

ANNUAL REPORT

Of

Company Name: Liberty Utilities (Gold Canyon Sewer) Corp
12725 W. Indian School Rd., Ste. D101

Mailing Address: Avondale AZ
85392

Docket No.: SW-02519A
For the Year Ended: 12/31/18

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: 5/29/2019

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
Liberty Utilities (Gold Canyon Sewer) Corp
A Class **B** Utility

1. For the Calendar Year Ended: 12/31/18

2. Address:

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

3. Telephone Number: 623-935-9367

4. Date of Original Organization of Utility: 2/22/1988

5. Person to whom correspondence should be addressed concerning this report:

Name: Leticia Washington
Telephone No. : 623-935-9367
Address:

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

Email: leticia.washington@libertyutilities.com

6. On-Site Manager:

Name: Terry Gilbertson
Telephone No. : 623-298-4825
Address:

6520 E Hwy 60			
City:	Gold Canyon	State:	Arizona
Zip Code:	85118		

Email: terry.gilbertson@libertyutilities.com

7. Ownership: "C" Corporation

8. Counties Served: Pinal

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	\$25,000	\$0	\$0	\$25,000	\$0	\$25,000
352	Franchises	25,000	\$0	\$0	25,000	0	25,000
353	Land and Land Rights	0	\$0	\$0	0	0	0
354	Structures and Improvements	5,822,900	\$29,982	\$6,596	5,846,286	2,086,645	3,759,641
355	Power Generation Equipment	236	\$0	\$0	236	53	183
360	Collections Wastewater - Force	222,418	\$0	\$0	222,418	50,287	172,131
361	Collections Wastewater - Gravity	1,824,274	\$0	\$0	1,824,274	907,754	916,520
362	Special Collecting Structures	18,798	\$0	\$0	18,798	6,798	12,000
363	Services to Customers	121,866	\$0	\$0	121,866	15,844	106,022
364	Flow Measuring Devices	102,948	\$0	\$0	102,948	68,600	34,348
365	Flow Measuring Installations	159,096	\$0	\$0	159,096	159,096	0
366	Reuse Services	0	\$0	\$0	0	0	0
367	Reuse Meters & Meter Installations	0	\$0	\$0	0	0	0
370	Receiving Wells	0	\$0	\$0	0	0	0
371	Pumping Equipment	750,580	\$31,776	\$14,506	767,850	534,358	233,492
374	Reuse Distribution Reservoirs	23,680	\$0	\$0	23,680	2,072	21,608
375	Reuse Trans. And Distr. Equipment	0	\$0	\$0	0	0	0
380	Treatment and Disposal Equipment	10,485,713	\$147,376	\$31,204	10,601,885	6,358,615	4,243,270
381	Plant Sewers	883	\$0	\$0	883	565	318
382	Outfall Sewer Lines	0	\$0	\$0	0	0	0
389	Other Plant and Misc. Equipment	3,567,782	\$0	\$0	3,567,782	2,881,972	685,810
390	Office Furniture and Equipment	182,763	\$16,319	\$0	199,082	88,967	110,115
390.1	Computer & Software	20,662	\$0	\$0	20,662	8,552	12,110
391	Transportation Equipment	63,849	\$0	\$0	63,849	43,152	20,697
392	Stores Equipment	0	\$0	\$0	0	0	0
393	Tools, Shop and Garage Equipment	68,814	\$2,837	\$0	71,651	19,905	51,746
394	Laboratory Equipment	32,355	\$0	\$0	32,355	23,836	8,519
395	Power Operated Equipment	88,743	\$0	\$0	88,743	42,507	46,236
396	Communication Equipment	69,545	\$0	\$0	69,545	27,943	41,602
397	Miscellaneous Equipment	8,662	\$0	\$0	8,662	3,032	5,630
398	Other Tangible Plant	19,813	\$0	\$0	19,813	8,782	11,031
	Totals	\$23,706,380	\$228,290	\$52,306	\$23,882,364	\$13,339,335	\$10,543,029

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 (Gold Canyon Sewer) Corp
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/2018

