

ANNUAL REPORT

Of

Company Name: Tall Pine Estates Water & Improvement Association
HC 31 Box 25
Mailing Address: 707 Western Lane to address
Mormon Lake AZ
86038
Docket No.: W-01976A
For the Year Ended: 12/31/22

WATER UTILITY

To

Arizona Corporation Commission

RECEIVED
UTILITIES DIVISION
2023 FEB 24 A 10:45
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: 2/20/2023

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Tall Pine Estates Water & Improvement Association
A Class Utility

For the Calendar Year Ended: 12/31/22

Primary Address:
City: State: Zip Code:

Telephone Number:

Date of Original Organization of Utility:

Person to whom correspondence should be addressed concerning this report:

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:

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

Ownership:

Counties Served:

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? NO |
| | If yes, please provide specific details in the box below. |
| | |

| | |
|--|---|
| | Has the company been notified by any other regulatory authorities during the year, that they are out of compliance? NO |
| | If yes, please provide specific details in the box below. |
| | |

Tall Pine Estates Water & Improvement Association
Annual Report
Utility Plant in Service (Water)
12/31/22

| 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 | 16,566 | 420 | | 16,986 | 5,216 | 11,770 |
| 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 | 10,862 | 543 | | 11,405 | 1,358 | 10,047 |
| 311 | Pumping Equipment | 51,322 | 4,345 | | 55,667 | 30,323 | 25,344 |
| 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 | 28,122 | | | 28,122 | | 28,122 |
| 330.1 | Storage Tanks | | | | 0 | | 0 |
| 330.2 | Pressure Tanks | | | | 0 | | 0 |
| 331 | Transmission and Distribution Mains | 58,553 | 1,171 | | 59,724 | 5,915 | 53,809 |
| 333 | Services | | | | 0 | | 0 |
| 334 | Meters and Meter Installations | | | | 0 | | 0 |
| 335 | Hydrants | 896 | | | 896 | | 896 |
| 336 | Backflow Prevention Devices | | | | 0 | | 0 |
| 339 | Other Plant and Misc. Equipment | 10,404 | 116 | | 10,520 | 9,350 | 1,170 |
| 340 | Office Furniture and Equipment | | | | 0 | | 0 |
| 340.1 | Computer & Software | | | | 0 | | 0 |
| 341 | Transportation Equipment | 1,000 | 143 | | 1,143 | 1,000 | 143 |
| 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 | 8,000 | 1,143 | | 9,143 | 8,000 | 1,143 |
| 348 | Other Tangible Plant | | | | 0 | | 0 |
| | Totals | \$185,725 | \$7,881 | \$0 | \$193,606 | \$61,162 | \$132,444 |

Tall Pine Estates Water & Improvement Association
 Annual Report
 Depreciation Expense for the Current Year (Water)
 12/31/22

| 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 | 16,566 | 420 | 0 | 16,986 | | 16,986 | 74.00% | 12,414 |
| 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 | 10,862 | 543 | 0 | 11,405 | | 11,405 | 98.00% | 10,911 |
| 311 | Pumping Equipment | 51,322 | 4,345 | 0 | 55,667 | | 55,667 | 58.00% | 31,027 |
| 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 | 28,122 | 0 | 0 | 28,122 | | 28,122 | | 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 | 58,553 | 1,171 | 0 | 59,724 | | 59,724 | 94.00% | 55,590 |
| 333 | Services | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 334 | Meters and Meter Installations | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 335 | Hydrants | 896 | 0 | 0 | 896 | | 896 | | 0 |
| 336 | Backflow Prevention Devices | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 339 | Other Plant and Misc. Equipment | 10,404 | 116 | 0 | 10,520 | | 10,520 | 13.00% | 1,360 |
| 340 | Office Furniture and Equipment | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 340.1 | Computer & Software | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 341 | Transportation Equipment | 1,000 | 143 | 0 | 1,143 | | 1,143 | 15.00% | 161 |
| 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 | 8,000 | 1,143 | 0 | 9,143 | | 9,143 | 15.00% | 1,286 |
| 348 | Other Tangible Plant | 0 | 0 | 0 | 0 | | 0 | | 0 |
| | Subtotal | \$185,725 | \$7,881 | \$0 | \$193,606 | \$0 | \$193,606 | | \$112,749 |

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
 58.24%
\$0

Less: Amortization of CIAC

DEPRECIATION EXPENSE:

2022 Fall Pipes Eastern Water & Improvement
 Depreciation Summary
 Fixed Assets

| Account | Description | Date Placed in Service | Cost Basis | Method | Life | A/O Balance 12/31/18 | 2019 | Abandoned | A/O Balance 12/31/19 | 2020 | Abandoned | A/O Balance 12/31/20 | 2021 | Abandoned | A/O Balance 12/31/21 | Current | Abandoned | A/O Balance 12/31/22 |
|---------|--------------------------------|------------------------|---------------|---------|------|----------------------|-------------|---------------|----------------------|-------------|---------------|----------------------|-------------|---------------|----------------------|--------------|---------------|----------------------|
| 304 | Building | 8/15/1986 | \$ 1,849.00 | SL | 40 | \$ 1,849.00 | \$ - | \$ - | \$ 1,849.00 | \$ - | \$ - | \$ 1,849.00 | \$ - | \$ - | \$ 1,849.00 | \$ - | \$ - | \$ 1,849.00 |
| 304 | Building | 9/17/2017 | \$ 8,980.00 | SL | 30 | \$ 8,980.00 | \$ - | \$ - | \$ 8,980.00 | \$ - | \$ - | \$ 8,980.00 | \$ - | \$ - | \$ 8,980.00 | \$ - | \$ - | \$ 8,980.00 |
| 304 | Cable | 10/12/1988 | \$ 979.00 | SL | 15 | \$ 979.00 | \$ - | \$ - | \$ 979.00 | \$ - | \$ - | \$ 979.00 | \$ - | \$ - | \$ 979.00 | \$ - | \$ - | \$ 979.00 |
| 304 | Carbon | 10/12/2018 | \$ 6,524.00 | SL | 7 | \$ 6,524.00 | \$ 120.62 | \$ - | \$ 6,524.00 | \$ 120.62 | \$ - | \$ 6,524.00 | \$ 120.62 | \$ - | \$ 6,524.00 | \$ 120.62 | \$ - | \$ 6,524.00 |
| 311 | Mechanical Pumping | 11/17/1984 | \$ 1,129.00 | SL | 10 | \$ 1,129.00 | \$ - | \$ - | \$ 1,129.00 | \$ - | \$ - | \$ 1,129.00 | \$ - | \$ - | \$ 1,129.00 | \$ - | \$ - | \$ 1,129.00 |
| 347 | Generators & Comp. | 10/27/2000 | \$ 531.48 | SL | 10 | \$ 531.48 | \$ - | \$ - | \$ 531.48 | \$ - | \$ - | \$ 531.48 | \$ - | \$ - | \$ 531.48 | \$ - | \$ - | \$ 531.48 |
| 347 | Generators & Comp. | 10/27/2000 | \$ 300.71 | SL | 7 | \$ 300.71 | \$ - | \$ - | \$ 300.71 | \$ - | \$ - | \$ 300.71 | \$ - | \$ - | \$ 300.71 | \$ - | \$ - | \$ 300.71 |
| 347 | | | \$ 4,935.13 | | 5 | \$ 4,935.13 | \$ - | \$ - | \$ 4,935.13 | \$ - | \$ - | \$ 4,935.13 | \$ - | \$ - | \$ 4,935.13 | \$ - | \$ - | \$ 4,935.13 |
| 347 | | 5/27/2003 | \$ 617.31 | SL | 7 | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 |
| 347 | | 8/8/2003 | \$ 617.31 | SL | 7 | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 | \$ - | \$ - | \$ 617.31 |
| 311 | | 10/7/2007 | \$ 3,815.69 | SL | 10 | \$ 3,252.85 | \$ - | \$ - | \$ 3,252.85 | \$ - | \$ - | \$ 3,252.85 | \$ - | \$ - | \$ 3,252.85 | \$ - | \$ - | \$ 3,252.85 |
| | Total Generators & Compressors | | \$ 9,427.59 | | 5 | \$ 9,427.59 | \$ - | \$ - | \$ 9,427.59 | \$ - | \$ - | \$ 9,427.59 | \$ - | \$ - | \$ 9,427.59 | \$ - | \$ - | \$ 9,427.59 |
