

ANNUAL REPORT

Of

Company Name:

FISHER'S LANDING WATER & SEWER WORKS, LLC

PO Box 72188

Mailing Address: Yuma AZ
85365

Docket No.:

WS-04047A

For the Year Ended:

12/31/25

RECEIVED BY EMAIL
7/28/2026, 11:05 AM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

WASTEWATER 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:

7/28/2026

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
FISHER'S LANDING WATER & SEWER WORKS, LLC
A Class ☒ Utility

For the Calendar Year Ended: 12/31/25

Primary Address:

PO BOX 72188
City: YUMA State: ARIZONA Zip Code: 85365

Telephone Number:

928-782-7049

Date of Original Organization of Utility:

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Person to whom correspondence should be addressed concerning this report:

Name:

MICHELLE HARVEY, CPA PC

Telephone No. :

928-344-1370

Address:

2869 S. PACIFIC AVENUE
City: YUMA State: Arizona Zip Code: 85365

Email:

rosa@mhcpapc.com

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Name:

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Telephone No. :

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Address:

City: State: Zip Code:

Email:

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Name:

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Telephone No. :

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Address:

City: State: Zip Code:

Email:

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Name:

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Telephone No. :

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Address:

City: State: Zip Code:

Email:

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Name:

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Telephone No. :

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Address:

City: State: Zip Code:

Email:

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Ownership:

Partnership

Counties Served:

Yuma

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
FISHER'S LANDING WATER & SEWER WORKS, LLC

Important changes during the year	
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	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
	If yes, please provide specific details in the box below.
	N/A

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

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Utility Plant in Service (Wastewater)
12/31/25

Utility Plant in Service (Wastewater)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
351	Organization	\$20,000			\$20,000		\$20,000
352	Franchises				0		0
353	Land and Land Rights				0		0
354	Structures and Improvements	26,917			26,917		26,917
355	Power Generation Equipment	25,000			25,000		25,000
360	Collections Wastewater - Force				0		0
361	Collections Wastewater - Gravity	150,000			150,000		150,000
362	Special Collecting Structures				0		0
363	Services to Customers				0		0
364	Flow Measuring Devices	20,000			20,000		20,000
365	Flow Measuring Installations				0		0
366	Reuse Services				0		0
367	Reuse Meters & Meter Installations				0		0
370	Receiving Wells	10,000			10,000		10,000
371	Pumping Equipment	37,934			37,934		37,934
374	Reuse Distribution Reservoirs				0		0
375	Reuse Trans. And Distr. Equipment				0		0
380	Treatment and Disposal Equipment				0		0
381	Plant Sewers				0		0
382	Outfall Sewer Lines				0		0
389	Other Plant and Misc. Equipment				0		0
390	Office Furniture and Equipment	3,000			3,000		3,000
390.1	Computer & Software				0		0
391	Transportation Equipment	2,500			2,500		2,500
392	Stores Equipment				0		0
393	Tools, Shop and Garage Equipment	6,000			6,000		6,000
394	Laboratory Equipment	1,200			1,200		1,200
395	Power Operated Equipment				0		0
396	Communication Equipment	20,000			20,000		20,000
397	Miscellaneous Equipment				0		0
398	Other Tangible Plant	1,200			1,200		1,200
	Totals	\$323,751	\$0	\$0	\$323,751	\$0	\$323,751

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.

