

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: 12/31/18

**RECEIVED
BY EMAIL**
10/29/2020, 9:02 AM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

WASTEWATER UTILITY

To

Arizona Corporation Commission

Due on April 15th

Email: rdelafuente@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: Corrected Filing
Application Date: 10/29/2020

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

For the Calendar Year Ended: 12/31/18

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:

2/24/1978

Person to whom correspondence should be addressed concerning this report:

Name:

Leticia Washington

 Telephone No. :

623-935-9367

 Address:

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

 Email:

Leticia.Washington@LibertyUtilities.com

Management Contact

Name:

Matthew Garlick

 Telephone No. :

623-298-3763

 Address:

12725 W. Indian School, Ste D101			
City:	Avondale	State:	Arizona
		Zip Code:	85392

 Email:

Matthew.Garlick@LibertyUtilities.com

On-Site Manager

Name:

Eric Burkett

 Telephone No. :

480-983-1293

 Address:

7202 E Cave Creek			
City:	Carefree	State:	Arizona
		Zip Code:	85377

 Email:

Eric.Burkett@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:

Maricopa

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	472,524	0	0	472,524	0	472,524
354	Structures and Improvements	3,007,163	7,612	0	3,014,776	2,032,136	982,640
355	Power Generation Equipment	9,000	0	0	9,000	2,151	6,849
360	Collections Wastewater - Force	1,179,942	18,241	920	1,197,263	418,666	778,597
361	Collections Wastewater - Gravity	4,737,528	50,465	0	4,787,993	3,915,007	872,986
362	Special Collecting Structures	3,052	0	0	3,052	153	2,899
363	Services to Customers	258,785	0	0	258,785	187,353	71,432
364	Flow Measuring Devices	63,044	0	0	63,044	21,783	41,261
365	Flow Measuring Installations	180,051	0	0	180,051	179,901	150
366	Reuse Services	0	0	0	0	0	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	0
370	Receiving Wells	773,931	0	0	773,931	561,521	212,409
371	Pumping Equipment	1,057,513	53,975	3,287	1,108,201	847,622	260,579
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	385,918	13,882	0	399,801	182,413	217,388
381	Plant Sewers	120,945	0	0	120,945	117,420	3,525
382	Outfall Sewer Lines	0	0	0	0	0	0
389	Other Plant and Misc. Equipment	940,638	0	176	940,462	880,910	59,552
390	Office Furniture and Equipment	84,739	0	0	84,740	64,074	20,666
390.1	Computer & Software	68,975	15,069	0	84,044	65,883	18,161
391	Transportation Equipment	54,942	0	0	54,942	47,293	7,649
392	Stores Equipment	0	0	0	0	0	0
393	Tools, Shop and Garage Equipment	30,923	5,159	0	36,082	10,639	25,443
394	Laboratory Equipment	13,906	929	0	14,835	6,436	8,399
395	Power Operated Equipment	0	0	0	0	0	0
396	Communication Equipment	123,296	11,446	0	134,742	86,899	47,843
397	Miscellaneous Equipment	6,892	0	0	6,892	2,412	4,480
398	Other Tangible Plant	486,294	0	0	486,294	486,294	0
	Totals	\$14,060,000	\$176,779	\$4,383	\$14,232,397	\$10,116,966	\$4,115,431

