THIS FILING IS

Item 1: 🗴 An Initial (Original) Submission

OR 🗌 Resubmission No.



FERC FINANCIAL REPORT FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Com	pany)	Year of Report
Algonquin Power & Utilities Corp.	Schedule RES-D-7	Dec 31 , <u>2018</u>
FERC FORM No. 60 (12-06)	1/36	

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

VI. Time Period

This report covers the entire calendar year.

VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO), 888 First Street NE, Washington, DC 20426 or by email to <u>DataClearance@ferc.gov</u>

And to:

Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission). Comments to OMB should be submitted by email to: <u>oira_submission@omb.eop.gov</u>

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

FERC FORM NO. 60 ANNUAL REPORT FOR SERVICE COMPANIES

ID	DENTIFICATION		
01 Exact Legal Name of Respondent Algonquin Power & Utilities Corp.			02 Year of Report Dec 31, <u>2018</u>
03 Previous Name (If name changed during the year)		04 Date of Na	ame Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 354 Davis Road, Oakville, ON Canada L6J 2X1	06 Name of Co Roshan Ran		
07 Title of Contact Person Senior Regulatory Analyst	08 Address of 0 354 Davis R	Contact Person bad, Oakville, ON (Canada L6J 2X1
09 Telephone Number of Contact Person (905) 465-6113		ess of Contact Per shinge@libertyutili	
 11 This Report is: (1) X An Original (2) A Resubmission 	12 Resubmissio (Month, Day, Y / /		
13 Date of Incorporation 08/01/1988	14 If Not Incorporated	, Date of Organiza	tion
15 State or Sovereign Power Under Which Incorporated or Organize CANADA 16 Name of Principal Holding Company Under Which Reporting Company			
CORPORATE	E OFFICER CERTI	FICATION	
The undersigned officer certifies that: I have examined this report and to the best of my kn this report are correct statements of the business aff financial information contained in this report, conform	fairs of the respond	ent and the fina	ancial statements, and other
17 Name of Signing Officer David Bronicheski	19 Signature of Sign	ing Officer	20 Date Signed (Month, Day, Year)
18 Title of Signing Officer Chief Financial Officer	David Bronicheski		04/29/2019

	Name of Respondent This Report Is: Resubmission Date Year/Period of Report Alapaquin Bower & Utilities Corp. (1) X An Original (Mo, Da, Yr)								
Algo	Algonquin Power & Utilities Corp. (1) X An Original (10, 0, 0, 11) (2) A Resubmission / / Dec 31, 2018								
	List of Schedules and Accounts								
	1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for								
Certa	ain pages.								
	Description				Page Reference	Remarks			
Line	(a)				(b)	(C)			
No.									
					101.100				
1 2	Schedule I - Comparative Balance Sheet Schedule II - Service Company Property				101-102	Not Applicable			
2	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Cor	nnany P	ron	oerty	103	Not Applicable			
4	Schedule IV - Investments	прапут	TOP	Joily	104				
5	Schedule V - Accounts Receivable from Associate Companies				100				
6	Schedule VI - Fuel Stock Expenses Undistributed				107	Not Applicable			
7	Schedule VII - Stores Expense Undistributed				108	Not Applicable			
8	Schedule VIII - Miscellaneous Current and Accrued Assets				109	Not Applicable			
9	Schedule IX - Miscellaneous Deferred Debits				110	Not Applicable			
10	Schedule X - Research, Development, or Demonstration Expenditures		_		111	Not Applicable			
11	Schedule XI - Proprietary Capital				201				
12	Schedule XII - Long-Term Debt				202				
13	Schedule XIII - Current and Accrued Liabilities				203				
14	Schedule XIV - Notes to Financial Statements				204				
15	Schedule XV - Comparative Income Statement				301-302				
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Compa	nies			303-306				
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)				307	Not Applicable			
18 21	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458) Schedule XIX - Miscellaneous General Expenses - Account 930.2				308	Not Applicable Not Applicable			
23	Schedule XX - Organization Chart				401				
24	Schedule XXI - Methods of Allocation				401				
					-				
1									
	Sched			S-D-7					
FED	C FORM NO. 60 (REVISED 12-07) Page 2	5/36)			•			

Nam	e of Res	pondent	This Report Is:	R	esubmission Date	Year/Period of Report			
Algo	nquin Po	ower & Utilities Corp.	(1) X An Original (2) A Resubmis	sion	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>			
Schedule I - Comparative Balance Sheet									
1 0									
1. G	live bal	ance sheet of the Company as of December 31 of the cu	irrent and prior year.						
	Account	Description		Referenc	e As of Dec 31	As of Dec 31			
Line No.	Number (a)	(b)		Page No (c)	o. Current (d)	Prior (e)			
1		Service Company Property							
2	101	Service Company Property		103					
3	101.1	Property Under Capital Leases		103					
4	106	Completed Construction Not Classified							
5	107	Construction Work In Progress		103					
6		Total Property (Total Of Lines 2-5)							
7	108	Less: Accumulated Provision for Depreciation of Service Company Property		104					
8	111	Less: Accumulated Provision for Amortization of Service Company Property							
9		Net Service Company Property (Total of Lines 6-8)							
10		Investments							
11	123	Investment In Associate Companies		105	2,735,872,38	0 2,096,303,740			
12		Other Investments		105	(445,607				
13	128	Other Special Funds		105	(/			
14		Total Investments (Total of Lines 11-13)			2,735,426,77	3 2,097,990,044			
15		Current And Accrued Assets							
16	131	Cash			719,87	2 896,604			
17	134	Other Special Deposits			1,893,20				
18		Working Funds			1,030,20	2,023,340			
10	136	Temporary Cash Investments							
20		Notes Receivable			4,940,09	0			
-		Customer Accounts Receivable			358,84				
21	142	Accounts Receivable			550,04	90,000			
22	-								
23		Less: Accumulated Provision for Uncollectible Accounts		106	22,225,06	40 504 540			
24		Accounts Receivable From Associate Companies			22,225,00	4 40,561,542			
25		Fuel Stock Expenses Undistributed		107					
26		Materials And Supplies		400					
27		Stores Expense Undistributed		108					
28		Prepayments			253,33	,			
29		Interest And Dividends Receivable			135,97	6 2,093,391			
30		Rents Receivable							
31		Accrued Revenues							
32		Miscellaneous Current and Accrued Assets							
33		Derivative Instrument Assets		109					
34	176	Derivative Instrument Assets – Hedges							
35		Total Current and Accrued Assets (Total of Lines 16-34)			30,526,39	1 45,947,128			
36		Deferred Debits							
37		Unamortized Debt Expense			8,947,95	4 300,808			
38		Other Regulatory Assets							
39	183	Preliminary Survey And Investigation Charges							
40	184	Clearing Accounts							
41	185	Temporary Facilities							
42	186	Miscellaneous Deferred Debits							
43	188	Research, Development, or Demonstration Expenditures		110					
44	189	Unamortized loss on reacquired debt		111					
45	190	Accumulated Deferred Income Taxes			46,267,85	4 48,962,200			
46		Total Deferred Debits (Total of Lines 37-45)			55,215,80	8 49,263,008			
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		2,821,168,97				
			ule RES-D-7						
		I NO. 60 (REVISED 12-07) Pa	V/ JV						

