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ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

ANNUAL REPORT

Of

Company Name: Liberty Utilities (Litchfield Park Water and Sewer) Corp
14920 W. Camelback Rd.,

Mailing Address: Litchfield Park AZ
85340

Docket No.: SW-01428A
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: 12/17/2021

ARIZONA CORPORATION COMMISSION
 WASTEWATER UTILITY ANNUAL REPORT
 Liberty Utilities (Litchfield Park Water and 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	
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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 (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
352	Franchises	0	0	\$0	0		0
353	Land and Land Rights	5,915,810	19,268	\$0	5,935,078	3,409	5,931,669
354	Structures and Improvements	33,070,424	218,164	\$0	33,288,588	10,143,168	23,145,420
355	Power Generation Equipment	612,235	2,516,613	\$0	3,128,848	527,934	2,600,914
360	Collections Wastewater - Force	1,717,985	145,987	\$0	1,863,972	114,686	1,749,286
361	Collections Wastewater - Gravity	35,891,545	505,744	\$0	36,397,289	10,499,432	25,897,857
362	Special Collecting Structures	0	0	\$0	0		0
363	Services to Customers	557,602	91,340	\$0	648,942	47,483	601,459
364	Flow Measuring Devices	153,074	0	\$0	153,074	141,596	11,478
365	Flow Measuring Installations	0	0	\$0	0		0
366	Reuse Services	4,078,105	0	\$0	4,078,105	1,475,970	2,602,135
367	Reuse Meters & Meter Installations	53,949	0	\$0	53,949	49,713	4,236
370	Receiving Wells	1,035,809	0	\$0	1,035,809	535,059	500,750
371	Pumping Equipment	4,491,131	331,807	\$0	4,822,938	2,302,583	2,520,355
374	Reuse Distribution Reservoirs	58,656	0	\$0	58,656	20,616	38,040
375	Reuse Trans. And Distr. Equipment	729,093	0	\$0	729,093	160,289	568,804
380	Treatment and Disposal Equipment	20,631,636	144,937	\$0	20,776,573	6,997,910	13,778,663
381	Plant Sewers	6,956,254	0	\$0	6,956,254	1,284,352	5,671,902
382	Outfall Sewer Lines	343,681	0	\$0	343,681	210,452	133,229
389	Other Plant and Misc. Equipment	842,986	0	\$0	842,986	640,246	202,740
390	Office Furniture and Equipment	378,248	18,269	\$0	396,517	252,263	144,254
390.1	Computer & Software	200,089	17,391	\$0	217,480	133,998	83,482
391	Transportation Equipment	328,843	0	\$0	328,843	325,442	3,401
392	Stores Equipment	8,968	0	\$0	8,968	6,553	2,415
393	Tools, Shop and Garage Equipment	458,353	31,365	\$0	489,718	131,985	357,733
394	Laboratory Equipment	203,708	1,717	\$0	205,425	184,988	20,437
395	Power Operated Equipment	61,831	476,961	\$0	538,792	62,381	476,411
396	Communication Equipment	1,461,465	21,346	\$0	1,482,811	676,814	805,997
397	Miscellaneous Equipment	650,372	0	\$0	650,372	162,157	488,215
398	Other Tangible Plant	81,810	0	\$0	81,810	20,453	61,357
	Totals	\$120,973,660	\$4,540,909	\$0	\$125,514,569	\$37,111,932	\$88,402,637

