

ANNUAL REPORT

Of

Company Name: Liberty Utilities (Entrada Del Oro Sewer) Corp
14920 W Camelback Rd.,

Mailing Address: Litchfield Park AZ
85340

**RECEIVED
BY EMAIL
MAY 8, 2023 4:09 PM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

Docket No.: SW-04316A
For the Year Ended: 12/31/22

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: 4/13/2023

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
Liberty Utilities (Entrada Del Oro Sewer) Corp
A Class ☐ D ☒ Utility

For the Calendar Year Ended: 12/31/22

Primary Address:

14920 W Camelback Rd.,
City: Litchfield Park State: Arizona Zip Code: 85340

Telephone Number:

623-935-9367

Date of Original Organization of Utility:

3/2/2005

Person to whom correspondence should be addressed concerning this report:

Name:

Nick Liu

Telephone No. :

623-298-3762

Address:

14920 W Camelback Rd.,
City: Litchfield Park State: Arizona Zip Code: 85340

Email:

Nick.Liu@LibertyUtilities.com

Management Contact
Name:

Moses Thompson

Telephone No. :

623-695-4342

Address:

14920 W Camelback Rd.,
City: Litchfield Park State: Arizona Zip Code: 85340

Email:

Moses.Thompson@LibertyUtilities.com

Management Contact
Name:

Josh Reiff

Telephone No. :

623-935-9367

Address:

6520 East US Highway 60
City: Gold Canyon State: Arizona Zip Code: 85118

Email:

Josh.Reiff@libertyutilities.com

NA
Name:

NA

Telephone No. :

NA

Address:

NA
City: NA State: Arizona Zip Code: NA

Email:

NA

NA
Name:

NA

Telephone No. :

NA

Address:

NA
City: NA State: Arizona Zip Code: NA

Email:

NA

Ownership:

"C" Corporation

Counties Served:

Pinal

ARIZONA CORPORATION COMMISSION
WATER UTILITY ANNUAL REPORT
Liberty Utilities (Entrada Del Oro Sewer) Corp

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	\$37,898	\$0	\$0	\$37,898	\$0	\$37,898
352	Franchises	745	0	0	745	0	745
353	Land and Land Rights	405,565	0	0	405,565	0	405,565
354	Structures and Improvements	570,992	6,317	0	577,309	304,166	273,143
355	Power Generation Equipment	124,916	0	0	124,916	84,701	40,215
360	Collections Wastewater - Force	7,141	0	0	7,141	2,476	4,665
361	Collections Wastewater - Gravity	480,710	0	0	480,710	164,291	316,419
362	Special Collecting Structures	0	0	0	0	0	0
363	Services to Customers	122,760	0	0	122,760	42,557	80,203
364	Flow Measuring Devices	10,980	0	0	10,980	9,197	1,784
365	Flow Measuring Installations	12,858	0	0	12,858	10,258	2,600
366	Reuse Services	0	0	0	0	0	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	0
370	Receiving Wells	26,226	0	0	26,226	15,138	11,088
371	Pumping Equipment	225,894	0	0	225,894	185,282	40,612
374	Reuse Distribution Reservoirs	0	0	0	0	0	0
375	Reuse Trans. And Distr. Equipment	126,541	0	0	126,541	54,834	71,707
380	Treatment and Disposal Equipment	1,614,465	81,010	0	1,695,475	1,175,038	520,437
381	Plant Sewers	27,752	0	0	27,752	24,052	3,700
382	Outfall Sewer Lines	5,541	0	0	5,541	3,198	2,343
389	Other Plant and Misc. Equipment	0	0	0	0	0	0
390	Office Furniture and Equipment	1,747	0	0	1,747	1,638	109
390.1	Computer & Software	12,188	0	0	12,188	12,188	0
391	Transportation Equipment	0	0	0	0	0	0
392	Stores Equipment	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	8,229	0	0	8,229	3,938	4,291
394	Laboratory Equipment	6,990	0	0	6,990	6,705	284
395	Power Operated Equipment	0	0	0	0	0	0
396	Communication Equipment	36,729	0	0	36,729	9,182	27,547
397	Miscellaneous Equipment	0	0	0	0	0	0
398	Other Tangible Plant	24,669	0	0	24,669	3,700	20,969
	Totals	\$3,891,538	\$87,327	\$0	\$3,978,865	\$2,112,539	\$1,866,326

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 (Entrada Del Oro Sewer) Corp
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/22

