

AMENDED

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**ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

ANNUAL REPORT

Of

Company Name: **Tierra Linda Water Company, Inc.**
PO Box 85160

Mailing Address: Tucson AZ
85754

Docket No.: W-20810A
For the Year Ended: 12/31/24

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: Corrected Filing
Application Date: 10/9/2025

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Tierra Linda Water Company, Inc.
A Class

E

 Utility

For the Calendar Year Ended: 12/31/24

Primary Address:

PO BOX 85160

City:

TUCSON

 State:

Arizona

 Zip Code:

85754

Telephone Number:

520-623-5172

Date of Original Organization of Utility:

4/8/2011

Person to whom correspondence should be addressed concerning this report:

Name:

GARY WENE

Telephone No. :

520-623-5172

Address:

PO BOX 85160

City:

TUCSON

 State:

Arizona

 Zip Code:

85754

Email:

GWENE@SOUTHWESTERNUTILITY.COM

na

Name:

na

Telephone No. :

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Address:

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City:

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 State:

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 Zip Code:

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Email:

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Name:

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Telephone No. :

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Name:

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Telephone No. :

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Address:

na

City:

na

 State:

na

 Zip Code:

na

Email:

na

Ownership:

"S" Corporation

Counties Served:

Pima

Important changes during the year	
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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.
	NA

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.
	NA

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	\$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	62,761	0	0	62,761	62,791	(30)
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	32,054	0	0	32,054	32,054	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	190,531	0	0	190,531	190,531	0
320	Water Treatment Equipment	255,880	0	0	255,880	0	255,880
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	195,918	0	0	195,918	16,290	179,628
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	490,046	0	0	490,046	490,046	0
333	Services	48,908	132,612	0	181,520	0	181,520
334	Meters and Meter Installations	15,254	44,955	0	60,209	0	60,209
335	Hydrants	59,819	0	0	59,819	58,819	1,000
336	Backflow Prevention Devices	0	0	0	0	0	0
339	Other Plant and Misc. Equipment	4,628	0	0	4,628	857	3,771
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	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	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0
	Totals	\$1,355,799	\$177,567	\$0	\$1,533,366	\$851,388	\$681,978

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	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	62,761	0	0	62,761	0	62,761	3.89%	2,441
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	32,054	0	0	32,054	0	32,054	5.00%	1,602
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	190,531	0	0	190,531	0	190,531	3.94%	7,513
320	Water Treatment Equipment	255,880	0	0	255,880	0	255,880	2.88%	7,367
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	195,918	0	0	195,918	0	195,918	5.00%	9,796
330.1	Storage Tanks	0	0	0	0	0	0	0.00%	0
330.2	Pressure Tanks	0	0	0	0	0	0	0.00%	0
331	Transmission and Distribution Mains	490,046	0	0	490,046	0	490,046	4.00%	19,602
333	Services	48,908	132,612	0	181,520	0	181,520	3.34%	3,848
334	Meters and Meter Installations	15,254	44,955	0	60,209	0	60,209	3.92%	1,480
335	Hydrants	59,819	0	0	59,819	0	59,819	4.00%	2,393
336	Backflow Prevention Devices	0	0	0	0	0	0	0.00%	0
339	Other Plant and Misc. Equipment	4,628	0	0	4,628	0	4,628	5.00%	231
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	0	0	0	0	0	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	0	0	0	0	0	0	0.00%	0
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	\$1,355,799	\$177,567	\$0	\$1,533,366	\$0	\$1,533,366		\$56,273

Contribution(s) in Aid of Construction (Gross)	\$997,896
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$997,896
Times: Proposed Amortization Rate	3.67%
Amortization of CIAC	\$36,622

Less: Amortization of CIAC **\$36,622**

DEPRECIATION EXPENSE **\$19,651**

Tierra Linda Water Company, Inc.
Annual Report
Balance Sheet Assets
12/31/24

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	Current and Accrued Assets			
131	Cash		\$90,331	\$68,798
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		5,261	10,235
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		0	0
174	Miscellaneous Current and Accrued Assets		37,398	42,539
	Total Current and Accrued Assets		\$132,990	\$121,572
Account No.	Fixed Assets			
101	Utility Plant in Service*		\$1,355,799	\$1,533,366
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		(795,117)	(851,388)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$560,682	\$681,978
	Total Assets		\$693,673	\$803,550

