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ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT

Of

Company Name: Liberty Utilities (Black Mountain Sewer) Corp
14920 W Camelback Rd.,

Mailing Address: Litchfield Park AZ
85340

Docket No.: SW-02361A
For the Year Ended: 12/31/20

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: 11/30/2021

ARIZONA CORPORATION COMMISSION
 WASTEWATER UTILITY ANNUAL REPORT
 Liberty Utilities (Black Mountain Sewer) Corp
 A Class Utility

For the Calendar Year Ended:

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

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 (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	\$0	0	\$0
352	Franchises	0	0	0	0	0	0
353	Land and Land Rights	141,441	17,488	0	158,929	0	158,929
354	Structures and Improvements	4,224,773	4,468	0	4,229,240	1,476,960	2,752,280
355	Power Generation Equipment	9,000	0	0	9,000	2,601	6,399
360	Collections Wastewater - Force	5,019,532	0	0	5,019,532	208,214	4,811,318
361	Collections Wastewater - Gravity	5,592,275	0	108,989	5,483,286	3,840,519	1,642,767
362	Special Collecting Structures	765,437	0	31	765,406	(43,513)	808,919
363	Services to Customers	258,785	0	0	258,785	192,529	66,256
364	Flow Measuring Devices	68,639	0	0	68,639	(19,672)	88,311
365	Flow Measuring Installations	180,051	0	0	180,051	180,051	0
366	Reuse Services	0	0	0	0	0	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	0
370	Receiving Wells	773,931	0	0	773,931	587,293	186,638
371	Pumping Equipment	1,337,054	0	8,962	1,328,092	730,311	597,781
374	Reuse Distribution Reservoirs	0	0	0	0	0	0
375	Reuse Trans. And Distr. Equipment	0	0	0	0	0	0
380	Treatment and Disposal Equipment	468,957	0	38,253	430,704	173,127	257,577
381	Plant Sewers	134,805	0	4,028	130,777	108,138	22,639
382	Outfall Sewer Lines	0	0	0	0	0	0
389	Other Plant and Misc. Equipment	1,002,608	0	5,059	997,549	901,273	96,276
390	Office Furniture and Equipment	84,740	0	0	84,740	69,727	15,013
390.1	Computer & Software	76,058	0	(77,640)	153,698	79,627	74,071
391	Transportation Equipment	120,664	0	0	120,664	70,636	50,028
392	Stores Equipment	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	34,077	0	0	34,077	10,338	23,739
394	Laboratory Equipment	14,219	0	0	14,219	7,001	7,218
395	Power Operated Equipment	0	0	0	0	0	0
396	Communication Equipment	140,106	6,774	0	146,880	96,473	50,407
397	Miscellaneous Equipment	6,892	0	0	6,892	3,101	3,791
398	Other Tangible Plant	0	1,200,080	0	1,200,080	191,387	1,008,693
	Totals	\$20,454,042	\$1,228,810	\$87,682	\$21,595,170	\$8,866,121	\$12,729,049

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.

Liberty Utilities (Black Mountain Sewer) Corp
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/20

