

ANNUAL REPORT

Of

Company Name: **Liberty Utilities (Rio Rico Water and Sewer) Corp**
14920 W. Camelback Rd.,

Mailing Address: Litchfield Park AZ
85340

RECEIVED BY EMAIL
6/07/2024, 4:50 PM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

Docket No.: **WS-02676A**
For the Year Ended: **12/31/2023**

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: **6/7/2024**

ARIZONA CORPORATION COMMISSION
 WASTEWATER UTILITY ANNUAL REPORT
 Liberty Utilities (Rio Rico 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

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Utility Plant in Service (Wastewater)
12/31/2023

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	\$5,785	(\$0)	\$0	\$5,785	\$0	\$5,785
352	Franchises	417	0	0	417	0	417
353	Land and Land Rights	7,545	0	0	7,545	0	7,545
354	Structures and Improvements	469,518	14,368	0	483,886	133,539	350,347
355	Power Generation Equipment	0	0	0	0	0	0
360	Collections Wastewater - Force	1,406,340	600	0	1,406,940	189,681	1,217,258
361	Collections Wastewater - Gravity	7,811,371	16,025	0	7,827,396	4,204,394	3,623,002
362	Special Collecting Structures	0	0	0	0	0	0
363	Services to Customers	1,412,376	(0)	0	1,412,376	969,318	443,058
364	Flow Measuring Devices	65,412	0	0	65,412	65,412	0
365	Flow Measuring Installations	0	0	0	0	0	0
366	Reuse Services	0	0	0	0	0	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	0
370	Receiving Wells	867,120	0	0	867,120	671,837	195,283
371	Pumping Equipment	1,468,964	30,914	0	1,499,878	892,910	606,968
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	3,484,326	31	0	3,484,357	2,481,001	1,003,356
381	Plant Sewers	15,362	0	0	15,362	9,111	6,251
382	Outfall Sewer Lines	0	0	0	0	0	0
389	Other Plant and Misc. Equipment	57,171	(2,921)	0	54,250	57,171	(2,920)
390	Office Furniture and Equipment	112,309	(680)	0	111,629	110,400	1,229
390.1	Computer & Software	98,067	0	0	98,067	80,564	17,503
391	Transportation Equipment	54,596	(48,274)	0	6,322	6,322	(0)
392	Stores Equipment	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	96,936	49,556	0	146,492	22,517	123,975
394	Laboratory Equipment	3,921	2,212	0	6,133	3,837	2,295
395	Power Operated Equipment	29,949	(2)	0	29,947	12,728	17,220
396	Communication Equipment	27,738	(29)	0	27,709	9,432	18,277
397	Miscellaneous Equipment	0	0	0	0	0	0
398	Other Tangible Plant	79,019	0	0	79,019	14,897	64,121
	Totals	\$17,574,242	\$61,799	\$0	\$17,636,042	\$9,935,071	\$7,700,971

