

ANNUAL REPORT

Of

Company Name: Willow Springs Utilities, LLC
3275 W. Ina Rd., Ste. 275

Mailing Address: Tucson AZ
85741-2338

**RECEIVED
BY EMAIL**

3/5/2024, 11:09 AM

**ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

Docket No.: WS-20432A
For the Year Ended: 12/31/23

WASTEWATER UTILITY

To

Arizona Corporation Commission

ARIZONA CORPORATION
COMMISSION
UTILITIES DIVISION
2024 MAR -4 A 11:34

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: 2/28/2024

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
Willow Springs Utilities, LLC
A Class Utility

For the Calendar Year Ended: 12/31/23

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?
	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

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				\$0	\$0	\$0
352	Franchises				0	0	0
353	Land and Land Rights				0	0	0
354	Structures and Improvements				0	0	0
355	Power Generation Equipment				0	0	0
360	Collections Wastewater - Force				0	0	0
361	Collections Wastewater - Gravity				0	0	0
362	Special Collecting Structures				0	0	0
363	Services to Customers				0	0	0
364	Flow Measuring Devices				0	0	0
365	Flow Measuring Installations				0	0	0
366	Reuse Services				0	0	0
367	Reuse Meters & Meter Installations				0	0	0
370	Receiving Wells				0	0	0
371	Pumping Equipment				0	0	0
374	Reuse Distribution Reservoirs				0	0	0
375	Reuse Trans. And Distr. Equipment				0	0	0
380	Treatment and Disposal Equipment				0	0	0
381	Plant Sewers				0	0	0
382	Outfall Sewer Lines				0	0	0
389	Other Plant and Misc. Equipment				0	0	0
390	Office Furniture and Equipment				0	0	0
390.1	Computer & Software				0	0	0
391	Transportation Equipment				0	0	0
392	Stores Equipment				0	0	0
393	Tools, Shop and Garage Equipment				0	0	0
394	Laboratory Equipment				0	0	0
395	Power Operated Equipment				0	0	0
396	Communication Equipment				0	0	0
397	Miscellaneous Equipment				0	0	0
398	Other Tangible Plant				0	0	0
	Totals	\$0	\$0	\$0	\$0	\$0	\$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.

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	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
352	Franchises	0	0	0	0	0	0.00%	0
353	Land and Land Rights	0	0	0	0	0	0.00%	0
354	Structures and Improvements	0	0	0	0	0	0.00%	0
355	Power Generation Equipment	0	0	0	0	0	0.00%	0
360	Collections Wastewater - Force	0	0	0	0	0	0.00%	0
361	Collections Wastewater - Gravity	0	0	0	0	0	0.00%	0
362	Special Collecting Structures	0	0	0	0	0	0.00%	0
363	Services to Customers	0	0	0	0	0	0.00%	0
364	Flow Measuring Devices	0	0	0	0	0	0.00%	0
365	Flow Measuring Installations	0	0	0	0	0	0.00%	0
366	Reuse Services	0	0	0	0	0	0.00%	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	0.00%	0
370	Receiving Wells	0	0	0	0	0	0.00%	0
371	Pumping Equipment	0	0	0	0	0	0.00%	0
374	Reuse Distribution Reservoirs	0	0	0	0	0	0.00%	0
375	Reuse Trans. And Distr. Equipment	0	0	0	0	0	0.00%	0
380	Treatment and Disposal Equipment	0	0	0	0	0	0.00%	0
381	Plant Sewers	0	0	0	0	0	0.00%	0
382	Outfall Sewer Lines	0	0	0	0	0	0.00%	0
389	Other Plant and Misc. Equipment	0	0	0	0	0	0.00%	0
390	Office Furniture and Equipment	0	0	0	0	0	0.00%	0
390.1	Computer & Software	0	0	0	0	0	0.00%	0
391	Transportation Equipment	0	0	0	0	0	0.00%	0
392	Stores Equipment	0	0	0	0	0	0.00%	0
393	Tools, Shop and Garage Equipment	0	0	0	0	0	0.00%	0
394	Laboratory Equipment	0	0	0	0	0	0.00%	0
395	Power Operated Equipment	0	0	0	0	0	0.00%	0
396	Communication Equipment	0	0	0	0	0	0.00%	0
397	Miscellaneous Equipment	0	0	0	0	0	0.00%	0
398	Other Tangible Plant	0	0	0	0	0	0.00%	0
	Subtotal	\$0	\$0	\$0	\$0	\$0		\$0

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

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.