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	141,441	\$17,488	\$0	158,929	0	0.00%	0
354	Structures and Improvements	4,224,773	\$4,468	\$0	4,229,240	0	3.33%	140,759
355	Power Generation Equipment	9,000	\$0	\$0	9,000	0	5.00%	450
360	Collections Wastewater - Force	5,019,532	\$0	\$0	5,019,532	0	2.00%	100,391
361	Collections Wastewater - Gravity	5,592,275	\$0	\$108,989	5,483,286	39,500	2.00%	109,966
362	Special Collecting Structures	765,437	\$0	\$31	765,406	0	2.00%	15,308
363	Services to Customers	258,785	\$0	\$0	258,785	0	2.00%	5,176
364	Flow Measuring Devices	68,639	\$0	\$0	68,639	0	10.00%	6,864
365	Flow Measuring Installations	180,051	\$0	\$0	180,051	178,555	10.00%	150
366	Reuse Services	0	\$0	\$0	0	0	2.00%	0
367	Reuse Meters & Meter Installations	0	\$0	\$0	0	0	8.33%	0
370	Receiving Wells	773,931	\$0	\$0	773,931	0	3.33%	25,772
371	Pumping Equipment	1,337,054	\$0	\$8,962	1,328,092	525,810	12.50%	100,845
374	Reuse Distribution Reservoirs	0	\$0	\$0	0	0	2.50%	0
375	Reuse Trans. And Distr. Equipment	0	\$0	\$0	0	0	2.00%	0
380	Treatment and Disposal Equipment	468,957	\$0	\$38,253	430,704	39,520	5.00%	20,516
381	Plant Sewers	134,805	\$0	\$4,028	130,777	118,922	5.00%	693
382	Outfall Sewer Lines	0	\$0	\$0	0	0	3.33%	0
389	Other Plant and Misc. Equipment	1,002,608	\$0	\$5,059	997,549	2,430	6.67%	66,543
390	Office Furniture and Equipment	84,740	\$0	\$0	84,740	0	6.67%	5,652
390.1	Computer & Software	76,058	\$0	(\$77,640)	153,698	3,025	20.00%	22,371
391	Transportation Equipment	120,664	\$0	\$0	120,664	30,529	20.00%	18,027
392	Stores Equipment	0	\$0	\$0	0	0	4.00%	0
393	Tools, Shop and Garage Equipment	34,077	\$0	\$0	34,077	0	5.00%	1,704
394	Laboratory Equipment	14,219	\$0	\$0	14,219	2,430	10.00%	1,179
395	Power Operated Equipment	0	\$0	\$0	0	0	5.00%	0
396	Communication Equipment	140,106	\$6,774	\$0	146,880	34,293	10.00%	10,920
397	Miscellaneous Equipment	6,892	\$0	\$0	6,892	0	10.00%	689
398	Other Tangible Plant	0	\$1,200,080	\$0	1,200,080	0	10.00%	71,379
	Subtotal	\$20,454,042	\$1,228,810	\$87,682	\$21,595,170	\$34,293		\$725,353

\$ -
\$ -

Contribution(s) in Aid of Construction (Gross) \$6,957,144
Less: Non Amortizable Contribution(s) 0
Fully Amortized Contribution(s) 5,664,631
Amortizable Contribution(s) \$1,292,513
Times: Proposed Amortization Rate 3.52%
Amortization of CIAC \$45,467

Less: Amortization of CIAC \$45,467

DEPRECIATION EXPENSE \$679,887

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.

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Balance Sheet Assets
 12/31/20

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2020)	Balance at End of Year (2020)
Account No.	Current and Accrued Assets			
131	Cash		(\$516)	(\$313,041)
132	Special Deposits		362,749	445,825
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		28,036	98,200
142	Other Accounts Receivable		0	0
143	Accumulated Provision for Uncollectable Accounts		(2,472)	(44,284)
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		5,501	4,566
173	Accrued Utility Revenue		233,116	187,195
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$626,413	\$378,462
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$233,734	\$109,663
186.2	Other Deferred Debits		3,830,806	3,830,806
	Total Deferred Debits		\$4,064,540	\$3,940,469
	Fixed Assets			
101	Utility Plant in Service*		\$20,454,042	\$21,595,170
103	Property Held for Future Use		0	0
105	Construction Work in Progress		320,328	487,044
108	Accumulated Depreciation (enter as negative)*		(8,061,591)	(8,866,121)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$12,712,779	\$13,216,093
	Total Assets		\$17,403,733	\$17,535,024

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.

Liberty Utilities (Black Mountain Sewer) Corp
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2020)	Balance at End of Year (2020)
Account No.	Current Liabilities			
231	Accounts Payable		\$52	(\$330)
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		7,810,155	6,892,926
235	Customer Deposits		0	390
236	Accrued Taxes		168,822	129,705
237	Accrued Interest		59,976	67,909
241	Miscellaneous Current and Accrued Liabilities		452,663	1,210,177
253	Other Deferred Credits		399,656	480,540
	Total Current Liabilities		\$8,891,324	\$8,781,317
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$3,400,000	\$3,400,000
	Total Long Term Debt		\$3,400,000	\$3,400,000
	Deferred Credits			
252	Advances in Aid of Construction		\$225,739	\$119,645
255	Accumulated Deferred Investment Tax Credits		413,305	413,305
271	Contributions in Aid of Construction		6,964,644	6,964,644
272	Less: Amortization of Contributions		(5,696,392)	(5,699,972)
281	Accumulated Deferred Income Tax		0	0
	Total Deferred Credits		\$1,907,296	\$1,797,623
	Total Liabilities		\$14,198,620	\$13,978,939
	Capital Accounts			
201	Common Stock Issued		\$1,009,680	\$1,009,680
211	Other Paid-In Capital		(3,400,000)	(3,400,000)
215	Retained Earnings		5,595,433	5,946,405
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$3,205,113	\$3,556,085
	Total Liabilities and Capital		\$17,403,733	\$17,535,024

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!

