ANNUAL REPORT

Of

Company Name:

Mountain Dell Water, Inc.

1492 W. Palmer Ave.

Mailing Address:

Flagstaff

AZ

86005

Docket No.:

W-01877A

For the Year Ended:

12/31/23

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: 2/8/2024

ARIZONA CORPORATION COMMISSION WATER UTILITY ANNUAL REPORT Mountain Dell Water, Inc. A Class E Utility

For the Calendar Year En	nded: <u>12/31/23</u>				
Primary Address:	1492 W. Pa	11.00			
City:	1492 W. Pa. Flagstoff	mer Ave. State:	AZ	Zip Code:	186005
~J.[1 (44)]	.,		270000
Telephone Number:	928 774-9550				
Date of Original Organiz	ation of Utility:	1/15/1985			
Darcan to whom carreen	ondence should be address	ad concerning this	ranort:		
Name:	Peter Rezni		s report.		
Telephone No. :	928 774-95				
Address:		er AVE.			
City:	Flagstaff	State:	172	Zip Code:	86005
Email:	Peterrezhick"	2 Ooutlook.		-	
on-site	manager	<u></u>			
Name:	sane	· · · · · · · · · · · · · · · · · · ·			
Telephone No.:					
Address:		State:		Zip Code:	T
City: Email:		J State.]		Zip Code.	
Eman.					
* v.					
Name:		· I			
Telephone No.:					
Address:					'
City:		State:		Zip Code:	
Email:					
N					
Name: Telephone No. :					
Address:			······································		
City:		State:		Zip Code:	T
Email:					
					
1.0					
Name:					
Telephone No.:					
Address:				Test es :	-
City:		State:		Zip Code:	
Email:		•			
Ownership:					
Ownership.		J			
Counties Served:					
					Page 2

ARIZONA CORPORATION COMMISSION WATER UTILITY ANNUAL REPORT Mountain Dell Water, Inc.

	Important changes during the year
NO	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.
No	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.

Mountain Dell Water, Inc. Annual Report Utility Plant in Service (Water) 12/31/23

		Utilit	y Plant in Service	(Water)			
Account	Description	Beginning Year	Current Year	Current Year	Adjusted Original	Accumulated	OCLD (OC less
No.		Original Cost	Additions	Retirements	Cost	Depreciation	AD)
301	Organization	Ø.			\$0		
302	Franchises	Ø			0		
303	Land and Land Rights	15000			0		15000
304	Structures and Improvements	12302			0	12302	
305	Collecting & Improving Reservoirs	Ø			0	7,000 01	
306	Lake, River, Canal Intakes	Ø			0		
307	Wells and Springs	14000			0		14000
308	Infiltration Galleries	0			0		
309	Supply Mains	0			0		
310	Power Generation Equipment	8			0		
311	Pumping Equipment	66007			0	51555	14452
320	Water Treatment Equipment	Ø			0		
320.1	Water Treatment Plants	6			0		
320.2	Solution Chemical Feeders	Ø			0		
320.3	Point-of-Use Treatment Devices	95			0		
330	Distribution Reservoirs and Standpipes	Ø			0		
330.1	Storage Tanks	22252	10350	2500	30/020	17197	12905
330.2	Pressure Tanks	7			0		
331	Transmission and Distribution Mains	11875	-		0	9125	2750
333	Services	0			0		
334	Meters and Meter Installations	20886	45		0	12972	7914
335	Hydrants	0			0		
336	Backflow Prevention Devices	0			0	7.35	
339	Other Plant and Misc. Equipment	4143			0	4037	106
340	Office Furniture and Equipment	1500			0	1500	
340.1	Computer & Software	15			0		
341	Transportation Equipment	5907			0	5907	
342	Stores Equipment	Ø			0		
343	Tools, Shop and Garage Equipment	15000			0	15000	
344	Laboratory Equipment	Ø			0		
345	Power Operated Equipment	1781			0	1718	
346	Communication Equipment	0			0		
347	Miscellaneous Equipment	0			0		
348	Other Tangible Plant	2971			0	2971	
	Totals	19356480	10350 SO	2500 SO	30102 80	133784 SO	67177

30102

Page 4

4037

Mountain Dell Water, Inc. Annual Report Depreciation Expense for the Current Year (Water) 12/31/23

