

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: 12/31/23

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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: 6/20/2024

ARIZONA CORPORATION COMMISSION
 WASTEWATER UTILITY ANNUAL REPORT
 Liberty Utilities (Black Mountain Sewer) Corp
 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:

Management Contact

Name:
 Telephone No. :
 Address:
 City: State: Zip Code:
 Email:

Management Contact

Name:
 Telephone No. :
 Address:
 City: State: Zip Code:
 Email:

NA

Name:
 Telephone No. :
 Address:
 City: State: Zip Code:
 Email:

NA

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	168,047	3,868	18,544	\$153,371	0	\$153,371
354	Structures and Improvements	4,321,364	5,600	2,198,269	\$2,128,695	344,197	\$1,784,498
355	Power Generation Equipment	9,000	0	0	\$9,000	3,951	\$5,049
360	Collections Wastewater - Force	5,069,523	185,397	0	\$5,254,920	513,011	\$4,741,909
361	Collections Wastewater - Gravity	5,642,373	478,017	0	\$6,120,390	4,142,274	\$1,978,116
362	Special Collecting Structures	765,406	93,196	0	\$858,602	3,343	\$855,259
363	Services to Customers	365,882	5,711	0	\$371,593	204,362	\$167,231
364	Flow Measuring Devices	68,638	53,163	0	\$121,801	3,578	\$118,223
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	802,684	(28,753)	0	\$773,931	665,566	\$108,365
371	Pumping Equipment	1,482,444	421,182	0	\$1,903,626	1,002,595	\$901,030
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	432,676	10,568	0	\$443,245	227,372	\$215,872
381	Plant Sewers	150,908	10,700	0	\$161,608	118,846	\$42,762
382	Outfall Sewer Lines	0	0	0	\$0	0	\$0
389	Other Plant and Misc. Equipment	997,549	91,856	0	\$1,089,404	876,639	\$212,766
390	Office Furniture and Equipment	84,741	218,078	0	\$302,820	91,002	\$211,818
390.1	Computer & Software	158,707	244	158,707	\$244	24	\$220
391	Transportation Equipment	120,665	82,934	0	\$203,599	121,130	\$82,469
392	Stores Equipment	0	5,159	0	\$5,159	103	\$5,056
393	Tools, Shop and Garage Equipment	84,819	2,641	0	\$87,461	19,321	\$68,139
394	Laboratory Equipment	15,452	492	0	\$15,944	10,993	\$4,951
395	Power Operated Equipment	0	0	0	\$0	0	\$0
396	Communication Equipment	249,201	(12,251)	0	\$236,950	146,913	\$90,037
397	Miscellaneous Equipment	31,605	0	0	\$31,605	11,347	\$20,257
398	Other Tangible Plant	1,200,080	1,913,706	0	\$3,113,786	549,837	\$2,563,949
	Totals	\$22,401,814	\$3,541,509	\$2,375,519	\$23,567,804	\$9,236,456	\$14,331,348

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)
12/31/23

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	168,047	3,868	18,544	153,371	0	0.00%	0
354	Structures and Improvements	4,321,364	5,600	2,198,269	2,128,695	23,797	3.33%	106,601
355	Power Generation Equipment	9,000	0	0	9,000	0	5.00%	450
360	Collections Wastewater - Force	5,069,523	185,397	0	5,254,920	0	2.00%	103,244
361	Collections Wastewater - Gravity	5,642,373	478,017	0	6,120,390	3,896,649	2.00%	39,695
362	Special Collecting Structures	765,406	93,196	0	858,602	0	2.00%	16,240
363	Services to Customers	365,882	5,711	0	371,593	186,961	2.00%	3,636
364	Flow Measuring Devices	68,638	53,163	0	121,801	0	10.00%	9,522
365	Flow Measuring Installations	180,051	0	0	180,051	180,051	10.00%	0
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	802,684	(28,753)	0	773,931	0	3.33%	26,251
371	Pumping Equipment	1,482,444	421,182	0	1,903,626	793,493	12.50%	112,443
374	Reuse Distribution Reservoirs	0	0	0	0	0	2.50%	0
375	Reuse Trans. And Distr. Equipment	0	0	0	0	0	2.50%	0
380	Treatment and Disposal Equipment	432,676	10,568	0	443,245	76,298	5.00%	18,083
381	Plant Sewers	150,908	10,700	0	161,608	116,917	5.00%	1,967
382	Outfall Sewer Lines	0	0	0	0	0	3.33%	0
389	Other Plant and Misc. Equipment	997,549	91,856	0	1,089,404	910,707	6.67%	8,856
390	Office Furniture and Equipment	84,741	218,078	0	302,820	82,355	6.67%	7,432
390.1	Computer & Software	158,707	244	158,707	244	0	20.00%	15,895
391	Transportation Equipment	120,665	82,934	0	203,599	54,942	20.00%	21,438
392	Stores Equipment	0	5,159	0	5,159	0	4.00%	103
393	Tools, Shop and Garage Equipment	84,819	2,641	0	87,461	0	5.00%	4,307
394	Laboratory Equipment	15,452	492	0	15,944	2,416	10.00%	1,328
395	Power Operated Equipment	0	0	0	0	0	5.00%	0
396	Communication Equipment	249,201	(12,251)	0	236,950	87,583	10.00%	15,549
397	Miscellaneous Equipment	31,605	0	0	31,605	0	10.00%	3,160
398	Other Tangible Plant	1,200,080	1,913,706	0	3,113,786	0	10.00%	215,693
	Subtotal	\$22,401,814	\$3,541,509	\$2,375,519	\$23,567,804	\$6,412,171		\$731,893