Nam	e of Res	pondent	This Report Is:		ubmission Date	Year/Period of Report
Algo	onquin Po	ower & Utilities Corp.	(1) X An Original (2) A Resubmissio		Mo, Da, Yr) / /	Dec 31, <u>2018</u>
		Schedule I - Comparative				
			,	,		
	1					
	Account	Description		Reference	As of Dec 31	As of Dec 31
Line	Number	(b)		Page No.	Current	Prior
No.	(a)			(c)	(d)	(e)
48		Proprietary Capital				
40 49	201	Common Stock Issued		201	3,153,410,850	2,581,846,372
50	204	Preferred Stock Issued		201	197,715,83	
51	-	Miscellaneous Paid-In-Capital		201	20,587,824	
52		Appropriated Retained Earnings		201	;;;	
53		Unappropriated Retained Earnings		201	(968,006,490) (709,414,930)
54		Accumulated Other Comprehensive Income		201	(182,951,603	, ,
55		Total Proprietary Capital (Total of Lines 49-54)			2,220,756,418	8 2,124,945,324
56		Long-Term Debt				
57	223	Advances From Associate Companies		202		
58	224	Other Long-Term Debt		202	474,800,514	4 1,017,890
59	225	Unamortized Premium on Long-Term Debt				
60	226	Less: Unamortized Discount on Long-Term Debt-Debit				
61		Total Long-Term Debt (Total of Lines 57-60)			474,800,514	4 1,017,890
62		Other Non-current Liabilities				
63	227	Obligations Under Capital Leases-Non-current				
64	228.2	Accumulated Provision for Injuries and Damages				
65	228.3	Accumulated Provision For Pensions and Benefits				
66	230	Asset Retirement Obligations				
67		Total Other Non-current Liabilities (Total of Lines 63-66)				
68		Current and Accrued Liabilities				
69		Notes Payable				
70		Accounts Payable				
71		Notes Payable to Associate Companies		203		
72		Accounts Payable to Associate Companies		203	6,074,020	0 7,952,514
73	236	Taxes Accrued			4 400 00	
74	237	Interest Accrued			4,430,03	
75	241	Tax Collections Payable Miscellaneous Current and Accrued Liabilities		000	427,160	
76	242 243	Obligations Under Capital Leases – Current		203	71,985,065	5 55,980,189
77		Derivative Instrument Liabilities				244 119
78 79		Derivative Instrument Liabilities – Hedges				344,118
80	245	Total Current and Accrued Liabilities (Total of Lines 69-79)			82,916,280	0 64,305,474
81		Deferred Credits			02,310,200	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
82	253	Other Deferred Credits			42,695,760	0 2,931,492
83	254	Other Regulatory Liabilities			12,000,100	2,001,102
84	255	Accumulated Deferred Investment Tax Credits				
85	257	Unamortized Gain on Reacquired Debt				
86		Accumulated deferred income taxes-Other property				
87		Accumulated deferred income taxes-Other				
88		Total Deferred Credits (Total of Lines 82-87)			42,695,760	0 2,931,492
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 5	5, 61, 67, 80, AND 88)		2,821,168,972	
		Sahad	who DES D 7			
			ule RES-D-7			
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		pondent		This (1)	Report I X An (Res	ubmission Date (Mo, Da, Yr)	Year/Period of Report	
Algo	nquin P	ower & Utilities Corp.		(2)		esubmission		//	Dec 31, <u>2018</u>	
	Schedule II - Service Company Property									
	 Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote. Describe each construction work in progress on lines 18 through 30 in Column (b). 									
Line	Acct #	Title of Account (b)	Balance at Beginning of Year	Additic (d)	ons	Retirements or (e)	Sales	Other Changes (f)	Balance at End of Year	
No.	(a)		(c)						(g)	
	301	Organization								
	303	Miscellaneous Intangible Plant								
	306	Leasehold Improvements								
	389	Land and Land Rights								
	390	Structures and Improvements								
	391	Office Furniture and Equipment								
	392	Transportation Equipment								
	393	Stores equipment								
	394 205	Tools, Shop and Garage Equipment								
	395	Laboratory Equipment								
	396	Power Operated Equipment								
	397 398	Communications Equipment								
	398 399	Miscellaneous Equipment								
		Other Tangible Property Asset Retirement Costs								
15	399.1									
		Total Service Company Property (Total of Lines 1-15)					ſ			
	107	Construction Work in Progress:								
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29 20										
30										
31 32		Total Account 107 (Total of Lines 18-30) Total (Lines 16 and Line 31)								
52		Total (Lines to and Line 31)								
			C -1	nedule R	ר סב	7				
			Sch	1000000000000000000000000000000000000		/				

		pondent		This Repo (1) XA	rt Is: .n Original	Resubmission Date (Mo, Da, Yr)	Year/Period of Report			
Algo	onquin Po	ower & Utilities Corp.		(2) A	Resubmission	11	Dec 31, 2018			
	Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property									
1. F	1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.									
	Account Number	Description	Balance at Beginning of Year	Additions Chargeo To Account	d Retiremen	ts Other Changes Additions	Balance at Close of Year			
Line No.			(c)	403-403.1		(Deductions)				
110.	(a)	(b)		404-405	(e)	(f)	(g)			
1	301	Organization		(d)						
2	303	Miscellaneous Intangible Plant								
3	306	Leasehold Improvements								
4	389	Land and Land Rights								
5	390	Structures and Improvements								
6	390 391	Office Furniture and Equipment								
7	392	Transportation Equipment								
8	392	Stores equipment								
9	394	Tools, Shop and Garage Equipment								
10		Laboratory Equipment								
11	396	Power Operated Equipment								
12	397	Communications Equipment								
13		Miscellaneous Equipment								
14	399	Other Tangible Property								
15	399.1	Asset Retirement Costs								
16	000.1	Total								
10		Total								
			Sc	hedule RES-	D-7					
		A NO 60 (NEW 12-05)		9/36	!					

Application Power Solution Collin. (2) A Resubmission (1) Dec 31, 2018 1. For other investment (Account 124) and other special funds (Account128), in a footnote state each investment separately, with description inducing the name of sumper of states of an oppid to extrement. 2. For temporary cash investments (Account 139), ist each investment separately in a footnote. 2. For temporary cash investments (Account 139), ist each investment separately in a footnote. 2. Base at legining the set of the set	International control of the special function of the sp	Name of				Report Is:	Res	ubmission Date (Mo, Da, Yr)	Year/Perio	d of Report
Schedule V - Investments 1. For other investments (Account 124) and other special fluids (Account 126). Information including the name of issuing company, number of shares held or principal investment amount. 2. For tempory cash investments (Account 130). Information including the name of issuing company, number of shares held or principal investment is expanded. Baisroe at Bigrining including the number of tems in each group. Investments less than \$50,000 may be grouped, showing the number of items in each group. Baisroe at Bigrining including the number of items in each group. Baisroe at Bigrining items in each group. Baisroe at Bigrining including the number of items in each group. 100 10 200 201 201 201 2015 at 250.	Schedule M ⁻¹ Investments 1. For other investments (Account 13) and other special hunds (Account 12)), in a footopic state schedure amount. Experiation including the name of issuing company, number of states held or principal investment separately, with 2. For encompony gets investments (Account 16). Experiation including the name of issuing company, number of states held or principal investment amount. 2. For encompony gets investments (Account 16). Experiation (Account 16). Experin (Account 16). Experiation (Acco	Algonqu							Dec 31, 20	<u>)18</u>
I. For other investments (Account 124) and other special funds (Account128), in a footnote state each investment separately, with description inducting the name of issuing company, number of states the dramopal networkment annual. Investment separately in a footnote. 2. For temporary cash investment spontarely in a footnote. Investments (Account 136), list each investment separately in a footnote. Investments (Account 136), list each investment separately in a footnote. 3. Investments less than \$\$0,000 may be grouped, showing the number of items in each group. Investments less than \$\$0,000 may be grouped, showing the number of items in each group. Investments less than \$\$0,000 may be grouped, showing the number of items in each group. Immediate the set of the set of temp in temp in temp in the set of temp in t	1. For other investments (Account 124) and other special funds (Account 126), in a footboot estate each investment separately, with second in mixing the name of submit of definition of them in each group. 2. For temporary cash investments (Account 136), list each investment separately in a footboot. 3. Investments less than \$50,000 may be grouped, showing the number of items in each group. Account			Schedule IV			ļ			
Image of Year of Year <thof th="" year<=""> <thof th="" year<=""> <thof< td=""><td>Image Of Year Of Year Year (2) (3) (4) (2) <t< td=""><td>descrip 2. For</td><td colspan="8">description including the name of issuing company, number of shares held or principal investment amount. 2. For temporary cash investments (Account 136), list each investment separately in a footnote.</td></t<></td></thof<></thof></thof>	Image Of Year Of Year Year (2) (3) (4) (2) <t< td=""><td>descrip 2. For</td><td colspan="8">description including the name of issuing company, number of shares held or principal investment amount. 2. For temporary cash investments (Account 136), list each investment separately in a footnote.</td></t<>	descrip 2. For	description including the name of issuing company, number of shares held or principal investment amount. 2. For temporary cash investments (Account 136), list each investment separately in a footnote.							
1 123 Investments 2,278,872.380 2 124 Other Investments 1,886,304 (445,807) 3 128 Other Special Funds - - 4 136 Temporary Cash Investments - - 5 (Total of Lines 1-4) 2,097,980,044 2,735,426,773 7 136 Total of Lines 1-4) 2,097,980,044 2,735,426,773	1 23 Investment In Associate Companies 2,096,303,740 2,785,872,380 2 124 Other Investments 1686,304 (445,807) 3 128 Torgony Cash Investments	Line ^{Nun} No.	mber					of Year	Y	ear
2 124 Other investments 1,886.304 (4.45,807) 3 128 Other Specific links 5 10 Temporary Cash Investments 5 10 Other Specific links 2.097,990.044 2.735,426,773 7 10 Cash Investments 2.097,990.044 2.735,426,773 8 10 Investments 2.097,990.044 2.735,426,773	2 24 Other Investments 1.88.304 (2,096,303,740		
3 128 Other Special Funds Image: Cash Investments 5 Itation (Cash Investments) 2007.990.044 2.735.426.773 7 Itation (Cash Investments) 2007.990.044 2.735.426.773 8 Itation (Cash Investments) 2007.990.044 2.735.426.773 8 Itation (Cash Investments) 1 1 9 Itation (Cash Investments) 1 1 10 Itation (Cash Investments) 1 1 11 Itation (Cash Investments) 1 1 12 Itation (Cash Investments) 1 1 13 Itation (Cash Investments) 1 1 14 Itation (Cash Investments) 1 1 15 Itation (Cash Investments) 1 1 15 Itation (Cash Investments) 1 1 15 Itation (Cash Investments) 1 1 16 Itation (Cash Investments) 1 1 17 Itation (Cash Investments) 1 1 16	3 28 Other Special Funds								-	
4 136 Temporary Cash Investments U 5 (rotal of Lines 1-4) 2,097.990.044 2,735,426.773 8 8 8 8 8 8 8 9 1000 of Lines 1-4) 2,097.990.044 2,735,426.773 8 8 8 8 8 8 9 1000 of Lines 1-4) 2,097.990.044 2,735,426.773 8 8 8 8 8 8 9 1000 of Lines 1-4) 2,097.990.044 2,735,426.773 8 8 8 8 9 1000 of Lines 1-4) 1000 of Lines 1-4) <td< td=""><td>4 18 Temporary Cash Investments 2097.990.04 2.735.428.773 5 (Total of Lines 1-4) 2.097.990.04 2.735.428.773</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>. ,</td></td<>	4 18 Temporary Cash Investments 2097.990.04 2.735.428.773 5 (Total of Lines 1-4) 2.097.990.04 2.735.428.773									. ,
5 (foat of Lines 1-4) 2,007.990,044 2.735,428,773 8 8 8 8 8 1 <td>3 (Total of Lines 1-4) 2.097/990.044 2.735.428.773 4<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	3 (Total of Lines 1-4) 2.097/990.044 2.735.428.773 4 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Schedule RES-D-7	Schedule RES-D-7							2.097.990.044	1 2	735.426.773
FERC FORM NO. 60 (REVISED 12-07) Page 105	ERC FORM NO. 60 (REVISED 12-07) Page 105									