		Depi	eciation Expense	for the Current	Year (Water)				
Account No.	Description	Beginning Year	Current Year	Current Year	Adjusted	Fully	Depreciable	Depreciation	Depreciation
		Original Cost	Additions	Retirements	Original Cost	Depreciated/Non- depreciable Plant	Plant	Percentages	Expense
301	Organization	\$0	\$0	\$0	\$0		\$0		\$0
302	Franchises	0	0	0	0		0		(
303	Land and Land Rights	15000 0	0	0	0		0		
304	Structures and Improvements	123020	0	0	0		0	2.5	176
305	Collecting & Improving Reservoirs	0	0	0	0		0		
306	Lake, River, Canal Intakes	0	0	0	0		0		
307	Wells and Springs	14000 0	0	0	0		0		(
308	Infiltration Galleries	0	0	0	0		0		
309	Supply Mains	0	0	0	0		0		
310	Power Generation Equipment	0	0	0	0		0		
311	Pumping Equipment	66007 0	0	0	0		0	5	3300
320	Water Treatment Equipment	0	0	0	0		0		(
320.1	Water Treatment Plants	0	0	0	0		0		T
320.2	Solution Chemical Feeders	0	0	0	0		0		(
320.3	Point-of-Use Treatment Devices	0	0	()	0		0		(
330	Distribution Reservoirs and Standpipes	0	0	0	0		0		(
330.1	Storage Tanks	222520	10350 0	2500 0	30/02 0		0	5	454
330.2	Pressure Tanks	0	0	0	0		0	1	(
331	Transmission and Distribution Mains	1/875 0	0	0	0	1	0	5	· 500
333	Services	0	0	0	0		0		(
334	Meters and Meter Installations	2088 60	0	0	0		0	Ś	816
335	Hydrants	0	0	0	0		0		(
336	Backflow Prevention Devices	0	0	0	0		0		(
339	Other Plant and Misc. Equipment	4143 0	0	0	0		0	5	1207
340	Office Furniture and Equipment	1500 0	0	0	0	***************************************	0		T ~ ~
340.1	Computer & Software	0	0	0	0		0		, , (
341	Transportation Equipment	5907 0	0	0	0		0		
342	Stores Equipment	0	0	0	0		0		(
343	Tools, Shop and Garage Equipment	150000	0	0	0		0		7
344	Laboratory Equipment	0	0	0	0		0		(
345	Power Operated Equipment	1781 0	0	0	0		0		1
346	Communication Equipment	0	0	0	0		0	<u> </u>	1
347	Miscellaneous Equipment	0	0	0	0		0		1
348	Other Tangible Plant	2911 0	0	0	0		0		1
310	Subtotal	193564 SO	10350 SO	2 FOO 80	20141480	\$0	\$0		5453 SC

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

Less: Amortization of CIAC	
DEPRECIATION EXPENSE	5453

\$0

Mountain Dell Water, Inc. 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	18732	6969
131	Cash		
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable		
146	Notes Receivable from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets	18732	6969
	Total Current and Accrued Assets	\$0	\$0
Account No.	Fixed Assets		
101	Utility Plant in Service*	193564 \$0	201414 \$0
103	Property Held for Future Use		
105	Construction Work in Progress		, -
108	Accumulated Depreciation (enter as negative)*	(128894)	(133784) 0
121	Non-Utility Property		
122	Accumulated Depreciation - Non Utility		
	Total Fixed Assets	64670 \$0	67630 \$0
	Total Assets	83402 \$0	745 99 80

*Note these items feed automatically from AR3 UPIS Page 4

Mountain Dell Water, Inc. Annual Report Balance Sheet Liabilities and Owners Equity

	Balance Sheet Liabilities and Ow	vners Equity	
	Liabilities	Balance at Beginning of Year (2023)	Balance at End of Year (2023)
Account No.	Current Liabilities		
231	Accounts Payable		
232	Notes Payable (Current Portion)		
234	Notes Payable to Associated Companies		
235	Customer Deposits	334	458
236	Accrued Taxes		
237	Accrued Interest		
242	Miscellaneous Current and Accrued Liabilities		
	Total Current Liabilities	334 \$0	458 so
	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	\$0	\$0
	Capital Accounts		
201	Common Stock Issued	22000	22000
211	Other Paid-In Capital		<u> </u>
215	Retained Earnings	61068	52144
218	Proprietary Capital (Sole Props and Partnerships)		
	Total Capital	83068 80	7414/ 80
	Total Liabilities and Capital	83402 \$0	74549 50

