

ANNUAL REPORT

Of

Company Name: Abra Water Company, Inc.
PO Box 515

Mailing Address: Paulden AZ
86334

Docket No.: W-01782A
For the Year Ended: 12/31/24

RECEIVED BY EMAIL
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ARIZONA CORPORATION COMMISSION UTILITIES
DIVISION

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: 5/14/2025

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Abra Water Company, Inc.
A Class ☐ Utility

For the Calendar Year Ended: 12/31/24

Primary Address: PO BOX 515
City: PAULDEN State: Arizona Zip Code: 86334

Telephone Number: 928-636-2557

Date of Original Organization of Utility: 1/1/1961

Person to whom correspondence should be addressed concerning this report:

Name: ROD YARBRO
Telephone No. : 928-636-2557
Address: PO BOX 515
City: PAULDEN State: Arizona Zip Code: 86334
Email: abrawater@gmail.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: "C" Corporation

Counties Served: Yavapai

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?
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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 (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	\$508	\$0	\$0	\$508	\$0	\$508
302	Franchises	787	0	0	787	0	787
303	Land and Land Rights	15,044	49,584	0	64,628	0	64,628
304	Structures and Improvements	91,262	0	0	91,262	47,739	43,523
305	Collecting & Improving Reservoirs	2,800	0	0	2,800	793	2,007
306	Lake, River, Canal Intakes	0	0	0	0	0	0
307	Wells and Springs	10,075	0	0	10,075	3,928	6,147
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	88,090	0	0	88,090	87,852	238
320	Water Treatment Equipment	0	0	0	0	0	0
320.1	Water Treatment Plants	145,002	3,723	0	148,725	83,801	64,924
320.2	Solution Chemical Feeders	2,084	0	0	2,084	162	1,922
320.3	Point-of-Use Treatment Devices	218,459	0	0	218,459	140,450	78,009
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0
330.1	Storage Tanks	197,626	0	0	197,626	100,934	96,692
330.2	Pressure Tanks	0	0	0	0	0	0
331	Transmission and Distribution Mains	776,816	34,594	0	811,410	481,838	329,572
333	Services	177,178	9,563	0	186,741	134,922	51,819
334	Meters and Meter Installations	23,733	374,955	0	398,688	34,480	364,208
335	Hydrants	0	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0	0
339	Other Plant and Misc. Equipment	0	0	0	0	0	0
340	Office Furniture and Equipment	338	0	0	338	149	189
340.1	Computer & Software	9,085	14,765	0	23,850	6,028	17,822
341	Transportation Equipment	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0
345	Power Operated Equipment	26,000	0	0	26,000	11,056	14,944
346	Communication Equipment	12,247	0	0	12,247	13,193	(946)
347	Miscellaneous Equipment	94	0	0	94	94	0
348	Other Tangible Plant	0	0	0	0	0	0
	Totals	\$1,797,228	\$487,184	\$0	\$2,284,412	\$1,147,419	\$1,136,993