1. List the a 2. If the ser	uer & Hilitiae Corp		submission Date	Year/Period of Repo	
2. If the ser	wer & Utilities Corp.	An Original A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2018	
2. If the ser	Schedule V – Accounts Receivable from]			
2. If the ser			3		
	accounts receivable from each associate company. rvice company has provided accommodation or convenience pa	ments for associate o	companies, prov	vide in a separate	
	sting of total payments for each associate company.	,	, r .		
Account	Title of Account	Balance at Be	ginning of Year	Balance at Close of Year	
ine Number			(c)	(d)	
No. (a)	(b)				
1 146	Accounts Receivable From Associate Companies				
2	Associate Company:				
3					
4	Algonquin Power Trust		154,453	39,81	
5	Liberty Utilities (Canada) Corp.		1,770,475	4,081,48	
6	Liberty Utilities (CalPeco) LLC		111,353	102,34	
7	Liberty Utilities Co.			207,22	
8	Algonquin Power Co.		18,447,937	9,67	
9	Liberty Utilities (America Holdco) Inc		12,830	14,18	
10	3793257 Canada Inc.		14,605,228	13,430,77	
1	Liberty Utilities (Energy North Natural Gas) Corp.		81,882	82,32	
12	Liberty Utilities (Granite State Electric) Corp.		41,745	40,61	
13	Liberty Utilities (Sub) Corp.		158,787	144,40	
14	Libery Utilities (Midstates Natural Gas) Corp.		167,908	145,76	
15	Liberty Utilities Finance 2012 (Canada) ULC		16,863	11,82	
16	Liberty Utilities Finance (US) LLC		4,000	4,00	
17	Algonquin Power Operating Trust		4,289	4,18	
18	St Leon Wind Energy LP			132,79	
19	Algonquin Power Corporation		14,309		
20	Liberty Utilities Finance GP1		000 70 (98,8	
21	Liberty Energy Utilities (New Hampshire) Corp. Liberty Utilities (Peach State Natural Gas) Corp.		263,704	196,20	
22 23	Liberty Utilities (Piech State Natural Gas) Corp.		109,309 40,536	111,83	
	Liberty Utilities (Missouri Water) LLC		40,536	48,21 2,34	
24 25	Liberty Utilities (America) Co.		847	24,70	
26	Liberty Utilities (New England Gas) Co.		121,730	123,77	
27	Liberty Utilities (Whitehall Water) Co.		2,198	1,80	
28	Liberty Utilities (Whitehall Sewer) Co.		1,477	1,65	
29	Liberty Utilities (America) Holdings LLC		76,958	349,96	
30	Liberty Utilities (Park Water) Corp.		447,592	357,01	
31	Liberty Utilities Services Corp.		342,416	601,36	
32	Algonquin Power Fund America		6,440	,,	
33	Algonquin Power Gearbox Holdings LLC		86,807	86,80	
34	Algonquin Services Canada Inc.		2,900,000		
35	Liberty Utilities (Woodson-Hensley Water) Corp.		281	36	
36	Empire District Electric		558,583	543,95	
37	Algonquin Power (Wind Developments) LLC		10,605	10,60	
	Liberty Utilities Finance (US) LLC			4,00	
38	Algonquin (AY Holdco) B.V.			9,92	

	e of Respo	ndent er & Utilities Corp.	This Report (1) XAn	Original	Resubmission Da (Mo, Da, Yr)	te Year/Period of Report			
Algo	inquin Pow		(2) 🗌 A R	Resubmission	11	Dec 31, 2018			
		Schedule V – Accounts Receivable	from Associa	te Companies	(continued)				
	Account	Title of Account		Balance	e at Beginning of Year	Balance at Close of Year			
Line	Number			Duluilo	(C)	(d)			
No.	(a)	(b)				()			
1	146	Accounts Receivable From Associate Companies							
2 3		Associate Company:							
4		AAGES (AY Holdings) B.V.				1,157,889			
5		Blue Duchess Co S.a.r.l.				11,783			
6		Algonquin Tinker Gen Co.				10,414			
7		Algonquin Power Fund (Canada) Inc.				20,210			
8		Algonquin Power (America) Inc							
9									
10									
11									
12 13									
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31									
32									
33 34									
34 35									
36									
37									
38									
39									
40	Total				40,561,542	22,225,063			
		Sched	ule RES-D	9-7					
L			12/36						

	Name of Respondent This Report Is: Resubmission Date Year/Period of Report Algopquip Rower & Utilities Corp. (1) X An Original (Mo, Da, Yr) The second s									
Algo	onquin Pow	er & Utilities Corp.	(1) (2)	A Resubmission	/ /	Dec 31, <u>2018</u>				
	Schedule VI – Fuel Stock Expenses Undistributed									
1. L	1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and									
	indicate amount attributable to each associate company.									
2.1	n a separa	ate footnote, describe in a narrative the fuel functions p	erform	ed by the service of	company.					
	Account Title of Account Labor Expenses Total									
Line	Number			Labor	Expenses	Iotai				
No.	(a)	(b)		(c)	(d)	(e)				
1	152	Fuel Stock Expenses Undistributed								
2	152	Associate Company:								
3										
4										
5										
6										
7 8										
9										
10										
11										
12 13										
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25 26										
27										
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29										
30 31										
31										
33										
34										
35										
36 37										
38										
39										
40	Total									
			1 57							
		Sched	ule RI	ES-D-7						

Account (2) A resubmission / / Dec 31. 2018 Schedule VII - Stores Expense Multimitated 1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company. Itel of Account Labor Expenses Total 0 0 0 0 0 0 0 0 1 63 Stores Expenses Total 0		e of Respo		This R	eport Is:	Resubmission Date (Mo, Da, Yr)	Year/Period of Report
1. Use the amount of labor in Column (c) and exponses in Column (d) incurred with respect to stores exponse during the year and indicate emount attributable to each associate company. Image: Company income in Column (d) incurred with respect to stores exponse during the year and indicate emount attributable to each associate company. Image: Company income in	Algo	onquin Pow		(2)	A Resubmission	/ /	Dec 31, 2018
Accurr Itle of Accurr Lator Expenses Total Numbr (i) (i) (ii) (iii) (iii) (iii) 1 83 Stres Experse Understrand (iiii) (iii) (iiii) (iiii) (iii)<			Schedule VII – Stores	Expen	se Undistributed		
ImageImageImageImageImage118.3Source Corporation (intermed)(intermed)21Associate Company1131Associate Company114111151111611117111118111119111111011111111111112111111311111141111115111111611111171111118111111911111101111111111111211111131111114111111511111161111117111111811111 <t< td=""><td></td><td></td><td></td><td>d) incur</td><td>red with respect to</td><td>stores expense during</td><td>g the year and</td></t<>				d) incur	red with respect to	stores expense during	g the year and
No. (b) (c) (d) (e) (e) 1 43 Jores Exprese Underthaled International State Stat			Title of Account		Labor	Expenses	Total
2 Assoutive Company: Assoutive Company: 3 Assoutive Company: Assoutive Company: 4 Assoutive Company: Assoutive Company: 5 Assoutive Company: Assoutive Company: 5 Assoutive Company: Assoutive Company: 5 Assoutive Company: Assoutive Company: 6 Assoutive Company: Assoutive Company: 7 Assoutive Company: Assoutive Company: 7 Assoutive Company: Assoutive Company: 7 Assoutive Company: Assoutive Company: 8 Assoutive Company: Assoutive Company: 9 Assoutive Company: Assoutive Company: 10 Assoutive Company: Assoutive Company: 11 Assoutive Company: Assoutive Company: 12 Assoutive Company: Assoutive Company: 13 Assoutive Company: Assoutive Company: 14 Assoutive Company: Assoutive Company: 15 Assoutive Company: Assoutive Company: 16 Assoutive Company: Assoutive Company: 17 Assoutive Comp			(b)		(c)	(d)	(e)
3 Image: second sec	1	163					
4 Image: Schedule RES-D-7 Image: Schedule RES-D-7 Image: Schedule RES-D-7			Associate Company:				
5 Image: second sec							
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10 Image: second se							
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35	33						
36 <	34						
37							
39 Image: state of the stat	37						
40 Total Image: Constraint of the second secon	38						
Schedule RES-D-7		.					
	40	Iotal					
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			Sched				

	e of Respo		This R (1)	Report Is: X An Origina	ıl	Resubmission Da (Mo, Da, Yr)	ate	Year/Period of Report
Algo	nquin Pow	ver & Utilities Corp.	(2)	A Resubm	iission	/ /		Dec 31, <u>2018</u>
		Schedule VIII - Miscellaneou	us Curre	ent and Accr	ued As	sets		•
1.	Provide c	letail of items in this account. Items less than \$50,000	may be	e grouped, s	howing	the number of ite	ems i	n each group.
	Account	Title of Account			Balance	e at Beginning of Year	В	alance at Close of Year
Line	Number				Dalanot	(c)		(d)
No.	(a)	(b)						
1 2	174	Miscellaneous Current and Accrued Assets Item List:						
2								
4								
5								
6								
7								
8 9								
10								
11								
12								
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14 15								
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32 33								
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35								
36								
37 38								
38 39								
40	Total							
		Sched		ES-D-7				
	·	÷	.15/36					