Liberty Utilities (Black Mountain Sewer) Corp
Annual Report
Wastewater Comparative Income Statement
12/31/20

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2020 -	Last Year 01/01/2019 -
	Operating Revenue		
521	Flat Rate Revenues	\$2,478,228	\$2,474,520
522	Measured Revenues	19,924	0
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	6,695	13,289
420	AFUDC Income	64,168	96,201
	Total Revenues	\$2,569,014	\$2,584,010
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	225,826	203,011
711	Sludge Removal Expense	0	0
715	Purchased Power	25,482	25,127
716	Fuel for Power Production	0	0
718	Chemicals	0	0
720	Materials and Supplies	1,015	2,876
720.1	Repairs and Maintenance	11,131	111
720.2	Office Supplies and Expense	3,641	4,028
721	Office Expense	13,631	15,020
731	Contractual Services -Engineering	0	0
732	Contractual Services - Accounting	11	6,812
733	Contractual Services - Legal	35,097	2,666
734	Contractual Services - Management Fees	485,040	476,260
735	Contractual Services - Testing	12,308	15,238
736	Contractual Services - Other	266,214	217,934
740	Rents - Building	27,327	26,772
742	Rents - Equipment	0	0
750	Transportation Expenses	9,091	10,753
757	Insurance - General Liability	8,097	1,754
758	Insurance - Worker's Compensation	2,347	9,384
759	Insurance - Other	0	0
760	Advertising Expense	1,192	0
766	Regulatory Commission Expense - Rate Case	0	0
767	Regulatory Commission Expense - Other	0	0
770	Bad Debt Expense	41,101	7,088
775	Miscellaneous Expense	39,139	44,751
403	Depreciation Expense (From Schedule AR4)	679,887	409,544
408	Taxes Other Than Income	0	114,333
408.11	Property Taxes	60,709	53,577
408.12	Payroll Taxes	0	0
409	Income Taxes	154,094	193,209
	Total Operating Expenses	\$2,102,380	\$1,840,248
	Operating Income / (Loss)	\$466,634	\$743,762
	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)	(115,661)	(45,957)
	Total Other Income / (Expense)	(\$115,661)	(\$45,957)
	Net Income / (Loss)	\$350,973	\$697,805

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.

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	0.7	0.0	0.0	0.7
System Operator(s)	3.3	0.0	0.0	3.3
Customer Service	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	0.0
Business Office	2.1	0.3	0.0	2.4
Rates Department	0.0	0.0	0.0	0.0
Administrative Staff	0.4	0.0	0.0	0.4
Other	1.3	0.2	0.0	1.5
Total	7.9	0.5	0.0	8.4

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.

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Supplemental Financial Data (Long-Term Debt)
 12/31/20

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	6/27/2019	NA	NA	NA
Source of Loan	Liberty Utilities Co	NA	NA	NA
ACC Decision No.	75510	NA	NA	NA
Reason for Loan	Approved Capital	NA	NA	NA
Dollar Amt. Issued	\$ 3,400,000	NA	NA	NA
Amount Outstanding	\$ 3,400,000	NA	NA	NA
Date of Maturity	6/24/2029	NA	NA	NA
Interest Rate	3.36%	NA	NA	NA
Current Year Interest	\$ 99,744	NA	NA	NA
Current Year Principal	\$ -	NA	NA	NA

Meter Deposit Balance at Test Year End:	\$0
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Meter Deposits Refunded During the Test Year:	\$0
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<i>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.</i>

Wastewater Utility Plant Description

Name of System:	Liberty Utilities (Black Mountain Sewer) Corp.
Wastewater Inventory Number (if applicable):	APP100351
Type of Treatment	Extended Aeration
Design Capacity of Plant (Gallons per day)	160000GPD BMSC Facility/318,000 GPD Scottsdale

