

ANNUAL REPORT

Of

Company Name:

Tonto Creek Water Company, LLC 3802 North 53rd Ave, Suite 140
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Mailing Address: Phoenix AZ
85031

Docket No.: W-20682A
For the Year Ended:

12/31/25

RECEIVED BY EMAIL
4/3/2026, 2:29 PM
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:

4/6/2026

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Tonto Creek Water Company, LLC
A Class ☐ E Utility

For the Calendar Year Ended: 12/31/25

Primary Address:

3802 N 53rd Avenue; Suite 140			
City:	Phoenix	State:	Arizona
Zip Code:	85031		

Telephone Number:

623-691-0567 x 104

Date of Original Organization of Utility:

4/21/2009

Person to whom correspondence should be addressed concerning this report:

Name:

Cheryl Ibbotson

Telephone No. :

928-445-0551

Address:

302 W. Willis Street, Suite 203			
City:	Prescott	State:	Arizona
Zip Code:	86301		

Email:

tontocreekh20@gmail.com

Statutory Agent
Name:

A S & A Propety Management

Telephone No. :

623-691-0567 x 104

Address:

380 N 53rd Avenue; Suite 140			
City:	Phoenix	State:	Arizona
Zip Code:	85031		

Email:

amanda@asamgmt.com

On-Site Manager
Name:

RICHARD COOK

Telephone No. :

602-327-3159

Address:

380 N 53rd Avenue; Suite 140			
City:	Phoenix	State:	Arizona
Zip Code:	85031		

Email:

ricook012@gmail.com

NA
Name:

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Telephone No. :

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Address:

City:		State:	Arizona
Zip Code:			

Email:

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NA
Name:

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Telephone No. :

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Address:

City:		State:	Arizona
Zip Code:			

Email:

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Ownership:

Association--Cooperative

Counties Served:

Gila

Important changes during the year
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N/A	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

N/A	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
	If yes, please provide specific details in the box below.
	n/a

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
301	Organization	\$400	\$0	\$0	\$400	\$0	\$400
302	Franchises	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	0	0	0
304	Structures and Improvements	28,159	0	0	28,159	8,036	20,123
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	22,500	0	0	22,500	22,500	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	17,938	0	0	17,938	14,017	3,921
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	11,893	0	0	11,893	11,893	0
330.2	Pressure Tanks	13,161	0	0	13,161	12,507	654
331	Transmission and Distribution Mains	2,402	0	0	2,402	2,402	0
333	Services	13,210	0	0	13,210	11,955	1,255
334	Meters and Meter Installations	5,294	450	0	5,744	5,067	677
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	661	0	0	661	661	0
344	Laboratory Equipment	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0
346	Communication Equipment	820	0	0	820	287	533
347	Miscellaneous Equipment	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0
	Totals	\$116,438	\$450	\$0	\$116,888	\$89,325	\$27,563

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	\$400	\$0	\$0	\$400	\$400	\$0	0.00%	\$0
302	Franchises	0	0	0	0	0	0	0.00%	0
303	Land and Land Rights	0	0	0	0	0	0	0.00%	0
304	Structures and Improvements	28,159	0	0	28,159	0	28,159	3.33%	938
305	Collecting & Improving Reservoirs	0	0	0	0	0	0	0.00%	0
306	Lake, River, Canal Intakes	0	0	0	0	0	0	0.00%	0
307	Wells and Springs	22,500	0	0	22,500	22,500	0	0.00%	0
308	Infiltration Galleries	0	0	0	0	0	0	0.00%	0
309	Supply Mains	0	0	0	0	0	0	0.00%	0
310	Power Generation Equipment	0	0	0	0	0	0	0.00%	0
311	Pumping Equipment	17,938	0	0	17,938	0	17,938	12.50%	2,242
320	Water Treatment Equipment	0	0	0	0	0	0	0.00%	0
320.1	Water Treatment Plants	0	0	0	0	0	0	0.00%	0
320.2	Solution Chemical Feeders	0	0	0	0	0	0	0.00%	0
320.3	Point-of-Use Treatment Devices	0	0	0	0	0	0	0.00%	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0.00%	0
330.1	Storage Tanks	11,893	0	0	11,893	11,893	0	0.00%	0
330.2	Pressure Tanks	13,161	0	0	13,161	0	13,161	5.00%	658
331	Transmission and Distribution Mains	2,402	0	0	2,402	2,402	0	0.00%	0
333	Services	13,210	0	0	13,210	0	13,210	3.33%	440
334	Meters and Meter Installations	5,294	450	0	5,744	0	5,744	8.33%	525
335	Hydrants	0	0	0	0	0	0	0.00%	0
336	Backflow Prevention Devices	0	0	0	0	0	0	0.00%	0
339	Other Plant and Misc. Equipment	0	0	0	0	0	0	0.00%	0
340	Office Furniture and Equipment	0	0	0	0	0	0	0.00%	0
340.1	Computer & Software	0	0	0	0	0	0	0.00%	0
341	Transportation Equipment	0	0	0	0	0	0	0.00%	0
342	Stores Equipment	0	0	0	0	0	0	0.00%	0
343	Tools, Shop and Garage Equipment	661	0	0	661	661	0	0.00%	0
344	Laboratory Equipment	0	0	0	0	0	0	0.00%	0
345	Power Operated Equipment	0	0	0	0	0	0	0.00%	0
346	Communication Equipment	820	0	0	820	0	820	10.00%	82
347	Miscellaneous Equipment	0	0	0	0	0	0	0.00%	0
348	Other Tangible Plant	0	0	0	0	0	0	0.00%	0
	Subtotal	\$116,438	\$450	\$0	\$116,888	\$37,856	\$79,032		\$4,885