	e of Respo		This F (1)	Report Is: X An Origina		Resubmission Da (Mo, Da, Yr)	ate	Year/Period of Report		
Algo	nquin Pow	er & Utilities Corp.	(2) A Resubmission /			/ /	/ / Dec 31, <u>2018</u>			
		Schedule IX - Miscell								
1. F	rovide de	tail of items in this account. Items less than \$50,000 m	ay be	grouped, sh	lowing t	he number of item	s in (each group.		
	Account	Title of Account			Polonor	e at Beginning of Year	D	alance at Close of Year		
Line	Number	The of Account			Daiance	(c)	D	(d)		
No.	(a)	(b)				(-)		(-)		
1	186	Miscellaneous Deferred Debits								
2 3		Items List:								
3 4										
5										
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39										
40	Total									
		G 1 1	ula D							
		Sched	16/36	ES-D-7						

	e of Respo		This I (1)	Report Is: X An Original	Resubmission Dat (Mo, Da, Yr)	e	Year/Period of Report
Algo	nquin Pow	er & Utilities Corp.	(2)	A Resubmission	11		Dec 31, <u>2018</u>
		Schedule X - Research, Developn					
1.	Describe	each material research, development, or demonstrations than \$50,000 may be grouped, showing the numbe	n proje	ect that incurred cos	sts by the service c	orpo	ration during the
уса		ss than \$50,000 may be grouped, showing the humbe		ins in each group.			
	Account	Title of Accourt	nt				Amount
Line No.	Number (a)	(b)					(c)
110.	(a)	(0)					
	188	Research, Development, or Demonstration Expenditures					
2		Project List:					
3 4							
5							
6							
7							
8 9							
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38 39							
	Total						
		Sched	ule R	ES-D-7			
			17/30				

Agency model Izi Association Items of the state	Nam	e of Respo	ndent			Report Is:		Resubmission	Date	Year/Period of Report
Schedult XI - Proprietary Capital For miscellaneous paid-In capital (Account 211) and appropriate relatend earnings (Account 215), in a foothole, give patriculars concerning net income or (bass) during the year, distinguishing between compression for the use of capital over or texture relating from servicing nonassociates per the General instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, base declared and delap paid. Inter Account III file of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, base declared and delap paid. Inter Account IIII file of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, and eclaretaria during the year in cash or otherwise, provide rate percentages, amount of dividend, and eclaretaria during the year in cash or otherwise, provide rate percentages, amount of dividend, and eclaretaria during the year in cash or otherwise, provide rate percentages, amount of dividend, and eclaretaria during the year in cash or otherwise, provide rate percentages, amount of dividend, and the delay during the year in cash or otherwise, provide rate percentages, amount of dividend, and the delay during the year in cash or otherwise, provide rate and the percentages, amount of dividend and the delay during the year in cash or otherwise, provide rate and the percentages, amount of dividend and the delay during the year in cash or otherwise, during the year in cash or otherwise, provide rate and the percentages, amount of dividend and the percentages amount of the percentages amount of the delay of the	Algo	onquin Pow	er & Utilities Corp.					(Mo, Da, Yr	.)	Dec 31, 2018
I. For misselancous paid-in capital (Account 211) and appropriate relatined samings (Account 216), in the septed acounts. The the unappropriate relatined samings (Account 216), in a forhoods, give particularis concerning nel income or (loss) during the saming scheme capital work or nel loss remaining from servicing nonassociales part the concerning from service nonassociales of the service account of dividend, cade declared and date part. The original instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate part or the concerning from service nonassociales part the concerning from service nonassociales part the part of the format of the service and the dividend spaid during the year in cash or otherwise, provide rate part of the service account of dividend, cade declared and date part. The original from the service account of the service and the part of the service account of the service and the service account of the service and the service account of the service and the service account of the service account			0 a b a d		``			11		<u></u>
with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts. 2: For the unspropriated retaining Account 216), in a footnote, give particulars concerning net norme or (loss) during the general instructions of the Uniform System of Account. For disclosing the general and the spectra of the transmission of the use of capital owed or net loss remaining from servicing nonascoulaes per the general instructions of the Uniform System of Account. Amount is the adventee of the Uniform System of Accounts. For disclosing the general and the spectra of the uniform of the use of capital owed or net loss remaining from servicing nonascoulaes. Amount is the adventee of the Uniform of the use of capital owed or net loss remaining from servicing nonascoulaes. Amount is the adventee of the Uniform of the use of capital owed or net loss remaining from servicing nonascoulaes. Image: transmission of the Uniform of the use of capital owed or net loss remaining from servicing nonascoulaes. Amount is the adventee of the uniform of the use of capital owed or net loss remaining from servicing nonascoulaes. Amount is the adventees. Image: transmission of the Uniform of the use of capital owed or net loss of the uniform of the use of capital owed or net loss of the uniform of the use of capital owed or strate adventees. Amount is the strate adventees of the uniform of the use of capital owed or strate adventees. Image: transmission of the uniform of the use of capital owed or strate adventees. Amount is the strate adventees. Amount is the strate adventees. Image: transmission of the uniform of the unifor										
2. For the unappropriate relatined earnings (Account 216), in a footnote, give particulars concerning net income or (Issu) unassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. annount of dividend, date declared and date paid. Image: status Title of Account Description Annort Image: status Names of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. annount of dividend, date declared and date paid. Image: status (a) (b) (c) (d) Image: status Names of Shares Authorized Image: status Image: status (c) (d) Image: status Image: status Names of Shares Authorized Image: status Image: status<										its in each account,
year, distinguishing between compensation for the use of applied aved or net loss remaining from servicing nonassociales per the exercise arranges, amount of dividend, date declared and date paid.										
General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages. a nout of dividend. date dealard and date paid. Image Account Title of Account Description Amount 1 201 Common 10 dividend 00 (d) (d) (d) 2 Image: Common Book feased Pair or State Authorized (d) (d) (d) 2 Image: Common Book feased Outstanding Number of Shares Authorized (d) (d) (d) 3 Image: Common Book feased Outstanding Number of Shares Authorized (d) (d) (d) (d) 4 Image: Common Book feased Pair or State Authorized (d)										
percentrigges, amount of dividend, date declared and date paid. Account Title of Acount Description Annunt (a) (b) (c) (d) (d) 1 21 Common Block Issued Number of Shares Authorized 2 3 - Outstanding Number of Shares Authorized 488,851438 4 - Outstanding Number of Shares Authorized 318,41380 5 Prefored Slock Issued Number of Shares Authorized 8,800,000 7 - Outstanding Number of Shares Authorized 8,800,000 8 - Outstanding Number of Shares 8,800,000 9 211 Macelaneous Pacin Captal 197,715,837 9 211 Accunutad One Comprimense Rome (192,951,803) 10 215 Approximate Rhame Remote Rome of Loss) (192,951,803) 11 218 Accunutad Cher Comprimense Rome of Close of Year (198,806,190) 15 - - - (192,951,803) 12 218 Umageroprintee Resined Earnings Ret Close of Year (198,006,490)										
Accurit Inte Accurit Number Title of Account (c) Description Amount 1 201 Common Book Issues Number of Shares Authorized (d) (d) 2 Common Book Issues Number of Shares Authorized					ends pa	and during t	the year i	n cash or otherw	vise, pi	rovide rate
Unite (p) (g) (g) (g) 0) 00 Common Stock Issued Part of Shares Authorized - 2 0 Control Stock Issued Part of Shares Authorized - 3 - Control Stock Issued Outstanding Number of Shares 4486,851,433 4 - Control Stock Issued Outstanding Number of Shares 6,800,000 5 - Patered Stock Issued Control Stock Issued 6,800,000 6 - - Outstanding Number of Shares 6,800,000 7 - - Outstanding Number of Shares 6,800,000 8 11 Macellinuous Pad-In Capital - 20,587,824 11 19 Accunuided One Competences Income (182,951,603) - 12 14 - - - - 13 - - Outstanding Number of Shares (38,866,150) 14 - - Consol of Year (708,414,890) 15 - -	per	leniages,								
No. (b) (c) (c) (c) 1 21 Part of Share's Authorized Part of Share's Authorized Part of Share's Authorized Part of Share's Authorized 0.458.051,433 3 Preferrad Stock Issued Outstanding Number of Share's Authorized 3.153,410,860 6 Perferrad Stock Issued Number of Share's Authorized 3.153,410,860 7 Outstanding Number of Share's Authorized 9.100 9.101 9.102 8 Part or Stated Value per Share 9.800,000 9.11 Modelmous Pad-In Capital 20.557,284 10 213 Modelmous Pad-In Capital 0.152,951,003 10.20,557,284 9.11 12 216 Unappropriated Relatind Emrings Balance at Beginning of Year (.102,951,003,103) 12 216 Unappropriated Relatind Emrings Net Income or (Loss) (.36,806,150) 13 Part or Stated Value per Share (.103,814,430) (.36,806,150) 14 Part or Stated Value per Va			Title of Account			Desc	cription			Amount
(a)		Number								
1 201 Common Stack Issued Par of Share's Authorized 3 Consol of Parts Share 488.851.433 4 Coase of Parts Share 3.153.410.860 5 Preferred Stock Issued Number of Shares Authorized - 6 Par of Share's Authorized - - 7 Costs of Parts Authorized - - 8 Cose of Parts Stack Value per Share - - 7 Costs of Parts Authorized - - 10 215 Appropriate Relating Simple - - 12 28 Unappopriate Relating Earning - - - 12 216 Unappopriate Relating Earning - - - - 12 216 Unappopriate Relating Earning -	No.		(b)				(c)			(d)
2 Par or Stated Value per Share			Common Stack locused	Number						
3 Cotstanding Number of Shares 448.851.432 5 Preferred Stock Issued Number of Shares Authorized 113.410.830 6 Par of Stated Value per Share 8.800,000 7 Cotstanding Number of Shares 8.800,000 8 Close of Period Amount 20.587.824 10 211 Micoelleneous Paid-In Capital 20.587.824 11 218 Approptiated Relating Number of Shares 197.97.58.337 12 216 Unnappropriated Relating S Balance at Beginning of Year (7.09.414.930) 13 Net Income of (Loss) (3.860.400) (3.860.400) (3.860.400) 14 Dividiand Paid (2.21.786.410) (2.21.786.410) (3.82.600.490)		201								
4 Close of Pariod Amount 3,153,410,850 5 Preferred Stock Issued Number of Shares Authorized 6 Par of Stated Value per Share 8,00,000 7 Constanding Number of Shares 8,800,000 9 211 Micoleneous Paisin Capital 197,715,837 10 215 Approvidue Relatine Earnings 120,587,824 11 216 Accumulated Other Comprehensive Income 121,217,837 12 216 Unseproprinted Relatined Earnings Balance at Beginning of Year (192,961,003) 12 216 Unseproprinted Relatined Earnings Balance at Close of Year (988,006,490) 14 Obidend Paid (221,788,410) 15 Dividend Paid (221,788,410) 16 Balance at Close of Year (988,006,490)						-				400.054.400
5 Peternel Stock Issued Number of Shares Authorized 6 Par of States Value per Share							lares			
6 Par or Stated Value per Share 0utstanding Number of Shares 8.800.000 7 Close of Period Amount 197,715,837 20.587,824 10 215 Accumulated Other Comprehensive Income 0.0000 (182,951,803) 12 216 Unappropriated Retained Earnings (182,951,803) (182,951,803) 12 216 Unappropriated Retained Earnings Balance at Beginning of Year (709,414,4930) 13 Net Income or (Loss) (132,951,803) (221,785,410) 14 Dividend Paid (221,785,410) (988,006,480) 15 Balance at Close of Year (988,006,480)			Dreferred Steek looued				Tod			3,153,410,850
7 Cutstanding Number of Shares 8,800,000 8 Close of Pariod Amount 197,715.837 10 215 Appropriated Retained Eamings 20,897.824 11 219 Accurulated Otter Comprehensive Income 20,897.824 12 216 Umappropriated Retained Eamings Balance at Beginning of Year (192,951,003) 12 216 Umappropriated Retained Eamings Net Income or (Loss) (380,150) 14 Dividend Pail (221,785,410) 15 Balance at Close of Year (968,008,490) 15 Balance at Close of Year (968,008,490)										
8 Close of Pariod Amount 197.715.837 9 211 Misoclianoca Paid-In Capital 20.587.824 10 216 Appropriated Relatined Earnings (182.951.803) 12 216 Unappropriated Relatined Earnings (192.951.803) 12 216 Unappropriated Relatined Earnings (192.951.803) 13 Image propriated Relatined Earnings Relatine at Beginning of Year (709.414.930) 14 Image propriated Relatined Earnings Net Income or (Loss) (38.806.150) 14 Image propriated Relatined Earnings Relatine at Eagenning of Year (988.008.409) 15 Image propriated Relatined Earnings Relatine at Close of Year (988.008.409) 16 Image propriated Relatined Earnings Relatine at Close of Year (988.008.409)										0 000 000
9 211 Mecellaneous Paid-In Capital 20.587.824 10 215 Appropriated Retained Earnings (182.951.603) 12 216 Urnappropriated Retained Earnings Balance at Beginning of Year (709.414.930) 13 Image: Competensive Income Net Income or (Loss) (38.006.150) (38.006.150) 14 Image: Competensive Income Dividend Paid (22.1785.410) 15 Image: Competensive Income Balance at Close of Year (988.006.490) 15 Image: Competensive Income Balance at Close of Year (988.006.490) 16 Image: Competensive Income Balance at Close of Year (988.006.490)					-		10105			
10 215 Appropriate Retained Earnings (182,951,803) 11 219 Accumulated Other Comprehensive Income (182,951,803) 13 Umappropriated Retained Earnings Balance at Beginning of Year (170,914,930) 13 Umappropriated Retained Earnings Balance at Beginning of Year (196,901,150) 14 Dividend Paid (122,1786,410) (192,917,804,100) 15 Image: Comprehensive Income (198,006,490) 16 Dividend Paid (192,1786,410) 17 Image: Comprehensive Income (198,006,490) 18 Image: Comprehensive Income (198,006,490) 19 Balance at Close of Year (198,006,490) 10 Image: Comprehensive Income (198,006,490) 19 Return Image: Comprehensive Income (198,006,490) 10 Schedule RES-D-7 Schedule RES-D-7		211	Miscellaneous Paid-In Capital	Ciuse C						
11 219 Accumulated Other Comprehensive Income (182.251.603) 12 216 Umappropriated Relatined Earnings Balance at Beginning of Year (709.41.4930) 13 Net Income or (Loss) (36.806.150) (46.806.150) 14 Dividend Paid (221.785.410) 15 Balance at Close of Year (968.006.490)	_									20,007,024
12 216 Unappropriated Retained Earnings Balance at Beginning of Year (79,414,930) 13 Net Income or (Loss) (36,806,150) (36,806,150) 14 Dividend Paid (22,1785,410) 15 Balance at Close of Year (988,006,490)										(182 951 603)
13	-			Balance	e at Reo	inning of Y	ear			
14 Dividend Paid (221,785,410) 15 Balance at Close of Year (968,006,490)		210				-	cui			
15 Balance at Close of Year (968,006,490) 16 Schedule RES-D-7 Schedule RES-D-7						(2000)				
Schedule RES-D-7				-		se of Year				
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				Sched	ule Rl	ES-D-7				

