

ANNUAL REPORT

Of

Company Name: Liberty Utilities (Entrada Del Oro Sewer) Corp
12725 W. Indian School Rd., Ste. D101

Mailing Address: Avondale AZ
85392

Docket No.: SW-04316A
For the Year Ended: 12/31/19

**RECEIVED
BY EMAIL**

4/23/2020, 04:36 PM
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: Original Filing
Application Date: 4/15/2020

ARIZONA CORPORATION COMMISSION
 WASTEWATER UTILITY ANNUAL REPORT
 Liberty Utilities (Entrada Del Oro 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:

Management Contact

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

On-Site Manager

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

NA

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

NA

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

Ownership:

Counties Served:

Important changes during the year

No	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
	If yes, please provide specific details in the box below.
	NA

No	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
	If yes, please provide specific details in the box below.
	NA

Utility Plant in Service (Wastewater)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
101.2	Operating Leases	\$0	\$0	\$0	\$0	\$0	\$0
351	Organization	37,898	0	0	37,898	550	37,348
352	Franchises	808	0	0	808	(444)	1,252
353	Land and Land Rights	400,000	0	0	400,000	0	400,000
354	Structures and Improvements	549,610	0	0	549,610	231,835	317,775
355	Power Generation Equipment	124,916	0	0	124,916	61,335	63,581
360	Collections Wastewater - Force	7,141	0	0	7,141	1,940	5,201
361	Collections Wastewater - Gravity	480,710	0	0	480,710	129,806	350,904
362	Special Collecting Structures	0	0	0	0	0	0
363	Services to Customers	122,760	0	0	122,760	20,665	102,095
364	Flow Measuring Devices	10,980	0	0	10,980	6,910	4,070
365	Flow Measuring Installations	12,858	0	0	12,858	6,888	5,970
366	Reuse Services	0	0	0	0	12,685	(12,685)
367	Reuse Meters & Meter Installations	0	0	0	0	0	0
370	Receiving Wells	26,226	0	0	26,226	11,875	14,351
371	Pumping Equipment	154,383	1,138	661	154,860	142,515	12,345
374	Reuse Distribution Reservoirs	0	0	0	0	0	0
375	Reuse Trans. And Distr. Equipment	126,541	0	0	126,541	42,655	83,886
380	Treatment and Disposal Equipment	1,367,041	5,039	965	1,371,116	895,333	475,783
381	Plant Sewers	27,752	0	0	27,752	18,848	8,904
382	Outfall Sewer Lines	5,541	0	0	5,541	2,494	3,047
389	Other Plant and Misc. Equipment	0	0	0	0	0	0
390	Office Furniture and Equipment	1,747	0	0	1,747	1,434	313
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	6,746	0	0	6,746	2,519	4,226
394	Laboratory Equipment	6,990	0	0	6,990	5,179	1,811
395	Power Operated Equipment	0	0	0	0	0	0
396	Communication Equipment	0	0	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0	0	0
398	Other Tangible Plant	0	0	0	0	0	0
	Totals	\$3,482,836	\$6,177	\$1,626	\$3,487,388	\$1,607,209	\$1,880,178

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)
12/31/19

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
101.2	Operating Leases	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
351	Organization	37,898	0	0	37,898	0	0.00%	0
352	Franchises	808	0	0	808	0	0.00%	0
353	Land and Land Rights	400,000	0	0	400,000	0	0.00%	0
354	Structures and Improvements	549,610	0	0	549,610	0	3.33%	18,302
355	Power Generation Equipment	124,916	0	0	124,916	0	3.33%	4,160
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	5.00%	520
366	Reuse Services	0	0	0	0	0	2.00%	0
367	Reuse Meters & Meter Installations	0	0	0	0	0	3.33%	0
370	Receiving Wells	26,226	0	0	26,226	0	3.33%	873
371	Pumping Equipment	154,383	1,138	661	154,860	124,682	10.00%	2,994
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	2.00%	2,531
380	Treatment and Disposal Equipment	1,367,041	5,039	965	1,371,116	0	5.00%	68,454
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	12,188	6.67%	(696)
390.1	Computer & Software	12,188	0	0	12,188	0	20.00%	2,438
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	6,746	0	0	6,746	0	5.00%	337
394	Laboratory Equipment	6,990	0	0	6,990	0	10.00%	699
395	Power Operated Equipment	0	0	0	0	0	5.00%	0
396	Communication Equipment	0	0	0	0	0	10.00%	0
397	Miscellaneous Equipment	0	0	0	0	0	10.00%	0
398	Other Tangible Plant	0	0	0	0	0	10.00%	0
	Subtotal	\$3,482,836	\$6,177	\$1,626	\$3,487,388	\$143,172		\$115,109

Contribution(s) in Aid of Construction (Gross)	\$1,013,252
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	12
Amortizable Contribution(s)	\$1,013,240
Times: Proposed Amortization Rate	3.44%
Amortization of CIAC	\$34,876