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	\$25,000	\$0	\$0	\$25,000	\$0	0.00%	\$0
352	Franchises	25,000	0	0	25,000	\$0	0.00%	0
353	Land and Land Rights	0	0	0	0	\$0	0.00%	0
354	Structures and Improvements	5,822,900	29,982	6,596	5,846,286	\$0	3.33%	194,292
355	Power Generation Equipment	236	0	0	236	\$0	5.00%	12
360	Collections Wastewater - Force	222,418	0	0	222,418	\$0	2.00%	4,448
361	Collections Wastewater - Gravity	1,824,274	0	0	1,824,274	\$0	2.00%	36,485
362	Special Collecting Structures	18,798	0	0	18,798	\$0	2.00%	376
363	Services to Customers	121,866	0	0	121,866	\$0	2.00%	2,437
364	Flow Measuring Devices	102,948	0	0	102,948	\$0	10.00%	7,991
365	Flow Measuring Installations	159,096	0	0	159,096	\$159,096	10.00%	0
366	Reuse Services	0	0	0	0	\$0	2.00%	0
367	Reuse Meters & Meter Installations	0	0	0	0	\$0	0.00%	0
370	Receiving Wells	0	0	0	0	\$0	0.00%	0
371	Pumping Equipment	750,580	31,776	14,506	767,850	\$0	12.50%	77,937
374	Reuse Distribution Reservoirs	23,680	0	0	23,680	\$0	2.50%	592
375	Reuse Trans. And Distr. Equipment	0	0	0	0	\$0	2.50%	0
380	Treatment and Disposal Equipment	10,485,713	147,376	31,204	10,601,885	\$0	5.00%	527,190
381	Plant Sewers	883	0	0	883	\$0	5.00%	44
382	Outfall Sewer Lines	0	0	0	0	\$0	3.33%	0
389	Other Plant and Misc. Equipment	3,567,782	0	0	3,567,782	\$0	6.67%	237,971
390	Office Furniture and Equipment	182,763	16,319	0	199,082	\$0	6.67%	12,190
390.1	Computer & Software	20,662	0	0	20,662	\$0	20.00%	5,764
391	Transportation Equipment	63,849	0	0	63,849	\$0	20.00%	12,770
392	Stores Equipment	0	0	0	0	\$0	4.00%	0
393	Tools, Shop and Garage Equipment	68,814	2,837	0	71,651	\$0	5.00%	3,512
394	Laboratory Equipment	32,355	0	0	32,355	\$0	10.00%	1,764
395	Power Operated Equipment	88,743	0	0	88,743	\$0	5.00%	4,437
396	Communication Equipment	69,545	0	0	69,545	\$0	10.00%	6,954
397	Miscellaneous Equipment	8,662	0	0	8,662	\$0	10.00%	866
398	Other Tangible Plant	19,813	0	0	19,813	\$0	10.00%	2,509
	Subtotal	\$23,706,380	\$228,290	\$52,306	\$23,882,364	\$159,096		\$1,140,541

Contribution(s) in Aid of Construction (Gross)	\$1,959,698
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	\$1,959,698
Times: Proposed Amortization Rate	4.86%
Amortization of CIAC	\$95,241

Less: Amortization of CIAC \$95,241

DEPRECIATION EXPENSE **\$1,045,300**

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 (Gold Canyon Sewer) Corp
Annual Report
Balance Sheet Assets
12/31/2018

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2018)	Balance at End of Year (2018)
Account No.	Current and Accrued Assets			
131	Cash		\$563	\$145
132	Special Deposits		496,832	521,594
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		70,527	96,677
142	Other Accounts Receivable			
143	Accumulated Provision for Uncollectable Accounts		(7,705)	(16,431)
146	Notes Receivable from Associated Companies		5,006,525	6,682,251
151	Plant Material and Supplies			
162	Prepayments		10,991	12,967
173	Accrued Utility Revenue		234,966	327,916
174	Miscellaneous Current and Accrued Assets			140
	Total Current and Accrued Assets		\$5,812,699	\$7,625,259
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$149,576	\$81,020
186.2	Other Deferred Debits		0	0
	Total Deferred Debits		\$149,576	\$81,020
	Fixed Assets			
101	Utility Plant in Service*		\$23,706,380	\$23,882,364
103	Property Held for Future Use		0	0
105	Construction Work in Progress		967,175	1,018,684
108	Accumulated Depreciation (enter as negative)*		(12,251,098)	(13,339,335)
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	Total Fixed Assets		\$12,422,457	\$11,561,713
	Total Assets		\$18,384,732	\$19,267,992

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 (Gold Canyon 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		0	0
235	Customer Deposits		0	45,131
236	Accrued Taxes		0	0
237	Accrued Interest		2,962	2,929
241	Miscellaneous Current and Accrued Liabilities		228,245	214,190
253	Other Deferred Credits		368,286	609,173
	Total Current Liabilities		\$599,493	\$871,423
	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		1,740,451	1,688,864
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		1,959,698	2,086,685
272	Less: Amortization of Contributions		(1,178,308)	(870,992)
281	Accumulated Deferred Income Tax		596,175	444,943
	Total Deferred Credits		\$3,118,016	\$3,349,500
	Total Liabilities		\$3,717,509	\$4,220,923
	Capital Accounts			
201	Common Stock Issued		\$9,806,233	\$9,806,233
211	Other Paid-In Capital		4,950,049	4,950,049
215	Retained Earnings		(89,059)	290,787
218	Proprietary Capital (Sole Props and Partnerships)			
	Total Capital		\$14,667,223	\$15,047,069
	Total Liabilities and Capital		\$18,384,732	\$19,267,992