		espondent			This Repo (1) X	ort Is: An Original	Resubmissio (Mo, Da,	n Date Year Yr)	Period of Report
Algo	onquin I	Power & Utilities Corp.				Resubmission	/ /		31, <u>2018</u>
			Scheo	lule XII –	Long Tern	n Debt		ł	
aco in (2. F	counts. Column For the	advances from associate companies Names of associate companies from n (c). deductions in Column (h), please giv er long-term debt (Account 224), list	ı which advaı ve an explana	nces we ation in a	re receiveo a footnote.	d shall be show	n under the cla	ass and series	
	Account Number	Title of Account	Term of Obligation Class & Series of	Date of	Interest	Amount Authorized	Balance at Beginning of Year		Balance at Close of Year
Line No.	(a)	(b)	Obligation (c)	(d)	(e)	(f)	(g)	(h)	(i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3									
4									
5									
6									
7 8									
9									
10									
11									
12			ſ						
13		TOTAL							
14	224	Other Long-Term Debt							
15		List Creditor:							
16		Convertible Debentures Issued					1,017,890	(524,174) 493,716
17		APUC Hybrid Ioan						287,499,98	
18		Atlantica Loan - Long Term						186,806,81	2 186,806,812
19									
20 21									
21									
23									
24									
25									
26									
27		TOTAL					4 047 000	470 700 00	474 000 544
28		TOTAL					1,017,890	473,782,62	474,800,514
				Sched	ule RES-	D-7			

	e of Res	-		Report Is:	Resu	bmission Date Io, Da, Yr)	Ye	ar/Period of Report
Algonquin Power & Utilities Corp. (1) X An Original (2) A Resubmi			A Resubmission	(1	/ / /	De	ec 31, <u>2018</u>	
		Schedule XIII – Currer	()					
1.	Provide	the balance of notes and accounts payable to each ass			s 233 ar	nd 234).		
		escription and amount of miscellaneous current and accr	ued lia	bilities (Account 24)	2). Item	s less than \$50	,000) may be
gro	uped, sł	nowing the number of items in each group.						
	1							
	Account	Title of Account				Balance at Beginn	ing	Balance at Close of
Line	Number	(b)				of Year		Year
No.						(c)		(d)
	(a)							
1	233	Notes Payable to Associates Companies						
2								
3								
4								
5 6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18 19								
20								
21								
22								
23								
		Accounts Payable to Associate Companies						
25		Algonquin Power Fund (America) Inc.						4,690
26		Algonquin Power Services Canada Inc				3,359,		775,032
27		Algonquin Power Fund (Canada) Inc.					357	
28		Liberty Utilities Co.				131,		10.100
29 30		Liberty Utilities (Pipeline & Transmission) Corp.					494	10,493
30 31		Liberty Energy Utilities Co Deerfield Wind Energy, LLC					880 735	31,880 10,735
32		Algonquin Power Co.				4,369,		10,735
33		Algonquin Power Trust				4,505,	470	5,188,498
34		Liberty Utilities (Canada) Corp.						52,692
35		,						02,002
36								
37								
38								
39								
40								
		Miscellaneous Current and Accrued Liabilities						
42		Dividend payable				50,444,		62,613,003
43		Payroll, incentive and bonus accrual				2,723,		2,865,523
44 45		Miscellaneous A/P invoice accruals (tax, audit, etc)				2,811,	518 218	6,506,538
45 46								
40								
48								
49								
50		(Total)				63,932,	704	78,059,084
		Sched	ule R	ES-D-7				
·	•		20/3	6		+		

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Name of Respondent	This Report is:	Resubmission Date	Year of Report
	(1) <u>X</u> An Original	(Mo, Da, Yr)	
Algonquin Power & Utilities Corp.	(2) A Resubmission	11	2018
	Schedule XIV- Notes to Financial Statement	s	

1. Use the space below for important notes regarding the financial statements or any account thereof.

2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.