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 (Litchfield Park Water and 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		0.00%	\$0
352	Franchises	0	0	0	0		0.00%	0
353	Land and Land Rights	5,915,810	19,268	0	5,935,078		0.00%	0
354	Structures and Improvements	33,070,424	218,164	0	33,288,588	0	3.33%	1,104,878
355	Power Generation Equipment	612,235	2,516,613	0	3,128,848	0	5.00%	93,527
360	Collections Wastewater - Force	1,717,985	145,987	0	1,863,972	0	2.00%	35,820
361	Collections Wastewater - Gravity	35,891,545	505,744	0	36,397,289	14,700	2.00%	722,594
362	Special Collecting Structures	0	0	0	0	0	2.00%	0
363	Services to Customers	557,602	91,340	0	648,942	0	2.00%	12,065
364	Flow Measuring Devices	153,074	0	0	153,074	135,525	10.00%	1,755
365	Flow Measuring Installations	0	0	0	0	0	10.00%	0
366	Reuse Services	4,078,105	0	0	4,078,105	0	2.00%	81,562
367	Reuse Meters & Meter Installations	53,949	0	0	53,949	40,408	8.33%	1,128
370	Receiving Wells	1,035,809	0	0	1,035,809	0	3.33%	34,492
371	Pumping Equipment	4,491,131	331,807	0	4,822,938	1,009,925	12.50%	455,889
374	Reuse Distribution Reservoirs	58,656	0	0	58,656	(4,250)	2.50%	1,573
375	Reuse Trans. And Distr. Equipment	729,093	0	0	729,093	0	2.50%	18,227
380	Treatment and Disposal Equipment	20,631,636	144,937	0	20,776,573	25,350	5.00%	1,033,938
381	Plant Sewers	6,956,254	0	0	6,956,254	0	5.00%	347,813
382	Outfall Sewer Lines	343,681	0	0	343,681	172,111	3.33%	5,713
389	Other Plant and Misc. Equipment	842,986	0	0	842,986		6.67%	56,227
390	Office Furniture and Equipment	378,248	18,269	0	396,517	256,900	6.67%	8,703
390.1	Computer & Software	200,089	17,391	0	217,480		20.00%	41,757
391	Transportation Equipment	328,843	0	0	328,843		20.00%	65,769
392	Stores Equipment	8,968	0	0	8,968	1,801	4.00%	287
393	Tools, Shop and Garage Equipment	458,353	31,365	0	489,718	241,469	5.00%	11,628
394	Laboratory Equipment	203,708	1,717	0	205,425	142,800	10.00%	6,177
395	Power Operated Equipment	61,831	476,961	0	538,792	65,722	5.00%	11,729
396	Communication Equipment	1,461,465	21,346	0	1,482,811	387,900	10.00%	108,424
397	Miscellaneous Equipment	650,372	0	0	650,372		10.00%	65,037
398	Other Tangible Plant	81,810	0	0	81,810		10.00%	8,181
	Subtotal	\$120,973,660	\$4,540,909	\$0	\$125,514,569	\$2,490,361		\$4,334,893

Contribution(s) in Aid of Construction (Gross)	\$51,039,220
Less: Non Amortizable Contribution(s)	
Fully Amortized Contribution(s)	44,481
Amortizable Contribution(s)	\$50,994,739
Times: Proposed Amortization Rate	3.52%
Amortization of CIAC	\$1,796,960
Less: Amortization of CIAC	\$1,796,960
DEPRECIATION EXPENSE	\$2,537,932

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 (Litchfield Park Water and 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		\$115,283	\$151,072
132	Special Deposits		6,329,133	8,913,807
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		932,730	1,341,095
142	Other Accounts Receivable		(19,490)	3,588
143	Accumulated Provision for Uncollectable Accounts		(1,762)	(12,669)
146	Notes Receivable from Associated Companies		0	8,180,028
151	Plant Material and Supplies		0	0
162	Prepayments		12,530	130,368
173	Accrued Utility Revenue		95,557	2,210,296
174	Miscellaneous Current and Accrued Assets		437	1,181
	Total Current and Accrued Assets		\$7,464,418	\$20,918,766
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$125,208	\$128,570
186.2	Other Deferred Debits		195,416	321,873
	Total Deferred Debits		\$320,625	\$450,443
	Fixed Assets			
101	Utility Plant in Service*		\$120,973,660	\$125,514,569
103	Property Held for Future Use		38,480	38,480
105	Construction Work in Progress		7,477,903	6,662,290
108	Accumulated Depreciation (enter as negative)*		(34,133,281)	(37,111,932)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$94,356,762	\$95,103,407
	Total Assets		\$102,141,805	\$116,472,616

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 (Litchfield Park Water and 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		\$195	\$0
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		225,486	0
235	Customer Deposits		0	0
236	Accrued Taxes		0	0
237	Accrued Interest		0	0
241	Miscellaneous Current and Accrued Liabilities		593,115	2,625,457
253	Other Deferred Credits		0	0
	Total Current Liabilities		\$818,796	\$2,625,457
	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		\$4,044,290	\$4,324,026
253	Other Deferred Credits		\$6,114,238	\$13,606,003
255	Accumulated Deferred Investment Tax Credits		307,415	256,179
271	Contributions in Aid of Construction		52,515,330	53,009,562
272	Less: Amortization of Contributions		(12,029,938)	(13,823,105)
281	Accumulated Deferred Income Tax		15,058,880	14,276,657
	Total Deferred Credits		\$66,010,215	\$71,649,322
	Total Liabilities		\$66,829,011	\$74,274,779
	Capital Accounts			
201	Common Stock Issued		\$0	\$0
211	Other Paid-In Capital		25,249,009	25,249,009
215	Retained Earnings		10,063,785	16,948,828
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$35,312,794	\$42,197,837
	Total Liabilities and Capital		\$102,141,805	\$116,472,616

