

ANNUAL REPORT

Of

Company Name:

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

Mailing Address: Litchfield Park AZ
85340

Docket No.:

SW-01428A

For the Year Ended:

12/31/20

**RECEIVED
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ARIZONA CORPORATION COMMISSION
UTILITIES DIVISION**

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:

7/29/2022

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
Liberty Utilities (Litchfield Park Water and Sewer) Corp
A Class Utility

For the Calendar Year Ended: 12/31/21

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:

ARIZONA CORPORATION COMMISSION
WASTEWATER UTILITY ANNUAL REPORT
Liberty Utilities (Litchfield Park Water and Sewer) Corp

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

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

Utility Plant in Service (Wastewater)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
351	Organization				\$0		\$0
352	Franchises				0		0
353	Land and Land Rights	5,935,078	6,931		5,942,009		5,942,009
354	Structures and Improvements	33,288,588	121,438		33,410,026	11,253,699	22,156,327
355	Power Generation Equipment	3,128,848			3,128,848	684,377	2,444,471
360	Collections Wastewater - Force	1,863,972	388,384		2,252,356	155,850	2,096,507
361	Collections Wastewater - Gravity	36,397,289	2,030,942		38,428,231	11,247,686	27,180,545
362	Special Collecting Structures				0		0
363	Services to Customers	648,942	202,760		851,702	62,491	789,210
364	Flow Measuring Devices	153,074			153,074	143,864	9,210
365	Flow Measuring Installations	0			0		0
366	Reuse Services	4,078,105			4,078,105	1,557,533	2,520,572
367	Reuse Meters & Meter Installations	53,949			53,949	46,503	7,446
370	Receiving Wells	1,035,809			1,035,809	569,551	466,258
371	Pumping Equipment	4,822,938	126,058		4,948,996	2,777,195	2,171,801
374	Reuse Distribution Reservoirs	58,656	461,566		520,222	23,787	496,434
375	Reuse Trans. And Distr. Equipment	729,093	488,007		1,217,100	183,244	1,033,855
380	Treatment and Disposal Equipment	20,776,573	267,276		21,043,849	8,043,422	13,000,427
381	Plant Sewers	6,956,254	268,697		7,224,951	1,638,881	5,586,070
382	Outfall Sewer Lines	343,681			343,681	221,897	121,784
389	Other Plant and Misc. Equipment	842,986			842,986	696,473	146,513
390	Office Furniture and Equipment	396,517			396,517	278,711	117,806
390.1	Computer & Software	217,480	34,975		252,455	180,992	71,463
391	Transportation Equipment	328,843			328,843	328,786	57
392	Stores Equipment	8,968			8,968	6,912	2,056
393	Tools, Shop and Garage Equipment	489,718	45,370		535,088	157,607	377,481
394	Laboratory Equipment	205,425	4,958		210,383	188,409	21,973
395	Power Operated Equipment	538,792			538,792	89,321	449,471
396	Communication Equipment	1,482,811	25,771		1,508,581	787,595	720,986
397	Miscellaneous Equipment	650,372	49,191		699,563	229,654	469,909
398	Other Tangible Plant	81,810			81,810	28,634	53,176
	Totals	\$125,514,569	\$4,522,324	\$0	\$130,036,893	\$41,583,078	\$88,453,815

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

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Depreciation Expense for the Current Year (Wastewater)
12/31/21