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/2023

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	\$5,785	(\$0)	\$0	\$5,785	\$5,785	0.00%	\$0
352	Franchises	417	0	0	417	417	0.00%	0
353	Land and Land Rights	7,545	0	0	7,545	7,545	0.00%	0
354	Structures and Improvements	469,518	14,368	0	483,886	0	3.33%	15,874
355	Power Generation Equipment	0	0	0	0	0	5.00%	0
360	Collections Wastewater - Force	1,406,340	600	0	1,406,940	0	2.00%	28,133
361	Collections Wastewater - Gravity	7,811,371	16,025	0	7,827,396	0	2.00%	156,388
362	Special Collecting Structures	0	0	0	0	0	2.00%	0
363	Services to Customers	1,412,376	(0)	0	1,412,376	0	2.00%	28,248
364	Flow Measuring Devices	65,412	0	0	65,412	65,412	10.00%	0
365	Flow Measuring Installations	0	0	0	0	0	2.00%	0
366	Reuse Services	0	0	0	0	0	8.33%	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	3.33%	0
370	Receiving Wells	867,120	0	0	867,120	0	3.33%	28,875
371	Pumping Equipment	1,468,964	30,914	0	1,499,878	447,318	12.50%	129,638
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	3,484,326	31	0	3,484,357	972,878	4.73%	118,667
381	Plant Sewers	15,362	0	0	15,362	0	5.00%	768
382	Outfall Sewer Lines	0	0	0	0	0	3.33%	0
389	Other Plant and Misc. Equipment	57,171	(2,921)	0	54,250	54,249	6.67%	0
390	Office Furniture and Equipment	112,309	(680)	0	111,629	109,627	6.67%	156
390.1	Computer & Software	98,067	0	0	98,067	46,600	20.00%	10,293
391	Transportation Equipment	54,596	(48,274)	0	6,322	6,322	20.00%	0
392	Stores Equipment	0	0	0	0	0	4.00%	0
393	Tools, Shop and Garage Equipment	96,936	49,556	0	146,492	245	5.00%	6,073
394	Laboratory Equipment	3,921	2,212	0	6,133	0	10.00%	503
395	Power Operated Equipment	29,949	(2)	0	29,947	0	5.00%	1,497
396	Communication Equipment	27,738	(29)	0	27,709	124	10.00%	2,760
397	Miscellaneous Equipment	0	0	0	0	0	10.00%	0
398	Other Tangible Plant	79,019	0	0	79,019	3,913	4.00%	3,004
	Subtotal	\$17,574,242	\$61,799	\$0	\$17,636,042	\$1,720,436		\$530,877

Contribution(s) in Aid of Construction (Gross)	\$5,575,588
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$5,575,588
Times: Proposed Amortization Rate	3.34%
Amortization of CIAC	\$185,978

Less: Amortization of CIAC \$185,978

DEPRECIATION EXPENSE \$344,899

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Balance Sheet Assets
12/31/2023

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2023)	Balance at End of Year (2023)
Account No.	Current and Accrued Assets			
131	Cash		\$22,404	32,497
132	Special Deposits		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		209,735	346,335
142	Other Accounts Receivable		107,516	0
143	Accumulated Provision for Uncollectable Accounts		(38,644)	(58,184)
146	Notes Receivable from Associated Companies		420,064	1,346,458
151	Plant Material and Supplies		0	0
162	Prepayments		0	208
173	Accrued Utility Revenue		131,995	91,654
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$853,069	\$1,758,969
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$0	\$4,047
	Total Deferred Debits		\$0	\$4,047
	Fixed Assets			
101	Utility Plant in Service*		\$17,574,242	\$17,636,042
103	Property Held for Future Use		0	
105	Construction Work in Progress		739,234	2,075,286
108	Accumulated Depreciation (enter as negative)*		(9,404,166)	(9,935,071)
121	Non-Utility Property		723,795	822,676
122	Accumulated Depreciation - Non Utility		(410,377)	(458,987)
	Total Fixed Assets		\$9,222,728	\$10,139,946
	Total Assets		\$10,075,797	\$11,902,963

Liberty Utilities (Rio Rico Water and 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		\$0	\$15,404
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		0	(9,505)
235	Customer Deposits		0	4,110
236	Accrued Taxes		0	12,906
237	Accrued Interest		0	0
241	Miscellaneous Current and Accrued Liabilities		576,468	624,964
253	Other Deferred Credits		900	418,835
	Total Current Liabilities		\$577,368	\$1,066,714
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$360,275	-
	Total Long Term Debt		\$360,275	\$0
	Deferred Credits			
252	Advances in Aid of Construction		\$83,597	\$84,202
255	Accumulated Deferred Investment Tax Credits		10,852	10,852
271	Contributions in Aid of Construction		5,580,588	5,580,588
272	Less: Amortization of Contributions		(4,215,199)	(4,271,469)
281	Accumulated Deferred Income Tax		1,199,307	1,579,028
	Total Deferred Credits		\$2,659,145	\$2,983,202
	Total Liabilities		\$3,596,788	\$4,049,916
	Capital Accounts			
201	Common Stock Issued		\$0	\$0
211	Other Paid-In Capital		3,039,936	4,002,433
215	Retained Earnings		3,439,073	3,850,614
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$6,479,009	\$7,853,047
	Total Liabilities and Capital		\$10,075,797	\$11,902,963