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 (Gold Canyon Sewer) Corp
Annual Report
Wastewater Comparative Income Statement
12/31/2018

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	\$3,920,606	\$4,122,897
522	Measured Revenues	121,853	24,330
534	Rents from Wastewater Property	0	0
539	Other Wastewater Revenues	22,933	17,366
420	AFUDC Income	0	0
	Total Revenues	\$4,065,392	\$4,164,593
	Operating Expenses		
701	Salaries and Wages	\$0	\$0
704	Employee Pensions and Benefits	0	0
710	Purchased Wastewater Treatment	13,684	9,945
711	Sludge Removal Expense	72,070	65,056
715	Purchased Power	103,634	101,177
716	Fuel for Power Production	0	0
718	Chemicals	72,643	56,108
720	Materials and Supplies	17,584	27,408
721	Office Expense	28,506	32,764
731	Contractual Services - Engineering	0	0
732	Contractual Services - Accounting	20,676	17,905
733	Contractual Services - Legal	147	157
734	Contractual Services - Management Fees	734,571	743,567
735	Contractual Services - Testing	24,277	17,648
736	Contractual Services - Other	487,066	470,680
740	Rents - Building	10,913	8,271
742	Rents - Equipment	4,193	2,055
750	Transportation Expenses	11,406	12,394
757	Insurance - General Liability	21,880	30,482
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	17,305	5,884
775	Miscellaneous Expense	47,361	70,417
403	Depreciation Expense (From Schedule AR4)	1,046,833	1,042,294
408	Taxes Other Than Income	0	0
408.11	Property Taxes	235,355	242,328
408.12	Payroll Taxes	0	0
409	Income Taxes	670,068	1,458,538
	Total Operating Expenses	\$3,640,172	\$4,415,078
	Operating Income / (Loss)	\$425,220	(\$250,485)
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions	\$0	\$0
419	Interest and Dividend Income	0	0
421	Non-Utility Income	0	0
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	(358)	(1,592)
	Total Other Income / (Expense)	(\$358)	(\$1,592)
	Net Income / (Loss)	\$424,862	(\$252,077)

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	Outside service	Total
President	0.0	0.1	0.1
Vice-president	0.0	0.0	0.0
Manager	0.0	0.1	0.1
Engineering Staff	0.0	0.3	0.3
System Operator(s)	0.0	3.9	3.9
Customer Service	0.0	1.3	1.3
Accounting	0.0	0.7	0.7
Business Office	0.0	0.4	0.4
Rates Department	0.0	0.2	0.2
Administrative Staff	0.0	0.2	0.2
Other	0.0	0.3	0.3
Total	0.0	7.4	7.4

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	None	None	None	None
Source of Loan	None	None	None	None
ACC Decision No.	None	None	None	None
Reason for Loan	None	None	None	None
Dollar Amt. Issued	None	None	None	None
Amount Outstanding	None	None	None	None
Date of Maturity	None	None	None	None
Interest Rate	None	None	None	None
Current Year Interest	None	None	None	None
Current Year Principal	None	None	None	None

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 (Gold Canyon Sewer) Corp
Wastewater Inventory Number (if applicable):	100217
Type of Treatment	Extended Aeration
Design Capacity of Plant (Gallons per day)	1.9 MGD

LIFT STATION FACILITIES				
Location	Quantity of Pumps	Horsepower Per Pump	Rated Capacity Per Pump (GPM)	Wet Well Capacity (gals)
Peralta	4	2@88 & 2@20	2@875, 2@1350	3335
GC RV Park	2	20	700	2500
Superstition Mountain	2	9.4	300	1200
Hieroglyphics Trail	2	5.4	180	1200
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	NA	NA	NA	NA
NA	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)
Unknown	PVC/DIP	1,982
1.5 inch	PVC/DIP	3,853
2 inch	PVC/DIP	9,694
2.5 inch	PVC/DIP	1,810
3 inch	PVC/DIP	9,705
4 inch	PVC/DIP	1,032
8 inch	PVC/DIP	5,773
12 Inch	PVC/DIP	14,285
NA	NA	NA