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

Account No.	Calendar Year	Current Year	Last Year
Account No.	Calcildai i cai	01/01/2023 - 12/31/2023	01/01/2022 - 12/31/2022
	Operating Revenue	Q170172023 - 1 2/3172023	01/01/2022 - 12/31/2022
461	Metered Water Revenue	37344	24793
460	Unmetered Water Revenue		
462	Fire Protection Revenue		
469	Guaranteed Revenues (Surcharges)		· · · · · · · · · · · · · · · · · · ·
471	Miscellaneous Service Revenues		
474	Other Water Revenue	103	200
	Total Revenues	37447 \$0	34993 S
	Operating Expenses		
601	Salaries and Wages		
604	Employee Pensions and Benefits		
610	Purchased Water		
615	Purchased Power	8524	10121
618	Chemicals		
620	Materials and Supplies	2663	3205
620.1	Repairs and Maintenance	1000	2000
620.2	Office Supplies and Expense	2,502	2765
630	Contractual Services	1322	
631	Contractual Services - Engineering		<u> </u>
632	Contractual Services - Accounting		
633	Contractual Services - Legal		
634	Contractual Services - Management Fees		
635	Contractual Services - Water Testing	1198	1168
636	Contractual Services - Other	e de la companya de	
640	Rents	7. S.	
641	Rental of Building/Real Property	14400	14400
642	Rental of Equipment	2400	2400
650	Transportation Expenses		
657	Insurance - General Liability	1216	1008
657.1	Insurance - Health and Life		
665	Regulatory Commission Expense - Rate		
670	Bad Debt Expense		
675	Miscellaneous Expense		
403	Depreciation Expense (From Schedule AR4)	5453	5490
408	Taxes Other Than Income	2815	2685
408.11	Property Taxes	944	946
409	Income Taxes		
427.1	Customer Security Deposit Interest		
	Total Operating Expenses	44437 \$0	46188
	Operating Income / (Loss)	(6990)\$0	(11195)
410	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	

Mountain Dell Water, Inc. Annual Report Full time equivalent employees 12/31/23

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	2080			0.0
Vice-president				0.0
Manager				0.0
Engineering Staff				0.0
System Operator(s)				0.0
Meter reader				0.0
Customer Service				0.0
Accounting				0.0
Business Office		· · · · · · · · · · · · · · · · · · ·		0.0
Rates Department				0.0
Administrative Staff				0.0
Other				0.0
Total	2080.0	0.0	0.0	0.0

Mountain Dell Water, Inc. Annual Report Supplemental Financial Data (Long-Term Debt) 12/31/23

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:	458	
Meter Deposits Refunded During the Test Year:		72.

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 <u>not</u> be listed. Input 0 or none if there is nothing to report for that cell.

Mountain Dell Water, Inc. Annual Report Well and Water Usage 12/31/23

				Well and Wat	or Liesgo						
Name of the System:		I		TT CHI AND WAL	ci coage		ľ				
ADEQ Public Water Syste		L			·		J				
	em Number:										
ADWR PCC Number: Well registry 55# (55-			C. C. D. A.	- 25/ r \$1-5	Down Masses		F92	Water level	Meter Size	How	
	b 11	D 12: 117)	Casing Depth	Casing Diameter	Pump Motor	Year				I	
XXXXXX):	Pump Horsepower		(feet)	(inches)	Type **	Drilled	2013	2023	(inches)	measured:	Active
55-80202	1 20	37	10		L_S V B.	1978	1052	1077	2	GPM	
55-802025	20	90	8		SVA	1956	7053	1077		bim	
						L	L		-	<u> </u>	
	3.5						<u> </u>				
	Alternative Control									<u> </u>	L
							L				
**							L			L	
	1.54										
	5 V 3 1 1 1										
/							l				
	14. 1										1
4.											
11 1											
Name of system water del	livered to:				-]				
ADWR PCC Number:							_				
Source of water delivered	to another system				-						
							_				
Name of system water rec	eived from:]				
ADWR PCC Number:											
Source of water received					=						
Well registry 55# (55-XX	(XXXX):										
								_			
				Water received				l			
			Water delivered	(purchased) from	Estimated	Purchased	Purchased				
	Water withdrawn	Water sold	(sold) to other	other systems	authorized use	Power	Power				
Month	(gallons)l	(gallons)2	systems (gallons)3	(gallons)4	(gallons)5	Expense ⁶	(kWh)				
January	328	308]			
February	28/	257]			
March	250	237									
April	2.96	239]			
May	491	34/									
June	361	331						1			
July	438	392]			
August	478	780			I			1			
September	3.70	3/2			1		1	l			
October	2.40	2.62			1	1	1	1			
November	785	2,40			<u> </u>	1		1			
December	3/2	292				T	T	l			
Totals	48 51 0.00	3614 0.00	0.00	0.00	0.00	\$0	0	1			
	1221 200	300,700	5,00	0.00	1	L		ı			