*Note these items feed automatically from AR3 UPIS Page 4

Tierra Linda Water Company, Inc.
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	Current Liabilities			
231	Accounts Payable		\$3,453	\$9,663
232	Notes Payable (Current Portion)		27,000	27,000
234	Notes Payable to Associated Companies		5,000	5,000
235	Customer Deposits		(464)	(464)
236	Accrued Taxes		635	623
237	Accrued Interest		0	0
242	Miscellaneous Current and Accrued Liabilities		0	0
	Total Current Liabilities		\$35,624	\$41,822
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$341,891	\$457,689
	Deferred Credits			
251	Unamortized Premium on Debt		\$0	\$0
252	Advances in Aid of Construction		0	0
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		727,449	727,449
272	Less: Amortization of Contributions		(214,518)	(251,140)
281	Accumulated Deferred Income Tax		0	0
	Total Deferred Credits		\$512,931	\$476,309
	Total Liabilities		\$890,445	\$975,820
	Capital Accounts			
201	Common Stock Issued		\$10,000	\$10,000
211	Other Paid-In Capital		166,668	166,668
215	Retained Earnings		(373,440)	(348,938)
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		(\$196,772)	(\$172,270)
	Total Liabilities and Capital		\$693,673	\$803,550

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

Tierra Linda Water Company, Inc.
Annual Report
Water Comparative Income Statement
12/31/24

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2024 - 12/31/2024	Last Year 01/01/2023 - 12/31/2023
	Operating Revenue		
461	Metered Water Revenue	\$151,129	\$86,548
460	Unmetered Water Revenue	0	0
462	Fire Protection Revenue	0	0
469	Guaranteed Revenues (Surcharges)	0	0
471	Miscellaneous Service Revenues	0	0
474	Other Water Revenue	552	5,665
	Total Revenues	\$151,681	\$92,213
	Operating Expenses		
601	Salaries and Wages	\$0	\$0
604	Employee Pensions and Benefits	0	0
610	Purchased Water	0	0
615	Purchased Power	7,854	9,184
618	Chemicals	0	0
620	Materials and Supplies	0	0
620.1	Repairs and Maintenance	6,227	42,175
620.2	Office Supplies and Expense	224	153
630	Contractual Services	0	2,886
631	Contractual Services - Engineering	0	0
632	Contractual Services - Accounting	2,140	1,945
633	Contractual Services - Legal	5,679	6,676
634	Contractual Services - Management Fees	45,500	38,500
635	Contractual Services - Water Testing	1,373	1,139
636	Contractual Services - Other	0	0
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	11,746	8,497
657.1	Insurance - Health and Life	0	0
665	Regulatory Commission Expense - Rate	0	2,501
670	Bad Debt Expense	0	0
675	Miscellaneous Expense	2,774	206
403	Depreciation Expense (From Schedule AR4)	19,651	23,412
408	Taxes Other Than Income	0	0
408.11	Property Taxes	4,299	3,745
409	Income Taxes	0	0
427.1	Customer Security Deposit Interest	0	0
	Total Operating Expenses	\$107,468	\$141,019
	Operating Income / (Loss)	\$44,213	(\$48,806)
	Other Income / (Expense)		
419	Interest and Dividend Income	\$204	\$103
421	Non-Utility Income	84	71
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	0	0
	Total Other Income / (Expense)	\$288	\$174
	Net Income / (Loss)	\$44,501	(\$48,632)

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	0.5	0.0	0.0	0.5
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.0	0.3	0.3
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	0.0	0.0
Customer Service	0.0	0.0	0.3	0.3
Accounting	0.0	0.0	0.1	0.1
Business Office	0.0	0.0	0.0	0.0
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	0.5	0.0	1.7	2.2

Tierra Linda Water Company, Inc.
Annual Report
Supplemental Financial Data (Long-Term Debt)
12/31/24

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	11/9/2021	NA	NA	NA
Source of Loan	WIFA	0	0	0
ACC Decision No.	77993	0	0	0
Reason for Loan	Upgrades	0	0	0
Dollar Amt. Issued	\$406,980	\$0	\$0	\$0
Amount Outstanding	\$191,200	\$0	\$0	\$0
Date of Maturity	11/9/2042	NA	NA	NA
Interest Rate	2.76%	0.00%	0.00%	0.00%
Current Year Interest	\$0	\$0	\$0	\$0
Current Year Principal	\$3,280	\$0	\$0	\$0