Abra Water Company, Inc.
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	\$508	\$0	\$0	\$508	\$508	\$0	0.00%	\$0
302	Franchises	787	0	0	787	787	0	0.00%	0
303	Land and Land Rights	15,044	49,584	0	64,628	15,044	49,584	0.00%	0
304	Structures and Improvements	91,262	0	0	91,262		91,262	3.33%	3,039
305	Collecting & Improving Reservoirs	2,800	0	0	2,800		2,800	2.50%	70
306	Lake, River, Canal Intakes	0	0	0	0		0		0
307	Wells and Springs	10,075	0	0	10,075	0	10,075	3.33%	335
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	88,090	0	0	88,090	87,818	272	12.50%	34
320	Water Treatment Equipment	0	0	0	0		0		0
320.1	Water Treatment Plants	145,002	3,723	0	148,725		148,725	3.33%	4,891
320.2	Solution Chemical Feeders	2,084	0	0	2,084		2,084	3.33%	69
320.3	Point-of-Use Treatment Devices	218,459	0	0	218,459	32,800	185,659	3.33%	6,182
330	Distribution Reservoirs and Standpipes	0	0	0	0		0		0
330.1	Storage Tanks	197,626	0	0	197,626		197,626	2.22%	4,387
330.2	Pressure Tanks	0	0	0	0		0		0
331	Transmission and Distribution Mains	776,816	34,594	0	811,410		811,410	2.00%	15,882
333	Services	177,178	9,563	0	186,741		186,741	3.33%	6,059
334	Meters and Meter Installations	23,733	374,955	0	398,688		398,688	8.33%	17,594
335	Hydrants	0	0	0	0		0		0
336	Backflow Prevention Devices	0	0	0	0		0		0
339	Other Plant and Misc. Equipment	0	0	0	0		0		0
340	Office Furniture and Equipment	338	0	0	338		338	6.67%	23
340.1	Computer & Software	9,085	14,765	0	23,850	110	23,740	20.00%	3,272
341	Transportation Equipment	0	0	0	0		0		0
342	Stores Equipment	0	0	0	0		0		0
343	Tools, Shop and Garage Equipment	0	0	0	0		0		0
344	Laboratory Equipment	0	0	0	0		0		0
345	Power Operated Equipment	26,000	0	0	26,000		26,000	5.00%	1,300
346	Communication Equipment	12,247	0	0	12,247		12,247	10.00%	1,225
347	Miscellaneous Equipment	94	0	0	94	93	1	10.00%	0
348	Other Tangible Plant	0	0	0	0		0		0
	Subtotal	\$1,797,228	\$487,184	\$0	\$2,284,412	\$137,160	\$2,147,252		\$64,362

Contribution(s) in Aid of Construction (Gross)	\$760,320
Less: Non Amortizable Contribution(s)	
Fully Amortized Contribution(s)	
Amortizable Contribution(s)	\$760,320
Times: Proposed Amortization Rate	3.00%
Amortization of CIAC	\$22,790

Less: Amortization of CIAC \$22,790

DEPRECIATION EXPENSE \$41,572

Abra Water Company, Inc.
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		\$327,801	\$246,476
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		2,726	24,754
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		0	0
174	Miscellaneous Current and Accrued Assets		34,917	34,841
	Total Current and Accrued Assets		\$365,443	\$306,071
Account No.	Fixed Assets			
101	Utility Plant in Service*		\$1,797,228	\$2,284,412
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		(1,083,300)	(1,147,419)
121	Non-Utility Property		17,277	14,038
122	Accumulated Depreciation - Non Utility		0	(248)
	Total Fixed Assets		\$731,204	\$1,150,783
	Total Assets		\$1,096,647	\$1,456,854

*Note these items feed automatically from AR3 UPIS Page 4

Abra Water Company, Inc.
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		\$0	\$12,833
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		0	60,000
235	Customer Deposits		20,175	28,306
236	Accrued Taxes		3,062	2,562
237	Accrued Interest		0	0
242	Miscellaneous Current and Accrued Liabilities		0	0
	Total Current Liabilities		\$23,237	\$103,702
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$66,667	\$49,570
	Deferred Credits			
251	Unamortized Premium on Debt		\$0	\$0
252	Advances in Aid of Construction		136,679	167,149
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		520,320	760,320
272	Less: Amortization of Contributions		(476,297)	(492,702)
281	Accumulated Deferred Income Tax		0	0
	Total Deferred Credits		\$180,703	\$434,768
	Total Liabilities		\$270,607	\$588,040
	Capital Accounts			
201	Common Stock Issued		\$10,000	\$10,000
211	Other Paid-In Capital		418,915	418,915
215	Retained Earnings		395,940	438,715
218	Proprietary Capital (Sole Props and Partnerships)		1,184	1,184
	Total Capital		\$826,039	\$868,814
	Total Liabilities and Capital		\$1,096,647	\$1,456,854

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

Abra Water Company, Inc.
Annual Report
Water Comparative Income Statement
12/31/24