3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.

4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.

5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or

compensation for use of capital billed to each associate company.

Page 201 line 14

Dividends Paid	-243,332,388
OCI on historical equity items	21,546,978
	-221.785.410

Nam	e of Res	pondent	This Report Is:	Resubmission Date	Year/Period of Report								
Algo	onquin Po	ower & Utilities Corp.	 (1) X An Original (2) A Resubmission 	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>								
		Schedule XV- Compa	rative Income Statement										
		•											
	Account	Title of Account		Current Year	Prior Year								
Line	Number												
No.	(-)	(1)			(-1)								
1	(a)			(c)	(d)								
2	400	SERVICE COMPANY OPERATING REVENUES		45.070.40	14.007.002								
2	400			15,376,464	4 14,997,093								
	101	SERVICE COMPANY OPERATING EXPENSES		45 407 40	45 000 440								
4	401	Operation Expenses		15,497,438	3 15,000,416								
5	402	Maintenance Expenses											
6		Depreciation Expenses											
7	403.1	Depreciation Expense for Asset Retirement Costs											
8		Amortization of Limited-Term Property											
9	405	Amortization of Other Property											
10	407.3	Regulatory Debits											
11	407.4	Regulatory Credits											
12	408.1	Taxes Other Than Income Taxes, Operating Income											
13	409.1	Income Taxes, Operating Income											
14	410.1	Provision for Deferred Income Taxes, Operating Income											
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income											
16	411.4	Investment Tax Credit, Service Company Property											
17	411.6	Gains from Disposition of Service Company Plant											
18	411.7	Losses from Disposition of Service Company Plant											
19	411.10	Accretion Expense											
20	412	Costs and Expenses of Construction or Other Services											
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work											
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-2	1)	15,497,438	3 15,000,416								
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	(120,974) (3,323)								
24		OTHER INCOME											
25	418.1	Equity in Earnings of Subsidiary Companies											
26	419	Interest and Dividend Income		907,133	2 8,445,466								
27	419.1	Allowance for Other Funds Used During Construction											
28	421	Miscellaneous Income or Loss		(1,471,196) 888,345								
29	421.1	Gain on Disposition of Property											
30		TOTAL OTHER INCOME (Total of Lines 25-29)		(564,064) 9,333,811								
31		OTHER INCOME DEDUCTIONS											
32	421.2	Loss on Disposition of Property											
33	425	Miscellaneous Amortization											
34	426.1	Donations											
35	426.2	Life Insurance											
36	426.3	Penalties											
37	426.4	Expenditures for Certain Civic, Political and Related Activities											
38	426.5	Other Deductions		15,678,892	2 (14,690,328)								
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)		15,678,892	, ,								
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		(,,									
			ule RES-D-7										
		NO. 60 (REVISED 12-07)	22/36 Page 301										

Nam	e of Res	pondent	This F	Report Is:	Resubmission Date	Year/Period of Report
Algo	onquin Po	ower & Utilities Corp.	(1) (2)	X An Original	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>
		Schedule XV- Comparative			led)	
		· · · · · · · · · · · · · · · · · · ·		•	-	
	Account	Title of Account			Current Year	Prior Year
Line	Number					
No.	(a)	(b)			(c)	(d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions				
42	409.2	Income Taxes, Other Income and Deductions			(6,047,301) (8,948,357)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions				
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deduction	s			
45	411.5	Investment Tax Credit, Other Income Deductions				
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of L	.ines 41-45)	(6,047,301) (8,948,357)
47		INTEREST CHARGES				
48	427	Interest on Long-Term Debt			18,074,38	7 15,335,747
49	428	Amortization of Debt Discount and Expense			83,72	9 6,391,472
50	429	(less) Amortization of Premium on Debt- Credit				
51	430	Interest on Debt to Associate Companies				44,513
52	431	Other Interest Expense			38,70	9 12,327
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit				
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)			18,196,82	5 21,784,059
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30,	minus 3	9, 46, and 54)	(28,513,454) 11,185,114
56		EXTRAORDINARY ITEMS				
57	434	Extraordinary Income				
58	435	(less) Extraordinary Deductions				
59		Net Extraordinary Items (Line 57 less Line 58)				
60	409.4	(less) Income Taxes, Extraordinary				
61		Extraordinary Items After Taxes (Line 59 less Line 60)				
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)			(28,513,454) 11,185,114
			ule R	ES-D-7		

Name of Respondent				This Rep		Resubmissic (Mo, Da,		Year/	Period of Report
Alg	onquin P	ower & Utilities Corp.			An Original A Resubmission	(IVIO, Da,	11)	Dec 3	31, <u>2018</u>
		Sabadula XVII. Analysia	of Charges for (nino		
	_	Schedule XVI- Analysis							
		ost of service will equal for associate a	nd nonassocia	te companies	the total amoun	t billed under t	heir sepa	rate a	nalysis of
Dill	ing sche	Title of Account	Accesiete Company	Accesiete Company	Accesiate Company	Nonassociate	Nonasso	aiata	Nonassociate
	Number	The of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Company	Compa		Company
Line						Direct Cost	Indirect		Total Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)
1	403-403.1	Depreciation Expense							
		Amortization Expense							
		Regulatory Debits/Credits – Net							
<u> </u>		Taxes Other Than Income Taxes							
		Income Taxes							
		Provision for Deferred Taxes							
7	411.1-411.2	Provision for Deferred Taxes – Credit							
8	411.6	Gain from Disposition of Service Company Plant							
9	411.7	Losses from Disposition of Service Company Plant							
10	411.4-411.5	Investment Tax Credit Adjustment							
11	411.10	Accretion Expense							
	412	Costs and Expenses of Construction or Other							
12		Services							
	416	Costs and Expenses of Merchandising, Jobbing,							
13		and Contract Work for Associated Companies							
	418	Non-operating Rental Income							
		Equity in Earnings of Subsidiary Companies							
	418.1								
16	419	Interest and Dividend Income							
	419.1	Allowance for Other Funds Used During							
17		Construction							
	421	Miscellaneous Income or Loss							
19	421.1	Gain on Disposition of Property							
20	421.2	Loss on Disposition Of Property							
21	425	Miscellaneous Amortization							
22	426.1	Donations							
23	426.2	Life Insurance							
24	426.3	Penalties							
	426.4	Expenditures for Certain Civic, Political and							
25		Related Activities							
	426.5	Other Deductions							
	427	Interest On Long-Term Debt							
		Amortization of Debt Discount and Expense							
	429	Amortization of Premium on Debt – Credit							
	429	Interest on Debt to Associate Companies							
		Other Interest Expense							
	432	Allowance for Borrowed Funds Used During							
32									
	500-509	Total Steam Power Generation Operation							
33		Expenses							
	510-515	Total Steam Power Generation Maintenance							
34		Expenses							
			~ ~	11 552					
			Sc	nedule RES	D-/				

Name of Respondent Algonquin Power & Utilities Corp.	This Report Is: (1) X An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>

					r			1
ine	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company Direct Cost	Nonassociate Company Indirect Cost	Nonassociate Company Total Cost
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Nuclear Power Generation Operation						
35		Expenses Total Nuclear Power Generation Maintenance						
36		Expenses						
20	535-540.1	Total Hydraulic Power Generation Operation						
37		Expenses						
	541-545.1	Total Hydraulic Power Generation Maintenance						
38		Expenses						
	546-550.1	Total Other Power Generation Operation						
39		Expenses						
	551-554.1	Total Other Power Generation Maintenance						
40		Expenses						
41	555-557	Total Other Power Supply Operation Expenses						
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
	561.2	Load Dispatch-Monitor and Operate Transmission						
44		System						
45		Load Dispatch-Transmission Service and						
45		Scheduling Scheduling, System Control and Dispatch Services						
46 47		Reliability Planning and Standards Development						
47 48	561.6	Transmission Service Studies						
40	561.7	Generation Interconnection Studies						
		Reliability Planning and Standards Development						
50		Services						
51		Station Expenses (Major Only)						
52		Overhead Line Expenses (Major Only)						
	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)						
	566	Miscellaneous Transmission Expenses (Major						
55		Only)						
56	567	Rents						
	567.1	Operation Supplies and Expenses (Nonmajor						
57		Only)						
58		Total Transmission Operation Expenses						
		Maintenance Supervision and Engineering (Major						
59		Only)						
		Maintenance of Structures (Major Only)						
61		Maintenance of Computer Hardware Maintenance of Computer Software						
62 63		Maintenance of Computer Software Maintenance of Communication Equipment						
სპ		Maintenance of Communication Equipment Maintenance of Miscellaneous Regional			<u> </u>			
64	503.4	Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)						
66		Maintenance of Overhead Lines (Major Only)						
67		Maintenance of Underground Lines (Major Only)						
	573	Maintenance of Miscellaneous Transmission Plant						