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 (Litchfield Park Water and 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	\$13,550,693	\$13,138,378
522	Measured Revenues	1,404,935	1,334,489
534	Rents from Wastewater Property		0
536	Other Wastewater Revenues	745,770	231,197
420	AFUDC Income	25,821	(3,066)
	Total Revenues	\$15,727,219	\$14,700,997
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	22,694	35,676
711	Sludge Removal Expense	345,506	386,206
715	Purchased Power	669,326	566,519
716	Fuel for Power Production	1,005	4,001
718	Chemicals	444,594	411,642
720	Materials and Supplies	55,822	126,356
720.1	Repairs and Maintenance	105,306	0
720.2	Office Supplies and Expense	4,444	0
721	Office Expense	14,118	22,755
731	Contractual Services -Engineering	0	0
732	Contractual Services - Accounting	0	0
733	Contractual Services - Legal	7,836	11,342
734	Contractual Services - Management Fees	2,384,961	2,810,085
735	Contractual Services - Testing	32,928	35,582
736	Contractual Services - Other	1,565,548	1,443,668
740	Rents - Building	0	0
742	Rents - Equipment	2,850	2,452
750	Transportation Expenses	32,223	44,839
757	Insurance - General Liability	51,488	52,457
758	Insurance - Worker's Compensation	0	0
759	Insurance - Other	0	0
760	Advertising Expense	1,776	0
766	Regulatory Commission Expense - Rate Case	0	0
767	Regulatory Commission Expense - Other	0	(140,389)
770	Bad Debt Expense	20,361	(9,514)
775	Miscellaneous Expense	187,239	155,400
403	Depreciation Expense (From Schedule AR4)	2,537,932	2,372,780
408	Taxes Other Than Income		0
408.11	Property Taxes	606,543	627,763
408.12	Payroll Taxes		0
409	Income Taxes		0
	Total Operating Expenses	\$9,094,500	\$8,959,622
	Operating Income / (Loss)	\$6,632,719	\$5,741,375
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions		\$0
419	Interest and Dividend Income		0
421	Non-Utility Income		0
426	Miscellaneous Non-Utility (Expense)		0
427	Interest (Expense)	31,280	(31,108)
	Total Other Income / (Expense)	\$31,280	(\$31,108)
	Net Income / (Loss)	\$6,663,999	\$5,710,267

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 (Litchfield Park Water and Sewer) Corp
 Annual Report
 Full time equivalent employees
 12/31/20

Full time equivalent employees

	Direct Company	Allocated	Outside service	Total
President	0.0	0.1	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	3.2	0.0	0.0	3.2
System Operator(s)	16.0	0.1	0.0	16.1
Customer Service	7.0	0.0	0.0	7.0
Accounting	1.1	0.1	0.0	1.1
Business Office	0.0	1.4	0.0	1.4
Rates Department	0.2	0.0	0.0	0.2
Administrative Staff	0.6	0.1	0.0	0.7
Other	0.0	1.1	0.0	1.1
Total	28.1	2.9	0.0	31.0

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.

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	NA	NA	NA	NA
Source of Loan	NA	NA	NA	NA
ACC Decision No.	NA	NA	NA	NA
Reason for Loan	NA	NA	NA	NA
Dollar Amt. Issued	NA	NA	NA	NA
Amount Outstanding	NA	NA	NA	NA
Date of Maturity	NA	NA	NA	NA
Interest Rate	NA	NA	NA	NA
Current Year Interest	NA	NA	NA	NA
Current Year Principal	NA	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 (Continued)					
GRAVITY MAINS			SERVICES/LATERALS		
Sizes (inches)	Material	Length (feet)	Size (inches)	Material	Quantity
2	VCP/DIP/PVC	3,044	4	VCP;DIP;PVC	20,601
3	VCP/DIP/PVC	3,909	6	VCP;DIP;PVC	703
4	VCP/DIP/PVC	7,053	8	VCP;DIP;PVC	10
6	VCP/DIP/PVC	32,679	12	None	None
8	VCP/DIP/PVC	1,062,745	15	None	None
10	VCP/DIP/PVC	65,260	10	VCP;DIP;PVC	4
12	VCP/DIP/PVC	91,127			
15	VCP/DIP/PVC	64,313			
16	VCP/DIP/PVC	330			
18	VCP/DIP/PVC	28,182			
20	VCP/DIP/PVC	1,394			
21	VCP/DIP/PVC	26,009			
24	VCP/DIP/PVC	41,454			
30	VCP/DIP/PVC	16,976			
36	VCP/DIP/PVC	1,477			