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Wastewater Comparative Income Statement
12/31/2023

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2023 -	Last Year 01/01/2022 -
	Operating Revenue		
521	Flat Rate Revenues	\$1,479,700	\$1,429,377
522	Measured Revenues	282,857	287,603
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	749	1,821
	Total Revenues	\$1,763,306	\$1,718,801
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	(27,548)	111,139
711	Sludge Removal Expense	0	0
715	Purchased Power	84,006	74,833
716	Fuel for Power Production	0	0
718	Chemicals	0	289
720	Materials and Supplies	2,089	2,055
720.1	Repairs and Maintenance	0	0
720.2	Office Supplies and Expense	0	0
721	Office Expense	0	0
731	Contractual Services -Engineering	11,474	0
732	Contractual Services - Accounting	4,207	4,666
733	Contractual Services - Legal	(11,045)	16,000
734	Contractual Services - Management Fees	610,531	317,387
735	Contractual Services - Testing	0	0
736	Contractual Services - Other	43,210	5,213
740	Rents - Building	1,105	3,178
742	Rents - Equipment	0	0
750	Transportation Expenses	4,994	22,806
757	Insurance - General Liability	16,076	12,789
758	Insurance - Worker's Compensation	0	0
759	Insurance - Other	3,416	2,854
760	Advertising Expense	558	0
766	Regulatory Commission Expense - Rate Case	0	0
767	Regulatory Commission Expense - Other	0	2,500
770	Bad Debt Expense	71,971	10,018
775	Miscellaneous Expense	2,731	8,038
403	Depreciation Expense (From Schedule AR4)	344,899	338,810
408	Taxes Other Than Income	0	0
408.11	Property Taxes	171,311	72,711
408.12	Payroll Taxes	0	0
409	Income Taxes	0	86,480
	Total Operating Expenses	\$1,333,984	\$1,091,766
	Operating Income / (Loss)	\$429,322	\$627,035
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	\$0
419	Interest and Dividend Income	2,962	400
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	(5,685)	(7,458)
427	Interest (Expense)	103,657	3,569
	Total Other Income / (Expense)	\$100,934	(\$3,489)
	Net Income / (Loss)	\$530,256	\$623,546

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	0.4	0.0	0.0	0.4
System Operator(s)	1.9	0.0	0.0	1.9
Meter Reader	0.0	0.0	0.0	0.0
Customer Service	0.6	0.0	0.0	0.7
Accounting	0.0	0.3	0.0	0.3
Business Office	0.0	0.0	0.0	0.0
Rates Department	0.1	0.0	0.0	0.1
Administrative Staff	0.2	0.1	0.0	0.3
Other	0.0	0.0	0.0	0.0
Total	3.3	0.5	0.0	3.7

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 (Rio Rico Water and Sewer) Corp
 Annual Report
 Supplemental Financial Data (Long-Term Debt)
 12/31/2023

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

Name of System:	Liberty Utilities (Rio Rico Water and Sewer) Corp
Wastewater Inventory Number (if applicable):	105505
Type of Treatment	Anaerobic Lagoon
Design Capacity of Plant (Gallons per day)	Villas 12 .050 MGD, Villas 13 .050 MGD

LIFT STATION FACILITIES

Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)	Year Constructed
Lift Station #1	2	88	725	32313	2003
Lift Station #2	2	47	500	9000	1997
Lift Station #3	2	47	500	9000	1997
Lift Station #4	2	15	175	8000	1982
Lift Station #5	2	3	27	1608	1999
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)
2 inch	PVC/DIP/ACP	2,002
6 inch	PVC/DIP/ACP	5,645
8 inch	PVC/DIP/ACP	30,092
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA
NA	NA	NA