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/25

Depreciation Expense for the Current Year (Wastewater)								
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non- depreciable Plant	Depreciation Percentages	Depreciation Expense
351	Organization	\$20,000	\$0	\$0	\$20,000			\$0
352	Franchises	0	0	0	0			0
353	Land and Land Rights	0	0	0	0			0
354	Structures and Improvements	26,917	0	0	26,917		3.33%	896
355	Power Generation Equipment	25,000	0	0	25,000		15.00%	3,750
360	Collections Wastewater - Force	0	0	0	0			0
361	Collections Wastewater - Gravity	150,000	0	0	150,000		2.00%	3,000
362	Special Collecting Structures	0	0	0	0			0
363	Services to Customers	0	0	0	0			0
364	Flow Measuring Devices	20,000	0	0	20,000		2.00%	400
365	Flow Measuring Installations	0	0	0	0			0
366	Reuse Services	0	0	0	0			0
367	Reuse Meters & Meter Installations	0	0	0	0			0
370	Receiving Wells	10,000	0	0	10,000		3.33%	333
371	Pumping Equipment	37,934	0	0	37,934		12.50%	4,742
374	Reuse Distribution Reservoirs	0	0	0	0			0
375	Reuse Trans. And Distr. Equipment	0	0	0	0			0
380	Treatment and Disposal Equipment	0	0	0	0			0
381	Plant Sewers	0	0	0	0			0
382	Outfall Sewer Lines	0	0	0	0			0
389	Other Plant and Misc. Equipment	0	0	0	0			0
390	Office Furniture and Equipment	3,000	0	0	3,000		6.67%	200
390.1	Computer & Software	0	0	0	0			0
391	Transportation Equipment	2,500	0	0	2,500		5.00%	125
392	Stores Equipment	0	0	0	0			0
393	Tools, Shop and Garage Equipment	6,000	0	0	6,000		5.00%	300
394	Laboratory Equipment	1,200	0	0	1,200		5.00%	60
395	Power Operated Equipment	0	0	0	0			0
396	Communication Equipment	20,000	0	0	20,000		5.00%	1,000
397	Miscellaneous Equipment	0	0	0	0			0
398	Other Tangible Plant	1,200	0	0	1,200		5.00%	60
	Subtotal	\$323,751	\$0	\$0	\$323,751	\$0		\$14,866

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
4.59%
\$0

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

DEPRECIATION EXPENSE **\$14,866**

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.

FISHER'S LANDING WATER & SEWER WORKS, 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		\$279,337	\$186,769
132	Special Deposits			
135	Temporary Cash Investments			
141	Customer Accounts Receivable			
142	Other Accounts Receivable			
143	Accumulated Provision for Uncollectable Accounts			
146	Notes Receivable from Associated Companies			
151	Plant Material and Supplies			
162	Prepayments			
173	Accrued Utility Revenue			
174	Miscellaneous Current and Accrued Assets			
	Total Current and Accrued Assets		\$279,337	\$186,769
	Deferred Debits			
186.1	Deferred Rate Case Expense			
	Total Deferred Debits		\$0	\$0
	Fixed Assets			
101	Utility Plant in Service*		\$323,751	\$323,751
103	Property Held for Future Use		385,008	(28,966)
105	Construction Work in Progress		17,448	17,448
108	Accumulated Depreciation (enter as negative)*		(391,432)	0
121	Non-Utility Property		57,505	57,505
122	Accumulated Depreciation - Non Utility		(57,505)	(57,505)
	Total Fixed Assets		\$334,775	\$312,233
	Total Assets		\$614,112	\$499,002

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.

Note these items feed automatically from the adjusted end of year balance from AR4.

FISHER'S LANDING WATER & SEWER WORKS, 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		\$921,921	\$911,290
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies			
235	Customer Deposits			
236	Accrued Taxes		5,028	5,797
237	Accrued Interest			
241	Miscellaneous Current and Accrued Liabilities			
253	Other Deferred Credits			
	Total Current Liabilities		\$926,949	\$917,087
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)			
	Total Long Term Debt		\$0	\$0
	Deferred Credits			
252	Advances in Aid of Construction			
255	Accumulated Deferred Investment Tax Credits			
271	Contributions in Aid of Construction			
272	Less: Amortization of Contributions			
281	Accumulated Deferred Income Tax			
	Total Deferred Credits		\$0	\$0
	Total Liabilities		\$926,949	\$917,087
	Capital Accounts			
201	Common Stock Issued			
211	Other Paid-In Capital			
215	Retained Earnings		(312,837)	(418,085)
218	Proprietary Capital (Sole Props and Partnerships)			
	Total Capital		(\$312,837)	(\$418,085)
	Total Liabilities and Capital		\$614,112	\$499,002

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.

