Accumulated Depreciation - Non Utility		(57,505)	(57,505)	
	Total Fixed Assets		249,608	\$0	334,775 \$0
	Total Assets		414,244	\$0	614,112 \$0

*Note these items feed automatically from AR3 UPIS Page 4

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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				
232	Notes Payable (Current Portion)				
234	Notes Payable to Associated Companies		583,295	921,921	
235	Customer Deposits				
236	Accrued Taxes		4,485	5,028	
237	Accrued Interest				
242	Miscellaneous Current and Accrued Liabilities				
	Total Current Liabilities		587,780	\$0	926,949 \$0
	Long Term Debt				
224	Long Term Debt (Notes and Bonds)				
	Deferred Credits				
251	Unamortized Premium on Debt				
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			\$0	\$0
	Total Liabilities		587,780	\$0	926,949 \$0
	Capital Accounts				
201	Common Stock Issued		0	0	
211	Other Paid-In Capital		0	0	
215	Retained Earnings		(173,536)	(312,837)	text here
218	Proprietary Capital (Sole Props and Partnerships)				
	Total Capital		(173,536)	\$0	(312,837) \$0
	Total Liabilities and Capital		414,244	\$0	614,112 \$0

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

Water Comparative Income Statement				
Account No.	Calendar Year	Current Year 01/01/2024 - 12/31/2024		Last Year 01/01/2023 - 12/31/2023
	Operating Revenue			
461	Metered Water Revenue	58,050		57,699
460	Unmetered Water Revenue			
462	Fire Protection Revenue			
469	Guaranteed Revenues (Surcharges)			
471	Miscellaneous Service Revenues			
474	Other Water Revenue			
	Total Revenues	58,050	\$0	57,699 \$0
	Operating Expenses			
601	Salaries and Wages	98,918		98,345
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	1,434		896
618	Chemicals			
620	Materials and Supplies			
620.1	Repairs and Maintenance			
620.2	Office Supplies and Expense			
630	Contractual Services	4,280		2,014
631	Contractual Services - Engineering			
632	Contractual Services - Accounting			
633	Contractual Services - Legal			
634	Contractual Services - Management Fees			
635	Contractual Services - Water Testing			
636	Contractual Services - Other	1,924		1,122
640	Rents	79,992		79,992
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses			
657	Insurance - General Liability			
657.1	Insurance - Health and Life			
665	Regulatory Commission Expense - Rate			
670	Bad Debt Expense			
675	Miscellaneous Expense	14,291		5,110
403	Depreciation Expense (From Schedule AR4)	1,779		1,792
408	Taxes Other Than Income	967		939
408.11	Property Taxes	4,935		5,287
409	Income Taxes			
427.1	Customer Security Deposit Interest			
	Total Operating Expenses	208,520	\$0	195,497 \$0
	Operating Income / (Loss)	(150,470)	\$0	(137,798) \$0
	Other Income / (Expense)			
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)	(150,470)	\$0	(137,798) \$0

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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				0.0
Engineering Staff				0.0
System Operator(s)				0.0
Meter reader				0.0
Customer Service				0.0
Accounting				0.0
Business Office				0.0
Rates Department				0.0
Administrative Staff				0.0
Other Maintenance	2			98,918
Total	2	0.0	0.0	98,918

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.

[illegible]

Well registry 55# (55-XXXXXX):

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

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

Water Utility Plant Description			
Name of the System:	0		
ADEQ Public Water System Number:			
ADWR PCC Number:			

[illegible]

BOOSTER PUMPS		
Horsepower	GPM	Quantity
25		2

FIRE HYDRANTS	
Type	Quantity
Standard *	0
Other	

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
10,000		1	

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
3,000		1	

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Water Utility Plant Description (Continued)

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

TREATMENT EQUIPMENT:	(4) CHLORINATORS (20) CHEMICALS SOLUTION FEEDERS (27) MEDIA FILTERS (1) CLARIFIER (1) TURBIDITY METER
STRUCTURES:	(4) CHLORINATOR ROOM 8'X10' (FRAME) (1) 6'X12' SHADE FRAME (1) STORAGE SHED
OTHER:	45 KW STAND BY GENERATOR WITH AUTOMATIC SWITCH GEAR

Customer and Other Information	
Name of the System:	0
ADEQ Public Water System Number:	
ADWR PCC Number:	

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	78				
February	78				
March	78				
April	78				
May	78				
June	78				
July	78				
August	78				
September	78				
October	78				
November	78				
December	78				

If the system has fire hydrants, what is the fire flow requirements? GPM for hrs.

Does the system have chlorination treatment?

Does the Company have an ADWR Gallons Per Capita Per Day (GCPCPD) requirement?
If yes, provide the GCPCPD amount:

Is the Water Utility located in an ADWR Active Management Area (AMA)?
If yes, which AMA?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

0

Annual Report
Utility Shutoffs / Disconnects
12/31/24

Utility Shutoffs / Disconnects	
Name of the System:	0
ADEQ Public Water System Number:	
ADWR PCC Number:	

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January			
February			
March	N/A		
April			
May			
June			
July			
August			
September			
October			
November			
December			
Total	0	0	0

Other (description):

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.

0

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 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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12684	
DATE 10-7-24 01-833/1221	
PAY TO THE ORDER OF <u>Yuma County Treasurer</u>	\$ 9870.08
<u>Nine thousand eight hundred seventy 00/100</u> DOLLARS	
NATIONAL BANK OF ARIZONA WWW.NBAZONA.COM 800.477.4448	
FOR <u>110000034</u>	<u>Charles Bond</u>
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 SID COMPANY ARE CURRENT AND PAID IN FULL.

Shirley Bush

signature of owner/official

(928) 782-7049

telephone no.