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	\$37,898	\$0	\$0	\$37,898	\$0	0.00%	\$0
352	Franchises	745	0	0	745	0	0.00%	0
353	Land and Land Rights	405,565	0	0	405,565	0	0.00%	0
354	Structures and Improvements	570,992	6,317	0	577,309	0	3.33%	19,119
355	Power Generation Equipment	124,916	0	0	124,916	0	5.00%	6,246
360	Collections Wastewater - Force	7,141	0	0	7,141	0	2.00%	143
361	Collections Wastewater - Gravity	480,710	0	0	480,710	0	2.00%	9,614
362	Special Collecting Structures	0	0	0	0	0	2.00%	0
363	Services to Customers	122,760	0	0	122,760	0	2.00%	2,455
364	Flow Measuring Devices	10,980	0	0	10,980	3,845	10.00%	714
365	Flow Measuring Installations	12,858	0	0	12,858	2,457	10.00%	1,040
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	26,226	0	0	26,226	0	3.33%	873
371	Pumping Equipment	225,894	0	0	225,894	130,138	12.50%	11,969
374	Reuse Distribution Reservoirs	0	0	0	0	0	2.50%	0
375	Reuse Trans. And Distr. Equipment	126,541	0	0	126,541	0	2.50%	3,164
380	Treatment and Disposal Equipment	1,614,465	81,010	0	1,695,475	0	5.00%	82,749
381	Plant Sewers	27,752	0	0	27,752	0	5.00%	1,388
382	Outfall Sewer Lines	5,541	0	0	5,541	0	3.33%	185
389	Other Plant and Misc. Equipment	0	0	0	0	0	6.67%	0
390	Office Furniture and Equipment	1,747	0	0	1,747	1,458	6.67%	19
390.1	Computer & Software	12,188	0	0	12,188	12,188	20.00%	(0)
391	Transportation Equipment	0	0	0	0	0	20.00%	0
392	Stores Equipment	0	0	0	0	0	4.00%	0
393	Tools, Shop and Garage Equipment	8,229	0	0	8,229	0	5.00%	411
394	Laboratory Equipment	6,990	0	0	6,990	5,140	10.00%	185
395	Power Operated Equipment	0	0	0	0	0	5.00%	0
396	Communication Equipment	36,729	0	0	36,729	0	10.00%	3,673
397	Miscellaneous Equipment	0	0	0	0	0	10.00%	0
398	Other Tangible Plant	24,669	0	0	24,669	0	10.00%	2,467
	Subtotal	\$3,891,538	\$87,327	\$0	\$3,978,865	\$155,226		\$146,413

Contribution(s) in Aid of Construction (Gross)	\$1,013,252
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$1,013,252
Times: Proposed Amortization Rate	3.83%
Amortization of CIAC	\$38,799

Less: Amortization of CIAC **\$38,799**

DEPRECIATION EXPENSE **\$107,614**

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 (Entrada Del Oro Sewer) Corp
Annual Report
Balance Sheet Assets
12/31/22

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2022)	Balance at End of Year (2022)
Account No.	Current and Accrued Assets			
131	Cash		\$9,057	\$6,343
132	Special Deposits		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		16,807	18,437
142	Other Accounts Receivable		0	0
143	Accumulated Provision for Uncollectable Accounts		(3,161)	(4,393)
146	Notes Receivable from Associated Companies		320,679	181,159
151	Plant Material and Supplies		0	0
162	Prepayments		3,500	1,620
173	Accrued Utility Revenue		39,242	37,884
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$386,123	\$241,051
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$52,179	\$153,241
	Total Deferred Debits		\$52,179	\$153,241
	Fixed Assets			
101	Utility Plant in Service*		\$3,891,536	\$3,978,865
103	Property Held for Future Use		824,900	824,900
105	Construction Work in Progress		468,146	828,804
108	Accumulated Depreciation (enter as negative)*		(1,966,125)	(2,112,539)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$3,218,457	\$3,520,030
	Total Assets		\$3,656,759	\$3,914,322

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 (Entrada Del Oro Sewer) Corp
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2022)	Balance at End of Year (2022)
Account No.	Current Liabilities			
231	Accounts Payable		\$0	\$0
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		0	0
235	Customer Deposits		6,770	7,501
236	Accrued Taxes		0	0
237	Accrued Interest		0	0
241	Miscellaneous Current and Accrued Liabilities		31,606	116,565
253	Other Deferred Credits		9,687	6,987
	Total Current Liabilities		\$48,063	\$131,053
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$0	\$0
	Total Long Term Debt		\$0	\$0
	Deferred Credits			
252	Advances in Aid of Construction		\$58,816	\$128,625
255	Accumulated Deferred Investment Tax Credits		6,613	4,960
271	Contributions in Aid of Construction		1,013,252	1,013,252
272	Less: Amortization of Contributions		(184,006)	(196,273)
281	Accumulated Deferred Income Tax		(7,913)	53,030
	Total Deferred Credits		\$886,762	\$1,003,594
	Total Liabilities		\$934,825	\$1,134,647
	Capital Accounts			
201	Common Stock Issued		(\$926,383)	(\$926,383)
211	Other Paid-In Capital		4,294,876	4,294,876
215	Retained Earnings		(646,559)	(588,818)
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$2,721,934	\$2,779,675
	Total Liabilities and Capital		\$3,656,759	\$3,914,322

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!