Meter Deposit Balance at Test Year End:	\$3,292
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Meter Deposits Refunded During the Test Year:	\$10,408
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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:	NA		
ADWR PCC Number:	NA		
Source of water delivered to another system	NA		

Name of system water received from:	NA	
ADWR PCC Number:		NA
Source of water received	NA	
Well registry 55# (55-XXXXXX):	na	

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 Expense ⁶	Purchased Power (kWh) ⁷
January	1,239,500.00	502,170.00	0.00	0.00	0.00	\$754	3,920
February	1,333,000.00	761,030.00	0.00	0.00	0.00	779	4,080
March	1,439,000.00	789,240.00	0.00	0.00	0.00	796	4,160
April	1,678,000.00	1,085,790.00	0.00	0.00	0.00	883	4,680
May	1,549,000.00	981,270.00	0.00	0.00	0.00	910	4,840
June	1,671,000.00	1,051,790.00	0.00	0.00	0.00	995	5,360
July	1,739,000.00	1,113,050.00	0.00	0.00	0.00	1,036	5,560
August	1,406,250.00	1,125,848.00	0.00	0.00	0.00	931	4,960
September	1,184,750.00	1,116,597.00	0.00	0.00	0.00	778	4,040
October	1,206,000.00	1,104,739.00	0.00	0.00	0.00	777	4,040
November	1,284,000.00	1,160,197.00	0.00	0.00	0.00	769	4,000
December	914,000.00	852,540.00	0.00	0.00	0.00	657	3,200
Totals	16,643,500.00	11,644,261.00	0.00	0.00	0.00	\$10,065	52,840

If applicable, in the space below please provide a description for all un-metered water use along with amounts:
na

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:	TIERRA LINDA HOA WC		
ADEQ Public Water System Number:	AZ0410411		
ADWR PCC Number:	91-000514.0000		

MAINS		
Sizes (inches)	Material	Length (feet)
3.00	PVC	1,000
5.00	PVC	6,922
10.00	PVC	1,520
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	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	
HDPE	93%	2005	
Copper	7%	2011	
NA	NA	NA	
NA	NA	NA	
NA	NA	NA	

BOOSTER PUMPS		
Horsepower	GPM	Quantity
10	100	2
50	500	1
NA	NA	NA
NA	NA	NA

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
280,000	STEEL	1	2005
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old
5/8 X 3/4	67	62%	1%
0.75	40	5%	1%
1	1	0%	0%
2	2	0%	100%
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

FIRE HYDRANTS	
Type	Quantity
Standard *	24
Other	0

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
5,000	STEEL	1	2005
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA
NA	NA	NA	NA

* 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:	CHLORINATOR
STRUCTURES:	8X24 FT CONEX ON CONCRETE PAD
OTHER:	NA

Customer and Other Information	
Name of the System:	TIERRA LINDA HOA WC
ADEQ Public Water System Number:	AZ0410411
ADWR PCC Number:	91-000514.0000

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	109	0	0	0	0
February	109	0	0	0	0
March	109	0	0	0	0
April	109	0	0	0	0
May	109	0	0	0	0
June	109	0	0	0	0
July	109	0	0	0	0
August	109	0	0	0	0
September	109	0	0	0	0
October	109	0	0	0	0
November	109	0	0	0	0
December	109	0	0	0	0

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.

NA

Tierra Linda Water Company, Inc.
Annual Report
 Utility Shutoffs / Disconnects
 12/31/24

Utility Shutoffs / Disconnects		
Name of the System:	TIERRA LINDA HOA WC	
ADEQ Public Water System Number:		AZ0410411
ADWR PCC Number:		91-000514.0000

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January	0	1	0
February	0	3	0
March	0	1	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	5	0

Other (description):

NA

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.

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2024 was
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\$4,636

If no property taxes paid, explain why.

NA

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):

Pima

Name (owner or official) title:

Lacey Merritt

Company name:

Tierra Linda Water Company, Inc.

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

FOR THE YEAR ENDING:

12/31/24

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.

Lacey Merritt
signature of owner/official

520-624-1460

telephone no.



Rose S Chacon
Pima County
12/10/26