Contribution(s) in Aid of Construction (Gross)	\$0
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$0
Times: Proposed Amortization Rate	6.18%
Amortization of CIAC	\$0

Less: Amortization of CIAC **\$0**

DEPRECIATION EXPENSE **\$4,885**

Tonto Creek Water Company, LLC
Annual Report
Balance Sheet Assets
12/31/25

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2025)	Balance at End of Year (2025)
Account No.	Current and Accrued Assets			
131	Cash		\$21,377	\$27,094
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		3,403	2,834
146	Notes Receivable from Associated Companies			0
151	Plant Material and Supplies			0
162	Prepayments			0
174	Miscellaneous Current and Accrued Assets			0
	Total Current and Accrued Assets		\$24,780	\$29,928
Account No.	Fixed Assets			
101	Utility Plant in Service*		\$116,438	\$116,888
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		(84,440)	(89,325)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$31,998	\$27,563
	Total Assets		\$56,778	\$57,491

*Note these items feed automatically from AR3 UPIS Page 4

Tonto Creek Water Company, LLC
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2025)	Balance at End of Year (2025)
Account No.	Current Liabilities			
231	Accounts Payable		\$15,370	\$2,919
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		0	25,858
235	Customer Deposits		400	100
236	Accrued Taxes		0	0
237	Accrued Interest		0	0
242	Miscellaneous Current and Accrued Liabilities		0	0
	Total Current Liabilities		\$15,770	\$28,877
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$0	\$0
	Deferred Credits			
251	Unamortized Premium on Debt			\$0
252	Advances in Aid of Construction		1,827	1,703
255	Accumulated Deferred Investment Tax Credits			0
271	Contributions in Aid of Construction			0
272	Less: Amortization of Contributions			0
281	Accumulated Deferred Income Tax			0
	Total Deferred Credits		\$1,827	\$1,703
	Total Liabilities		\$17,597	\$30,580
	Capital Accounts			
201	Common Stock Issued		\$0	\$0
211	Other Paid-In Capital			0
215	Retained Earnings		18,739	6,469
218	Proprietary Capital (Sole Props and Partnerships)		20,442	20,442
	Total Capital		\$39,181	\$26,911
	Total Liabilities and Capital		\$56,778	\$57,491

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

Tonto Creek Water Company, LLC
Annual Report
Water Comparative Income Statement
12/31/25

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2025 - 12/31/2025	Last Year 01/01/2024 - 12/31/2024
	Operating Revenue		
461	Metered Water Revenue	\$27,698	\$27,698
460	Unmetered Water Revenue	0	0
462	Fire Protection Revenue	0	0
469	Guaranteed Revenues (Surcharges)	19,554	8,220
471	Miscellaneous Service Revenues	0	0
474	Other Water Revenue	191	205
	Total Revenues	\$47,442	\$36,123
	Operating Expenses		
601	Salaries and Wages	\$0	\$0
604	Employee Pensions and Benefits	0	0
610	Purchased Water	0	0
615	Purchased Power	2,230	2,257
618	Chemicals	0	0
620	Materials and Supplies	0	0
620.1	Repairs and Maintenance	5,528	10,040
620.2	Office Supplies and Expense	1,248	1,508
630	Contractual Services	0	0
631	Contractual Services - Engineering	0	0
632	Contractual Services - Accounting	6,405	8,105
633	Contractual Services - Legal	0	0
634	Contractual Services - Management Fees	19,582	20,350
635	Contractual Services - Water Testing	816	445
636	Contractual Services - Other	900	2,450
640	Rents	0	0
641	Rental of Building/Real Property	0	0
642	Rental of Equipment	0	0
650	Transportation Expenses	0	0
657	Insurance - General Liability	3,665	3,350
657.1	Insurance - Health and Life	0	0
665	Regulatory Commission Expense - Rate	2,816	0
670	Bad Debt Expense	0	0
675	Miscellaneous Expense	0	0
403	Depreciation Expense (From Schedule AR4)	4,885	2,508
408	Taxes Other Than Income	0	0
408.11	Property Taxes	1,208	1,316
409	Income Taxes	0	0
427.1	Customer Security Deposit Interest	15	0
	Total Operating Expenses	\$49,299	\$52,329
	Operating Income / (Loss)	(\$1,856)	(\$16,206)
	Other Income / (Expense)		
419	Interest and Dividend Income	\$0	\$0
421	Non-Utility Income	15,000	25,867
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	0	0
	Total Other Income / (Expense)	\$15,000	\$25,867
	Net Income / (Loss)	\$13,144	\$9,661