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2022 -	Last Year 01/01/2021 -
	Operating Revenue		
521	Flat Rate Revenues	\$448,761	\$461,715
522	Measured Revenues	0	0
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	3,312	1,670
	Total Revenues	\$452,073	\$463,385
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	2,267	2,528
711	Sludge Removal Expense	7,024	4,342
715	Purchased Power	25,036	28,695
716	Fuel for Power Production	0	0
718	Chemicals	491	0
720	Materials and Supplies	449	792
720.1	Repairs and Maintenance	0	0
720.2	Office Supplies and Expense	188	295
721	Office Expense	0	0
731	Contractual Services -Engineering	0	0
732	Contractual Services - Accounting	1,572	1,349
733	Contractual Services - Legal	12,000	9,261
734	Contractual Services - Management Fees	66,334	69,362
735	Contractual Services - Testing	16,089	20,332
736	Contractual Services - Other	62,210	62,766
740	Rents - Building	1,373	2,790
742	Rents - Equipment	0	0
750	Transportation Expenses	737	118
757	Insurance - General Liability	3,622	2,591
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	1,231	436
775	Miscellaneous Expense	17,542	21,580
403	Depreciation Expense (From Schedule AR4)	107,614	101,202
408	Taxes Other Than Income	0	0
408.11	Property Taxes	20,344	19,421
408.12	Payroll Taxes	0	0
409	Income Taxes	53,239	74,112
	Total Operating Expenses	\$399,364	\$421,973
	Operating Income / (Loss)	\$52,709	\$41,412
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	(\$3,967)
419	Interest and Dividend Income	20,972	6,994
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	(1,957)	(1,284)
427	Interest (Expense)	(64)	(316)
	Total Other Income / (Expense)	\$18,952	\$1,427
	Net Income / (Loss)	\$71,661	\$42,839

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 (Entrada Del Oro Sewer) Corp
Annual Report
Full time equivalent employees
12/31/22

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	0.1	0.0	0.0	0.1
System Operator(s)	0.4	0.0	0.0	0.4
Customer Service	0.0	0.0	0.0	0.0
Accounting	0.2	0.0	0.0	0.2
Business Office	0.0	0.1	0.0	0.1
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	0.1
Total	0.8	0.1	0.0	0.9

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 (Entrada Del Oro Sewer) Corp
Annual Report
Supplemental Financial Data (Long-Term Debt)
12/31/22

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	N/A	N/A	N/A	N/A
ACC Decision No.	N/A	N/A	N/A	N/A
Reason for Loan	N/A	N/A	N/A	N/A
Dollar Amt. Issued	N/A	N/A	N/A	N/A
Amount Outstanding	N/A	N/A	N/A	N/A
Date of Maturity	N/A	N/A	N/A	N/A
Interest Rate	N/A	N/A	N/A	N/A
Current Year Interest	N/A	N/A	N/A	N/A
Current Year Principal	N/A	N/A	N/A	N/A

Meter Deposit Balance at Test Year End:	\$0
---	-----

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

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 (Entrada Del Oro)
Wastewater Inventory Number (if applicable):	APP105488
Type of Treatment	Extended Aeration
Design Capacity of Plant (Gallons per day)	150,000 gpd

LIFT STATION FACILITIES

Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)	Year Constructed
Entrance to Plant	2	7.5HP	600	1080	2006
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
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
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

FORCE MAINS

Size	Material	Length (Feet)
4 inch	NA	0
6 inch	NA	0
8 inch	NA	0
8 inch	C-900 Purple Effluent	6,000
NA	NA	NA
NA	NA	NA
NA	NA	NA

MANHOLES

Type	Quantity
Standard	80
Drop	7

CLEANOUTS

Quantity
10 x 2 way
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 relevent 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	0	0	4	ABS Drain Pipe	406
6	ABS/SDR.DIP	15	NA	NA	NA
8	ABS/SDR.DIP	18,536	NA	NA	NA
10	ABS/SDR.DIP	927	NA	NA	NA
12	ABS/SDR.DIP	1,800			
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			

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

SOLIDS PROCESSING AND HANDLING FACILITIES	Raptor screen, Aerobic Sludge Digester, Sludge pumping
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	(2) Wedeco LBX-200 Ultra-Violet Disinfection Units
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Kruger Rotating Drum Disk Filter
STRUCTURES (Buildings, Fences, Etc.)	Perimeter Wall, Operations (MCC Room / Blower Room / Garage) building, (2) anoxic chamber, (2) aerobic chamber, (2) clarifier, equalization tank, Paving, Curbing, lift station, splitter box.
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	300 KW Generator, Lab Equipment: Oven, scale, mixer, fiber filter vacuum w/beaker, Hach HQ40d/w ph probe, Hach PHC101 probe, and Hach LDO probe

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.