| 310 | Generator | 7/21/2018 | \$ 10,881.53 | SL | 20 | \$ - | \$ 543.08 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 339 | System Expansion | 8/15/1980 | \$ 5,841.00 | SL | 50 | \$ 5,841.00 | \$ - | \$ - | \$ 5,841.00 | \$ - | \$ - | \$ 5,841.00 | \$ - | \$ - | \$ 5,841.00 | \$ - | \$ - | \$ 5,841.00 |
| 330 | Underground w/ | 8/16/2007 | \$ 5,392.70 | SL | 7 | \$ 5,392.70 | \$ - | \$ - | \$ 5,392.70 | \$ - | \$ - | \$ 5,392.70 | \$ - | \$ - | \$ 5,392.70 | \$ - | \$ - | \$ 5,392.70 |
| 330 | System Improvement | 8/14/1987 | \$ 2,657.00 | SL | 7 | \$ 2,657.00 | \$ - | \$ - | \$ 2,657.00 | \$ - | \$ - | \$ 2,657.00 | \$ - | \$ - | \$ 2,657.00 | \$ - | \$ - | \$ 2,657.00 |
| 339 | System Improvement | 9/25/1989 | \$ 1,931.00 | MACRS-Y | 5 | \$ - | \$ - | \$ - | \$ 1,931.00 | \$ - | \$ - | \$ 1,931.00 | \$ - | \$ - | \$ 1,931.00 | \$ - | \$ - | \$ 1,931.00 |
| 311 | Water Pump II | 1/7/1995 | \$ 2,120.00 | SL | 5 | \$ 2,120.00 | \$ - | \$ - | \$ 2,120.00 | \$ - | \$ - | \$ 2,120.00 | \$ - | \$ - | \$ 2,120.00 | \$ - | \$ - | \$ 2,120.00 |
| 311 | Water Pump III | 6/24/2010 | \$ 4,006.00 | SL | 5 | \$ 4,006.00 | \$ - | \$ - | \$ 4,006.00 | \$ - | \$ - | \$ 4,006.00 | \$ - | \$ - | \$ 4,006.00 | \$ - | \$ - | \$ 4,006.00 |
| 311 | Water Pump | 11/7/2017 | \$ 3,914.31 | SL | 8 | \$ 3,914.31 | \$ - | \$ - | \$ 3,914.31 | \$ - | \$ - | \$ 3,914.31 | \$ - | \$ - | \$ 3,914.31 | \$ - | \$ - | \$ 3,914.31 |
| 311 | Water Pump Booster | 8/14/1987 | \$ 34,757.56 | SL | 15 | \$ 5,068.81 | \$ 4,344.70 | \$ - | \$ 5,068.81 | \$ 4,344.70 | \$ - | \$ 5,068.81 | \$ 4,344.70 | \$ - | \$ 5,068.81 | \$ 4,344.70 | \$ - | \$ 5,068.81 |
| 330 | Water Tank | 1/17/1993 | \$ 3,448.00 | SL | 10 | \$ 3,448.00 | \$ - | \$ - | \$ 3,448.00 | \$ - | \$ - | \$ 3,448.00 | \$ - | \$ - | \$ 3,448.00 | \$ - | \$ - | \$ 3,448.00 |
| 330 | Water Tank II | 8/26/2012 | \$ 16,663.00 | SL | 10 | \$ 16,663.00 | \$ - | \$ - | \$ 16,663.00 | \$ - | \$ - | \$ 16,663.00 | \$ - | \$ - | \$ 16,663.00 | \$ - | \$ - | \$ 16,663.00 |
| 347 | 1988 Ditch Witch | 8/26/2012 | \$ 8,000.00 | SL | 7 | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 |
| 341 | Pool Trailer | 12/29/2012 | \$ 412.00 | SL | 7 | \$ 412.00 | \$ - | \$ - | \$ 412.00 | \$ - | \$ - | \$ 412.00 | \$ - | \$ - | \$ 412.00 | \$ - | \$ - | \$ 412.00 |
| 331 | Transmission & Dist. Means | 8/15/2018 | \$ 17,240.03 | SL | 50 | \$ - | \$ 344.80 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 331 | Transmission & Dist. Means | 8/15/2018 | \$ 17,240.03 | SL | 50 | \$ - | \$ 344.80 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | | | \$ 185,734.07 | | | \$ 85,123.38 | \$ 7,800.39 | \$ (9,995.44) | \$ 93,005.31 | \$ 6,595.21 | \$ (9,995.44) | \$ 99,600.52 | \$ 1,376.35 | \$ (9,995.44) | \$ 100,976.87 | \$ 56,595.21 | \$ (9,995.44) | \$ 107,572.08 |