MANHOLES

Type	Quantity
Standard	535
Drop	15

CLEANOUTS

Quantity
132
NA
NA
NA

Wastewater Utility Plant Description (Continued)					
GRAVITY MAINS			SERVICES/LATERALS		
Sizes (inches)	Material	Length (feet)	Size (inches)	Material	Quantity
4	PVC/DIP/ACP	2,054	4	Various	2,057
6	PVC/DIP/ACP	8,528	6	Various	147
8	PVC/DIP/ACP	181,265	8	PVC	10
10	PVC/DIP/ACP	8,787	NA	NA	NA
12	PVC/DIP/ACP	20,761			
14	PVC/DIP/ACP	762			
16	PVC/DIP/ACP	1,078			
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	None
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	None
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	None
STRUCTURES (Buildings, Fences, Etc.)	(2) Wooden Storage Shed (20' x 20').
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Mobile Generator - 150 KW Diesel Powered, (2) Diesel Powered 4" solids handling pump

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	2,395	16,070,000	637,000	\$6,829	45,380
February	2,421	14,339,000	570,000	\$6,959	40,412
March	2,421	15,997,000	562,000	\$6,517	35,560
April	2,421	18,361,000	690,000	\$7,587	50,708
May	2,229	17,334,000	990,000	\$7,718	43,974
June	1,603	18,018,000	693,000	\$8,507	50,014 *
July	2,347	15,169,000	783,000	\$7,924	48,297
August	2,344	15,885,000	625,000	\$7,492	36,651
September	2,330	15,180,000	638,000	\$7,483	45,011
October	2,345	14,277,000	856,000	\$7,062	37,594
November	2,349	12,506,000	683,000	\$8,016	42,666
December	2,374	10,034,000	408,400	\$6,393	28,740
	Totals	183,170,000	8,135,400	\$88,487	505,007

* Production data is tracked on a calendar month basis that may not be aligned with water sold data which is based on customer bill cycles. While these timing differences may occur in certain months, these timing differences generally normalize over a rolling 12-month period.

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 Permit 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:

No Violations. For the months of June, July and August there were meter malfunctions. Meters were replaced.

Liberty Utilities (Rio Rico Water and Sewer) Corp
 Annual Report
 Wastewater Flows
 12/31/2023

Wastewater Flows					
Month	Number of Services	Total Monthly Sewage Flow	Sewage Flow on Peak Day	Purchased Power Expense ¹	Purchased Power (kWh) ²
January	133	492,900	NA	\$41	116
February	103	356,700	NA	\$37	83
March	140	421,600	NA	\$38	88
April	136	441,000	NA	\$40	103
May	137	462,925	NA	\$40	92
June	158	451,000	NA	\$94	112
July	156	497,500	NA	\$46	138
August	155	585,750	NA	\$46	131
September	154	539,081	NA	\$47	144
October	158	487,500	NA	\$44	118
November	158	456,357	NA	\$58	216
December	158	337,233	NA	\$47	137
	Totals	5,529,546	0	\$577	1,480

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Evaporation Ponds
Groundwater Permit Number	NA
ADEQ Aquifer Protection Permit ("APP") Number	105505
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:

NA

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.

Replacing the casing & carrier pipe as the sewer line crosses under I-19. To be completed in Q1 of 2023.

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.

N/A

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

If so, when?

NA

Liberty Utilities (Rio Rico Water and Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/2023

Utility Shutoffs / Disconnects	
Name of System:	Liberty Utilities (Rio Rico Water and Sewer) Corp
Wastewater Inventory Number (if applicable):	105505

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

Liberty Utilities (Rio Rico Water and Sewer) Corp
Annual Report
Property Taxes
12/31/2023

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2023 was	\$171,311
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If no property taxes paid, explain why.

NA

Verification and Sworn Statement (Taxes)

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

County of (county name): Santa Cruz
Name (owner or official) title: Crystal Green, Vice-President, Finance
Company name: Liberty Utilities (Rio Rico Water and Sewer) Corp - Sewer Division

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

FOR THE YEAR ENDING: 12/31/2023

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 Green
signature of owner/official

623-298-3744
telephone no.

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

THIS

6th

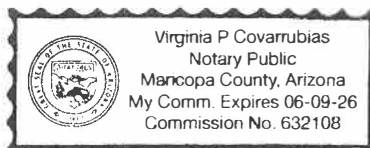
DAY OF

Maricopa
(county name)

June 2024
(month) and (year)

MY COMMISSION EXPIRES

June 09, 2026
(date)



Virginia P. Covarrubias
(signature of notary public)