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

SOLIDS PROCESSING AND HANDLING FACILITIES	4 Holding Tanks / 2 Centrifuge
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	Ultra violet
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Aqua Disk Filters
STRUCTURES (Buildings, Fences, Etc.)	The facility currently contains 6 steel frame buildings w/concrete masonry unit (CMU) facia on enclosed concrete tank structures. The facility is bordered by rod iron fence, block wall and gate.
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Standby Generator, Tools, Lab Equipment, Vaccon Truck, CCTV Trailer, Tractor and Trailer, 5 Vehicles, Trash pump, Forklift,

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 Flows					
Month	Number of Services	Total Monthly Sewage Flow (Gallons)	Sewage Flow on Peak Day	Purchased Power Expense ¹	Purchased Power (kWh) ²
January	19,206	144,732,000	5,389,000	\$42,649	691,596
February	19,219	137,835,000	5,115,000	50,598	649,249
March	19,323	146,740,000	5,079,000	54,738	731,654
April	19,374	132,706,000	4,737,000	61,796	685,005
May	19,406	144,294,000	4,868,000	53,498	716,884
June	19,435	142,015,000	4,959,000	78,038	700,001
July	19,498	140,000,000	5,004,000	56,729	711,329
August	19,536	141,056,000	4,890,000	91,545	725,213
September	19,538	135,764,000	4,946,000	73,184	673,487
October	19,729	143,212,000	5,272,000	67,451	728,641
November	19,826	142,293,000	5,137,000	63,283	728,719
December	19,849	149,827,000	5,169,000	55,071	76,419
Totals		1,700,474,000	60,565,000	\$748,580	7,818,197

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Reuse
Groundwater Permit Number	None
ADEQ Aquifer Protection Permit ("APP") Number	100310
ADEQ Reuse Permit Number	R100310
EPA NPDES Permil Number	AZ0025712
APP Effluent Treatment Requirement (Class)?	A+
Permitted Flow Rate	6.55 MGD
Permitted Organic Capacity	N/A
Hydraulic Capacity	N/A
Type of Biological Treatment	Sequenced Batch Reactor (SBR)

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.

See attached "Liberty Utilities (Litchfield Park Sewer) 2020 Effluent Disposal List.xlsx"

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

If so, when?

NA

Liberty Utilities (Litchfield Park Water and Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/20

Utility Shutoffs / Disconnects	
Name of System:	Liberty Utilites (Litchfield Park Water and Sewer) Corp.
Wastewater Inventory Number (if applicable):	100310

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 (Litchfield Park Water and Sewer) Corp
Annual Report
Property Taxes
12/31/20

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2020 was	
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	\$606,543
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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 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 (Litchfield Park Water and 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

THIS

19th

DAY OF

Maricopa

(county name)

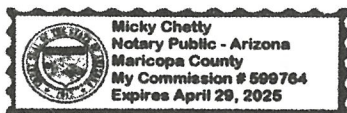
November, 2021

(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 (Litchfield Park Water and 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 (\$)

\$15,701,398

(The amount in the box above includes

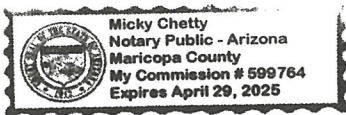
\$0 in sales taxes
billed or collected)

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

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 (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 (Litchfield Park Water and 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 (\$)

\$12,905,759

(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.

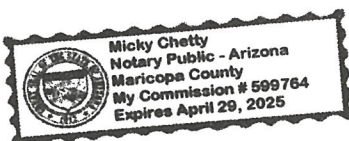
SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC
IN AND FOR THE COUNTY

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 Arizona I, the undersigned of the
(state name)

County of (county name): Maricopa
Name (owner or official) title: Matthew Garlick
Company name: Liberty Utilities (Litchfield Park Water and 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

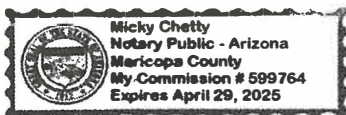
November, 2021

(month) and (year)

MY COMMISSION EXPIRES

April 29, 2025

(date)



Micky chetty

(signature of notary public)