Rollforward Balance 12/31/2018 \$185,734.07

Address - 2019 \$ 50.00

Deposals - 2019 \$ -

Balance 12/31/2019 \$585,714.07

Note 1
 Generator \$3825.69 and 10/08/07 was not captured for depreciation for 07 or 08 or 09
 Line Extension 55378.70 and 8/15/07 was not captured for depreciation for 07 or 08 or 09
 Ditch Witch and Tool Trailer purchased in 2012, depreciation beginning in 2013

End of Year Asset Summary

| By Account | 304 | 310 | 311 | 330 | 331 | 339 | 341 | 347 | Total |
|-------------------------------------|---------------|---------------|---------------|--------------|---------------|--------------|--------------|---------------|---------------|
| Structure | \$ 18,555.57 | \$ 10,881.53 | \$ 10,881.53 | \$ 51,321.87 | \$ 28,121.70 | \$ 58,555.40 | \$ 10,404.00 | \$ 896.00 | \$ 1,000.00 |
| Power Generation Equipment | \$ 1,849.00 | \$ 8,980.00 | \$ 979.00 | \$ 6,524.00 | \$ 1,129.00 | \$ 531.48 | \$ 300.71 | \$ 4,935.13 | \$ 1,849.00 |
| Pumping | \$ 979.00 | \$ 979.00 | \$ 979.00 | \$ 2,657.00 | \$ 2,120.00 | \$ 3,914.31 | \$ 3,448.00 | \$ 16,663.00 | \$ 9,427.59 |
| Reverberans and Sandpiles | \$ 28,121.70 | \$ 5,068.81 | \$ 4,344.70 | \$ 5,841.00 | \$ 5,392.70 | \$ 2,657.00 | \$ 1,931.00 | \$ 4,006.00 | \$ 39,143.11 |
| Transmission and Distribution Means | \$ 58,555.40 | \$ 3,448.00 | \$ 3,448.00 | \$ 16,663.00 | \$ 8,000.00 | \$ 412.00 | \$ 17,240.03 | \$ 17,240.03 | \$ 107,572.08 |
| Other | \$ 10,404.00 | \$ 896.00 | \$ 1,000.00 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 5,841.00 |
| Hydrants | \$ 896.00 | \$ 1,412.86 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 5,841.00 |
| Tranportation | \$ 1,000.00 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 5,841.00 |
| Wells | \$ 896.00 | \$ 1,412.86 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 1,412.86 | \$ 896.00 | \$ 5,841.00 |
| Total | \$ 185,734.07 | \$ 107,572.08 | \$ 107,572.08 | \$ 56,595.21 | \$ (9,995.44) | \$ 99,600.52 | \$ 1,376.35 | \$ (9,995.44) | \$ 100,976.87 |

Tall Pine Estates Water & Improvement Association
 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 | | \$30,135 | \$44,724 |
| 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 | | \$30,135 | \$44,724 |
| Account No. | Fixed Assets | | | |
| 101 | Utility Plant in Service* | | \$185,725 | \$193,606 |
| 103 | Property Held for Future Use | | | |
| 105 | Construction Work in Progress | | | |
| 108 | Accumulated Depreciation (enter as negative)* | | | (61,162) |
| 121 | Non-Utility Property | | | |
| 122 | Accumulated Depreciation - Non Utility | | | |
| | Total Fixed Assets | | \$185,725 | \$132,444 |
| | Total Assets | | \$215,860 | \$177,168 |

*Note these items feed automatically from AR3 UPIS Page 4

Tall Pine Estates Water & Improvement Association
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 | | | |
| 235 | Customer Deposits | | | |
| 236 | Accrued Taxes | | 1,147 | |
| 237 | Accrued Interest | | | |
| 242 | Miscellaneous Current and Accrued Liabilities | | | |
| | Total Current Liabilities | | \$1,147 | \$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 Liabilites | | \$1,147 | \$0 |
| | Capital Accounts | | | |
| 201 | Common Stock Issued | | | |
| 211 | Other Paid-In Capital | | | |
| 215 | Retained Earnings | | 185,725 | |
| 218 | Proprietary Capital (Sole Props and Partnerships) | | | |
| | Total Capital | | \$185,725 | \$0 |
| | Total Liabilities and Capital | | \$186,872 | \$0 |