Name of Respondent Algonquin Power & Utilities Corp.	This Report Is: (1) X An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>

						1		
	Account Number	Title of Account	Associate Company Direct Cost	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate Company	Nonassociate Company	Nonassociate Company
.ine No.	(a)	(b)	(c)	(d)	(e)	Direct Cost (f)	Indirect Cost (g)	Total Cost (h)
		Maintenance of Transmission Plant (Nonmajor						
69		Only)						
70		Total Transmission Maintenance Expenses						
		Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses						
74	590-598	Total Distribution Maintenance Expenses						
		Total Electric Operation and Maintenance						
75		Expenses						
		Production Expenses (Provide selected accounts						
76		in a footnote)						
	800-813	Total Other Gas Supply Operation Expenses						
	814-826	Total Underground Storage Operation Expenses						
	830-837	Total Underground Storage Maintenance						
79		Expenses						
		Total Other Storage Operation Expenses						
		Total Other Storage Maintenance Expenses						
		Total Liquefied Natural Gas Terminaling and						
32		Processing Operation Expenses						
	847.1-847.8	Total Liquefied Natural Gas Terminaling and						
83		Processing Maintenance Expenses						
	850	Operation Supervision and Engineering						
		System Control and Load Dispatching.						
	852	Communication System Expenses						
-	853	Compressor Station Labor and Expenses						
	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
		Mains Expenses						
•••	857	Measuring and Regulating Station Expenses						
	858	Transmission and Compression of Gas By Others						
		Other Expenses						
-	860	Rents						
95	004	Total Gas Transmission Operation Expenses						
		Maintenance Supervision and Engineering						
		Maintenance of Structures and Improvements Maintenance of Mains						
	864	Maintenance of Compressor Station Equipment						
00		Maintenance of Measuring And Regulating Station Equipment						
		Equipment Maintenance of Communication Equipment						
	867	Maintenance of Other Equipment						
02 03	1001	Total Gas Transmission Maintenance Expenses						
	870-881	Total Distribution Operation Expenses						
104	010-001							
			Sc	hedule RES 26/36 Page 305	D-7			

Name of Respondent Algonquin Power & Utilities Corp.	This Report Is: (1) X An Original (2) A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2018</u>

_ine No. 105 84 106 90 107 90		Title of Account (b) Total Distribution Maintenance Expenses	Associate Company Direct Cost (c)	Associate Company Indirect Cost	Associate Company Total Cost	Nonassociate	Nonassociate	Nonassociate
No. 105 88 106 107 90	85-894		(c)		Total Cost	Company Direct Cost	Company Indirect Cost	Company Total Cost
06 07 90		Total Distribution Maintenance Expenses	. ,	(d)	(e)	(f)	(g)	(h)
07 90 08 90								
07 90 08 90		Total Natural Gas Operation and Maintenance						
08 90		Expenses						
		Supervision						
na ar		Meter reading expenses						
03 5	03	Customer records and collection expenses						
10 90	04	Uncollectible accounts						
11 90		Miscellaneous customer accounts expenses						
12 90		Total Customer Accounts Operation Expenses						
13 90		Supervision						
14 90	08	Customer assistance expenses						
	09	Informational And Instructional Advertising						
15		Expenses						
9 [.] 16	10	Miscellaneous Customer Service And Informational Expenses						
		Total Service and Informational Operation						
17		Accounts						
18 ^{9′}	11	Supervision						
19 9 [.]	12	Demonstrating and Selling Expenses						
20 9 [.]	13	Advertising Expenses						
21 9 [.]	16	Miscellaneous Sales Expenses						
22		Total Sales Operation Expenses						
123 92	20	Administrative and General Salaries	4,498,080	1,390,540	5,888,620			
124 92	21	Office Supplies and Expenses		2,901,643	2,901,643			
125 92	23	Outside Services Employed		4,923,652	4,923,652			
26 92	24	Property Insurance		482,023	482,023			
27 92	25	Injuries and Damages						
28 92	26	Employee Pensions and Benefits	487,619	692,907	1,180,526			
29 92	28	Regulatory Commission Expenses						
30 93	30.1	General Advertising Expenses						
31 93	30.2	Miscellaneous General Expenses						
132 93	31	Rents						
		Total Administrative and General Operation	1					
33		Expenses	4,985,699	10,390,765	15,376,464			
134 93		Maintenance of Structures and Equipment						
		Total Administrative and General Maintenance						
35		Expenses	4,985,699	10,390,765	15,376,464			
36		Total Cost of Service	4,985,699	10,390,765	15,376,464			

Name of Respondent				This Rep	oort Is:	Resubmiss (Mo, Da		Year/Period of Report
Alg	onquin P	ower & Utilities Corp.		(1) X (2)	An Original A Resubmission	(100, De	, i <i>i)</i>	Dec 31, <u>2018</u>
		Schedule XVI- Analysis of Cha	rges for Service- As			e Companies ((continued)
			-					,
					r			
	Account Number	Title of Account	Total Charges for Se Direct Cost	rvices	Total Charges fo Indirect C			l Charges for Services Total Cost
Line	Number		Direct Cost			2051		Total Cost
No.	(a)	(b)	(i)		(j)			(k)
1	403-403.1	Depreciation Expense						
2	404-405	Amortization Expense						
3		Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes						
5	409.1-409.3	Income Taxes						
6	410.1-411.2	Provision for Deferred Taxes						
7	411.1-411.2	Provision for Deferred Taxes – Credit						
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
	412	Costs and Expenses of Construction or Other						
12		Services						
	416	Costs and Expenses of Merchandising, Jobbing,						
13		and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income						
	419.1	Allowance for Other Funds Used During						
17		Construction						
18	421	Miscellaneous Income or Loss						
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations						
	426.2	Life Insurance						
24	426.3	Penalties						
	426.4	Expenditures for Certain Civic, Political and						
25		Related Activities						
	426.5	Other Deductions						
	427	Interest On Long-Term Debt						
	428	Amortization of Debt Discount and Expense						
	429	Amortization of Premium on Debt – Credit						
	430	Interest on Debt to Associate Companies						
	431	Other Interest Expense						
	432	Allowance for Borrowed Funds Used During						
32		Construction						
33	500-509	Total Steam Power Generation Operation						
	E10 E1E	Expenses Total Steam Power Generation Maintenance						
34	510-515	Expenses						
		Expenses						
			~ 1 1	1				
			Sched	ule RES	-D-7			

Name of Respondent				This Re	port Is:	ate Year/Period of Repor	
Alg	onquin F	ower & Utilities Corp.		(1) X (2)	An Original A Resubmission	(Mo, Da, Yr) / /	Dec 31, <u>2018</u>
		Schedule XVI- Analysis of Cha	rges for Service- As	sociate a	and Non-Associate	Companies (conti	nued)
	Account	Title of Account	Total Charges for Se	rvices	Total Charges fo	or Services	Total Charges for Services
Line	Number		Direct Cost		Indirect C		Total Cost
No.	(a)	(b)	(i)		(j)		(k)
35	517-525	Total Nuclear Power Generation Operation					
35	528-532	Expenses Total Nuclear Power Generation Maintenance					
36		Expenses					
37	535-540.1	Total Hydraulic Power Generation Operation Expenses					
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses					
50	546-550.1	Total Other Power Generation Operation					
39		Expenses					
40	551-554.1	Total Other Power Generation Maintenance Expenses					
41	555-557	Total Other Power Supply Operation Expenses					
42	560	Operation Supervision and Engineering					
43	561.1	Load Dispatch-Reliability					
	561.2	Load Dispatch-Monitor and Operate Transmission					
44	561.3	System Load Dispatch-Transmission Service and					
45	501.5	Scheduling					
	561.4	Scheduling, System Control and Dispatch Services					
47	561.5	Reliability Planning and Standards Development					
48	561.6	Transmission Service Studies					
49	561.7	Generation Interconnection Studies					
	561.8	Reliability Planning and Standards Development					
50		Services					
51	562	Station Expenses (Major Only)					
52	563	Overhead Line Expenses (Major Only)					
53	564	Underground Line Expenses (Major Only)					
54	565	Transmission of Electricity by Others (Major Only)					
	566	Miscellaneous Transmission Expenses (Major					
55		Only)					
56	567	Rents					
57	567.1	Operation Supplies and Expenses (Nonmajor Only)					
58		Total Transmission Operation Expenses					
59	568	Maintenance Supervision and Engineering (Major Only)					
60	569	Maintenance of Structures (Major Only)					
61	569.1	Maintenance of Computer Hardware					
62	569.2	Maintenance of Computer Software					
	569.3	Maintenance of Communication Equipment					
	569.4	Maintenance of Miscellaneous Regional					
64		Transmission Plant					
65	570	Maintenance of Station Equipment (Major Only)					
66	571	Maintenance of Overhead Lines (Major Only)					
67	572	Maintenance of Underground Lines (Major Only)					
60	573	Maintenance of Miscellaneous Transmission Plant					
68		(Major Only)	Sched	ule RE	-D-7		
			Seneu		1		