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	\$331,837	\$300,926
460	Unmetered Water Revenue	0	0
462	Fire Protection Revenue	0	0
469	Guaranteed Revenues (Surcharges)	0	0
471	Miscellaneous Service Revenues	0	0
474	Other Water Revenue	47,710	45,069
	Total Revenues	\$379,548	\$345,995
	Operating Expenses		
601	Salaries and Wages	\$0	\$0
604	Employee Pensions and Benefits	0	0
610	Purchased Water	0	0
615	Purchased Power	28,382	26,240
618	Chemicals	646	1,617
620	Materials and Supplies	13,511	25,693
620.1	Repairs and Maintenance	0	0
620.2	Office Supplies and Expense	9,417	12,282
630	Contractual Services	4,480	6,365
631	Contractual Services - Engineering	0	0
632	Contractual Services - Accounting	2,350	2,045
633	Contractual Services - Legal	0	0
634	Contractual Services - Management Fees	144,360	134,736
635	Contractual Services - Water Testing	4,377	3,844
636	Contractual Services - Other	14,315	13,171
640	Rents	3,300	3,194
641	Rental of Building/Real Property	6,600	6,600
642	Rental of Equipment	6,600	6,000
650	Transportation Expenses	4,415	3,906
657	Insurance - General Liability	9,386	7,379
657.1	Insurance - Health and Life	0	0
665	Regulatory Commission Expense - Rate	0	0
670	Bad Debt Expense	0	0
675	Miscellaneous Expense	0	0
403	Depreciation Expense (From Schedule AR4)	41,572	35,190
408	Taxes Other Than Income	91	0
408.11	Property Taxes	23,384	9,278
409	Income Taxes	50	841
427.1	Customer Security Deposit Interest	0	0
	Total Operating Expenses	\$317,236	\$298,380
	Operating Income / (Loss)	\$62,312	\$47,615
	Other Income / (Expense)		
419	Interest and Dividend Income	\$6,348	\$194
421	Non-Utility Income	4	0
426	Miscellaneous Non-Utility (Expense)	(4,371)	(5,069)
427	Interest (Expense)	(15,128)	(1,935)
	Total Other Income / (Expense)	(\$13,148)	(\$6,810)
	Net Income / (Loss)	\$49,164	\$40,805

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	0.0	0.0	0.4	0.4
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.0	0.5	0.5
Engineering Staff	0.0	0.0	0.0	0.0
System Operator(s)	0.0	0.0	0.7	0.7
Meter reader	0.0	0.0	0.2	0.2
Customer Service	0.0	0.0	0.5	0.5
Accounting	0.0	0.0	0.2	0.2
Business Office	0.0	0.0	0.9	0.9
Rates Department	0.0	0.0	0.0	0.0
Administrative Staff	0.0	0.0	0.2	0.2
Other	0.0	0.0	0.0	0.0
Total	0.0	0.0	3.6	3.6

Abra Water Company, Inc.
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			9/6/2006	
Source of Loan			WIFA	
ACC Decision No.			68693	
Reason for Loan			ARSENIC PLANT	
Dollar Amt. Issued			\$186,499	
Amount Outstanding			\$38,441	
Date of Maturity			8/1/2026	
Interest Rate			5.60%	
Current Year Interest			\$1,052	
Current Year Principal			\$17,098	

Meter Deposit Balance at Test Year End:	\$6,825
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Meter Deposits Refunded During the Test Year:	\$16,050
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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]

Name of system water delivered to:	
ADWR PCC Number:	
Source of water delivered to another system	

Name of system water received from:			
ADWR PCC Number:			
Source of water received			
Well registry 55# (55-XXXXXX):			