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

Tall Pine Estates Water & Improvement Association
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 | \$56,629 | \$38,193 |
| 460 | Unmetered Water Revenue | | |
| 462 | Fire Protection Revenue | | |
| 469 | Guaranteed Revenues (Surcharges) | | |
| 471 | Miscellaneous Service Revenues | | |
| 474 | Other Water Revenue | | |
| | Total Revenues | \$56,629 | \$38,193 |
| | Operating Expenses | | |
| 601 | Salaries and Wages | \$12,165 | \$4,401 |
| 604 | Employee Pensions and Benefits | | |
| 610 | Purchased Water | | |
| 615 | Purchased Power | 3,238 | 3,525 |
| 618 | Chemicals | | |
| 620 | Materials and Supplies | | |
| 620.1 | Repairs and Maintenance | 21,432 | 11,818 |
| 620.2 | Office Supplies and Expense | 204 | 1,093 |
| 630 | Contractual Services | | |
| 631 | Contractual Services - Engineering | | |
| 632 | Contractual Services - Accounting | 75 | 94 |
| 633 | Contractual Services - Legal | | |
| 634 | Contractual Services - Management Fees | | |
| 635 | Contractual Services - Water Testing | 2,952 | 2,000 |
| 636 | Contractual Services - Other | 3,200 | 0 |
| 640 | Rents | 0 | 250 |
| 641 | Rental of Building/Real Property | | |
| 642 | Rental of Equipment | | |
| 650 | Transportation Expenses | | |
| 657 | Insurance - General Liability | 2,078 | 2,390 |
| 657.1 | Insurance - Health and Life | | |
| 665 | Regulatory Commission Expense - Rate | | |
| 670 | Bad Debt Expense | | |
| 675 | Miscellaneous Expense | | |
| 403 | Depreciation Expense (From Schedule AR4) | 112,749 | |
| 408 | Taxes Other Than Income | | |
| 408.11 | Property Taxes | 0 | 1,380 |
| 409 | Income Taxes | | |
| 427.1 | Customer Security Deposit Interest | | |
| | Total Operating Expenses | \$158,093 | \$26,951 |
| | Operating Income / (Loss) | (\$101,464) | \$11,242 |
| | 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) | (\$101,464) | \$11,242 |

Tall Pines Estates Water and Improvements Association, Inc.

Financial Report 2022

| | |
|-----------------------------|--|
| Beginning Balance 1/1/2022: | \$30,135.16 |
| Deposits from water income: | \$56,629.00 (Water Fees: \$22,000, Water Assessments: \$34,629.00) |
| Refund Deposit- KP Ventures | <u>\$10,000.00</u> |
| | \$96,764.16 Total Deposits |
| Total Expenses: | \$52,040.58 |
| Ending Balance 12/31/2022: | \$44,723.58 |
| Expense Breakdown: | |
| APS | \$2938.45 |
| Western Technologies | \$2952.00 |
| Diane Lewis- bookkeeping | \$5800.00 |
| Don Short- snowplowing | \$ 210.00 |
| Jeff Haupricht- manager | \$6155.00 |
| Johanna Klohmann- CPA | \$ 75.00 |
| National Bank- bank fees | \$ 530.35 |
| AZ Corp. Comm.- fee | \$ 10.00 |
| Rural Water Assoc. | \$ 172.50 |
| Repairs & Equipment | \$2662.35 |
| Liability Insurance | \$2078.00 |
| Northland Surveying | \$3200.00 |
| Yavapai Gas- propane | \$ 300.01 |
| Flag Equipment-ditchwitch | \$4182.46 |
| Postage | \$ 176.92 |
| Office supplies | \$ 27.27 |
| Barbie Drilling | \$14587.01 |
| Summit Construction | \$5390.51 |
| AZ Dept. of Water Res. | \$ 150.00 |
| ADEQ- Monitoring Fee | <u>\$ 442.75</u> |
| Total Expenses: | \$52,040.58 |

Tall Pine Estates Water & Improvement Association
 Annual Report
 Full time equivalent employees
 12/31/22

Part

Full time equivalent employees

| | Direct Company | Allocated | Outside service | Total |
|----------------------|----------------|-----------|-----------------|-------|
| President | | | | 0.0 |
| Vice-president | | | | 0.0 |
| Manager | | | 1.0 | 1.0 |
| 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 | | | 1.0 | 1.0 |
| Other | | | | 0.0 |
| Total | 0.0 | 0.0 | 2.0 | 2.0 |

- Part Time

Tall Pine Estates Water & Improvement Association
 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 | | | | |
| 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.

