

**ANNUAL REPORT**

Of

Company Name: Donald Steven McAdams DBA McAdams Water Company  
10434 230th St.

Mailing Address: Delta IA  
52550-8545

Docket No.: W-02267A  
For the Year Ended: 12/31/19 2020

RECEIVED  
UTILITIES DIVISION  
201 FEB 17 A 11:52  
ARIZONA CORPORATION  
COMMISSION

**WATER UTILITY**

To

Arizona Corporation Commission

**Due on April 15th**

Email: [rdelafuente@azcc.gov](mailto:rdelafuente@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: 2/4/2020 2020

ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Donald Steven McAdams DBA McAdams Water Company  
A Class ☒ Utility

For the Calendar Year Ended: 12/31/ 2020

Primary Address: 10434 230<sup>th</sup> ST  
City: Delta State: Iowa Zip Code: 52550

Telephone Number: 641-670-1029

Date of Original Organization of Utility: 1976

Person to whom correspondence should be addressed concerning this report:

Name: STEVE McAdams  
Telephone No.: 641-670-1029  
Address: 10434 230<sup>th</sup> ST  
City: Delta State: Iowa Zip Code: 52550  
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:

Counties Served: Maricopa

ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Donald Steven McAdams DBA McAdams Water Company

<b>Important changes during the year</b>
--

	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.
	<div>N/A</div>

	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.

Donald Steven McAdams DBA McAdams Water Company  
Annual Report  
Utility Plant in Service (Water)  
12/31/

2020

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				\$0		\$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				0		0
308	Infiltration Galleries				0		0
309	Supply Mains				0		0
310	Power Generation Equipment				0		0
311	Pumping Equipment				0		0
320	Water Treatment Equipment				0		0
320.1	Water Treatment Plants				0		0
320.2	Solution Chemical Feeders				0		0
320.3	Point-of-Use Treatment Devices				0		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				0		0
333	Services				0		0
334	Meters and Meter Installations				0		0
335	Hydrants				0		0
336	Backflow Prevention Devices				0		0
339	Other Plant and Misc. Equipment				0		0
340	Office Furniture and Equipment				0		0
340.1	Computer & Software				0		0
341	Transportation Equipment				0		0
342	Stores Equipment				0		0
343	Tools, Shop and Garage Equipment				0		0
344	Laboratory Equipment				0		0
345	Power Operated Equipment				0		0
346	Communication Equipment				0		0
347	Miscellaneous Equipment				0		0
348	Other Tangible Plant				0		0
	Totals	\$0	\$0	\$0	\$0	\$0	\$0

Donald Steven McAdams DBA McAdams Water Company  
Annual Report  
Depreciation Expense for the Current Year (Water)  
12/31/

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	\$0	\$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	0	0	0	0		0		0
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	0	0	0	0		0		0
320	Water Treatment Equipment	0	0	0	0		0		0
320.1	Water Treatment Plants	0	0	0	0		0		0
320.2	Solution Chemical Feeders	0	0	0	0		0		0
320.3	Point-of-Use Treatment Devices	0	0	0	0		0		0
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	0	0	0	0		0		0
333	Services	0	0	0	0		0		0
334	Meters and Meter Installations	0	0	0	0		0		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	0	0	0	0		0		0
340	Office Furniture and Equipment	0	0	0	0		0		0
340.1	Computer & Software	0	0	0	0		0		0
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	0	0	0	0		0		0
346	Communication Equipment	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
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

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

Donald Steven McAdams DBA McAdams Water Company  
 Annual Report  
 Balance Sheet Assets  
 12/31/ 2020

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2019)	Balance at End of Year (2019)
Account No.	<b>Current and Accrued Assets</b>			
131	Cash			
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			
	<b>Total Current and Accrued Assets</b>		<b>\$0</b>	<b>\$0</b>
Account No.	<b>Fixed Assets</b>			
101	Utility Plant in Service*		\$0	\$0
103	Property Held for Future Use			
105	Construction Work in Progress			
108	Accumulated Depreciation (enter as negative)*			0
121	Non-Utility Property			
122	Accumulated Depreciation - Non Utility			
	<b>Total Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Assets</b>		<b>\$0</b>	<b>\$0</b>

\*Note these items feed automatically from AR3 UPIS Page 4

Donald Steven McAdams DBA McAdams Water Company  
Annual Report  
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (20	Balance at End of Year (20
Account No.	Current Liabilities			
231	Accounts Payable			
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies			
235	Customer Deposits			
236	Accrued Taxes			
237	Accrued Interest			
242	Miscellaneous Current and Accrued Liabilities			
	<b>Total Current Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	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			
	<b>Total Deferred Credits</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	Capital Accounts			
201	Common Stock Issued			
211	Other Paid-In Capital			
215	Retained Earnings			
218	Proprietary Capital (Sole Props and Partnerships)			
	<b>Total Capital</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities and Capital</b>		<b>\$0</b>	<b>\$0</b>

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

Donald Steven McAdams DBA McAdams Water Company  
Annual Report  
Water Comparative Income Statement  
12/31/2020

