

RECEIVED
UTILITIES DIVISION

2023 APR 20 P 3:35

ANNUAL REPORT

ARIZONA CORPORATION
COMMISSION

Of

Company Name:

FISHER'S LANDING WATER AND SEWER WORKS, LLC

Mailing Address:

Docket No.:

For the Year Ended: 12/31/22

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:

4/17/2023

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
0

A Class Utility

For the Calendar Year Ended: 12/31/22

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
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	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	OCI.D (OC less AD) \$0
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	6,148	2,852 0
308	Infiltration Galleries				0		0
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	4,201	106 0
320.2	Solution Chemical Feeders				0		0
320.3	Point-of-Use Treatment Devices	28,068			0	18,258	9,810 0
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	8,200	11,800 0
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	102,319	44,568

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	3.33%	300
308	Infiltration Galleries	0	0	0	0		0		0
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	6.5%	0
320	Water Treatment Equipment	0	0	0	0		0		0
320.1	Water Treatment Plants	2,800/1,507	0	0	0		0	3.33%/10%	93/150
320.2	Solution Chemical Feeders	0	0	0	0		0		0
320.3	Point-of-Use Treatment Devices	15,000/13,068	0	0	0		0	2.26/5.00%	333/653
330	Distribution Reservoirs and Standpipes	0	0	0	0		0		0
330.1	Storage Tanks	0	0	0	0		0		0
330.2	Pressure Tanks	0	0	0	0		0		0
331	Transmission and Distribution Mains	20,000	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	8.33%	0
335	Hydrants	0	0	0	0		0		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	5.00/6.79%	0
340	Office Furniture and Equipment	3,000/1,084	0	0	0		0	6.79/20%	0
340.1	Computer & Software	0	0	0	0		0		0
341	Transportation Equipment	2,500	0	0	0		0	0%	0
342	Stores Equipment	0	0	0	0		0		0
343	Tools, Shop and Garage Equipment	6,000	0	0	0		0	5%	0
344	Laboratory Equipment	1,200	0	0	0		0		0
345	Power Operated Equipment	0	0	0	0		0		0
346	Communication Equipment	1,200	0	0	0		0	0%	0
347	Miscellaneous Equipment	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	1,929

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

0
Annual Report
Balance Sheet Assets
12/31/22

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2022)	Balance at End of Year (2022)
Account No.	Current and Accrued Assets			
131	Cash		152,119	89,827
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		152,119 \$0	89,827 \$0
Account No.	Fixed Assets			
101	Utility Plant in Service*		463,462 \$0	502,496 \$0
103	Property Held for Future Use			
105	Construction Work in Progress		17,448	17,448
108	Accumulated Depreciation (enter as negative)*		(237,274)	(205,691) 0
121	Non-Utility Property		57,505	57,505
122	Accumulated Depreciation - Non Utility		(57,505)	(57,505)
	Total Fixed Assets		243,636 \$0	314,253 \$0
	Total Assets		395,755 \$0	404,080 \$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 (2022)	Balance at End of Year (2022)
Account No.	Current Liabilities			
231	Accounts Payable			
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies		316,063	374,816
235	Customer Deposits			
236	Accrued Taxes		6,221	3,914
237	Accrued Interest			
242	Miscellaneous Current and Accrued Liabilities			
	Total Current Liabilities		322,284 \$0	378,730 \$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		322,284 \$0	378,730 \$0
	Capital Accounts			
201	Common Stock Issued		0	0
211	Other Paid-In Capital		0	0
215	Retained Earnings		73,471	25,350
218	Proprietary Capital (Sole Props and Partnerships)			
	Total Capital		73,471	25,350 \$0
	Total Liabilities and Capital		395,755 \$0	404,080 \$0

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

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Annual Report
Water Comparative Income Statement
12/31/22

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2022 - 12/31/2022	Last Year 01/01/2021 - 12/31/2021
	Operating Revenue		
461	Metered Water Revenue	246,964	251,445
460	Unmetered Water Revenue		
462	Fire Protection Revenue		
469	Guaranteed Revenues (Surcharges)		
471	Miscellaneous Service Revenues		
474	Other Water Revenue		
	Total Revenues	246,964 \$0	251,445 \$0
	Operating Expenses		
601	Salaries and Wages	64,828	22,500
604	Employee Pensions and Benefits		0
610	Purchased Water		0
615	Purchased Power	3,305	2,887
618	Chemicals		1,822
620	Materials and Supplies		
620.1	Repairs and Maintenance		58,240
620.2	Office Supplies and Expense		1,552
630	Contractual Services	1,790	26,251
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	1,497	
640	Rents	79,992	
641	Rental of Building/Real Property		
642	Rental of Equipment		2,871
650	Transportation Expenses		
657	Insurance - General Liability		1,178
657.1	Insurance - Health and Life		
665	Regulatory Commission Expense - Rate		
670	Bad Debt Expense		
675	Miscellaneous Expense PAYROLL TAXES	4,036	
403	Depreciation Expense (From Schedule AR4)	1,929	2,801
408	Taxes Other Than Income	1,440	2,449
408.11	Property Taxes	5,468	
409	Income Taxes		
427.1	Customer Security Deposit Interest		
	Total Operating Expenses	164,285 \$0	122,551 \$0
	Operating Income / (Loss)	82,679 \$0	128,894 \$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)	82,679 \$0	128,894 \$0

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Annual Report
Full time equivalent employees
12/31/22

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President				0.0
Vice-president				0.0
Manager	1			12,500
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			52,328
Total	3	0.0	0.0	64,828

Annual Report
 Supplemental Financial Data (Long-Term Debt)
 12/31/22

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				
Dollar Amt. Issued				
Amount Outstanding		N		
Date of Maturity				
Interest Rate				
Current Year Interest		A		
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.