Liberty Utilities (Entrada Del Oro Sewer) Corp
Annual Report
Wastewater Flows
12/31/22

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	370	1,348,000	57500	2043.56	23669
February	370	1,405,000	70000	1632.95	18012
March	370	1,536,000	72000	1951.36	22026
April	370	1,330,000	65700	1991.38	741
May	370	1,268,000	69800	2186.53	22426
June	370	1,225,000	70700	2468.55	3294
July	370	1,324,000	69600	2644.98	25588
August	370	1,196,000	74000	2642.48	24891
September	370	1,209,000	67600	2559.97	26323
October	370	1,409,000	77300	1902.43	18971
November	370	1,483,000	70900	1644.77	16852
December	371	1,579,000	85700	1666.02	17452
	Totals	16,312,000	850,800	\$25,335	220,245

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Surface Water Discharge
Groundwater Permit Number	N/A
ADEQ Aquifer Protection Permit ("APP") Number	APP105488
ADEQ Reuse Permit Number	N/A
EPA NPDES Permil Number	AZ0024899
APP Effluent Treatment Requirement (Class)?	A+
Permitted Flow Rate	300,000
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	121
Method used:	(a)

What is the present system connection capacity (in ERCs *) using existing lines? 370

What is the future system connection capacity (in ERCs *) upon service area buildout? 1,678

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

Populating train 2 for redundancy.

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.

Populating train 2 for redundancy.

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

N/A

If so, when?

N/A

Liberty Utilities (Entrada Del Oro Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/22

Utility Shutoffs / Disconnects		
Name of System:	Liberty Utilities (Entrada Del Oro)	
Wastewater Inventory Number (if applicable):	APP105488	

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	7	0
August	0	0	0
September	0	0	0
October	0	0	0
November	0	0	0
December	0	0	0
Total	0	7	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 (Entrada Del Oro Sewer) Corp
Annual Report
Property Taxes
12/31/22

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

Amount of actual property taxes paid during Calendar Year 2022 was
--

\$20,344

If no property taxes paid, explain why.

N/A

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.

Verification and Sworn Statement (Taxes)

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

County of (county name): Pinal
Name (owner or official) title: Crystal Greene, Secretary/Treasurer
Company name: Liberty Utilities (Entrada Del Oro Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/22

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.

Crystal Greene
signature of owner/official

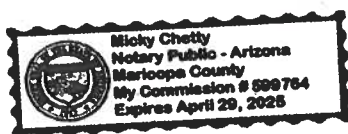
623-298-3744
telephone no.

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

THIS 11th DAY OF Maricopa
April 2023
(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):

Pinal

Name (owner or official) title:

Crystal Greene, Secretary/Treasurer

Company name:

Liberty Utilities (Entrada Del Oro Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/22

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 (\$)

\$452,073

(The amount in the box above includes

\$0 in sales taxes

billed or collected)

Crystal Greene
signature of owner/official

623-298-3744

telephone no.

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

THIS

11th

DAY OF

Maricopa
(county name)
April, 2023
(month) and (year)

MY COMMISSION EXPIRES

April 29, 2025
(date)



Micky 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):

Pinal

Name (owner or official) title:

Crystal Greene, Secretary/Treasurer

Company name:

Liberty Utilities (Entrada Del Oro Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/22

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 (\$)

\$448,761

(The amount in the box above includes

\$0

in sales taxes
billed or collected)

Crystal Greene
signature of owner/official

623-298-3744

telephone no.

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

Maricopa
(county name)

THIS

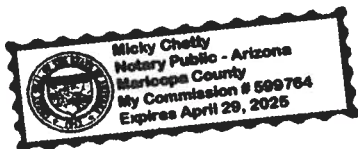
11th

DAY OF

April 2023
(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 Arizona I, the undersigned of the
(state name)

County of (county name): Pinal
Name (owner or official) title: Crystal Greene, Secretary/Treasurer
Company name: Liberty Utilities (Entrada Del Oro Sewer) Corp

FOR THE YEAR ENDING: 12/31/22

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.

Crystal Greene
signature of owner/official

623-298-3744
telephone no.

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

Maricopa
(county name)

THIS

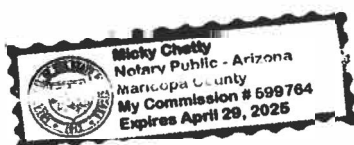
11th

DAY OF

April 2023
(month) and (year)

MY COMMISSION EXPIRES

April 29, 2025
(date)



Micky Chetty
(signature of notary public)