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	Depreciatio n Percentages	Depreciation Expense
351	Organization	\$0	\$0	\$0	\$0			\$0
352	Franchises	0	0	0	0			0
353	Land and Land Rights	5,935,078	6,931	0	5,942,009			0
354	Structures and Improvements	33,288,588	121,438	0	33,410,026		3.33%	1,110,532
355	Power Generation Equipment	3,128,848	0	0	3,128,848		5.00%	156,442
360	Collections Wastewater - Force	1,863,972	388,384	0	2,252,356		2.00%	41,163
361	Collections Wastewater - Gravity	36,397,289	2,030,942	0	38,428,231		2.00%	748,255
362	Special Collecting Structures	0	0	0	0		2.00%	0
363	Services to Customers	648,942	202,760	0	851,702		2.00%	15,006
364	Flow Measuring Devices	153,074	0	0	153,074	130,395	10.00%	2,268
365	Flow Measuring Installations	0	0	0	0		10.00%	0
366	Reuse Services	4,078,105	0	0	4,078,105		2.00%	81,562
367	Reuse Meters & Meter Installations	53,949	0	0	53,949	53,949	8.33%	0
370	Receiving Wells	1,035,809	0	0	1,035,809		3.33%	34,492
371	Pumping Equipment	4,822,938	126,058	0	4,948,996	1,089,080	12.50%	474,611
374	Reuse Distribution Reservoirs	58,656	461,566	0	520,222	162,500	2.50%	3,173
375	Reuse Trans. And Distr. Equipment	729,093	488,007	0	1,217,100	55,000	2.50%	22,952
380	Treatment and Disposal Equipment	20,776,573	267,276	0	21,043,849		5.00%	1,045,511
381	Plant Sewers	6,956,254	268,697	0	7,224,951		5.00%	354,530
382	Outfall Sewer Lines	343,681	0	0	343,681		3.33%	11,445
389	Other Plant and Misc. Equipment	842,986	0	0	842,986		6.67%	56,227
390	Office Furniture and Equipment	396,517	0	0	396,517		6.67%	26,448
390.1	Computer & Software	217,480	34,975	0	252,455		20.00%	46,994
391	Transportation Equipment	328,843	0	0	328,843	328,843	20.00%	0
392	Stores Equipment	8,968	0	0	8,968		4.00%	359
393	Tools, Shop and Garage Equipment	489,718	45,370	0	535,088		5.00%	25,620
394	Laboratory Equipment	205,425	4,958	0	210,383	173,693	10.00%	3,421
395	Power Operated Equipment	538,792	0	0	538,792		5.00%	26,940
396	Communication Equipment	1,482,811	25,771	0	1,508,581	387,900	10.00%	110,780
397	Miscellaneous Equipment	650,372	49,191	0	699,563		10.00%	67,497
398	Other Tangible Plant	81,810	0	0	81,810		10.00%	8,181
	Subtotal	\$125,514,569	\$4,522,324	\$0	\$130,036,893	\$2,381,361		\$4,474,409

Contribution(s) in Aid of Construction (Gross)

\$55,864,001

Less: Non Amortizable Contribution(s)

Fully Amortized Contribution(s)

44,481

Amortizable Contribution(s)

\$55,819,520

Times: Proposed Amortization Rate

3.51%

Amortization of CIAC

\$1,956,648

Less: Amortization of CIAC **\$1,956,648**

DEPRECIATION EXPENSE **\$2,517,761**

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

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Balance Sheet Assets
12/31/21

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2021)	Balance at End of Year (2021)
Account No.	Current and Accrued Assets			
131	Cash		\$151,072	
132	Special Deposits		8,913,807	10,218,876
135	Temporary Cash Investments			
141	Customer Accounts Receivable		1,341,095	1,667,946
142	Other Accounts Receivable		3,588	
143	Accumulated Provision for Uncollectable Accounts		(12,669)	(124,970)
146	Notes Receivable from Associated Companies		8,180,028	11,017,286
151	Plant Material and Supplies			
162	Prepayments		130,368	17,114
173	Accrued Utility Revenue		2,210,296	1,643,623
174	Miscellaneous Current and Accrued Assets		1,181	
	Total Current and Accrued Assets		\$20,918,766	\$24,439,875
	Deferred Debits			
186.1	Deferred Rate Case Expense		\$450,443	\$275,433
	Total Deferred Debits		\$450,443	\$275,433
	Fixed Assets			
101	Utility Plant in Service*		\$125,514,569	\$130,036,893
103	Property Held for Future Use		38,480	38,480
105	Construction Work in Progress		6,662,290	11,730,950
108	Accumulated Depreciation (enter as negative)*		(37,111,932)	(41,583,078)
121	Non-Utility Property			
122	Accumulated Depreciation - Non Utility			
	Total Fixed Assets		\$95,103,407	\$100,223,245
	Total Assets		\$116,472,616	\$124,938,553

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

Note these items feed automatically from the adjusted end of year balance from AR4.