Contribution(s) in Aid of Construction (Gross)	\$6,957,144
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	5,710,098
Amortizable Contribution(s)	\$1,247,046
Times: Proposed Amortization Rate	3.82%
Amortization of CIAC	\$47,610
Less: Amortization of CIAC	\$47,610
DEPRECIATION EXPENSE	\$684,283

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
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		\$69,276	\$103,661
132	Special Deposits		444,344	\$447,698
135	Temporary Cash Investments		0	\$0
141	Customer Accounts Receivable		99,390	\$206,510
142	Other Accounts Receivable		0	\$0
143	Accumulated Provision for Uncollectable Accounts		(31,363)	(\$29,099)
146	Notes Receivable from Associated Companies		0	\$2,549,171
151	Plant Material and Supplies		0	\$0
162	Prepayments		2,333	\$2,333
173	Accrued Utility Revenue		238,702	\$260,433
174	Miscellaneous Current and Accrued Assets		0	\$0
	Total Current and Accrued Assets		\$822,682	\$3,540,707
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$141,254	\$70,276
186.2	Other Deferred Debits		2,625,192	2,415,886
	Total Deferred Debits		\$2,766,446	\$2,486,162
	Fixed Assets			
101	Utility Plant in Service*		\$22,401,814	\$23,567,804
103	Property Held for Future Use		0	0
105	Construction Work in Progress		1,356,921	605,406
108	Accumulated Depreciation (enter as negative)*		(10,045,905)	(9,236,456)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$13,712,830	\$14,936,754
	Total Assets		\$17,301,958	\$20,963,623

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 (2023)	Balance at End of Year (2023)
Account No.	Current Liabilities			
231	Accounts Payable		(\$330)	\$51,656
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		5,497,023	8,718,588
235	Customer Deposits		31,488	37,068
236	Accrued Taxes		(16,573)	205,088
237	Accrued Interest		296,389	410,629
241	Miscellaneous Current and Accrued Liabilities		458,479	523,064
253	Other Deferred Credits		489,993	496,796
	Total Current Liabilities		\$6,756,469	\$10,442,890
	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		\$188,225	\$188,225
255	Accumulated Deferred Investment Tax Credits		242,094	206,050
271	Contributions in Aid of Construction		6,964,644	6,964,644
272	Less: Amortization of Contributions		(5,862,069)	(5,927,607)
281	Accumulated Deferred Income Tax		1,656,762	1,508,069
	Total Deferred Credits		\$3,189,656	\$2,939,381
	Total Liabilities		\$13,346,125	\$16,782,271
	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		6,346,153	6,571,672
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$3,955,833	\$4,181,352
	Total Liabilities and Capital		\$17,301,958	\$20,963,623