Water Utility Plant Description (Continued)

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

| | |
|-----------------------------|---|
| TREATMENT EQUIPMENT: |  |
|-----------------------------|---|

| | |
|--------------------|--|
| STRUCTURES: | <p style="margin: 0;">pump house</p> <p style="margin: 0;">Storage Tank - 20,000 Gal</p> |
|--------------------|--|

| | |
|---------------|---|
| OTHER: |  |
|---------------|---|

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: | Tall Pines Estates Water |
| ADEQ Public Water System Number: | AZ0403024 |
| ADWR PCC Number: | 91-000096.0000 |

| Month | Number of Customers | | | | Other Non-Residential |
|-----------|---------------------|--------------|------------|-----------------|-----------------------|
| | Single-Family | Multi-Family | Commercial | Turf/Irrigation | |
| January | 75 | | | | |
| February | 75 | | | | |
| March | 75 | | | | |
| April | 75 | | | | |
| May | 75 | | | | |
| June | 75 | | | | |
| July | 75 | | | | |
| August | 75 | | | | |
| September | 75 | | | | |
| October | 75 | | | | |
| November | 75 | | | | |
| December | 75 | | | | |

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 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.

Tall Pine Estates Water & Improvement Association
Annual Report
 Utility Shutoffs / Disconnects
 12/31/22

| Utility Shutoffs / Disconnects | |
|----------------------------------|--------------------------|
| Name of the System: | Tall Pines Estates Water |
| ADEQ Public Water System Number: | AZ0403024 |
| ADWR PCC Number: | 91-000096.0000 |

| 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 | 0 | 0 | 0 |
| April | 0 | 0 | 0 |
| May | 0 | 0 | 0 |
| June | 0 | 0 | 0 |
| July | 0 | 0 | 0 |
| August | 0 | 0 | 0 |
| September | 0 | 0 | 0 |
| October | 0 | 0 | 0 |
| November | 0 | 0 | 0 |
| December | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

Other (description):

NONE

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.

Tall Pine Estates Water & Improvement Association
Annual Report
Property Taxes
12/31/22

| | |
|-----------------------|--|
| Property Taxes | |
|-----------------------|--|

| | |
|--|-----|
| Amount of actual property taxes paid during Calendar Year 2022 was | \$0 |
|--|-----|

| |
|--|
| <p>If no property taxes paid, explain why.</p> <p>Somehow missed the billing, it didn't come in the mail. Total property tax paid on 2/20/23 for 1st and 2nd half: \$1 146.75.</p> |
|--|

| |
|--|
| <p>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.</p> |
|--|



Statement of Taxes Due

COCONINO COUNTY TREASURER

Account Number C0021527
Assessed To

Parcel 99955340
TALL PINES ESTATES WATER & IMPROVEMENT ASSN INC
C/O:REUBEN LEWIS, PRES., TALL PINES EST. WTR & IMPROV.
HC 31 BOX 25
MORMON LAKE, AZ 86038

Legal Description

Situs Address

TOTAL VALUE OF OPERATING PROPERTY

| Year | Tax | Interest | Fees | Payments | Balance |
|---|------------|----------|--------|--------------|-------------------|
| Tax Charge | | | | | |
| 2022 | \$1,091.32 | \$29.10 | \$0.00 | \$0.00 | \$1,120.42 |
| 2021 | \$1,380.40 | \$0.00 | \$0.00 | (\$1,380.40) | \$0.00 |
| 2020 | \$1,343.62 | \$0.00 | \$0.00 | (\$1,343.62) | \$0.00 |
| 2019 | \$1,403.62 | \$0.00 | \$0.00 | (\$1,403.62) | \$0.00 |
| 2018 | \$1,031.72 | \$0.00 | \$0.00 | (\$1,031.72) | \$0.00 |
| 2017 | \$964.38 | \$0.00 | \$0.00 | (\$964.38) | \$0.00 |
| 2016 | \$925.98 | \$0.00 | \$0.00 | (\$925.98) | \$0.00 |
| 2015 | \$852.88 | \$0.00 | \$0.00 | (\$852.88) | \$0.00 |
| 2014 | \$833.08 | \$0.00 | \$0.00 | (\$833.08) | \$0.00 |
| 2013 | \$778.22 | \$0.00 | \$0.00 | (\$778.22) | \$0.00 |
| Total Tax Charge | | | | | \$1,120.42 |
| Grand Total Due as of 02/20/2023 | | | | | \$1,120.42 |