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense ⁶	Purchased Power ⁷ (kWh)
January	3,657,795.00	3,186,401.00	0.00	0.00		\$2,100	10,200
February	3,628,698.00	3,266,879.00	0.00	0.00		2,113	10,560
March	3,432,422.00	2,757,680.00	0.00	0.00	3,500.00	1,878	13,080
April	4,272,426.00	3,854,460.00	0.00	0.00		1,897	11,640
May	6,119,164.00	4,868,750.00	0.00	0.00		1,862	13,640
June	6,352,315.00	5,113,050.00	0.00	0.00		2,370	17,040
July	7,664,756.00	6,784,210.00	0.00	0.00		2,689	17,800
August	6,347,040.00	5,396,770.00	0.00	0.00		2,664	21,514
September	5,668,800.00	5,082,280.00	0.00	0.00	9,000.00	2,730	17,406
October	4,912,600.00	4,758,124.00	0.00	0.00	6,500.00	2,977	14,568
November	3,896,200.00	3,630,134.00	0.00	0.00	60,000.00	2,935	14,520
December	4,302,200.00	4,054,685.00	0.00	0.00		2,166	11,087
Totals	60,254,416.00	52,753,423.00	0.00	0.00	79,000.00	\$28,382	173,055

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

- | | |
|---|---|
| 1 | Water withdrawn - Total gallons of water withdrawn from pumped sources. |
| 2 | Water sold - Total gallons from customer meters, and other sales such as construction water. |
| 3 | Water delivered (sold) to other systems - Total gallons of water delivered to other systems. |
| 4 | Water received (purchased) from other systems - Total gallons of water purchased/received from other systems. |
| 5 | Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft. |
| 6 | Enter the total purchased power costs for the power meters associated with this system. |
| 7 | Enter the total purchased kWh used by the power meters associated with this system. |

Water Utility Plant Description			
Name of the System:		ABRA WATER COMPANY	
ADEQ Public Water System Number:		AZ0413001	
ADWR PCC Number:		91-000605.0000	

MAINS		
Sizes (inches)	Material	Length (feet)
2.00	PVC	10,635
4.00	Transite	7,495
4.00	SDR-PVC	1,395
4.00	PVC C900	14,145
6.00	Transite	15,110
6.00	SDR-PVC	8,395
6.00	PVC C900	13,835
8.00	PVC C900	2,775

SERVICE LINES		
Material	Percent of system	Year installed
PVC	69%	Various
PEX	21%	Various
Galvanized steel	8%	Various
Copper	2%	Various

BOOSTER PUMPS		
Horsepower	GPM	Quantity
20	270	2
1.5	80	2

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
250,000	STEEL	1	2007
24,000	STEEL	1	2011
24,000	STEEL	1	2016

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old
5/8 X 3/4	816	2%	2%
0.75	1	0%	0%
1	1	0%	0%
1.5	1	0%	0%
2	1	0%	0%

FIRE HYDRANTS	
Type	Quantity
Standard *	3
Other	

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
350	STEEL	4	2009

* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

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:	Chlorine treatment system. Arsenic treatment system.
STRUCTURES:	Chlorine treatment building. Arsenic treatment building. Water haul standpipe. 2 storage tanks. Booster station pump house.
OTHER:	n/a

Customer and Other Information	
Name of the System:	ABRA WATER COMPANY
ADEQ Public Water System Number:	AZ0413001
ADWR PCC Number:	91-000605.0000

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	788	0	9	0	0
February	790	0	9	0	0
March	788	0	9	0	0
April	794	0	9	0	0
May	792	0	9	0	0
June	799	0	9	0	0
July	800	0	9	0	0
August	803	0	9	0	0
September	803	0	9	0	0
October	816	0	9	0	0
November	813	0	9	0	0
December	816	0	9	0	0

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.

Abra Water Company, Inc.
Annual Report
 Utility Shutoffs / Disconnects
 12/31/24

Utility Shutoffs / Disconnects	
Name of the System:	ABRA WATER COMPANY
ADEQ Public Water System Number:	AZ0413001
ADWR PCC Number:	91-000605.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January	0	0	0
February	0	0	0
March	1	0	0
April	1	0	0
May	0	0	0
June	0	0	0
July	0	0	0
August	4	0	0
September	0	0	0
October	8	0	0
November	1	0	0
December	3	0	0
Total	18	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.

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2024 was
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\$9,300

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.

Verification and Certification (Taxes)

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

County of (county name): Yavapai
Name (owner or official) title: Rod Yarbrow-Operations Manager
Company name: Abra Water Company, Inc.

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:

I CERTIFY THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I CERTIFY THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.



signature of owner/official

928-636-2557

telephone no.

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