LIFT STATION FACILITIES					
Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)	Year Constructed
Commercial	2	35 HP	200	1080	*2018
CIE - No Longer Exists	N/A	N/A	N/A	N/A	NA
Indian Rock	2	6.5	100	470	*2018
Sage Brush	2	4	45	470	*2014
Trade Center	2	10	174	1000	2005
Sentinel Rock	2	15	370	1500	1999
Carefree Highway	2	20	150	1525	1997
Stage Coach Pass	2	11	50	470	*2019
Peaceful Place	2	3	15	470	*2010
Sunset Trails	2	20	150	2600	1998
El Pedregal	2	10	185	2000	1988
Ridgeview	2	7.5	100	470	1996
Canyon Crossings - New	2	4	85	1000	*2019
Carefree Village	2	2.7	85	1760	2003
Indian Basket	2	1	11	150	*2018
NA	NA	NA	NA	NA	*Upgrades

FORCE MAINS		
Size	Material	Length (Feet)
Unknown	ACP/PVC/DIP	3,581
1.5 inch	ACP	2,660
2 inch	ACP	5,352
2.5 inch	PVC	164
3 inch	PVC	685
4 inch	PVC	7,263
6 inch	PVC	39,327
8 inch	PVC	625
10 inch	PVC	1,188

MANHOLES	
Type	Quantity
Standard	1,069
Drop	20

CLEANOUTS	
Quantity	
36	
NA	
NA	
NA	

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

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. Copy and paste this sheet as many times as is necessary.

Wastewater Utility Plant Description (Continued)					
GRAVITY MAINS			SERVICES/LATERALS		
Sizes (inches)	Material	Length (feet)	Size (inches)	Material	Quantity
4	VCP/PVC/DIP/ABS	473	4	NA	2,349
6	VCP/PVC/DIP/ABS	12,457	6	NA	134
8	VCP/PVC/DIP/ABS	196,190	NA	NA	NA
10	VCP/PVC/DIP/ABS	3,145	NA	NA	NA
12	VCP/PVC/DIP/ABS	3,061	NA	NA	NA
15	VCP/PVC/DIP/ABS	1,708	NA	NA	NA
18	VCP/PVC/DIP/ABS	130	NA	NA	NA
21	VCP/PVC/DIP/ABS	74	NA	NA	NA
24	VCP/PVC/DIP/ABS	0	NA	NA	NA
30	VCP/PVC/DIP/ABS	0	NA	NA	NA
Unknown & 16	VCP/PVC/DIP/ABS	2,786	NA	NA	NA
2	VCP/PVC/DIP/ABS	473	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

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

SOLIDS PROCESSING AND HANDLING FACILITIES	N/A
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	Sodium Hypochlorite Emergency pumps
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	NA
STRUCTURES (Buildings, Fences, Etc.)	14 Collection lift stations, Concrete Black Wall
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Odor Control Scrubber (Commercial Lift Station), Stand-by Generator (Portable); Lifting Crane Assembly; Ford Pickup (x2); Stand by Generators (Carefree Village, Commercial, New Trade Center)

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

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. Copy and paste this sheet as many times as is necessary.

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	2,281	6,721,000	264,000	\$2,371	12,603
February	2,281	7,057,000	316,000	2,150	11,622
March	2,293	9,284,000	407,000	2,080	11,245
April	2,285	5,784,000	278,000	2,155	11,733
May	2,268	5,650,000	296,000	2,200	10,137
June	2,286	5,339,000	236,000	1,864	9,179
July	2,282	5,066,000	216,000	1,916	8,786
August	2,290	6,167,000	245,000	2,301	10,396
September	2,284	6,297,000	265,000	2,268	10,455
October	2,292	5,951,000	264,000	1,995	10,224
November	2,293	6,193,000	272,000	2,063	10,886
December	2,282	6,405,000	264,000	2,483	10,886
	Totals	75,914,000	3,323,000	\$25,847	128,152

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Other
Groundwater Permit Number	NA
ADEQ Aquifer Protection Permit ("APP") Number	APP100351
ADEQ Reuse Permit Number	R105424
EPA NPDES Permil Number	NA
APP Effluent Treatment Requirement (Class)?	A+
Permitted Flow Rate	120000 GPD
Permitted Organic Capacity	NA
Hydraulic Capacity	NA
Type of Biological Treatment	N/A

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

N/A

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

91

Method used:

(a)

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

2,490

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

3,751

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

Carefree Quarter would add 90,500 gallons on the average day or 1016 ERCs and is expected in 2021. The remaining build out is infill, no specific timeframe associated with that, estimated at 10% of existing ERCs.