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2021)	Balance at End of Year (2021)
Account No.	Current Liabilities			
231	Accounts Payable			3,985.68
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies			
235	Customer Deposits			
236	Accrued Taxes			49,518
237	Accrued Interest			
241	Miscellaneous Current and Accrued Liabilities		2,625,457	3,402,125
253	Other Deferred Credits		13,606,003	16,767,207
	Total Current Liabilities		\$16,231,460	\$20,222,835
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)			
	Total Long Term Debt		\$0	\$0
	Deferred Credits			
252	Advances in Aid of Construction		\$4,324,026	\$1,564,869
255	Accumulated Deferred Investment Tax Credits		256,179	
271	Contributions in Aid of Construction		53,009,562	57,754,444
272	Less: Amortization of Contributions		(13,823,105)	(14,670,182)
281	Accumulated Deferred Income Tax		14,276,657	17,120,664
	Total Deferred Credits		\$58,043,319	\$61,769,795
	Total Liabilities		\$74,274,779	\$81,992,629
	Capital Accounts			
201	Common Stock Issued		\$0	
211	Other Paid-In Capital		25,249,009	25,249,009
215	Retained Earnings		16,948,828	17,696,915
218	Proprietary Capital (Sole Props and Partnerships)			
	Total Capital		\$42,197,837	\$42,945,924
	Total Liabilities and Capital		\$116,472,616	\$124,938,553

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

Note: Total liabilities and Capital must match total assets for the beginning and end of the year!

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Wastewater Comparative Income Statement
12/31/21

Wastewater Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2021 -	Last Year 01/01/2020 -
	Operating Revenue		
521	Flat Rate Revenues	\$14,463,509	\$13,550,693
522	Measured Revenues	2,673,079	1,404,935
534	Rents from Wastewater Property		
536	Other Wastewater Revenues	864,087	745,770
420	AFUDC Income	35,006	25,821
	Total Revenues	\$18,035,681	\$15,727,219
	Operating Expenses		
701	Salaries and Wages		\$0
704	Employee Pensions and Benefits		0
710	Purchased Wastewater Treatment	35,377	22,694
711	Sludge Removal Expense	459,649	345,506
715	Purchased Power	754,369	669,326
716	Fuel for Power Production	1,001	1,005
718	Chemicals	427,362	444,594
720	Materials and Supplies	47,225	55,822
720.1	Repairs and Maintenance	56,243	105,306
720.2	Office Supplies and Expense		4,444
721	Office Expense	15,524	14,118
731	Contractual Services -Engineering		0
732	Contractual Services - Accounting	26,655	0
733	Contractual Services - Legal	15,198	7,836
734	Contractual Services - Management Fees	2,458,050	2,384,961
735	Contractual Services - Testing	39,463	32,928
736	Contractual Services - Other	1,570,148	1,565,548
740	Rents - Building	84,457	
742	Rents - Equipment	10,403	2,850
750	Transportation Expenses	50,233	32,223
757	Insurance - General Liability	101,968	51,488
758	Insurance - Worker's Compensation		
759	Insurance - Other		
760	Advertising Expense	51	1,776
766	Regulatory Commission Expense - Rate Case		
767	Regulatory Commission Expense - Other		
770	Bad Debt Expense	58,447	20,361
775	Miscellaneous Expense	120,031	187,239
403	Depreciation Expense (From Schedule AR4)	2,517,761	2,537,932
408	Taxes Other Than Income		
408.11	Property Taxes	636,847	606,543
408.12	Payroll Taxes		
409	Income Taxes	(89,256)	
	Total Operating Expenses	\$9,397,208	\$9,094,500
	Operating Income / (Loss)	\$8,638,473	\$6,632,719
	Other Income / (Expense)		
414	Gain (Loss) on Dispositions		
419	Interest and Dividend Income		
421	Non-Utility Income		
426	Miscellaneous Non-Utility (Expense)	(104,535)	
427	Interest (Expense)		31,280
	Total Other Income / (Expense)	(\$104,535)	\$31,280
	Net Income / (Loss)	\$8,533,937	\$6,663,999