Willow Springs Utilities, LLC
 Annual Report
 Balance Sheet Assets
 12/31/23

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2023)	Balance at End of Year (2023)
Account No.	Current and Accrued Assets			
131	Cash		\$0	\$0
132	Special Deposits		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		0	0
142	Other Accounts Receivable		0	0
143	Accumulated Provision for Uncollectable Accounts		0	0
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		0	0
173	Accrued Utility Revenue		0	0
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$0	\$0
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$0	\$0
	Total Deferred Debits		\$0	\$0
	Fixed Assets			
101	Utility Plant in Service*		\$0	\$0
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		0	0
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$0	\$0
	Total Assets		\$0	\$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.

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

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2023 -	Last Year 01/01/2022 -
	Operating Revenue		
521	Flat Rate Revenues	\$0	\$0
522	Measured Revenues	0	0
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	0	0
	Total Revenues	\$0	\$0
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	0	0
711	Sludge Removal Expense	0	0
715	Purchased Power	0	0
716	Fuel for Power Production	0	0
718	Chemicals	0	0
720	Materials and Supplies	0	0
720.1	Repairs and Maintenance	0	0
720.2	Office Supplies and Expense	0	0
721	Office Expense	0	0
731	Contractual Services -Engineering	0	0
732	Contractual Services - Accounting	0	0
733	Contractual Services - Legal	0	0
734	Contractual Services - Management Fees	0	0
735	Contractual Services - Testing	0	0
736	Contractual Services - Other	0	0
740	Rents - Building	0	0
742	Rents - Equipment	0	0
750	Transportation Expenses	0	0
757	Insurance - General Liability	0	0
758	Insurance - Worker's Compensation	0	0
759	Insurance - Other	0	0
760	Advertising Expense	0	0
766	Regulatory Commission Expense - Rate Case	0	0
767	Regulatory Commission Expense - Other	0	0
770	Bad Debt Expense	0	0
775	Miscellaneous Expense	0	0
403	Depreciation Expense (From Schedule AR4)		0
408	Taxes Other Than Income	0	0
408.11	Property Taxes	0	0
408.12	Payroll Taxes	0	0
409	Income Taxes	0	0
	Total Operating Expenses	\$0	\$0
	Operating Income / (Loss)	\$0	\$0
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	\$0
419	Interest and Dividend Income	0	0
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	0	0
	Total Other Income / (Expense)	\$0	\$0
	Net Income / (Loss)	\$0	\$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.

Willow Springs Utilities, LLC
 Annual Report
 Full time equivalent employees
 12/31/23

Full time equivalent employees

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

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.

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				
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:	\$0
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Meter Deposits Refunded During the Test Year:	\$0
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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.

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					
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	
Groundwater Permit Number	
ADEQ Aquifer Protection Permit ("APP") Number	
ADEQ Reuse Permit Number	
EPA NPDES Permil Number	
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:

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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.

Other Wastewater System Information

Provide a calculation used to determine the value of one wastewater 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 days.
- (b) If no historical flow data are available, use:
$$\text{ERC} = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated. Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC

NA

Method used:

NA

What is the present system connection capacity (in ERCs *) using existing lines?

NA

What is the future system connection capacity (in ERCs *) upon service area buildout?

NA

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

If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.

If the utility does not engage in reuse, has a reuse feasibility study been completed?

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If so, when?

Willow Springs Utilities, LLC
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/23

Utility Shutoffs / Disconnects	
Name of System:	N/A
Wastewater Inventory Number (if applicable):	0

Month	Termination without Notice R14-2-609.B	Termination with Notice R14-2-609.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.

Willow Springs Utilities, LLC
Annual Report
Property Taxes
12/31/23

Property Taxes

Amount of actual property taxes paid during Calendar Year 2023 was

If no property taxes paid, explain why.

The Utility does not own any property.

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): Pinal
Name (owner or official) title: Willow Springs Properties LLC
Company name: Willow Springs Utilities, LLC

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

FOR THE YEAR ENDING: 12/31/23

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.

RECEIVED
UTILITIES DIVISION
2024 MAR -4 A 11:41
ARIZONA CORPORATION
COMMISSION

Kenneth Oy
signature of owner/official

520-247-0297
telephone no.