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year	
		01/01/2020 1/31/2020	Last Year 1/01/2019 12/31/2019
	<b>Operating Revenue</b>	1-1 2020	2019
461	Metered Water Revenue	\$ 1186.04	1577.94
460	Unmetered Water Revenue		
462	Fire Protection Revenue		
469	Guaranteed Revenues (Surcharges)		
471	Miscellaneous Service Revenues		
474	Other Water Revenue		
	<b>Total Revenues</b>	\$ 1186.04 \$0	1577.94 \$0
	<b>Operating Expenses</b>		
601	Salaries and Wages	500.	410
604	Employee Pensions and Benefits		
610	Purchased Water		
615	Purchased Power	\$ 1322.06	1274.99
618	Chemicals		
620	Materials and Supplies	\$ 1360.	1224.91
620.1	Repairs and Maintenance		
620.2	Office Supplies and Expense		
630	Contractual Services		
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		
640	Rents		
641	Rental of Building/Real Property		
642	Rental of Equipment		
650	Transportation Expenses		
657	Insurance - General Liability	\$ 583.	828
657.1	Insurance - Health and Life		
665	Regulatory Commission Expense - Rate		
670	Bad Debt Expense		
675	Miscellaneous Expense		
403	Depreciation Expense (From Schedule AR4)	\$ 774.72	99.41
408	Taxes Other Than Income	\$ 968.	877.40
408.11	Property Taxes		
409	Income Taxes		
427.1	Customer Security Deposit Interest		
	<b>Total Operating Expenses</b>	\$0	\$0
	<b>Operating Income / (Loss)</b>	(3621.74) \$0	(3136.77) \$0
	<b>Other Income / (Expense)</b>		
419	Interest and Dividend Income		
421	Non-Utility Income		
426	Miscellaneous Non-Utility (Expense)		
427	Interest (Expense)		
	<b>Total Other Income / (Expense)</b>	\$0	\$0
	<b>Net Income / (Loss)</b>	(3621.74) \$0	(3136.77) \$0



Donald Steven McAdams DBA McAdams Water Company  
 Annual Report  
 Full time equivalent employees  
 12/31/ 2020

**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				0.0
<b>Total</b>	0.0	0.0	0.0	0.0

Donald Steven McAdams DBA McAdams Water Company

Annual Report

Supplemental Financial Data (Long-Term Debt)

12/31-2020

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				
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.*



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

[illegible]

FIRE HYDRANTS	
Type	Quantity
Standard *	
Other	

[illegible][illegible]

Page 12

**Water Utility Plant Description (Continued)**

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

<b>TREATMENT EQUIPMENT:</b>	
<b>STRUCTURES:</b>	
<b>OTHER:</b>	

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 365
- (b) If no historical flow data are available, use:  

$$\text{ERC} = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

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					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

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.

Donald Steven McAdams DBA McAdams Water Company

Annual Report

Utility Shutoffs / Disconnects

12/31/15

2020

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			
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.

Donald Steven McAdams DBA McAdams Water Company

Annual Report

Property Taxes

12/31/ <sup>c</sup> 2020

**Property Taxes**

Amount of actual property taxes paid during Calendar Year 2019 was

7,968.

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.



Donald Steven McAdams DBA McAdams Water Company  
Annual Report  
Verification and Sworn Statement (Taxes)  
12/31/2020

Verification and Sworn Statement (Taxes)

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

County of (county name):

Name (owner or official) title:

Company name:

Maricopa  
Donald Steven McAdams DBA McAdams Water Company

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

FOR THE YEAR ENDING:

12/31/2020

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:

signature of owner/official

641-670-1029

telephone no.

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

(county name)

THIS

DAY OF

(month) and (year)

MY COMMISSION EXPIRES

(date)

(signature of notary public)

RECEIVED  
UTILITIES DIVISION  
2021 FEB 17 A 11:52  
ARIZONA CORPORATION  
COMMISSION

Verification and Sworn Statement

Verification:

State of 0 I, the undersigned of the  
(state name)

County of (county name):

0

Name (owner or official) title:

0

Company name:

Donald Steven McAdams DBA McAdams Water Company

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

FOR THE YEAR ENDING:

12/31/19 2020

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:

Arizona Intrastate Gross Operating Revenues Only (\$)

1260.76

(The amount in the box above includes

74.72 in sales taxes  
billed or collected)

signature of owner/official

0

telephone no.

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

THIS

DAY OF

(county name)

(month) and (year)

MY COMMISSION EXPIRES

(date)

(signature of notary public)

RECEIVED  
UTILITIES DIVISION  
2021 FEB 17 A 11:52  
ARIZONA CORPORATION  
COMMISSION

Report Date: 1/4/2016

Arizona Department of Revenue / Property Tax Division

Page: 1

Generated By: CCIS

Centrally Valued Properties System

Report: PS1220-01

Statement of Original Cost - Per Balance Sheet

Taxpayer Name	Class	County	Area	Action Code	Current Year Buildings and Structures	Current Year Personal Property	Previous Year Building and Structures	Previous Year Personal Property
STEVE MCADAMS WATER CO	55-354	07	9707				\$0	\$17,394
County Totals:		07					\$0	\$17,394
Taxpayer Totals:	55-354						\$0	\$17,394

Verification and Sworn Statement (Residential Revenue)

Verification:

State of 0 Az I, the undersigned of the  
(state name)

County of (county name):

0 Maricopa

Name (owner or official) title:

0 Steve McAdams

Company name:

Donald Steven McAdams DBA McAdams Water Company

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

FOR THE YEAR ENDING: 12/31/

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 (\$)

\$ 1186.04

74 74.72

\$1260.76

\$1260.76

(The amount in the box above includes

\$74.72 in sales taxes  
billed or collected)

[Signature]

signature of owner/official

0

telephone no.

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

Keckuk  
(county name)

THIS

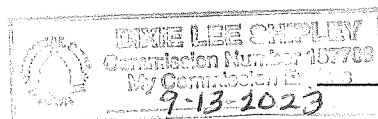
10<sup>th</sup>

DAY OF

Feb. 2023  
(month) and (year)

MY COMMISSION EXPIRES

9-13-2023  
(date)



[Signature]  
(signature of notary public)