Tax Billed at 2022 Rates for Tax Area 0100 - SD#1 ONLY

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|--------------------------|---------------------|-----------------|-------------------|-----------------|----------------|
| COCONINO COUNTY | 0.0050940000 | \$42.02 | WATER, SEWER & | \$2,041 | \$357 |
| SD#1 FLAGSTAFF | 0.0358120000 | \$295.37 | WASTEWATER | | |
| COMMUNITY COLLEGE | 0.0052090000 | \$42.96 | UTILITY COMPANIES | | |
| SD#1 ADJACENT WAYS | 0.0003260000 | \$2.69 | WATER, SEWER & | \$45,093 | \$7,891 |
| | | | WASTEWATER | | |
| | | | UTILITY COMPANIES | | |
| Taxes Billed 2022 | 0.0464410000 | \$383.04 | Total | \$47,134 | \$8,248 |

Tax Billed at 2022 Rates for Tax Area 0110 - SD#1 FD MORMON LAKE

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|--------------------------|---------------------|----------------|--------------|------------|------------|
| FLOOD CONTROL DIST | 0.0050000000 | \$27.18 | | | |
| Taxes Billed 2022 | 0.0050000000 | \$27.18 | Total | \$0 | \$0 |

Tax Billed at 2022 Rates for Tax Area 0110 - SD#1 FD MORMON LAKE

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|--------------------------|---------------------|-----------------|-------------------|-----------------|----------------|
| COCONINO COUNTY | 0.0050940000 | \$27.70 | WATER, SEWER & | \$31,066 | \$5,437 |
| SD#1 FLAGSTAFF | 0.0358120000 | \$194.71 | WASTEWATER | | |
| COMMUNITY COLLEGE | 0.0052090000 | \$28.32 | UTILITY COMPANIES | | |
| SD#1 ADJACENT WAYS | 0.0003260000 | \$1.77 | Total | \$31,066 | \$5,437 |
| Taxes Billed 2022 | 0.0464410000 | \$252.50 | | | |

Tax Billed at 2022 Rates for Tax Area 0100 - SD#1 ONLY

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|-----------------------|--------------|---------|-------------------|-----------------|----------------|
| FD ASSISTANCE FUND | 0.0010000000 | \$8.25 | WATER, SEWER & | \$2,041 | \$357 |
| LIBRARY DISTRICT | 0.0026560000 | \$21.91 | WASTEWATER | | |
| PUB HEALTH SERVICE | 0.0025000000 | \$20.62 | UTILITY COMPANIES | | |
| JTED-CAVIAT | 0.0005000000 | \$4.12 | WATER, SEWER & | \$45,093 | \$7,891 |
| SD#1 BUDGET OVERRIDES | 0.0053970000 | \$44.51 | WASTEWATER | | |
| SD#1 DESEGREGATION | 0.0014610000 | \$12.05 | UTILITY COMPANIES | | |
| SD#1 CLASS B BONDS | 0.0047630000 | \$39.28 | Total | \$47,134 | \$8,248 |



Statement of Taxes Due

COCONINO COUNTY TREASURER

| Authority | Tax Rate | Amount |
|-------------------|--------------|----------|
| Taxes Billed 2022 | 0.0182770000 | \$150.74 |

Tax Billed at 2022 Rates for Tax Area 0110 - SD#1 FD MORMON LAKE

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|-----------------------|--------------|----------|---|----------|----------|
| FD MORMON LAKE | 0.0325000000 | \$176.71 | WATER, SEWER & WASTEWATER UTILITY COMPANIES | \$31,066 | \$5,437 |
| FD ASSISTANCE FUND | 0.0010000000 | \$5.44 | | | |
| LIBRARY DISTRICT | 0.0026560000 | \$14.44 | | | |
| PUB HEALTH SERVICE | 0.0025000000 | \$13.59 | Total | \$31,066 | \$5,437 |
| JTED-CAVIAT | 0.0005000000 | \$2.72 | | | |
| SD#1 BUDGET OVERRIDES | 0.0053970000 | \$29.34 | | | |
| SD#1 DESEGREGATION | 0.0014610000 | \$7.94 | | | |
| SD#1 CLASS B BONDS | 0.0047630000 | \$25.90 | | | |
| Taxes Billed 2022 | 0.0507770000 | \$276.08 | | | |

Tax Billed at 2022 Rates for Tax Area 0100 - SD#1 ONLY

| Authority | Tax Rate | Amount | Values | Actual | Assessed |
|--------------------|--------------|--------|--------|--------|----------|
| FLOOD CONTROL DIST | 0.0050000000 | \$1.78 | Total | \$0 | \$0 |
| Taxes Billed 2022 | 0.0050000000 | \$1.78 | | | |