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)
 12/31/18

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	Depreciable Plant	Depreciation Percentages	Depreciation Expense
351	Organization	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
352	Franchises	0	0	0	0	\$0	0	0.00%	0
353	Land and Land Rights	472,524	0	0	472,524	\$472,524	0	0.00%	0
354	Structures and Improvements	3,007,163	7,612	0	3,014,776	\$0	3,014,776	3.33%	100,265
355	Power Generation Equipment	9,000	0	0	9,000	\$0	9,000	5.00%	450
360	Collections Wastewater - Force	1,179,942	18,241	920	1,197,263	\$0	1,197,263	2.00%	23,772
361	Collections Wastewater - Gravity	4,737,528	50,465	0	4,787,993	\$0	4,787,993	2.00%	95,255
362	Special Collecting Structures	3,052	0	0	3,052	\$0	3,052	2.00%	61
363	Services to Customers	258,785	0	0	258,785	\$0	258,785	2.00%	5,176
364	Flow Measuring Devices	63,044	0	0	63,044	\$10,444	52,600	10.00%	5,260
365	Flow Measuring Installations	180,051	0	0	180,051	\$179,622	429	10.00%	43
366	Reuse Services	0	0	0	0	\$0	0	2.00%	0
367	Reuse Meters & Meter Installations	0	0	0	0	\$0	0	8.33%	0
370	Receiving Wells	773,931	0	0	773,931	\$0	773,931	3.33%	25,772
371	Pumping Equipment	1,057,513	53,975	3,287	1,108,201	\$378,003	730,198	12.50%	78,413
374	Reuse Distribution Reservoirs	0	0	0	0	\$0	0	2.50%	0
375	Reuse Trans. And Distr. Equipment	0	0	0	0	\$0	0	2.00%	0
380	Treatment and Disposal Equipment	385,918	13,882	0	399,801	\$0	399,801	5.00%	18,971
381	Plant Sewers	120,945	0	0	120,945	\$116,917	4,028	5.00%	201
382	Outfall Sewer Lines	0	0	0	0	\$0	0	3.33%	0
389	Other Plant and Misc. Equipment	940,638	0	176	940,462	\$0	940,462	6.67%	62,735
390	Office Furniture and Equipment	84,739	0	0	84,740	\$0	84,740	6.67%	5,652
390.1	Computer & Software	68,975	15,069	0	84,044	\$0	84,044	20.00%	9,080
391	Transportation Equipment	54,942	0	0	54,942	\$19,064	35,878	20.00%	7,175
392	Stores Equipment	0	0	0	0	\$0	0	4.00%	0
393	Tools, Shop and Garage Equipment	30,923	5,159	0	36,082	\$0	36,082	5.00%	1,675
394	Laboratory Equipment	13,906	929	0	14,835	\$3,032	11,803	10.00%	1,134
395	Power Operated Equipment	0	0	0	0	\$0	0	5.00%	0
396	Communication Equipment	123,296	11,446	0	134,742	\$0	134,742	10.00%	10,045
397	Miscellaneous Equipment	6,892	0	0	6,892	\$0	6,892	10.00%	689
398	Other Tangible Plant	486,294	0	0	486,294	\$486,294	0	10.00%	0
	Subtotal	\$14,060,000	\$176,779	\$4,383	\$14,232,397	\$1,665,900	\$12,566,497		\$451,823

Contribution(s) in Aid of Construction (Gross) \$6,957,144
 Less: Non Amortizable Contribution(s) 0
 Fully Amortized Contribution(s) 5,535,062
 Amortizable Contribution(s) **\$1,422,082**
 Times: Proposed Amortization Rate 3.76%
Amortization of CIAC \$64,785

Less: Amortization of CIAC

DEPRECIATION EXPENSE

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
12/31/18

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2018)	Balance at End of Year (2018)
Account No.	Current and Accrued Assets			
131	Cash		(\$10,777)	(\$2,271)
132	Special Deposits		327,030	358,131
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		31,488	32,506
142	Other Accounts Receivable		129,579	0
143	Accumulated Provision for Uncollectable Accounts		(858)	(8,250)
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		14,060	8,309
173	Accrued Utility Revenue		209,287	191,249
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$699,809	\$579,673
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$181,382	\$108,667
186.2	Other Deferred Debits		0	0
186.3	Regulatory Assets		759,761	844,137
	Total Deferred Debits		\$941,143	\$952,804
	Fixed Assets			
101	Utility Plant in Service*		\$14,060,000	\$14,232,397
103	Property Held for Future Use		0	0
105	Construction Work in Progress		1,735,818	8,738,855
108	Accumulated Depreciation (enter as negative)*		(9,665,141)	(10,116,966)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$6,130,677	\$12,854,286
	Total Assets		\$7,771,629	\$14,386,763

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 (2018)	Balance at End of Year (2018)
Account No.	Current Liabilities			
231	Accounts Payable		\$0	\$0
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		1,278,391	6,877,889
235	Customer Deposits		0	0
236	Accrued Taxes		439,131	(50,523)
237	Accrued Interest		0	0
241	Miscellaneous Current and Accrued Liabilities		454,165	543,978
	Total Current Liabilities		\$2,171,687	\$7,371,343
	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		\$205,329	209,345.56
253	Other Deferred Credits		361,312	373,748
253.1	Regulatory Liabilities		0	413,305
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		6,957,144	6,964,644
272	Less: Amortization of Contributions		(5,535,062)	(5,599,847)
281	Accumulated Deferred Income Tax		(126,777)	0
	Total Deferred Credits		\$1,861,945	\$2,361,195
	Total Liabilities		\$4,033,632	\$9,732,538
	Capital Accounts			
201	Common Stock Issued		\$1,009,680	\$1,009,680
211	Other Paid-In Capital		0	0
215	Retained Earnings		2,728,317	3,644,545
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$3,737,997	\$4,654,224
	Total Liabilities and Capital		\$7,771,629	\$14,386,763