Less: Amortization of CIAC \$34,876

DEPRECIATION EXPENSE **\$80,233**

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
Balance Sheet Assets
12/31/19

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2019)	Balance at End of Year (2019)
Account No.	Current and Accrued Assets			
131	Cash		\$6,883	\$4,148
132	Special Deposits		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		8,409	5,219
142	Other Accounts Receivable		0	0
143	Accumulated Provision for Uncollectable Accounts		(1,737)	(810)
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		6,282	4,777
173	Accrued Utility Revenue		30,997	34,498
174	Miscellaneous Current and Accrued Assets		0	0
	Total Current and Accrued Assets		\$50,834	\$47,833
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$40,005	\$10,008
186.2	Other Deferred Debits		0	(1,642)
	Total Deferred Debits		\$40,005	\$8,366
	Fixed Assets			
101	Utility Plant in Service*		\$3,482,836	\$3,487,388
103	Property Held for Future Use		824,900	824,900
105	Construction Work in Progress		8,586	38,405
108	Accumulated Depreciation (enter as negative)*		(1,491,820)	(1,607,209)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$2,824,503	\$2,743,483
	Total Assets		\$2,915,342	\$2,799,683

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 (2019)	Balance at End of Year (2019)
Account No.	Current Liabilities			
231	Accounts Payable		\$0	\$0
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		(372,961)	(596,114)
235	Customer Deposits		0	0
236	Accrued Taxes		0	0
237	Accrued Interest		0	0
241	Miscellaneous Current and Accrued Liabilities		\$7,569	\$12,290
	Total Current Liabilities		(\$365,392)	(\$583,824)
	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		\$15,190	\$26,779
253	Other Deferred Credits		0	2,162
255	Accumulated Deferred Investment Tax Credits		0	9,919
271	Contributions in Aid of Construction		1,013,252	1,013,252
272	Less: Amortization of Contributions		(85,869)	(85,869)
281	Accumulated Deferred Income Tax		0	(150,229)
	Total Deferred Credits		\$942,573	\$816,013
	Total Liabilities		\$577,181	\$232,190
	Capital Accounts			
201	Common Stock Issued		(\$926,383)	\$3,368,493
211	Other Paid-In Capital		4,294,876	0
215	Retained Earnings		(1,030,331)	(800,999)
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	Total Capital		\$2,338,162	\$2,567,493
	Total Liabilities and Capital		\$2,915,342	\$2,799,683

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 (Entrada Del Oro Sewer) Corp
Annual Report
Wastewater Comparative Income Statement
12/31/19

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2019 -	Last Year 01/01/2018 -
	Operating Revenue		
521	Flat Rate Revenues	\$398,357	\$368,311
522	Measured Revenues	0	0
534	Rents from Wastewater Property	0	0
536	Other Wastewater Revenues	4,556	3,377
420	AFUDC Income	0	0
	Total Revenues	\$402,912	\$371,688
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	2,182	1,942
711	Sludge Removal Expense	2,429	2,298
715	Purchased Power	19,620	17,933
716	Fuel for Power Production	0	0
718	Chemicals	0	0
720	Materials and Supplies	767	419
720.1	Repairs and Maintenance	0	0
720.2	Office Supplies and Expense	0	0
721	Office Expense	0	0
731	Contractual Services -Engineering	0	0
732	Contractual Services - Accounting	1,595	1,397
733	Contractual Services - Legal	251	0
734	Contractual Services - Management Fees	62,523	43,002
735	Contractual Services - Testing	17,124	15,210
736	Contractual Services - Other	14,663	11,711
740	Rents - Building	404	519
742	Rents - Equipment	0	0
750	Transportation Expenses	765	33
757	Insurance - General Liability	1,616	4,220
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	29,997	12,569
770	Bad Debt Expense	1,566	1,796
775	Miscellaneous Expense	20,744	19,152
403	Depreciation Expense (From Schedule AR4)	80,233	119,558
408	Taxes Other Than Income	0	0
408.11	Property Taxes	16,459	15,841
408.12	Payroll Taxes	0	0
409	Income Taxes	(202,596)	0
	Total Operating Expenses	\$70,345	\$267,599
	Operating Income / (Loss)	\$332,567	\$104,089
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	\$0
419	Interest and Dividend Income	65	40
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	(361)	(223)
	Total Other Income / (Expense)	(\$296)	(\$183)
	Net Income / (Loss)	\$332,272	\$103,906

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	0.1	0.0	0.1
Engineering Staff	0.0	0.0	0.0	0.0
System Operator(s)	0.0	0.2	0.0	0.2
Customer Service	0.0	0.1	0.0	0.1
Accounting	0.0	0.1	0.0	0.1
Business Office	0.0	0.0	0.0	0.0
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	0.0
Total	0.0	0.6	0.0	0.6

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
---	-----

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	705	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