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.

NA

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

N/A

If so, when?

NA

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/20

Utility Shutoffs / Disconnects	
Name of System:	Liberty Utilities (Black Mountain Sewer) Corp.
Wastewater Inventory Number (if applicable):	APP100351

Month	Termination without Notice R14-2-609.B	Termination with Notice R14-2-609.C	Other
January	0	0	0
February	0	0	0
March	0	0	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	0	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.

Liberty Utilities (Black Mountain Sewer) Corp
Annual Report
Property Taxes
12/31/20

Property Taxes	
----------------	--

Amount of actual property taxes paid during Calendar Year 2020 was	
--	--

	\$60,709
--	----------

If no property taxes paid, explain why.

N/A

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 Sworn Statement (Taxes)

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

County of (county name): Maricopa
Name (owner or official) title: Matthew Garlick
Company name: Liberty Utilities (Black Mountain Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/20

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.

Sworn Statement: I HEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

Matthew Garlick
signature of owner/official

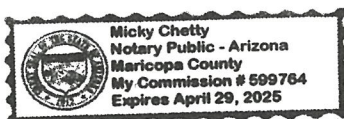
623-298-3763
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Maricopa
(county name)
THIS 19th DAY OF November, 2021
(month) and (year)

MY COMMISSION EXPIRES

April 29, 2025
(date)



Micky Chetty
(signature of notary public)

Verification and Sworn Statement

Verification:

State of Arizona I, the undersigned of the
(state name)
County of (county name): Maricopa
Name (owner or official) title: Matthew Garlick
Company name: Liberty Utilities (Black Mountain Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/20

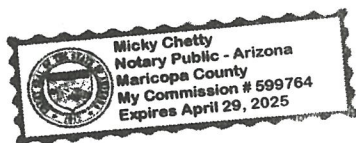
HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)
\$2,504,846
(The amount in the box above includes
\$0 in sales taxes
billed or collected)

Matthew Garlick
signature of owner/official
623-298-3763
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY Maricopa
(county name)
THIS 19th DAY OF November, 2021
(month) and (year)
MY COMMISSION EXPIRES April 29, 2025
(date)



Nicky Chetty
(signature of notary public)

Verification and Sworn Statement (Residential Revenue)

Verification:

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

County of (county name): Maricopa
Name (owner or official) title: Matthew Garlick
Company name: Liberty Utilities (Black Mountain Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/20

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.

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$2,146,354

(The amount in the box above includes
\$0 in sales taxes
billed or collected)

Matthew Garlick

signature of owner/official

623-298-3763

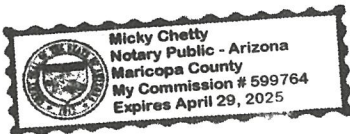
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Maricopa
(county name)

THIS 19th DAY OF November, 2021
(month) and (year)

MY COMMISSION EXPIRES April 29, 2025
(date)



Micky chetty

(signature of notary public)

Full Gross-up Method for Income Tax Statement of Certification

Verification:

State of Ariz o n a I, the undersigned of the
(state name)

County of (county name): Maricopa
Name (owner or official) title: Matthew Garlick
Company name: Liberty Utilities (Black Mountain Sewer) Corp

FOR THE YEAR ENDING: 12/31/20

Sworn Statement:

IN ACCORDANCE WITH THE REQUIREMENTS OF DECISION NO. 77084, BECAUSE THE UTILITY REQUIRES THE GROSS UP OF ADVANCES AND CONTRIBUTIONS, I HEREBY STATE THAT THE UTILITY HAS INCURRED OR IS EXPECTED TO INCUR A NET INCREASE IN CURRENT INCOME TAX EXPENSE OR A DECREASE IN DEFERRED TAX ASSET FOR A CARRY FORWARD ACCORDING TO GAAP IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF THE REQUIRED GROSS UP PAID BY DEVELOPERS IN THE PERIOD COVERED BY THIS ANNUAL REPORT.

Matthew Garlick

signature of owner/official

623-298-3763

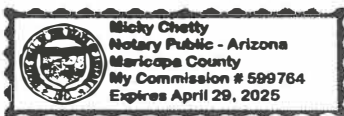
telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

Maricopa
(county name)

THIS 19th DAY OF November, 2021
(month) and (year)

MY COMMISSION EXPIRES April 29, 2025
(date)



Mickey Chetty

(signature of notary public)