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: 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
12/31/18

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2018 - 12/31/2018	Last Year 01/01/2017 - 12/31/2017
	Operating Revenue		
521	Flat Rate Revenues	\$2,480,325	\$2,548,202
522	Measured Revenues	0	0
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	11,106	9,941
	Total Revenues	\$2,491,430	\$2,558,143
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	205,549	213,931
711	Sludge Removal Expense	2,700	1,350
715	Purchased Power	65,592	65,482
716	Fuel for Power Production	0	0
718	Chemicals	12,019	19,374
720	Materials and Supplies	10,184	25,076
720.1	Repairs and Maintenance	0	0
720.2	Office Supplies and Expense	0	0
721	Office Expense	15,302	16,583
731	Contractual Services - Engineering	0	0
732	Contractual Services - Accounting	7,649	6,800
733	Contractual Services - Legal	1,801	350
734	Contractual Services - Management Fees	365,425	360,728
735	Contractual Services - Testing	23,143	22,045
736	Contractual Services - Other	331,765	294,987
740	Rents - Building	25,665	26,783
742	Rents - Equipment	0	0
750	Transportation Expenses	9,667	11,725
756	Insurance - Vehicles	2,132	2,036
757	Insurance - General Liability	7,086	9,694
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	4,497	1,763
775	Miscellaneous Expense	27,147	37,202
403	Depreciation Expense (From Schedule AR4)	387,038	395,030
407	Amortization of Regulatory Assets	114,333	114,333
408	Taxes Other Than Income	0	0
408.11	Property Taxes	50,713	50,684
408.12	Payroll Taxes	0	0
409	Income Taxes	324,746	312,354
	Total Operating Expenses	\$1,994,154	\$1,988,309
	Operating Income / (Loss)	\$497,276	\$569,833
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	\$0
419	Interest and Dividend Income	0	0
420	AFUDC Income	105,056	13,125
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	15,560	(729)
	Total Other Income / (Expense)	\$120,617	\$12,396
	Net Income / (Loss)	\$617,893	\$582,229

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	0.0
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.7	0.0	0.7
Engineering Staff	0.0	0.3	0.0	0.3
System Operator(s)	0.0	2.0	0.0	2.0
Customer Service	0.0	1.0	0.0	1.0
Accounting	0.0	0.5	0.0	0.5
Business Office	0.0	0.2	0.0	0.2
Rates Department	0.0	0.1	0.0	0.1
Administrative Staff	0.0	0.0	0.0	0.0
Other	0.0	0.1	0.0	0.1
Total	0.0	4.9	0.0	4.9

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.

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	6/27/2019	NA	NA	NA
Source of Loan	Liberty Utilities Co.	NA	NA	NA
ACC Decision No.	75510	NA	NA	NA
Reason for Loan	Approved Capital Structure	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	\$ -	NA	NA	NA
Current Year Principal	\$ -	NA	NA	NA

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 (Black Mountain Sewer) Corp.
Wastewater Inventory Number (if applicable):	APP100351
Type of Treatment	Extended Aeration
Design Capacity of Plant (Gallons per day)	160,000 GPD BMSC Facility/318,000 GPD Scottsdale

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

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

MANHOLES	
Type	Quantity
Standard	1,069
Drop	20

CLEANOUTS
Quantity
36
NA
NA
NA

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

Instructions: Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report. Copy and paste this sheet as many times as is necessary.