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	0.3	0.1	0.0	0.3
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.0	0.0	0.0
Engineering Staff	4.0	0.0	0.0	4.0
System Operator(s)	17.3	0.0	0.0	17.3
Customer Service	6.5	0.3	0.0	6.9
Accounting	0.0	3.1	0.0	3.1
Business Office	0.0	0.0	0.0	0.0
Rates Department	0.8	0.1	0.0	0.8
Administrative Staff	1.5	0.3	0.0	1.8
Other	0.0	0.0	0.0	0.0
Total	30.3	3.9	0.0	34.3

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 (Litchfield Park Water and Sewer) Corp
Annual Report
Supplemental Financial Data (Long-Term Debt)
12/31/21

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	N/A	N/A	N/A	N/A
Source of Loan	N/A	N/A	N/A	N/A
ACC Decision No.	N/A	N/A	N/A	N/A
Reason for Loan	N/A	N/A	N/A	N/A
Dollar Amt. Issued	N/A	N/A	N/A	N/A
Amount Outstanding	N/A	N/A	N/A	N/A
Date of Maturity	N/A	N/A	N/A	N/A
Interest Rate	N/A	N/A	N/A	N/A
Current Year Interest	N/A	N/A	N/A	N/A
Current Year Principal	N/A	N/A	N/A	N/A

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.

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Wastewater Utility Plant Description
12/31/20

Wastewater Utility Plant Description

<u>Name of System:</u>	Liberty Utilites (Litchfield Park Water and Sewer) Corp.
<u>Wastewater Inventory Number (if applicable):</u>	100310
<u>Type of Treatment</u>	Other
<u>Design Capacity of Plant (Gallons per day)</u>	6550000

LIFT STATION FACILITIES

[illegible]

FORCE MAINS

[illegible]

MANHOLES

MANHOLES	
Type	Quantity
Standard	5,306
Drop	66

CLEANOUTS

CLEANOUTS
Quantity
239
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
2	VCP/DIP/PVC	3,044		4	VCP;DIP;PVC	22,501
3	VCP/DIP/PVC	3,909		6	VCP;DIP;PVC	711
4	VCP/DIP/PVC	7,053		8	VCP;DIP;PVC	15
6	VCP/DIP/PVC	32,679		12	VCP;DIP;PVC	1
8	VCP/DIP/PVC	1,141,090		15	None	None
10	VCP/DIP/PVC	68,823		10	VCP;DIP;PVC	5
12	VCP/DIP/PVC	98,750		24	VCP;DIP;PVC	1
15	VCP/DIP/PVC	64,313				
16	VCP/DIP/PVC	330				
18	VCP/DIP/PVC	28,182				
20	VCP/DIP/PVC	1,394				
21	VCP/DIP/PVC	26,009				
24	VCP/DIP/PVC	41,454				
30	VCP/DIP/PVC	16,976				
36	VCP/DIP/PVC	1,477				

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

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

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

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

Liberty Utilities (Litchfield Park Water and Sewer) Corp
Annual Report
Wastewater Flows
12/31/20