MANHOLES	
Type	Quantity
Standard	1,841
Drop	53

CLEANOUTS	
Quantity	
112	
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)					
COLLECTION MAINS			SERVICES/LATERALS		
Sizes (inches)	Material	Length (feet)	Size (inches)	Material	Quantity
4	PVC/DIP	18,407	4	PVC	7,918
6	PVC/DIP	23,503	6	PVC	42
8	PVC/DIP	394,716	NA	NA	NA
10	PVC/DIP	13,417	NA	NA	NA
12	PVC/DIP	12,290			
15	PVC/DIP	0			
18	PVC/DIP	2,826			
NA	PVC/DIP	10,857			
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	Flex Rake, Rotary Drum thickener, Belt Press, Dumpster building, Aerobic Digester
DISINFECTION EQUIPMENT (Chlorinator, Ultra-Violet, Etc.)	65ft x 30ft x 12ft contact chamber with injection, mixing equipment, and 000 gallon chlorine tank
FILTRATION EQUIPMENT (Rapid Sand, Slow Sand, Activated Carbon, Etc.)	(2) Aqua-Aerobic cloth disk filters
STRUCTURES (Buildings, Fences, Etc.)	Office building, Blower building, Head Works building, Maintenance building, extended block wall, (2) clarifiers, (2) bio-reactors, (2) equalization basins, flow diversion structure.
Other (Laboratory Equipment, Tools, Vehicles, Standby, Power Generators, Etc.)	(2) trucks, (1) John Deere tractor, (1) Case backhoe, (1) Bobcat loader, (1) Gator ATV

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 Flows					
Month	Number of Services	Total Monthly Sewage Flow	Sewage Flow on Peak Day	Purchased Power Expense ¹	Purchased Power (kWh) ²
January	7,582	24,251,000	874,000	\$ 7,623.08	95,968
February	7,588	23,962,000	957,000	\$ 7,539.34	89,808
March	7,588	25,657,000	874,000	\$ 9,133.47	113,008
April	7,589	21,293,000	909,000	\$ 9,320.51	114,346
May	7,589	17,180,000	649,000	\$ 9,324.46	99,329
June	7,597	14,964,000	578,000	\$ 9,321.48	97,492
July	7,600	13,812,000	552,000	\$ 10,744.07	96,617
August	7,601	13,870,000	527,000	\$ 10,394.88	92,809
September	7,601	14,372,000	613,000	\$ 8,265.95	85,422
October	7,606	18,658,000	694,000	\$ 7,729.35	79,667
November	7,600	22,836,000	876,000	\$ 6,808.11	88,748
December	7,600	22,885,000	880,000	\$ 6,878.79	88,185
	Totals	233,740,000	8,983,000	\$103,083	1,141,399

Provide the following information as applicable per wastewater system:

Method of Effluent Disposal	Reuse
Groundwater Permit Number	71-591929.0000
ADEQ Aquifer Protection Permit ("APP") Number	100217
ADEQ Reuse Permit Number	R105784
EPA NPDES Permil Number	AZIF 26409
APP Effluent Treatment Requirement (Class)?	A+
Permitted Flow Rate	
Permitted Organic Capacity	
Hydraulic Capacity	
Type of Biological Treatment	

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

Method of Effluent Disposal - Reuse and Grondwater Recharge.

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.

Verification and Statement (Residential Revenue)

Verification:

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

County of (county name): Pinal
Name (owner or official) title: Matthew Garlick, President
Company name: Liberty Utilities (Gold Canyon Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/2018

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 (\$)

\$3,688,973

(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

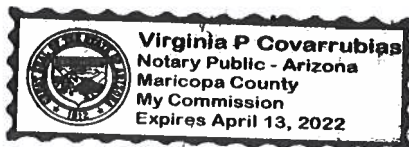
22nd

DAY OF

September 2021
(month) and (year)

MY COMMISSION EXPIRES

April 13, 2022
(date)



Virginia P. Covarrubias
(signature of notary public)

Liberty Utilities (Gold Canyon Sewer) Corp
Annual Report
Property Taxes
12/31/18

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

Amount of actual property taxes paid during Calendar Year 2018 was	\$235,355
--	-----------

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 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
Company name: Liberty Utilities (Gold Canyon Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/2018

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

22nd

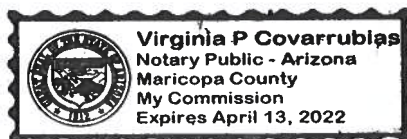
DAY OF

Maricopa
(county name)
September 2021
(month) and (year)

MY COMMISSION EXPIRES

April 13, 2022
(date)

Virginia P. Covarrubias
(signature of notary public)



Verification and Statement

Verification:

State of Arizona I, the undersigned of the
(state name)
County of (county name): Pinal
Name (owner or official) title: Matthew Garlick, President
Company name: Liberty Utilities (Gold Canyon Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/2018

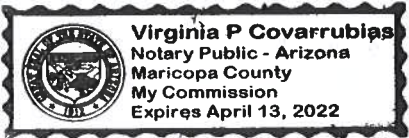
HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND 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 (\$)
\$4,065,392
(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 22nd DAY OF September 2021
(month) and (year)
MY COMMISSION EXPIRES April 13, 2022
(date)



Virginia P. Covarrubias
(signature of notary public)