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Nar	ne of Re	spondent		This Rep	port Is:	Resubmiss (Mo, Da		Year/Period of Report	
Alg	onquin P	ower & Utilities Corp.		(1) X (2) X	An Original A Resubmission	(100, D2	a, 11 <i>)</i>	Dec 31, <u>2018</u>	
		Schedule XVI- Analysis of Cha	rges for Service- As	sociate a	nd Non-Associate	e Companies ((continued)	
			-				-	•	
	1				1				
	Account Number	Title of Account	Total Charges for Se Direct Cost	rvices	Total Charges fo Indirect C		Tota	l Charges for Services Total Cost	
Line	Number		Direct oust		manoore	0001	Total Cost		
No.	(a)	(b)	(i)		(j)			(k)	
	574	Maintenance of Transmission Plant (Nonmajor							
69		Only)							
70		Total Transmission Maintenance Expenses							
71	575.1-575.8	Total Regional Market Operation Expenses							
72	576.1-576.5	Total Regional Market Maintenance Expenses							
73	580-589	Total Distribution Operation Expenses							
74	590-598	Total Distribution Maintenance Expenses							
		Total Electric Operation and Maintenance							
75		Expenses							
76	700-798	Production Expenses (Provide selected accounts in a footnote)							
70	800-813	Total Other Gas Supply Operation Expenses							
78	814-826	Total Underground Storage Operation Expenses							
10	830-837	Total Underground Storage Maintenance							
79	000 001	Expenses							
80	840-842.3	Total Other Storage Operation Expenses							
81	843.1-843.9	Total Other Storage Maintenance Expenses							
	844.1-846.2	Total Liquefied Natural Gas Terminaling and							
82		Processing Operation Expenses							
	847.1-847.8	Total Liquefied Natural Gas Terminaling and							
83		Processing Maintenance Expenses							
84	850	Operation Supervision and Engineering							
85	851	System Control and Load Dispatching.							
86	852	Communication System Expenses							
87		Compressor Station Labor and Expenses							
88	854	Gas for Compressor Station Fuel							
89	855	Other Fuel and Power for Compressor Stations							
90 91	856 857	Mains Expenses Measuring and Regulating Station Expenses							
92	858	Transmission and Compression of Gas By Others							
93	859	Other Expenses							
94		Rents							
95		Total Gas Transmission Operation Expenses							
96	861	Maintenance Supervision and Engineering							
97		Maintenance of Structures and Improvements							
98	863	Maintenance of Mains							
99	864	Maintenance of Compressor Station Equipment							
	865	Maintenance of Measuring And Regulating Station							
100		Equipment							
101	866	Maintenance of Communication Equipment							
102	867	Maintenance of Other Equipment							
103		Total Gas Transmission Maintenance Expenses							
104	870-881	Total Distribution Operation Expenses							
			Sched	ule RES	-D-7				

Nan	ne of Res	spondent		This Rep	ort Is:	Resubmissi		Year/Period of Report
Alg	onquin P	ower & Utilities Corp.			An Original A Resubmission	(Mo, Da / /	, Yr)	Dec 31, <u>2018</u>
		Schedule XVI- Analysis of Cha	arges for Service- As				continued	
			<u>.</u>					,
Line	Account Number	Title of Account	Total Charges for Se Direct Cost	ervices	Total Charges fo Indirect C		Tota	l Charges for Services Total Cost
No.	(a)	(b)	(i)	(j)				(k)
105	885-894	Total Distribution Maintenance Expenses						
		Total Natural Gas Operation and Maintenance						
106		Expenses						
107	901	Supervision						
108	902	Meter reading expenses						
109	903	Customer records and collection expenses						
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses						
113	907	Supervision						
114	908	Customer assistance expenses						
	909	Informational And Instructional Advertising						
115		Expenses						
	910	Miscellaneous Customer Service And						
116		Informational Expenses						
		Total Service and Informational Operation						
117		Accounts						
118	911	Supervision						
119	912	Demonstrating and Selling Expenses						
120	913	Advertising Expenses						
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses						
123	920	Administrative and General Salaries		4,498,080		1,390,540		5,888,620
124	921	Office Supplies and Expenses				2,901,643		2,901,643
125	923	Outside Services Employed				4,923,652		4,923,652
126	924	Property Insurance				482,023		482,023
127	925	Injuries and Damages						
128	926	Employee Pensions and Benefits		487,619		692,907		1,180,526
129	928	Regulatory Commission Expenses						
130	930.1	General Advertising Expenses						
131	930.2	Miscellaneous General Expenses						
132	931	Rents						
		Total Administrative and General Operation						
133		Expenses		4,985,699		10,390,765		15,376,464
134	935	Maintenance of Structures and Equipment						
		Total Administrative and General Maintenance						
135		Expenses		4,985,699		10,390,765		15,376,464
136		Total Cost of Service		4,985,699		10,390,765		15,376,464
			Sched	ule RES	-D-7			
			Scheu	31/36				

Algonqı	uin Power & Utilities Corp.			n Original		(Mo, Da, Yr)	
			(Z) IA	Resubmission		11	Dec 31, 2018
1	Schedule XVII - Analysis of	Billing			ccour	it 457)	
1 For	r services rendered to associate companies (Account					-	
1. 10		407 <i>)</i> , 113			Jame	5.	
	Name of Associate Company	Acco	unt 457.1	Account 457.	2	Account 457.3	Total Amount Billed
Line		Direct Co	osts Charged	Indirect Costs Cha	arged	Compensation For Use	
No.			(1.)	(-)		of Capital	(-)
1 Alg	(a) gonquin Power Trust		(b) 414,590	(c)	8,216	(d)	(e) 2,672,806
-	perty Utilities (Sub) Corp.		342,284		9,012		911,296
	perty Utilities (CalPeco) LLC		248,112		5,648		743,760
	perty Utilities (Granite State Electric) Corp.		210,112		5,869		405,869
	perty Utilities (Energy North Natural Gas) Corp.				6,273		816,273
	pery Utilities (Midstates Natural Gas) Corp.		342,284		5,690		897,974
7 Libe	perty Utilities Services Corp.				2,980		2,980
8 Libe	perty Utilities (Peach State Natural Gas) Corp.		248,933		0,914		689,847
9 Libe	perty Utilities (Pine Bluff Water) Corp.		123,989	14	5,116		269,105
10 Libe	perty Energy Utilities (New Hampshire) Corp.		715,683				715,683
11 Libe	perty Utilities (New England Gas) Co.		280,050	498	8,342		778,392
	perty Utilities (Whitehall Water) Co.			1:	5,472		15,472
	perty Utilities (Whitehall Sewer) Co.			1:	5,994		15,994
	perty Utilities Co.			543	3,720		543,720
	perty Utilities (Park Water) Corp.		433,892		0,341		864,233
	npire District Electric		1,835,882		8,177		5,024,059
	perty Utilities (Woodson-Hensley Water) Corp.				3,443		3,443
	perty Utilities (Missouri Water) LLC.			Ę	5,558		5,558
19							
20							
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22 23							
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36							
37							
38							
39							
40	Total		4,985,699	10,39	0,765		15,376,464
		Sched	ule RES-l	D- 7			
		~ • • • • • •	32/36	<u> </u>			

	e of Respondent		This Report Is: (1) X An Orig	ninal	Resul (N	omission Date lo, Da, Yr)	Yea	ar/Period of Report
Algo	onquin Power & Utilities Corp.			Ibmission	,		Deo	:31, <u>2018</u>
	Schedule XVIII – A	nalysis of Billing –	Non-Associate C	ompanies	(Accour	nt 458)		
	For services rendered to nonassociate compa		3), list all of the n	onassocia	te comp	oanies. In a foo	otnote	e, describe
the	services rendered to each respective nonass	ociate company.						
	Name of Non-associate Company	Account 458.1	Account 458.2	Accoun		Account 458.		Total Amount Billed
Line No.		Direct Costs Charged	Indirect Costs Charged	Compens Use of		Excess or Deficier Servicing Non-ass		
140.		Charged	Charged	030 01	oupitai	Utility Compani		
	(a)	(b)	(c)	(0	I)	(e)		(f)
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2 3								
4								
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6								
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9 10				+				
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16 17								
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27								
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29								
30 31								
32				+				
33				1				
34								
35								
36 37								
37								
39								
40	Total							
				1				
		Schee	ule RES-D-7					
			33/36	1		ļ		

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Name of Respondent		This F	Report Is:	Resubmissio (Mo, Da,	n Date Yr)	Year/Period of Report
Algonquin Power & Utilities Corp.		(1) (2)	X An Original A Resubmission	(IVIO, Da, / /	•••	Dec 31, <u>2018</u>
Schedule XIX - Miscellaneous G			Expenses - Accoun	t 930.2		•
 Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified. 						
	Title of Account					Amount
Line						(b)
No.	(a)					
1						
2						
3						
4 5						
6						
7						
8						
9 10						
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29 30						
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32						
33 34						
34 35						
36						
37						
38 39						
39 40	Total					
	~ 1 1	1 5				
	Sched	ule RI $\frac{34/36}{34}$	ES-D-7			

Name of Respondent	This Report is:	Resubmission Date	Year of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)	2010	
Algonquin Power & Utilities Corp.	(2) A Resubmission	/ /	2018	
Schedule XX - Organization Chart				

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.



Name of Respondent	This Report is:	Resubmission Date	Year of Report	
	(1) <u>X</u> An Original	(Mo, Da, Yr)		
Algonquin Power & Utilities Corp.	(2) A Resubmission	11	2018	
Schedule XXI - Methods of Allocation				

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

2. Include any other allocation methods used to allocate costs.

Service Department or Function	Basis of Allocation				
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%				
Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%				
Other Administration Costs	Oakville Employees 50% Total Employees 50%				
Executive and Strategic Management	Revenue 33.3% O&M 33.3% Net Plant 33.3%				