Water Utility Plant Description (Continued)
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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

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC

Method used:

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	79				
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 (GPCPD) requirement?
If yes, provide the GPCPD amount:

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

What is the present system connection capacity (in ERCs *) using existing lines?

What is the future system connection capacity (in ERCs *) upon service area buildout?

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

* an ERC is based on the calculation on the bottom of AR9 page 12.

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Annual Report
Utility Shutoffs / Disconnects
12/31/22

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			
April			
May			
June			
July		N	
August			
September		A	
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
12/31/22

Property Taxes

Amount of actual property taxes paid during Calendar Year 2022 was

10,935.20

If no property taxes paid, explain why.

[Greyed-out area for explanation]

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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UTILITIES DIVISION

2023 APR 20 P 3:36

ARIZONA CORPORATION
COMMISSION

Verification and Sworn Statement (Taxes)

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

County of (county name): YUMA
Name (owner or official) title: CHARLES BUSH
Company name: FISHER'S LANDING WATER AND SEWER WORKS, LLC

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

FOR THE YEAR ENDING: 12/31/22

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.

Sworn Statement: THEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

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

Charles Bush

signature of owner/official

(928) 782-7049

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

THIS 14th DAY OF April 2023
(month) and (year)

MY COMMISSION EXPIRES 5/16/2025
(date)



Keri A. Webster
(signature of notary public)

Verification and Sworn Statement

Verification:

State of ARIZONA I, the undersigned of the
(state name)
County of (county name): YUMA
Name (owner or official) title: CHARLES BUSH
Company name: FISHER'S LANDING WATER AND SEWER WORKS, LLC

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

FOR THE YEAR ENDING: 12/31/22

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.

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING THE CALENDAR YEAR WAS:

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UTILITIES DIVISION
2023 APR 20 P 3:38
ARIZONA CORPORATION
COMMISSION

Arizona Intrastate Gross Operating Revenues Only (\$)

\$59,698

(The amount in the box above includes

\$3,755 in sales taxes
billed or collected)

Charles Bush

signature of owner/official

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

THIS

14th

DAY OF

Yuma
(county name)
April 2023
(month) and (year)

MY COMMISSION EXPIRES

5/16/2025
(date)



Keri A. Webster
(signature of notary public)

Verification and Sworn Statement (Residential Revenue)

Verification:

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

County of (county name): YUMA
Name (owner or official) title: CHARLES BUSH
Company name: FISHER'S LANDING WATER AND SEWER WORKS, LLC

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

FOR THE YEAR ENDING: 12/31/22

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.

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$59,698

(The amount in the box above includes

\$3,755 in sales taxes
billed or collected)

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UTILITIES DIVISION
2023 APR 20 P 3:36
ARIZONA CORPORATION
COMMISSION

Charles Bush

signature of owner/official

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Yuma
(county name)

THIS

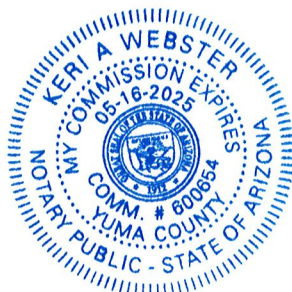
14th

DAY OF

April 2023
(month) and (year)

MY COMMISSION EXPIRES

5/16/2025
(date)



Keri A. Webster
(signature of notary public)

for Income Tax Statement of Certification

Verification:

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

County of (county name): YUMA
Name (owner or official) title: CHARLES BUSH
Company name: FISHER'S LANDING WATER & SEWER WORKS, LLC

FOR THE YEAR ENDING: 12/31/22

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF DECISION NO. 77084, BECAUSE THE UTILITY REQUIRES THE GROSS UP OF ADVANCES AND CONTRIBUTIONS, I HEREBY STATE THAT THE UTILITY A NET INCREASE IN CURRENT INCOME TAX EXPENSE OR A DECREASE IN DEFERRED TAX ASSET FOR A CARRY FORWARD ACCORDING TO GAAP IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF THE REQUIRED GROSS UP PAID BY DEVELOPERS IN THE PERIOD COVERED BY THIS ANNUAL REPORT.

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ARIZONA CORPORATION
COMMISSION

Charles Bush

signature of owner/official

(928) 782-7049

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Yuma

(county name)

THIS

14th

DAY OF

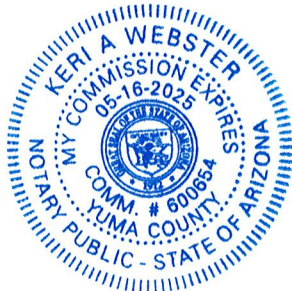
April 2023

(month) and (year)

MY COMMISSION EXPIRES

5/16/2025

(date)



Keri A. Webster

(signature of notary public)