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

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Wastewater Comparative Income Statement
12/31/25

Wastewater 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		
521	Flat Rate Revenues		
522	Measured Revenues	253,733	251,802
534	Rents from Wastewater Property		
536	Other Wastewater Revenues		
	Total Revenues	\$253,733	\$251,802
	Operating Expenses		
701	Salaries and Wages	\$36,979	\$25,000
704	Employee Pensions and Benefits		
710	Purchased Wastewater Treatment		
711	Sludge Removal Expense		
715	Purchased Power	10,128	8,604
716	Fuel for Power Production		
718	Chemicals	6,063	10,169
720	Materials and Supplies		
720.1	Repairs and Maintenance	67,158	20,081
720.2	Office Supplies and Expense	1,827	1,506
721	Office Expense		
731	Contractual Services -Engineering		
732	Contractual Services - Accounting	1,500	1,924
733	Contractual Services - Legal		
734	Contractual Services - Management Fees		
735	Contractual Services - Testing	20,845	13,245
736	Contractual Services - Other	6,837	5,649
740	Rents - Building		
742	Rents - Equipment	855	5,911
750	Transportation Expenses		
757	Insurance - General Liability	1,793	1,481
758	Insurance - Worker's Compensation		
759	Insurance - Other		
760	Advertising Expense		
766	Regulatory Commission Expense - Rate Case		
767	Regulatory Commission Expense - Other		
770	Bad Debt Expense		
775	Miscellaneous Expense	43	
403	Depreciation Expense (From Schedule AR4)	14,866	4,629
408	Taxes Other Than Income	309	967
408.11	Property Taxes	4,562	4,935
408.12	Payroll Taxes	11,030	14,291
409	Income Taxes		
	Total Operating Expenses	\$184,794	\$118,392
	Operating Income / (Loss)	\$68,939	\$133,410
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions		
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)	\$68,939	\$133,410

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.

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Full time equivalent employees
12/31/25

Full time equivalent employees

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

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. A full-time employee is based on 2080 total hours per year. Please calculate partial employees using 2080 hours.

FISHER'S LANDING WATER & SEWER WORKS, 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				
Source of Loan				
ACC Decision No.		N/A		
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:	
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Meter Deposits Refunded During the Test Year:	
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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.

12/31/25

59000 GPD

Wastewater Utility Plant Description (Continued)

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

Note: If you are filing for more than one system, please provide separate sheets for each system.

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FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Wastewater Flows
12/31/25

Wastewater Flows					
Month	Number of Services	Total Monthly Sewage Flow (Gallons)	Sewage Flow on Peak Day	Purchased Power Expense ¹	Purchased Power (kWh) ²
January					
February					
March		N/A			
April					
May					
June					
July					
August					
September					
October					
November					
December					
	Totals	0	0	\$0	0

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Evaporation Ponds
Groundwater Permit Number	N/A
ADEQ Aquifer Protection Permit ("APP") Number	P-100605
ADEQ Reuse Permit Number	N/A
EPA NPDES Permit Number	N/A
APP Effluent Treatment Requirement (Class)?	
Permitted Flow Rate	
Permitted Organic Capacity	
Hydraulic Capacity	
Type of Biological Treatment	

In the space below, list all violations within the past 12 months:

Note: If you are filing for more than one system, please provide separate sheets for each system.

- | |
|---|
| 1 Enter the total purchased power costs for the power meters associated with this system. |
| 2 Enter the total purchased kWh used by the power meters associated with this system. |

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.

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Utility Shutoffs / Disconnects
12/31/25

Utility Shutoffs / Disconnects	
Name of System:	FISHER'S LANDING WATER & SEWER WORKS LLC
Wastewater Inventory Number (if applicable):	14-039

Month	Termination without Notice R14-2-609.B	Termination with Notice R14-2- 609.C	Other
January			
February			
March			
April		N/A	
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.

FISHER'S LANDING WATER & SEWER WORKS, LLC
Annual Report
Property Taxes
12/31/25

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2025 was
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\$9,124

If no property taxes paid, explain why.

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.

Verification and Certification (Taxes)

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

County of (county name):

Yuma

Name (owner or official) title:

SHIRLEY BUSH, GENERAL MANAGER

Company name:

FISHER'S LANDING WATER & SEWER WORKS, LLC

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

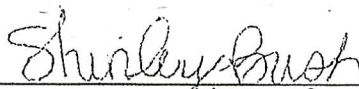
FOR THE YEAR ENDING:

12/31/25

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

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



signature of owner/official

(928) 782-7049

telephone no.