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	0.0	0.0	0.0	0.0
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.0	0.0	0.0
Engineering Staff	0.0	0.0	0.0	0.0
System Operator(s)	0.0	0.0	1.0	1.0
Meter reader	0.0	0.0	1.0	1.0
Customer Service	0.0	0.0	1.0	1.0
Accounting	0.0	0.0	1.0	1.0
Business Office	0.0	0.0	1.0	1.0
Rates Department	0.0	0.0	0.0	0.0
Administrative Staff	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total	0.0	0.0	5.0	5.0

Tonto Creek Water Company, LLC
Annual Report
Supplemental Financial Data (Long-Term Debt)
12/31/25

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	n/a	n/a	n/a	n/a
Source of Loan	n/a	n/a	n/a	n/a
ACC Decision No.	n/a	n/a	n/a	n/a
Reason for Loan	n/a	n/a	n/a	n/a
Dollar Amt. Issued	n/a	n/a	n/a	n/a
Amount Outstanding	n/a	n/a	n/a	n/a
Date of Maturity	n/a	n/a	n/a	n/a
Interest Rate	n/a	n/a	n/a	n/a
Current Year Interest	n/a	n/a	n/a	n/a
Current Year Principal	n/a	n/a	n/a	n/a

Meter Deposit Balance at Test Year End:	\$1,703
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Meter Deposits Refunded During the Test Year:	\$124
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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:	TONTO CREEK WATER CO	
ADWR PCC Number:	91-000127.0000	
Source of water delivered to another system	NA	

Name of system water received from:	TONTOK CREEK WATER CO	
ADWR PCC Number:	91-000127.0000	
Source of water received	NA	
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 Expense6	Purchased Power (kWh)7
January	120,329.00	110,580.00	0.00	0.00	0.00	199.9	1,062
February	98,800.00	84,133.00	0.00	0.00	0.00	\$178	873
March	119,400.00	92,566.00	0.00	0.00	0.00	210	1,156
April	164,300.00	145,402.00	0.00	0.00	0.00	188	912
May	170,100.00	131,130.00	0.00	0.00	0.00	169	606
June	282,000.00	216,191.00	0.00	0.00	0.00	209	1,137
July	333,000.00	264,793.00	0.00	0.00	0.00	187	1,147
August	196,275.00	188,027.00	0.00	0.00	0.00	161	938
September	264,625.00	216,509.00	0.00	0.00	0.00	197	847
October	128,300.00	110,875.00	0.00	0.00	0.00	165	509
November	141,300.00	116,634.00	0.00	0.00	0.00	173	727
December	131,100.00	119,411.00	0.00	0.00	0.00	198	1,034
Totals	2,149,529.00	1,796,251.00	0.00	0.00	0.00	\$2,036	10,948

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:		TONTOKREEK WATER CO	
ADEQ Public Water System Number:		AZ0404021	
ADWR PCC Number:		91-000127.0000	

MAINS		
Sizes (inches)	Material	Length (feet)
1.50	Galvanized	950
1.50	PVC 40	500
2.00	Galvanized	4,900
2.00	PVC 40	800
4.00	Galvanized	4,800
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	

SERVICE LINES		
Material	Percent of system	Year installed
Galvanized steel	100%	1962
NA		
NA		
NA		
NA		

BOOSTER PUMPS		
Horsepower	GPM	Quantity
5	30	1

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
15,000	STEEL	2	2000

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old
5/8 X 3/4	79	11%	80%
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			

FIRE HYDRANTS	
Type	Quantity
Standard *	0
Other	0

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
2,000	STEEL	1	2000

* 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:	N/A
STRUCTURES:	12 X 12 FOOT PUMP HOUSE
OTHER:	N/A

Customer and Other Information	
Name of the System:	TONTO CREEK WATER CO
ADEQ Public Water System Number:	AZ0404021
ADWR PCC Number:	91-000127.0000

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	79				
February	79				
March	79				
April	79				
May	79				
June	79				
July	79				
August	79				
September	79				
October	79				
November	79				
December	79				

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?

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

Tonto Creek Water Company, LLC
Annual Report
Utility Shutoffs / Disconnects
12/31/25

Utility Shutoffs / Disconnects	
Name of the System:	TONTO CREEK WATER CO
ADEQ Public Water System Number:	AZ0404021
ADWR PCC Number:	91-000127.0000

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

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2025 was
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\$1,208

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):

Gila

Name (owner or official) title:

RICHARD COOK; MANAGER

Company name:

Tonto Creek Water Company, LLC

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

FOR THE YEAR ENDING:

12/31/25

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.

Richard Cook - Manager
signature of owner/official

602-327-3159

telephone no.