If applicab	le, in the space below please provid	de a description for all un-met	ered water use along with amounts:		

ı	ľ	Wate	r withd	rawn	- Total	l gallons	of water	withdra	wn from	pumped	sources.

I 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 least, 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.

		tility Plant Description	 _
Name of the System:	0		
ADEQ Public Water System Number:			_
ADWR PCC Number:			

MAINS						
Sizes (inches)	Material	Length (feet)				
	5Hel					
2	PVC	1200				
	:					

SERVI	CE LINES	
Material	Percent of system	Year installed
Stee)	60	1970
Poly	40	2010

CUSTOMER METERS							
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old				
5/8×3/4	86	45%	90%				
·							

	BOOSTER PUMPS	
Horsepower	GPM	Quantity
10	37	
15'	40	1

STORAGE TANKS						
Capacity (gallons)	Material	Quantity	Year installed			
Capacity (gallons)	Steel	9	2023 2006 1975			
			2006			
			1975			
			2020			
	:	i i				

FIRE HYDRANTS			
Туре	Quantity		
Standard *			
Other			

	PRESSURE/BI	ADDER TAN	KS
Capacity (gallons)	Material	Quantity	Year installed
2000	Stoel		2005

* 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)
For the following thr	ree items, list the utility owned assets in each category for each system.
TREATMENT EQUIPMENT:	
STRUCTURES:	Pump house, Power house, well houses (2)
OTHER:	Tanks, Pressure tank, Truck, Backhoe

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:

(b) ERC (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC 116
Method used: 4

Mountain Dell Water, Inc. Annual Report Customer and Other Information 12/31/23

			Customer and Ot	her Information				
Name of the Sy	stem:	0	-					
ADEQ Public V	Water System Number	er:			T			
ADWR PCC N	umber:				1			
			•		_			
		N	umber of Custom	ers		1		
					Other Non-	1		
Month	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Residential			
January	86					1		
February	86	,						
March	36					i		
April	86							
May	86	,				1		
June	86)				1		
July	86					1		
August	86					1		
September	86							
October	86	i i				1		
November	86							
December	26	,						
Does the Comp	any have an ADWR		Per Day (GCPCPI) requirement?		1		
Is the Water Uti	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? AS Built								
What is the future system connection capacity (in ERCs *) upon service area buildout?								
Describe any pla	ans and estimated co	mpletion dates for a	inv enlargements c	or improvements of	this system			
		1	,	proventents of	ono system.			

^{*} an ERC is based on the calculation on the bottom of $\Delta R9$ page 12.

Mountain Dell Water, Inc. Annual Report Utility Shutoffs / Disconnects 12/31/23

Utility Shutoffs / Disconnects				
Name of the System:	0			
ADEQ Public Water Sy	ystem Number:			
ADWR PCC Number:				

		Termination with	
Month	Termination without	Notice R14-2-	
	Notice R14-2-410.B	410.C	Other
January	Ø		
February	Ø		
March	Ø		
April	Ø		
May	Ø		
June	Ø		***************************************
July	Ó		
August	Ø		
September	8		
October	Ø		XXXX
November	€		
December	Ø		
Total	ø 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.

Mountain Dell Water, Inc. Annual Report Property Taxes 12/31/23

Property Taxes		
Amount of actual property taxes paid during Calendar Year 2023 was	944	
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.

Mountain Dell Water, Inc. Annual Report Verification and Certification (Taxes) 12/31/23

. h

Verification and Certification (Taxes)		
Verification	: State of Arizono, I, the undersigned of the (state name)	
	County of (county name): Name (owner or official) title: Company name: Mountain Dell Water, Inc.	
	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:		
	signature of owner/official	
	telephone no.	
	State of Aci Zonu County of Coconing Subscribed and sworn before me on 3-13-24 (Date) (Notary Signature)	

Ted Sampanes Notary Public Coconino County, Arizona My Comm. Expires 04-27-27 Commission No. 648586