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
12/31/23

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2023 -	Last Year 01/01/2022 -
	Operating Revenue		
521	Flat Rate Revenues	\$2,304,246	\$2,501,556
522	Measured Revenues	585,571	268,003
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	6,774	15,536
420	AFUDC Income	0	0
	Total Revenues	\$2,896,591	\$2,785,095
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	\$265,875	467,820
711	Sludge Removal Expense	\$324	0
715	Purchased Power	\$18,162	38,264
716	Fuel for Power Production	\$0	0
718	Chemicals	\$350	3,710
720	Materials and Supplies	\$3,108	2,277
720.1	Repairs and Maintenance	\$1,227	1,425
720.2	Office Supplies and Expense	\$380	1,524
721	Office Expense	\$979	17,626
731	Contractual Services -Engineering	\$0	0
732	Contractual Services - Accounting	\$7,678	8,128
733	Contractual Services - Legal	(\$13,391)	12,000
734	Contractual Services - Management Fees	\$904,552	612,529
735	Contractual Services - Testing	\$5,035	23,647
736	Contractual Services - Other	\$60,082	90,936
740	Rents - Building	\$28,817	35,383
742	Rents - Equipment	\$0	0
750	Transportation Expenses	\$6,704	15,960
757	Insurance - General Liability	\$26,312	22,287
758	Insurance - Worker's Compensation	\$0	0
759	Insurance - Other	(\$1,437)	2,682
760	Advertising Expense	\$2,006	4,869
766	Regulatory Commission Expense - Rate Case	\$94,871	0
767	Regulatory Commission Expense - Other	\$0	0
770	Bad Debt Expense	(\$2,214)	8,457
775	Miscellaneous Expense	\$64,986	29,264
403	Depreciation Expense (From Schedule AR4)	\$684,283	559,451
408	Taxes Other Than Income	0	0
408.11	Property Taxes	\$41,952	39,245
408.12	Payroll Taxes	0	0
409	Income Taxes	\$30,516	(10,760)
	Total Operating Expenses	\$2,231,156	\$1,986,723
	Operating Income / (Loss)	\$665,435	\$798,372
	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)	(42,401)	(179,595)
427	Interest (Expense)	(110,205)	(114,365)
	Total Other Income / (Expense)	(\$152,606)	(\$293,960)
	Net Income / (Loss)	\$512,828	\$504,412

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.

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	0.0	0.0	0.0	0.1
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)	1.3	0.0	0.0	1.3
Customer Service	1.1	0.1	0.0	1.2
Accounting	0.0	0.5	0.0	0.5
Business Office	0.0	0.0	0.0	0.0
Rates Department	0.2	0.0	0.0	0.2
Administrative Staff	0.3	0.2	0.0	0.5
Other	0.0	0.0	0.0	0.0
Total	3.7	0.8	0.0	4.4

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)
 12/31/23

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 C	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	\$ 114,240	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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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 Utility Plant Description

Name of System:	Liberty Utilities (Black Mountain Sewer) Corp.
Wastewater Inventory Number (if applicable):	APP100351
Type of Treatment	Other
Design Capacity of Plant (Gallons per day)	N/A

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	1,079
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	2,379
6	VCP/PVC/DIP/ABS	12,457	6	NA	134
8	VCP/PVC/DIP/ABS	197,010	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.)	N/A
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	2,208	9,515,592	349,740.000	\$3,142	16,679
February	2,201	9,062,230	353,799.000	\$2,723	14,529
March	2,203	12,174,701	516,823.000	\$3,162	15,960
April	2,196	9,423,000	368,729.000	\$3,184	15,880
May	2,136	7,299,000	269,949.000	\$3,100	13,970
June	2,161	5,937,000	221,027.000	\$2,982	13,325
July	2,199	5,579,000	205,267.000	\$3,033	13,355
August	2,145	5,814,600	210,099.000	\$2,972	13,120
September	2,189	6,169,400	244,778.000	\$3,550	15,877
October	2,192	7,421,000	269,604.000	\$3,042	13,624
November	2,177	7,969,321	284,685.000	\$2,666	12,796
December	2,162	8,069,842	285,732.000	\$3,037	14,701
Totals		94,434,686	3,580,232	\$36,593	173,816

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Other
Groundwater Permit Number	NA
ADEQ Aquifer Protection Permit ("APP") Number	NA
ADEQ Reuse Permit Number	NA
EPA NPDES Permil Number	NA
APP Effluent Treatment Requirement (Class)?	NA
Permitted Flow Rate	NA
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:
 $ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$

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
Method used:

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

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

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

N/A

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?

If so, when?

NA

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/23

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

Month	0	0	0
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 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
Property Taxes
12/31/23

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2023 was	
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	\$41,952
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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: Moses Thompson, President
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: 12/31/23

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.

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.



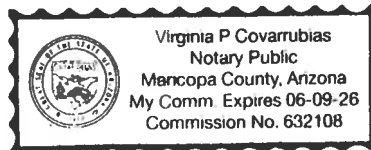
signature of owner/official

623-298-3744
telephone no.

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

THIS 20th DAY OF Maricopa
June 2024
(month) and (year)

MY COMMISSION EXPIRES June 09, 2026
(date)



Virginia P. Covarrubias
(signature of notary public)