Wastewater Utility Plant Description (Continued)					
GRAVITY MAINS			SERVICES/LATERALS		
Sizes (inches)	Material	Length (feet)	Size (inches)	Material	Quantity
4	VCP/PVC/DIP/ABS	473	4	NA	2,074
6	VCP/PVC/DIP/ABS	12,457	6	NA	131
8	VCP/PVC/DIP/ABS	196,190	NA	NA	NA
10	VCP/PVC/DIP/ABS	3,145	NA	NA	NA
12	VCP/PVC/DIP/ABS	3,061	NA	NA	NA
15	VCP/PVC/DIP/ABS	1,708	NA	NA	NA
18	VCP/PVC/DIP/ABS	130	NA	NA	NA
21	VCP/PVC/DIP/ABS	74	NA	NA	NA
24	VCP/PVC/DIP/ABS	0	NA	NA	NA
30	VCP/PVC/DIP/ABS	0	NA	NA	NA
Unknown & 16	VCP/PVC/DIP/ABS	2,786	NA	NA	NA
2	VCP/PVC/DIP/ABS	473	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA

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

SOLIDS PROCESSING AND HANDLING FACILITIES	N/A
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	Sodium Hypochlorite
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Rapid Sand Filter
STRUCTURES (Buildings, Fences, Etc.)	Main Blower Bldg., Chlorine Bldg., Headworks Bldg., Concrete Black Wall (plant)
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Odor Control Scrubber (Plant), Stand-by Generator (Portable); Lifting Crane Assembly; Chevy Pickup (x1); 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.

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Wastewater Flows
 12/31/18

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	2,207	5,988,000	263,000	\$5,645	41,560
February	2,211	5,763,000	305,000	5,371	40,818
March	2,229	5,567,000	219,000	5,099	38,697
April	2,222	6,228,000	302,000	5,499	40,741
May	2,228	6,538,000	248,000	5,618	37,413
June	2,227	5,524,000	247,000	5,631	38,004
July	2,225	5,462,000	208,000	5,416	36,563
August	2,220	5,268,000	210,000	5,371	36,105
September	2,209	5,239,000	210,000	6,136	41,478
October	2,222	6,669,000	429,000	5,426	35,199
November	2,214	5,371,000	259,000	5,087	39,159
December	2,213	6,004,000	403,000	5,355	42,204
Totals		69,621,000	3,303,000	\$65,653	467,941

Provide the following information as applicable per wastewater system:

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

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

NA

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.

Liberty Utilities (Black Mountain Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/18

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

Month	Termination without Notice R14-2-609.B	Termination with Notice R14-2-609.C	Other
January	0	0	0
February	0	2	0
March	0	0	0
April	0	2	0
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	0	9	0
November	0	0	0
December	0	0	0
Total	0	13	0

Other (description):

NA

Instructions: Fill out the Grey Cells with the relevent information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Liberty Utilities (Black Mountain Sewer) Corp
Annual Report
Property Taxes
12/31/18

Property Taxes	
Amount of actual property taxes paid during Calendar Year 2018 was	\$50,713

If no property taxes paid, explain why.
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.

Verification and Sworn Statement (Taxes)

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

County of (county name): Maricopa
Name (owner or official) title: Crystal Greene, Vice President, Finance
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: 12/31/18

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

08

DAY OF

September 2020
(month) and (year)

MY COMMISSION EXPIRES

03/20/2021
(date)



Dennis R. Thomas
(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: Crystal Greene, Vice President, Finance
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: 12/31/18

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

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

Arizona Intrastate Gross Operating Revenues Only (\$)
\$2,491,430
(The amount in the box above includes
\$0 in sales taxes
billed or collected)

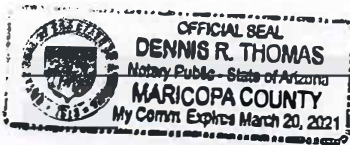
Crystal Greene
signature of owner/official

623-298-3744
telephone no.

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

THIS 08 DAY OF September 2020
(month) and (year)

MY COMMISSION EXPIRES 03/20/2021
(date)



Dennis R. Thomas
(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: Crystal Greene, Vice President, Finance
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: 12/31/18

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

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

Arizona Intrastate Gross Operating Revenues Only (\$)

\$2,066,343

(The amount in the box above includes

\$0 in sales taxes
billed or collected)


signature of owner/official

623-298-3744
telephone no.

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

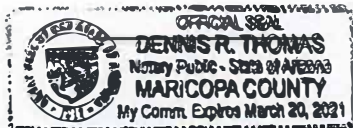
Maricopa
(county name)


THIS 08

DAY OF September 2020
(month) and (year)

MY COMMISSION EXPIRES

03/20/2021
(date)




signature of notary public