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

MANHOLES	
Type	Quantity
Standard	63
Drop	7

CLEANOUTS	
Quantity	
7x2 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 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	0	0	4	ABS Drain Pipe	302
6	ABS/SDR.DIP	15	NA	NA	NA
8	ABS/SDR.DIP	14,863	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	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

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

SOLIDS PROCESSING AND HANDLING FACILITIES	Aerobic Sludge Digester, Sludge pumping
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	Ultra-Violet
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	Rotating cloth disk
STRUCTURES (Buildings, Fences, Etc.)	Perimeter Wall, Operations building, Paving, Curbing
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	Back up Generator, Hach HQ40d/w ph probe, conductivity probe, and DO 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
 12/31/19

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	336	1,341,000	71,000	\$1,922	26,500
February	336	1,246,000	67,000	1,771	23,200
March	336	1,357,000	73,000	1,680	23,100
April	335	1,201,000	89,000	1,521	21,100
May	331	1,115,000	57,000	1,818	22,400
June	335	1,079,000	62,000	1,584	20,600
July	338	1,093,000	61,000	1,813	20,400
August	338	1,091,000	58,000	1,551	20,200
September	342	1,073,000	66,000	1,501	20,000
October	344	1,197,000	63,000	1,784	21,600
November	347	1,264,000	74,000	1,171	20,100
December	349	1,302,000	60,000	1,503	25,300
Totals		14,359,000	801,000	\$19,619	264,500

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:

AQL Fecal Exceedance: Oct 28, 2019 - Nov 21, 2019. Per ADEQ: Back in Compliance Nov 27, 2019

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

116

 Method used:

(a)

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

355

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

1,270

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

Plant: Install Variable Frequency drives on blower units. Install DO instrumentation. Communication with SCADA. Est completion 12/31/20. New home building in the collection system area is in the planning stages. The main area anticipates 756 homes in 8 phases. Another location has a planed total of 159 homes and a lift station. The timeline of these additions are not clear at this time. Both builders are in contract thought so completion is likely before the next 10 years are up.

If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.

NA

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

N/A

If so, when?

NA

Liberty Utilities (Entrada Del Oro Sewer) Corp
 Annual Report
 Utility Shutoffs / Disconnects
 12/31/19

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	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 (Entrada Del Oro Sewer) Corp
Annual Report
Property Taxes
12/31/19

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

Amount of actual property taxes paid during Calendar Year 2018 was	
--	--

\$16,459

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.

Liberty Utilities (Entrada Del Oro Sewer) Corp
Annual Report
Verification and Sworn Statement (Taxes)
12/31/19

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: Matthew Garlick, President AZ
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: 12/31/19

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.

**RECEIVED
BY EMAIL**

4/23/2020, 04:36 PM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

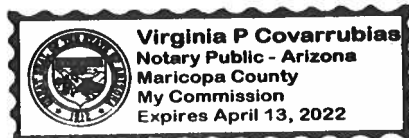
Matthew Garlick
signature of owner/official

623-298-3763
telephone no.

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

THIS 15th DAY OF April 2020
(month) and (year)

MY COMMISSION EXPIRES April 13, 2022
(date)



Virginia P. Covarrubias
(signature of notary public)

Verification and Sworn Statement

Verification:

State of Arizona, the undersigned of the
(state name)
County of (county name): Pinal
Name (owner or official) title: Matthew Garlick, President AZ
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: 12/31/19

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 (\$)

\$402,912

(The amount in the box above includes

\$0 in sales taxes
billed or collected)

RECEIVED
BY EMAIL

4/23/2020, 04:36 PM

ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

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

15th

DAY OF

Maricopa
(county name)
April 2020
(month) and (year)

MY COMMISSION EXPIRES

April 13, 2022
(date)



Virginia P. Covarrubias
(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: Matthew Garlick, President AZ
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: 12/31/19

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 (\$)

\$398,357

(The amount in the box above includes
\$0 in sales taxes
billed or collected)

**RECEIVED
BY EMAIL**

4/23/2020, 04:36 PM

ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

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

15th

DAY OF

April 2020

(month) and (year)

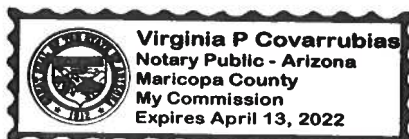
MY COMMISSION EXPIRES

April 13, 2022

(date)

Virginia P. Covarrubias

(signature of notary public)



Gross-up Sharing 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: Matthew Garlick, President AZ
Company name: Liberty Utilities (Entrada Del Oro Sewer) Corp

FOR THE YEAR ENDING: 12/31/19

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 NOT INCURRED NOR 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.

**RECEIVED
BY EMAIL**

4/23/2020, 04:36 PM
ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION

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 15th DAY OF April 2020
(month) and (year)

MY COMMISSION EXPIRES April 13, 2022
(date)

Virginia P. Covarrubias
(signature of notary public)