Make payment to:

Coconino County Treasurer 110 E. Cherry Avenue Flagstaff, AZ 86001 (1-877) 500-1818 (928) 679-8188

Account Information

Account Number: 99955340

Payment Information

| | |
|-------------------------|-------------------|
| Amount: | \$1,120.42 |
| Convenience Fee: | \$26.33* |
| Total Amount: | \$1,146.75 |

Card Number: *****6659

Expiration Date: 1225

Diane Lewis

HC 31 Box 25 Mormon Lake AZ 86038 US

Congratulations

Your transaction has been successfully completed.

Your confirmation number is:

2683785

02/20/2023 10:14:16 [MST]

 [Print Receipt](#)

Verification and Sworn Statement (Taxes)

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

County of (county name): Coconino
Name (owner or official) title: Diane Lewis, Secretary/Treasurer
Company name: Tall Pine Estates Water & Improvement Association

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:

RECEIVED
UTILITIES DIVISION
2023 FEB 24 A 10:47
ARIZONA CORPORATION
COMMISSION

Diane Lewis

signature of owner/official

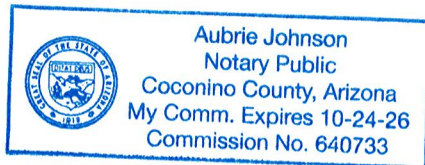
telephone no.

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

THIS 21st DAY OF Coconino
February, 2023
(month) and (year)

MY COMMISSION EXPIRES

10/24/2026
(date)



Aubrie Johnson
(signature of notary public)

Verification and Sworn Statement

Verification:

State of Arizona I, the undersigned of the
(state name)
County of (county name): Coconino
Name (owner or official) title: Diane Lewis, Secretary/Treasurer
Company name: Tall Pine Estates Water & Improvement Association

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:

RECEIVED
UTILITIES DIVISION
2023 FEB 24 A 10:47
ARIZONA CORPORATION
COMMISSION

Arizona Intrastate Gross Operating Revenues Only (\$)
\$56,629
(The amount in the box above includes
\$0 in sales taxes
billed or collected)

Diane Lewis
signature of owner/official

928-231-4540
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY Coconino
(county name)
THIS 21st DAY OF February, 2023
(month) and (year)

MY COMMISSION EXPIRES

10/24/26
(date)

Aubrie Johnson
Notary Public
Coconino County, Arizona
My Comm. Expires 10-24-26
Commission No. 640733

[Signature]
(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): Coconino
Name (owner or official) title: Diane Lewis, Secretary/Treasurer
Company name: Tall Pine Estates Water & Improvement Association

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:

RECEIVED
UTILITIES DIVISION
2023 FEB 24 A 10:47
ARIZONA CORPORATION
COMMISSION

Arizona Intrastate Gross Operating Revenues Only (\$)

\$56,629

(The amount in the box above includes

\$0 in sales taxes
billed or collected)

Diane Lewis

signature of owner/official

928-231-4540

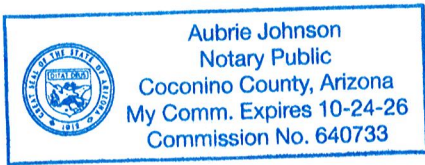
telephone no.

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

(county name)

THIS 21st DAY OF February, 2023
(month) and (year)

MY COMMISSION EXPIRES 10/24/26
(date)



[Signature]
signature of notary public

Tall Pine Estates Water & Improvement Association
Annual Report
for Income Tax Statement of Certification
12/31/22

for Income Tax Statement of Certification

Verification:

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

County of (county name): Coconino
Name (owner or official) title: Diane Lewis, Secretary/Treasurer
Company name: Tall Pine Estates Water & Improvement Association

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.

RECEIVED
UTILITIES DIVISION
2023 FEB 24 A 10:17
ARIZONA CORPORATION
COMMISSION

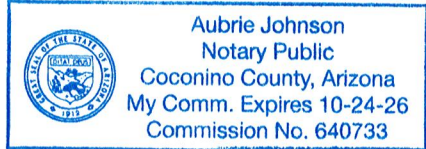
Diane Lewis
signature of owner/official

928-231-4540
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY Coconino
(county name)

THIS 21st DAY OF February, 2023
(month) and (year)

MY COMMISSION EXPIRES 10/24/26
(date)



[Signature]
(signature of notary public)