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	25,708	151,940,000	5,113,000	\$63,509	783,556
February	25,779	137,718,000	5,416,000	60,169	714,646
March	25,891	163,319,000	5,837,000	59,234	700,108
April	26,017	159,154,000	5,978,000	64,912	394,014
May	26,096	160,231,000	5,650,000	77,746	737,483
June	26,228	153,156,000	5,641,000	74,655	734,500
July	26,336	165,719,000	6,515,000	76,532	770,234
August	26,439	170,253,000	6,931,000	80,503	782,483
September	26,493	169,373,000	6,196,000	86,989	836,926
October	26,534	178,698,000	6,127,000	83,599	748,708
November	26,558	165,276,000	5,840,000	65,429	719,835
December	26,569	176,743,000	6,142,000	66,154	804,209
	Totals	1,951,580,000	71,386,000	\$859,430	8,726,702

Provide the following information as applicable per wastewater system:

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

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

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:
$$\text{ERC} = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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

204

Method used:

(a)

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

35,350

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

40,000

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

N/A

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

See attached 2021 Effluent Disposal List.

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

N/A

If so, when?

N/A

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

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

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

Other (description):

NA

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

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

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

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

\$636,847

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 (Litchfield Park Water and Sewer) Corp
Annual Report
Verification and Sworn Statement (Taxes)
12/31/21

Verification and Sworn Statement (Taxes)

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

County of (county name): Maricopa
Name (owner or official) title: Crystal Greene
Company name: Liberty Utilities (Litchfield Park Water and Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/21

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.

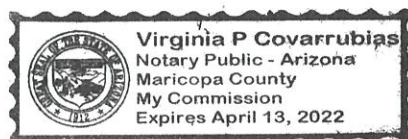
I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

Crystal Greene
signature of owner/official
602-298-3734
telephone no.

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

THIS 12th DAY OF Maricopa
April 2022
(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 I, the undersigned of the
(state name)

County of (county name):

Maricopa

Name (owner or official) title:

Crystal Greene

Company name:

Liberty Utilities (Litchfield Park Water and Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/21

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 (\$)

\$18,035,681

(The amount in the box above includes

\$0 in sales taxes

billed or collected)

Crystal Greene
signature of owner/official
623-298-3739
telephone no.

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

THIS

12th

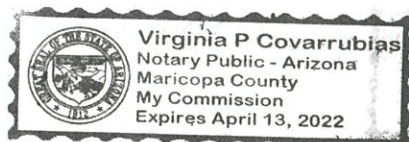
DAY OF

Maricopa
(county name)

April 2022
(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):

Maricopa

Name (owner or official) title:

Crystal Greene

Company name:

Liberty Utilities (Litchfield Park Water and Sewer) Corp

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

FOR THE YEAR ENDING: 12/31/21

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 (\$)

\$13,809,951

(The amount in the box above includes

\$0 in sales taxes

billed or collected)

Crystal Greene
signature of owner/official

603-298-3739
telephone no.

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

Maricopa
(county name)

THIS

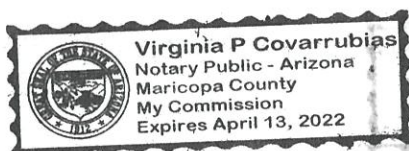
12th

DAY OF

April 2022
(month) and (year)

MY COMMISSION EXPIRES

April 13, 2022
(date)



Virginia P. Covarrubias
(signature of notary public)

for Income Tax Statement of Certification

Verification:

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

County of (county name): Maricopa

Name (owner or official) title: Crystal Greene

Company name: Liberty Utilities (Litchfield Park Water and Sewer) Corp

FOR THE YEAR ENDING: 12/31/21

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 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.

Crystal Greene
signature of owner/official
623-298-3739
telephone no.

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

Maricopa
(county name)

THIS

12th

DAY OF

April 2022
(month) and (year)

MY COMMISSION EXPIRES

April 13, 2022
(date)

Virginia P. Covarrubias
(signature of notary public)

